

UNIVERSITY OF GHANA

West African Centre for Cell Biology of Infectious  
Pathogens (WACCBIP)



The First Africa Higher Education Centres of Excellence for Development Impact Project

**West African Centre for Cell Biology of Infectious and  
Non-Communicable Diseases (WACCBIP+NCDS)**

## **PROCUREMENT AUDIT REPORT**

For the Period January 2023 to December 2023

**ACE DEVELOPMENT IMPACT 1**

**WORLD BANK AFRICAN CENTRE OF EXCELLENCE (ACE) PROJECT**  
[IDA Credit Number 6389-GH]

*Submitted By*

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**JUNE, 2024**

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## Table of Contents

Figures.....	iv
Tables.....	v
List of Abbreviations.....	v
LETTER OF TRANSMITTAL: PROCUREMENT AUDIT REPORT.....	1
CONFLICT OF INTEREST DISCLOSURE .....	2
STATEMENT OF DECLARATION.....	4
RESPECTIVE RESPONSIBILITIES OF PARTIES .....	4
0 EXECUTIVE SUMMARY .....	5
0.1 Introduction.....	5
0.2 Aim of Procurement Audit Assignment.....	5
0.3 Methodology of Assignment.....	5
0.4 Sampling of Contracts for Audits .....	6
0.4.1 Population and Sampling Technique.....	6
0.4.2 Consideration.....	6
0.4.3 Type of Procurement Contracts .....	6
0.5 Scope of Procurement.....	7
0.5.1 Frequent Usage of Procurement Methods .....	9
0.5.2 Size of Procurement .....	9
0.6 Summary of Sample Size Selection.....	10
0.7 Procurement Audit Tools .....	12
0.7.1 Procurement Performance and Risk Assessment Rating .....	12
0.7.2 Procurement Contracts Transparency Form.....	12
0.7.3 Procurement Responsibility Matrix Form .....	12
0.7.4 Frequency of bidders in winning contracts/payment of contracts/payment schedules form	12
0.8 Definitions of Compliance, Performance and Risk Ratings.....	13
0.8.1 Risk Ratings Scale and Definition .....	13
0.8.2 Performance Ratings.....	14
0.8.3 Transparency Compliance and Ratings .....	15
0.9 Key Findings – Specific Contracts .....	16
0.9.1 Procurement Planning, Procurement Systems and Capacity Assessment.....	16
0.9.2 Tendering and Solicitation .....	17
0.9.3 Performance Rating .....	18
0.9.4 Contract Administration and Quality .....	18
0.9.5 Performance Rating .....	19
0.9.6 Price Competitiveness etc.....	19
0.10 Key Findings – Country Issues .....	19
0.11 Key Findings – Bank’s Issues .....	20
0.12 Key Findings – General Issues .....	20
0.13 Procurement Risk Assessment .....	21
0.13.1 General/Overall Risk .....	21
0.13.2 Procurement Planning, Procurement Systems and Capacity Assessment.....	21
0.13.3 Tendering and Solicitation .....	21
0.13.4 Contract Administration and Quality .....	21
0.14 Recommendations.....	21
0.14.1 General Recommendations.....	21
0.14.2 Procurement Planning, Procurement Systems and Capacity Assessment .....	22
0.14.3 Tendering and Solicitation .....	22

0.14.4	Contract Administration and Quality .....	22
0.14.5	Price Competitiveness .....	23
0.14.6	Country Issues .....	23
0.14.7	Bank's Issues .....	23
0.15	Possible Indication of Noncompliance Requiring Action .....	23
0.16	Status of Mitigation Action .....	23
0.17	Corrective Actions Pending/Remaining Unfinished.....	24
1	PROCUREMENT AUDIT OF THE AFRICAN CENTRE OF EXCELLENCE (ACE) CENTRE .....	25
1.1	Introduction .....	25
1.2	Background of Project.....	25
1.3	Aim and Objectives of Assignment .....	26
1.4	Methodology of Assignment.....	26
1.4.1	Entry Conference.....	27
1.4.2	Review of General Documentations.....	27
1.4.3	Review of Specific Procurement Contracts Documentations .....	27
1.4.4	Sites/Stores/Project Fields Visitations .....	27
1.4.5	Clarifications and Further Documentations.....	28
1.4.6	Interaction with Staffs of WACCBIP Centre and Logistics Directorate of University of Ghana 28	
1.4.7	Exit Conference.....	28
1.4.8	Definitions of Compliance, Performance and Risk Ratings.....	28
1.5	Sampling and Scope of Procurement Contracts.....	31
1.6	Selected Samples for Audit.....	33
1.7	Type of Procurement Contracts.....	33
1.8	Review of Post Review and Prior Review Contracts .....	34
1.9	PROCUREMENT AUDIT REGULATORY FRAMEWORK .....	36
1.9.1	Usage of Country Procurement Systems (CPS) and World Bank Regulations and Guidelines 36	
1.9.2	Exceptions to the Usage of Country Procurement Systems (CPS) .....	36
1.9.3	Usage of Regulatory Framework for Procurement Audit .....	36
1.10	Conflict of Interest .....	37
2	FINDINGS AND OBSERVATIONS FOR THE AFRICAN CENTRE OF EXCELLENCE (ACE) PROJECT .....	38
2.1	Background.....	38
2.2	Procurement Planning, Procurement Systems and Capacity Assessment .....	38
2.2.1	Procurement Planning.....	38
2.2.2	Procurement Systems and Capacity Assessment.....	41
2.3	Tendering & Solicitation .....	51
2.3.1	Findings .....	51
2.3.2	Performance Rating .....	52
2.4	Contract Administration and Quality .....	52
2.4.1	Findings .....	52
2.4.2	Performance Rating .....	53
2.5	Price Competitiveness .....	57
2.5.1	Findings .....	57
2.5.2	Performance Rating .....	58
2.6	Examination of Procurement Risks and Red Flags .....	61
2.6.1	General/Overall Risk .....	61
2.6.2	Procurement Planning, Procurement Systems and Capacity Assessment .....	61
2.6.3	Tendering and Solicitation .....	61

2.6.4	Contract Administration and Quality .....	62
2.6.5	Frequency of Bidders in Winning Multiple Contracts.....	62
3	MEASUREMENT OF PROCUREMENT PROGRESS PERFORMANCE.....	65
3.1	Overall Procurement Performance .....	65
3.2	Works Procurement Performance .....	65
3.3	Goods Procurement Performance .....	65
3.4	Consulting Services Procurement Performance .....	65
3.5	Technical Services Procurement Performance.....	65
3.6	Timely Performance .....	67
3.6.1	Tendering & Solicitation Stage.....	67
3.6.2	Contract Formation and Delivery Stage.....	67
3.7	Payment of Invoices for Procurement Contracts .....	68
3.7.1	Timeliness of Payment.....	68
3.7.2	Delay in Payments.....	68
3.7.3	Interest on Delayed payment .....	68
3.7.4	Claims – additional claims on loss and expenses.....	68
3.7.5	Foreign Exchange Losses Payments .....	68
4	MEASUREMENT OF PROCUREMENT TRANSPARENCY .....	73
4.1	Overall transparency Score .....	73
4.2	Evaluation Criteria and Results Interpretation.....	73
4.3	Publication of Procurement Plan to PPA Website.....	74
4.4	Publication of Procurement Notice.....	75
4.5	Pre-Bid Meeting and Minutes of Pre-Bid Meeting.....	75
4.6	Availability of Tender Submission Box & Issuance of Tender Receipt .....	75
4.7	Public Opening of Tenders.....	75
4.8	Declaration of Conflict of Interest.....	76
4.9	Notification to Unsuccessful Bidders .....	76
4.10	Publication of Award .....	76
4.11	Designated Files for Procurement Contract/Accurate and Adequate Record Keeping of Files / Minutes of Project Meetings Recorded and Circulated (if applicable).....	76
4.12	Complaints and Administrative Review Awareness .....	77
5	INDEPENDENT REVIEW OF THE BANK'S PROCUREMENT SUPERVISION .....	79
5.1	Prior Review of Contracts .....	79
5.1.1	Review of the Procurement Plan/ToR/RFP/Tech Eval Report/Minutes/Draft Contract.....	79
5.2	Post Procurement Reviews (PPR) .....	79
5.3	Independent Fiduciary Review (IFR).....	80
5.4	Post Review of Contracts, On a Sample Basis.....	81
6	OVERALL CONCLUSION AND RECOMMENDATION .....	82
6.1	Overall Conclusion .....	82
6.1.1	Objective 1: .....	82
6.1.2	Objective 2a: .....	82
6.1.3	Objective 2b: .....	83
6.1.4	Objective 2c: .....	84
6.1.5	Objective 2d: .....	86
6.1.6	Objective 2e: .....	87
6.1.7	Objective 2f: .....	87
6.2	Recommendations .....	88
6.2.1	General Recommendations.....	88
6.2.2	Procurement Planning, Procurement Systems and Capacity Assessment .....	88

- 6.2.3 Tendering and Solicitation ..... 89
- 6.2.4 Contract Administration and Quality ..... 89
- 6.2.5 Price Competitiveness ..... 89
- 6.2.6 Country Issues ..... 89
- 6.2.7 Bank’s Issues ..... 90
- 7 POSSIBLE INDICATION OF NONCOMPLIANCE REQUIRING ACTION ..... 90
  - 7.1 Potential Actions on Non-Compliance..... 90
  - 7.2 Misprocurement..... 90
- 8 STATUS OF MITIGATION ACTIONS ..... 90
  - 8.1 Corrective Actions Implemented by the UoG-WACCBIP ..... 90
  - 8.2 Corrective Actions Pending/Remaining Unfinished..... 91
- 9 APPENDICES ..... 92
  - 9.1 Appendix 1: Procurement Plan of WACCBIP ..... 92
  - 9.2 Appendix 2: TOR of Assignment..... 93
  - 9.3 Appendix 3: Exit Conference Notes & Response of WACCBIP ..... 94
  - 9.4 Appendix 4: Procurement Audit Tools and Explanatory Notes ..... 95
    - 9.4.1 Guidelines for Use of Procurement Risks (Red Flags) Checklist ..... 95
    - 9.4.2 Procurement Performance Measurement Tool ..... 100
    - 9.4.3 Transparency Measurement Tool ..... 104
  - 9.5 Appendix 5: Educational and Professional Qualifications of LoD & PDMSD..... 105
  - 9.6 Appendix 6: Pictures of Procurement Contracts ..... 106
  - 9.7 Appendix 7: Management Comments on Key Findings ..... 107
  - 9.8 Appendix 8: Specific Procurement Contracts Data..... 108

Figures

- Figure 1 Procurement methods Usage of Sample ..... 9
- Figure 2 Type of Procurement Contracts ..... 34

## Tables

Table 1 Sampling of Procurement Contracts .....	6
Table 2 Type of Procurement Contracts .....	7
Table 3 Scope of Audit .....	8
Table 4 Size of Procurement .....	10
Table 5 Summary of Sample Size Selection .....	11
Table 6 Risk Ratings Definitions .....	13
Table 7 Performance Ratings Definitions .....	14
Table 8 Transparency Rating Definitions .....	15
Table 9 Risk Ratings Definitions .....	29
Table 10 Performance Ratings Definitions .....	29
Table 11 Transparency Rating Definitions.....	30
Table 12 Scope of Procurement Contracts Audited .....	32
Table 13 Distribution of Samples for Audit.....	33
Table 14 Post and Prior Review Contracts .....	35
Table 15: Procurement Performance Ratings .....	40
Table 16: Procurement Responsibility Matrix .....	45
Table 17 Contract Packages and Procurement Methods .....	47
Table 18 Contract Approving Authority.....	49
Table 19: Review and Concurrent Approvals.....	50
Table 20 Procurement Performance Ratings .....	54
Table 21 Price Reasonableness Analysis .....	59
Table 22 General Procurement Risk Rating & Performance .....	63
Table 23 Frequency of Bidders in winning Multiple Contracts .....	64
Table 24 Overall Procurement Performance Ratings .....	66
Table 25: Timely Procurement Progress Performance.....	69
Table 26 Payment of Invoices 1 .....	71
Table 27 Payment of Invoices 2- .....	72
Table 28 Transparency Score Sheet.....	74
Table 29 Transparency Measurement .....	78
Table 30 Prior Review by Bank.....	80
Table 31 Post Review of Contracts on Sample basis .....	81

## List of Abbreviations

ACE – African Centre of Excellence  
 CIPS – Chartered Institute of Procurement and Supply  
 CPS – Country Procurement Systems  
 CQS – Consultants Qualification Selection  
 CRTC – Central Tender Review Committee  
 CS – Consulting Services  
 DI – Direct Invitation  
 DLI – Disbursement Link Indicators  
 EMP – Environmental Management Plan  
 EOI – Expression of Interest  
 ETC – Entity Tender Committee  
 FPMU – Funds and Procurement Management Unit  
 FY – Financial Year

GDS - Goods  
GHS – New Ghana Cedis  
GOG – Government of Ghana  
GPN – General Procurement Notice  
GPN – General Procurement Notice  
HoE – Head of Entity  
HR – High Risk  
IC – Individual Consultant Selection  
ICC – International Chamber of Commerce  
ICT – International Competitive Tendering  
INCOTERMS - International Rules for the Interpretation of the Trade Terms  
LR – Low Risk  
MCIPS – Member of Chartered Institute of Procurement and Supply  
MR – Moderate Risk  
NCB – National Competitive Bidding  
NCS – Non-Consulting Services  
NCT – National Competitive Tendering  
PB – Performance Bond  
PDMSD – Physical Development and Municipal Services Directorate  
PG – Performance Guarantee  
PIM – Project Implementation Manual  
PPA – Public Procurement Authority  
PPB - Public Procurement Board  
PQ – Price Quotation  
PU – Procurement Unit  
QCBS – Quality Cost Based Selection  
RFQ – Request for Quotations  
RT – Restricted Tendering  
SBD's - Standard Bidding Documents  
SPN – Specific Procurement Notice  
SPN – Specific Procurement Notice  
SR – Substantial Risk  
SS – Single Sourcing  
STD – Standard Tender Documents  
TOR – Terms of Reference  
UCS – Use of Country Systems  
UoG – University of Ghana  
WACCBIP - West African Centre for Cell Biology of Infectious Pathogens  
WB – World Bank  
WKS – Works

Date: June 03, 2024

Ref: SAB/RFP/UoG 3/03/06/24

The Director of Logistics  
Logistics Directorate  
University of Ghana  
Post Office Box LG 52,  
Legon, Accra  
Ghana

Dear Sir/Madam,

[LETTER OF TRANSMITTAL: PROCUREMENT AUDIT REPORT](#)

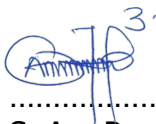
[RE: CONSULTANCY SERVICES FOR PROCUREMENT AUDIT OF THE THREE \(3\) ACES DEVELOPMENT IMPACT WORLD BANK PROJECTS - WACCI, WACCBIP AND WAGMC](#)  
[Reference No.UG/ACE/SV/REOI/04/2022](#)

Reference is made to the provision of Consultancy Services for Procurement Audit of the 3 ACEs (WACCI, WACCBIP and WAGMC) from January 2023 to December 2023 for the University of Ghana and in accordance with the consultancy contract agreement between Messrs Suleman Abdul - Razak Batong (Procurement Specialist Consultant) and the University of Ghana (Client); find herein the procurement audit report for your attention, please.

This report outlines the methodology used for conducting the procurement audit, the examination of general procurement documentations, procurement performance assessment and rating, procurement risk assessment and rating and detailed examination of specific procurement contracts within the period 1<sup>st</sup> January 2023 to 31<sup>st</sup> December 2023. It also highlights the key findings and recommendations after the Procurement Audit Assignment.

We remain,

Yours faithfully,



.....  
S. A. Razak Batong (PMP<sup>®</sup>, MRICS<sup>®</sup>, MCIPS, MGHIS, MGIPS, CMILT)

Email: [maara44@gmail.com](mailto:maara44@gmail.com)

Tel: 0240269339/0269262307



Date: June 03, 2024

Ref: SAB/RFP/UoG 2/03/06/24

The Director of Logistics  
Logistics Directorate  
University of Ghana  
Post Office Box LG 52,  
Legon, Accra  
Ghana

Dear Sir/Madam,

[CONFLICT OF INTEREST DISCLOSURE](#)

[CONSULTANCY SERVICES FOR PROCUREMENT AUDIT OF THE THREE \(3\) ACES DEVELOPMENT IMPACT WORLD BANK PROJECTS – WACCI, WACCBIP AND WAGMC](#)

[Reference No. UG/ACE/SV/REOI/04/2022](#)

We, the undersigned executing the assignment - the provision of Consultancy Services for the Conduct of the Procurement Audit of the three (3) ACEs for the University of Ghana African Centre of Excellence (ACE) World Bank Project in Ghana hereby affirm as follows:

1. NEITHER We nor any of our affiliates has been engaged by the employer to provide goods, or works consulting services for a project, or for the same project. Any of these shall constitute grounds for our disqualification from providing this assignment.
2. NEITHER We nor any of our affiliates was hired for any assignment which, by its nature, may be in conflict with another assignment of the Service Provider(s).
3. That We are am not associated, nor have been associated in the past, directly or indirectly, with the supervising Consultant/ employer/procurement agent of client (as defined accordingly) or any other entity that has prepared the TOR, design, specifications, and other documents as specified.
4. That none of our proposed team members/agents/subsidiaries/subcontractors (if any) is associated, nor have been associated in the past, directly or indirectly, with the supervising Consultant/ employer/procurement agent of client (as defined accordingly) or any other entity that has prepared the TOR, design, specifications, and other documents as specified.

Furthermore, we understand that consultants shall not have a conflict of interest, and that consultants found to be in conflict of interest shall be disqualified.

Our attention as a Consultants is drawn to Section III, paragraphs, 3.14, 3.16 and 3.17 of the World Bank’s “Procurement Regulations for IPF Borrowers” July 2016, revised November 2017, August 2018 and Fourth Edition, November 2020, setting forth the World Bank’s Policy on conflict of interest.

We remain,

Yours faithfully,



-----  
S. A. Razak Batong (PMP<sup>®</sup>, MRICS<sup>®</sup>, MCIPS, MGhIS, MGIPS, CMILT)  
Procurement Specialist and Quantity Surveyor  
Email: [maara44@gmail.com](mailto:maara44@gmail.com)  
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## STATEMENT OF DECLARATION

We have evaluated the stated procurement contracts in accordance with instructions and terms of reference given to us, and are satisfied that, from the records and explanations given by the University of Ghana Africa Centre of Excellence – WACCBIP + NCDS, this procurement Audit Report represents a true and fair view of the procurement contracts and provides a reasonable basis for our opinion.

The procurement audit was conducted for the period January 2023 to December 2023 plan procurement year for the ACE's Centre (copy of procurement plans attached as appendix 1).

In our professional judgment as Procurement and Contracts Management Specialists, sufficient and appropriate procurement audit procedures have been conducted and evidence gathered to support the accuracy of the conclusion provided and contained in this report. The procurement audit conclusion is based on a comparison of the conditions, as they existed at the time, against pre-established procurement audit criteria that were submitted in our technical proposal for the assignment agreed upon by the client. The conclusion is applicable only to the procurement entity examined – WACCBIP + NCDS.

The evidence was gathered in compliance with Ghana's Public Procurement Law (Act 663 as amended), the Public Procurement Regulations 2022 (LI 2466) and the World Bank policies, guidelines, regulations and standards on procurement of goods, works, non-consulting services and consulting services applicable within the time of procurement ('Guidelines on procurement of goods, works, and non-consulting services under IBRD loans and IDA credits & grants by World Bank borrowers' January 2011 revised in July 2014, 'Guidelines on Selection and Employment of Consultants under IBRD Loans and IDA Credits & Grants by World Bank Borrowers' [January 2011 revised in July 2014 and "Procurement Regulations for IPF Borrowers" July 2016, revised November 2017, August 2018 and Fourth Edition, November 2020]).

## RESPECTIVE RESPONSIBILITIES OF PARTIES

This procurement audit report is the responsibility of the University of Ghana Africa Centre of Excellence – WACCBIP + NCDS.

Our responsibility is to express an independent opinion on the evaluated procurement contracts based on and limited to records and explanations provided and made available to us by the African Centre of Excellence Centre – WACCBIP + NCDS.



S. A. Razak Batong  
Procurement Audit Consultant  
Dated: 3rd June 2024



ACE Centre – WACCBIP + NCDS  
Client  
Dated: 3rd June 2024

## 0 EXECUTIVE SUMMARY

### 0.1 Introduction

The West African Centre for Cell Biology of Infectious Pathogens (WACCBIP) at the University of Ghana was formed in response to the World Bank's African Centre of Excellence (ACE) initiative. The mission of WACCBIP is to improve diagnosis, prevention and control of infectious diseases in sub-Saharan Africa by providing advanced level training and research excellence on the cell and molecular biology of infectious pathogens.

The Africa Higher Education Centres of Excellence (ACE) Project is a World Bank initiative in collaboration with governments of participating countries to support Higher Education institutions in specializing in Science, Technology, Engineering and Mathematics (STEM), Environment, Agriculture, applied Social Science / Education and Health.

Following the initial successes of the project, the ACE Impact Project was launched in 2018.

The designated ACE Impact Centre is 'West African Centre for Cell Biology of Infectious and Non-Communicable Diseases (WACCBIP+NCDS)' initially referred to as The West African Centre for Cell Biology of Infectious Pathogens (WACCBIP) located at the University of Ghana – Legon.

### 0.2 Aim of Procurement Audit Assignment

To review and comment on the processes and procedures engaged by the Centre in the implementation of procurement activities and function.

### 0.3 Methodology of Assignment

The assignment commenced with an Entry Conference at the Centre with the Procurement Unit. General documentations of the Centre (Credit Agreements, Performance and Financing Contract, Revised Implementation Plans, Environmental, Health and Safety Management Plans, Procurement Plans, Procurement Audit Reports) were studied and evaluated for compliance.

Review of specific procurement contract files together with field visits, stores visits, physical examination and inspection of procurement contracts was done.

The procurement audit and review followed three (3) broad phases:

1. Design of the scope and programme of the review, defining the essential information requirements and contacts. Sampling and selection of procurement contracts to be reviewed. The sample size covered 30% of the procurement contracts executed.
2. Field work and visitation. This was used to enhance confirmation and verification of procurement contracts.
3. Preparation of the Audit Report following discussions of the preliminary findings with the Client.



## 0.4 Sampling of Contracts for Audits

### 0.4.1 Population and Sampling Technique

Sampling of the contracts audited was done through Simple Random Sampling of procurement contracts based on a Simple Stratified (Cluster) Sampling Technique. This was used to arrive at 30% sample of the procurement contracts.

30% sample size of selected civil works, goods and consultancy and non- consultancy contracts per TOR.

Table 1 below indicates a total of eleven (11) total procurement contracts after stratification.

*Table 1 Sampling of Procurement Contracts*

Type of Procurement	Total Contracts	% of Total	No. Audited	% of Audited	% of Total Contracts
Goods	7	63.6%	4	100.0%	57%
Works	0	0.0%	0	0.0%	0%
Technical Services	3	27.3%	0	0.0%	0%
Consulting Services	1	9.1%	0	0.0%	0%
<b>Total</b>	<b>11</b>	<b>100.00%</b>	<b>4</b>	<b>100%</b>	<b>36.36%</b>

### 0.4.2 Consideration

The sample was representative but considered among other things; various categories of procurement (Goods, Works, Non-Consultancy Services and Consultancy Services), size of procurement, procurement audit period (January 2023 to December 2023), method of procurement (NCT, PQ, SS, RT, DI etc) and status (on-going and completed).

### 0.4.3 Type of Procurement Contracts

A total of four (4) procurement contract packages (containing 7 Lots) with a total value of GHS 17,254,131.36 were sampled and audited. The sample audited comprised seven (7) goods procurement contracts valued at GHS 17,254,131.36 (99%), zero (0) works procurement contracts valued at GHS 0.00 (0%), zero (0) Consulting Services procurement contracts valued at GHS 0.00 (0%) and zero (0) technical services contracts valued at GHS 0.00 (0%). Table 2 below indicates the categories of procurements and their percentages.

Table 2 Type of Procurement Contracts

ID	Type of Procurement Contract	Number of Contracts	Total Value	Percentage (%)
1	Goods	7	17,254,131.36	100
2	Works	0	0.00	0
3	Consulting Services	0	0.00	0
4	Technical Services	0	0.00	0
5	Total	7	17,254,131.36	100.00

### 0.5 Scope of Procurement

The table below (table 3) provides the total scope of procurement contracts audited for the period January 2023 to December 2023 after sampling.

The sample comprised a total of seven (7) Lots of Procurement Contracts. Table 3 below illustrates the total scope of contracts audited indicating the various procurement methods and types, the successful bidders, contract amounts and status of the contract at the time of audit.

Table 3 Scope of Audit

ID	ENTITY	CONTRACT NO	PROCUREMENT CONTRACT	SUCCESSFUL BIDDER	CONTRACT AMOUNT(GHS)	PROCUREMENT METHOD USED	PROCUREMENT TYPE	STATUS
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of Air Conditioners	Oak Van Ghana Limited	26,208.00	MP	GOODS	COMPLETE
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0401/2023	Supply of a Desktop Computer	Get4Less Ghana Limited	19,850.00	MP	GOODS	COMPLETE
3	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 1	Excelsior Global Ltd	4,290,856.83	SS	GOODS	IN PROGRESS
4	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 2	Excelsior Global Ltd	192,387.84	SS	GOODS	COMPLETE
5	WACCBIP	UG/GD/ACEII-WACCBIP/0306/2023	Supply of Laboratory Equipment and Reagents - 3	Labmart Limited	12,674,431.69	SS	GOODS	IN PROGRESS
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a Laptop Computer - 2	Compu Ghana Limited	21,897.00	MP	GOODS	COMPLETE
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a laptop Computer	Get4Less Ghana Limited	28,500.00	MP	GOODS	COMPLETE
TOTL					17,254,131.36		7	

### 0.5.1 Frequent Usage of Procurement Methods

Low Value and Minor Procurement (LV/MP) was the dominant method of procurement used by the borrower within the sample selected for procurement audit (4no Lots – 57.1%). Single Sourcing (SS) was the second dominant method of procurement (3no. Lots – 42.9%). There was no Request for Price Quotation (RFQ), International Competitive Tendering (ICT) and Restricted Tendering (RT) for the procurement of goods, works, and technical services for the period under review. Services procurement had no Quality Cost Based Selection (QCBS) method, Consultants Qualification (CQS) and Individual Consultants (IC) selection methods of procurement for the period under review.

Figure 1 below illustrates the predominant usage of procurement methods by the Centre for the contracts audited.

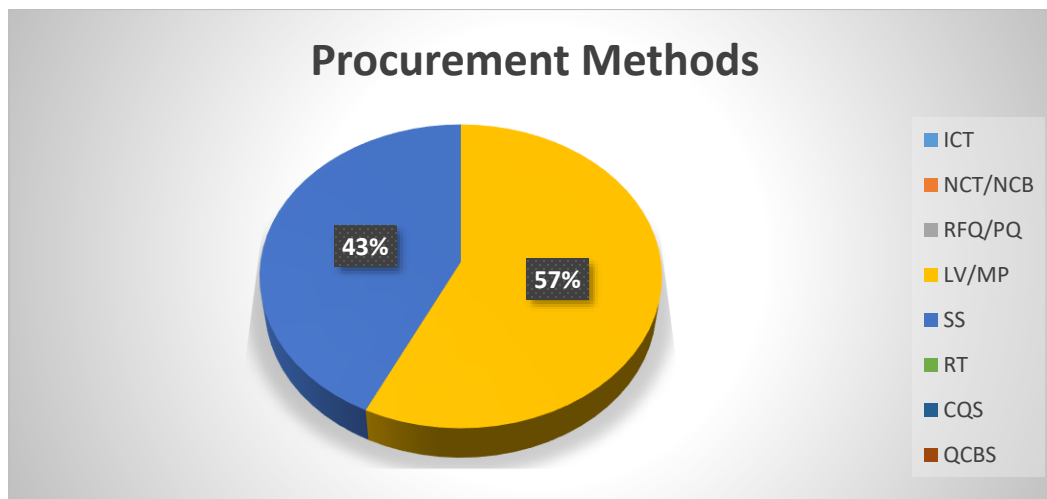


Figure 1 Procurement methods Usage of Sample

### 0.5.2 Size of Procurement

Section 20 and schedule 1A of the Public Procurement Act 663 as amended categorizes entities into various groups based on low/small, medium, and large/high spending activities.

The UoG – WACCBIP per schedule 1A is categorized under 'Category C' as a "Tertiary Institution".

Seventy-one percent (71%) of the total procurement contracts audited are classified under "Low/Small Value" procurement contracts, twenty-nine percent (29%) classified as "Large/High Value" contracts and zero percent (0%) representing "Medium Value" Contracts. The UoG – WACCBIP can be classified as a "Low/Small Spending" Procurement Entity under the Categorization of Public Procurement Entities. This is largely



attributed to the frequent purchase of laboratory consumables/reagents using Low Value and Minor Procurement (LV/MP) methods.

The table below (table 4) indicates the size of procurement contracts executed by the Centre which were audited.

Table 4 Size of Procurement

Size of Procurement	Procurement Type			Total	%
	Works	Goods	Services		
WACCBIP					
Low/Small	0	5	0	5	71%
Medium	0	0	0	0	0%
Large/High	0	2	0	2	29%
Total Contracts	0	7	0	7	100%

#### 0.6 Summary of Sample Size Selection

Table 5 below indicates the distribution of 30% of the sample contracts selected for the procurement audit. The updated procurement plans for the period under review (January 2023 – December 2023) had three (3) procurements contracts not executed.

Using the Simple Stratified Random Sampling Technique, the total procurement contracts to be sampled for this Procurement Audit resulted in a total number of eight (8) procurement contract packages.

The 30% sample size resulted in a total of 4 procurement contract packages out of a total of 8 procurement contract packages for the period under review to be audited. This represents 50% of the stratified sample for the audit.

Table 5 Summary of Sample Size Selection

				Procurement Method													Type of Procurement				
				Goods/Works/Tech Serv					Consultancy Services												
ID	No. of Procurement Packages/Lots	30% Sample	Sample Size	ICT	RFQ [PQ]	NCT	SS	RT	QCBS	QBS	LCS	FBS	IC	SS	CQS	DI	GDS	WKS	CS	NCS	
Original Procurement Plans																					
WACCBIP-Original Plan	11	3.3	3	0	7	0	3	0	0	0	0	0	0	0	1	0	7	0	1	3	
WACCBIP Updated Plan	11	3.3	3	0	7	0	3	0	0	0	0	0	0	0	1	0	7	0	1	3	
<b>Total<sup>1</sup></b>	<b>11</b>	<b>3.3</b>		<b>0</b>	<b>7</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>1</b>	<b>3</b>	
Not Executed				0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
Part of Last Audit				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total <sup>1*</sup>	8	2.4	2	0	4	0	3	0	0	0	0	0	0	0	1	0	7	0	1	0	
30% Sampling				0	1.2	0	0.9	0	0	0	0	0	0	0	0.3	0	2.1	0	0.3	0	
Selected Sample for Audit (WACCBIP - Rev)	8	2.4	4	0	3	0	1	0	0	0	0	0	0	0 <sup>a</sup>	0		4 <sup>b</sup>	0	0 <sup>a</sup>	0	

1a -Procurement Audit contract. Not Selected for procurement audit.

4b – Two (2) additional goods procurement contract selected in lieu of procurement audit contract

## 0.7 Procurement Audit Tools

The tools discussed below were designed for the audit purposes based on the best practice procurement processes in the PPA Act 663 as amended and World Bank policies, guidelines and standards on procurement of goods, works, non-consulting services and consulting services applicable within the time of procurement.

### 0.7.1 Procurement Performance and Risk Assessment Rating

A specifically designed form to determine the procurement performance and rating of the procurement entity (UoG-WACCBIP) was used. Timely performance of the Borrower, appropriate procurement method usage forms, contract approving authority forms, Red Flags Checklist for measuring Risks Levels were also used with the view to collecting information about possible symptoms and levels of Risks in the procurements carried out by the Borrower. The tools are attached as **appendix 4** of this report.

### 0.7.2 Procurement Contracts Transparency Form

A specifically designed form to determine the transparency of the Borrower with respect to all the procurement contracts audited was used with the view to determining the level of compliance of the UoG – WACCBIP to transparency criteria within the procurement cycle. Twelve (12) variables (criteria) per the Procurement Act (Act 663 as amended) were used to collect data on the level of compliance of the Borrower to transparency in their procurements. This was evaluated and recorded through the Transparency Score Sheet. The tools are attached as **appendix 4** of this report.

### 0.7.3 Procurement Responsibility Matrix Form

A specifically designed form to determine the responsibility matrix of the Borrower was used with the view to determining the people involved in the procurement of goods/works/services contracts within the procurement cycle. The specific roles and responsibilities of each person involved in the procurement process were evaluated and recorded through the RACI Responsibility Matrix. The tools are attached as **appendix 4** of this report.

### 0.7.4 Frequency of bidders in winning contracts/payment of contracts/payment schedules form

A specifically designed form to determine the frequency of bidders winning the sample contracts was done. This was to assess the risk exposure levels of the procurement entity with respect to bidders and familiarity. The lead time utilised by the Borrower in processing and paying bidders when invoices are submitted was also evaluated with a designed form. The total payments made to bidders was also assessed with a form. The tools are attached as **appendix 4** of this report.

## 0.8 Definitions of Compliance, Performance and Risk Ratings

### 0.8.1 Risk Ratings Scale and Definition

Adopting the Bank's standard definitions for low risk, moderate, substantial, and high risk, the ACE project was evaluated to ascertain the level of risk.

Table 6 Risk Ratings Definitions

<b>Risk Level</b>	<b>Rating Scale</b>	<b>Interpretation</b>
Low Risk (LR)	0% - 39%	Borrower procurement processes, and/or contract administration are of highest quality, reliability, timeliness, and transparency, and required little or no corrective action needed by the Bank
Moderate Risk (MR)	40% - 59%	Borrower procurement processes, and/or contract administration are of generally good quality, reliability, timeliness, and transparency with minor corrective actions needed by the Bank
Substantial Risk (SR)	60% - 89%	Moderate shortcomings in Borrower procurement processes, and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, but resolution(s) is/are likely
High Risk (HR)	90% -100%	Significant shortcomings in Borrower procurement processes, and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, and resolution is uncertain or unlikely

## 0.8.2 Performance Ratings

Table 7 Performance Ratings Definitions

<b>Performance Level</b>	<b>Rating Scale</b>	<b>Interpretation</b>
Very Good	80% - 100%	Borrower procurement processes, and/or contract administration are of the highest quality, reliability, timeliness, and transparency, and required little or no corrective action needed by the Bank
Good	51%-79%	Borrower procurement processes, and/or contract administration are of generally good quality, reliability, timeliness, and transparency with minor corrective actions needed by the Bank
Fair	41%-50%	Moderate shortcomings in Borrower procurement processes, and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, but resolution(s) is/are likely
Poor	0%-40%	Significant shortcomings in Borrower procurement processes, and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, and resolution is uncertain or unlikely

### 0.8.3 Transparency Compliance and Ratings

Table 8 Transparency Rating Definitions

<b>Compliance Level</b>	<b>Rating Scale</b>	<b>Interpretation</b>
Full Compliance (FC)	75%-100%	Borrower procurement processes, procedures and/or contract administration are of highest quality, ensure openness in procurement proceedings, processes and procedures, are reliable, timely, and transparent, and required little or no corrective action from the Bank.
Substantial Compliance (SC)	50%-74%	Borrower procurement processes, procedures and/or contract administration are of generally good quality, ensure openness in procurement proceedings, processes and procedures, are reliable, timely, and transparent, and required minor corrective actions from Bank.
Partial Compliance (PC)	0%-49%	Moderate shortcomings in Borrower procurement processes, partial openness in procurement proceedings, processes and procedures and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, but resolution(s) is/are likely.
None Compliance (NC)	0%	Significant shortcomings in Borrower procurement processes, procedures and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, does not ensure openness and transparent procurement proceedings, processes and procedures and resolution is uncertain or unlikely.

## 0.9 Key Findings – Specific Contracts

Generally, the following were key observations of the audit;

### 0.9.1 Procurement Planning, Procurement Systems and Capacity Assessment

#### 0.9.1.1 Findings

1. Regular update of Procurement Plans was done by the UoG - WACCBIP with actual dates of execution stated for all procurement contracts.
2. The updated and revised Procurement Plans were approved by the Entity Tender Committees of the UoG and the World Bank.
3. The PPA's STDs for Goods, Works and Services Procurements were adopted, and tender data and special conditions of contracts modified for goods, works and services procurement contracts.
4. Inadequate modification of STDs for Framework Procurement Contracts
5. A total net average duration of 112 days (3.7 months) was gained in overall procurement contract formation and signing activities.
6. A total net average duration of 90 days (3.0 months) was gained in the expected delivery of contracts.
7. All procurement contract packages were procured using the appropriate procurement method.
8. Procurement records and filing of procurement documentation were moderately good.
9. Non adoption of standard procurement plan templates leading to Inadequate information on procurement plan (Tender invitation dates, Tender closing/submission dates, Evaluation of tenders and submission of tender evaluation reports date, Contract Approving authorities, Approval of evaluation report by final authority dates etc).
10. The Centre has the requisite capacity, adequate procurement structures and systems to handle procurements.
11. The ACE Impact Procurement Officer has the requisite knowledge, experience and working knowledge of the Public Procurement Authority guidelines and regulations, laws, and legal framework.
12. Procurement roles and responsibilities were clearly defined with adequate internal control systems to ensure checks and balances.

#### 0.9.1.2 Performance Rating

1. The overall score for procurement planning, procurement systems and capacity assessment were assessed to be very good at 66.24% (see table 15 below highlighted GREEN).

## 0.9.2 Tendering and Solicitation

### 0.9.2.1 Findings

1. Procedures and processes used during procurement activities were found adequate and acceptable and in line with Act 663 as amended and the Bank's Guidelines and Regulations for the procurement of Goods, Works, Non-Consulting Services and Consulting Services for all the procurement contracts reviewed.
2. Low Value Procurement and Minor Procurement (LV/MP) methods was used for 57% of the contracts reviewed (4 out of 7). Request for Quotations (Shopping) had zero percent (0%) of the projects for the solicitation of bids. Forty-Three percent (43%) of the projects within the sample used Single Source Selection (SS) for the procurement of contracts.
3. The procedures and processes engaged for LV/MP and SS were found consistent with guidelines of the PPA on LV and MP procurements and section 44 of Act 663 as amended.
4. Tender openings were done per specific invitation notices. Tender Opening panels were used with the availability of one member of Entity Tender Committee (ETC) on the tender opening panels.
5. A net average duration of 13 days was lost in the preparation and submission of Tender Evaluation Reports.
6. A total net average of 12 days lost with respect to the Final Approval of Evaluation Reports and issuance of Acceptance Letters (Notification of Awards).
7. A total net average duration of 1 day was gained in the plan issuance of Specific Procurement Notices (Invitation to Tenders).
8. A total net average duration of 3 days was loss on the submission and closure of tenders.
9. Adequate modification of special conditions of contract and tender data sheets in STDs was done for Services procurement contracts.
10. Inadequate adoption and modification of STDS for Framework Procurement contracts
11. For goods procurement contracts, there were some inadequate modifications of special conditions of contract and tender data sheets in STDs observed.
12. Non-Issuance of Receipts to Tenderers after submission of tenders which is not in accordance with section 53(8) of act 663 as amended (0 out of 7).
13. Notification to Unsuccessful Bidders per Section 65(9) of Act 663 as amended was unavailable (0 out of 7).
14. In accordance with section 2.60 of the Banks guidelines for procurement of Goods, Works and Non-Consulting Services all 7 procurement contracts awarded were published at the website of the Centre.
15. Non publication of procurement contracts award on the website of the PPA.
16. Evaluation Committee members have the technical expertise necessary to conduct evaluations in accordance with section 20E of Act 663 as amended.
17. The Public Procurement Authority's approval was sought for all single source procurement contracts in accordance with sections 40 of Act 663 as amended.



18. All the reviewed procurement contracts were referred to the appropriate contract approving authority for approval.

### 0.9.3 Performance Rating

1. The Overall Performance and Score Rating for tendering and solicitation was 61.40% signifying a performance of "Good". See table 20 below highlighted green.

### 0.9.4 Contract Administration and Quality

#### 0.9.4.1 Findings

1. Procedures and processes used during procurement activities were found adequate and acceptable and in line with Act 663 as amended for all the procurement contracts reviewed.
2. Inadequate procurement contract close out for all procurement contracts (unavailability of Project Completion Reports to document lessons learnt).
3. Invoices submitted by contractors, suppliers and consultants were paid on an average 11 days earlier than the 30 days per contract.
4. A total net average duration of 112 days (approximately 3.7 months) was gained in overall procurement contract formation and signing activities.
5. A total net average duration of 90 days (approximately 3.0 months) was gained in the expected contract delivery periods.
6. For all the goods procurement contracts, there was 2no contracts modification for the period under review. The 2no procurement contracts were referred to the appropriate tender review committee for concurrent approval or otherwise as a result of the contract modifications during implementation in accordance with section 87 of act 663 as amended.
7. Non-Issuance of Final Acceptance Certificates/Certificates of Completion/Service Performance Certificates.
8. Non request of performance bonds for medium value and high value contracts
9. Procurement contracts audited were completed within the approved budgets.
10. The overall score on quality of contracts delivered/ongoing was assessed as "GOOD" at a mark of 67.14%.
11. Contract files contained required documentation. The filing was moderately well done and chronological. Procurement contract documentations/ records and filing were moderately adequate.
12. Based on visits to stores to assess and undertake physical inspections of the works executed, services provided, goods supplied vis-à-vis the available reports, the consultants are of the considered opinion that the works executed, the goods supplied, and the services provided met the required quality levels (by relative quantitative assessment of quality by the audit team, quality of works scored 67.14%).

### 0.9.5 Performance Rating

1. The overall performance rating for contract administration and quality was evaluated as 69.05% and 67.14% respectively indicating "Good. See Table 20 below highlighted yellow and blue respectively.

### 0.9.6 Price Competitiveness etc

#### 0.9.6.1 Findings

1. The percentage deviation of the lowest evaluated bidders' price from the client's budget recorded an overall average of minus 11.60% for the seven (7) procurement contracts reviewed.
2. For the seven (7) procurement contracts, inspections of the supplies revealed that, the suppliers and contractors met the expectations of the Centre with respect to the goods supplied and works executed.
3. The percentage deviation of lowest evaluated bidders' price from the Centre's budget did not record a plus percentage for any of the seven (7) contracts.
4. The period under review did not record an unusually large variance between the prices of competing bids for all seven (7) procurement contracts.
5. The average prices of competing bids were found to be good for all the seven (7) procurement contracts, with no unusually large variance between the prices of competing bids recorded.
6. The award prices of the seven (7) procurement contracts were found to be closer to the average bid price between the competing bids.

#### 0.9.6.2 Performance Rating

1. The performance of the Centre on price competitiveness is rated under Tendering and Solicitation. This was determined as 61.40% signifying "good".

### 0.10 Key Findings – Country Issues

1. The Borrower has the requisite capacity to handle procurement contracts adequately and efficiently.
2. The Public Procurement Act, 2003 (Act 663) as amended was used in the procurement activities of the Centre.
3. The Public Procurement Regulations 2022 (LI 2466) was utilised in guiding the procurement processes and procedures of the Centre during the period under review.
4. Lack of adequate publicity and knowledge on the new Public Procurement Regulations 2022 (LI 2466) among procurement officers
5. Seemingly low level of interest of procurement officers at post contract stage of project execution.
6. Non-Issuance of Receipts to Tenderers after submission of tenders which is not in accordance with section 53(8) of act 663 as amended.
7. Notification to Unsuccessful Bidders per Section 65(9) of act 663 as amended was unavailable.

8. The approval of technical evaluation reports for services procurement based on section 74(2) is viewed by many procurement officers as inappropriate. Section 74(2) and 74(4) of act 663 as amended usually creates confusion in its application since 'appropriate approving authority' is based on threshold whilst 'appropriate entity tender committee' is not. At the time of technical evaluation report, there is no commercial values to consider and hence it will be inappropriate to refer the technical evaluation report to an approving authority based on the procurement plan estimated cost of the contract.
9. The Entity Tender Committee of the University of Ghana (UoG) is duly constituted per section 20 of Act 663 as amended and its composition is in accordance with the First Schedule (1A and 1B3-Category C).
10. The procurement entity substantially complied with the transparency provision of the legal frameworks.

#### 0.11 Key Findings – Bank's Issues

1. The Bank's procurement supervision has been assessed as "GOOD".
2. Recommendation of Implementation challenges identified during previous procurement audits have been adequately implemented (update of procurement plans, additional procurement training).
3. From 2017 to 2022, the Centre as part of their DLI requirements, conducted five (5) PPRs within the period (one per financial year).
4. An average of 4 days was used by the Bank to review TORs, RFP documents, RFP Evaluation Reports prior to giving their no objection.
5. The Bank spending an average of 4 days to review Procurement Plans and give their no objection.
6. All procurement contracts were subject to the Bank's Post Review procedures
7. 36.4% of the procurement contracts subjected to Post Review falls within the sample size of the procurement audit. Whilst 0% of contracts subjected to prior review have been audited as part of this procurement audit.
8. Non publication of contract awards for some procurement contracts
9. For all the post review of contracts on a sample basis, the records available indicates the conduct of Post Procurement Reviews by an Independent Procurement Audit Consultants, the Internal Audit Unit of the University of Ghana and the Ghana Audit Service (Supreme Audit Institution-SAI of Ghana).
10. Records of PPRs for the financial years 2017, 2018, 2019, 2020, 2021 and 2022 were made available by the Centre.

#### 0.12 Key Findings – General Issues

1. Inadequate procurement contract close out for all procurement contracts (unavailability of Project Completion reports to document lessons learnt).
2. No issues on corruption and fraud were observed.
3. No issues of conflicts of interest were observed.
4. For the period under review, a total of eleven (11) procurement contract packages were planned and executed by the Centre.

5. 63.6% constituted Goods Procurement Contracts, 0% for Works Procurement Contracts, 27.3% for Technical Services Procurement Contracts and 9.1% for Consulting Services Contracts.
6. For the current Procurement Audit, 100% of the total Procurement Contracts audited were goods procurement contracts, 0% of Works Procurement contracts sampled and audited, 0% of Technical Services Procurement contracts audited, and 0% of Consulting Services Procurement Contracts sampled and audited.

## 0.13 Procurement Risk Assessment

### 0.13.1 General/Overall Risk

1. The overall score and assessment of procurement risks and red flags was rated as 38.7%. This represented 'low risk' based on the risk scale provided. This implies, the 'Entity's systems, procurement processes, and/or contract administration are of highest quality; are fit for purpose in achieving value for money, economy, efficiency, effectiveness, integrity, fairness, transparency, and accountability; and require little or no corrective action by the Bank'.

### 0.13.2 Procurement Planning, Procurement Systems and Capacity Assessment

1. Risk Rating of Procurement Processes, Systems and Capacity Assessment was low
2. Pre-Bid Phase recorded the highest score in risk performance assessment (45.24%) signifying "Low Risk".

### 0.13.3 Tendering and Solicitation

1. There has not been any incident of conflict of interest recorded or seen during the procurement audit.
2. Evaluation and Award recorded a score of 37.57% suggesting a "Low Risk".

### 0.13.4 Contract Administration and Quality

1. For seven (7) procurement contracts reviewed, quality assessment risk was "low". This is largely due to the fact that, inspections of the supplies, revealed that, the suppliers and contractors met the expectations of the Centre with respect to the quality of the goods supplied and works executed.
2. Non request of performance bonds for medium value and high value contracts.
3. Contract Administration and Close Out recorded a score of 38.66% with Quality of procurement recording 33.33% suggesting a "Low Risk".

## 0.14 Recommendations

### 0.14.1 General Recommendations

1. Continuous Professional Training and Development of Procurement and Contracts management staffs.
2. Adaptation of the newly published PPA Standard Tender Documents (STDs) dated December 2019 (especially usage of Low Value and Minor Procurement Forms for low value and minor procurement contracts).

3. Proper and accurate keeping of procurement files and records. Electronic and digitalisation of these records should be considered in the medium to long term of the Centre.

#### 0.14.2 Procurement Planning, Procurement Systems and Capacity Assessment

1. Specific capacity building and training of procurement officers on Estimation and Budgeting for the Entities.
2. Creation of an internal control system that allows procurement officers to participate fully in post contract stage of procurement contracts.
3. Publication of General Procurement Notice (GPN) by the Centre at the beginning of every Financial Year.
4. Usage of the Public Procurement Authority's (PPA) standard Template of Procurement Planning for preparation of Procurement Plans.
5. Adequate adoption and modification of standard tender documents for Framework agreement contracts.

#### 0.14.3 Tendering and Solicitation

1. Publication of contracts awarded by the Borrower with the PPA for all contracts within the audit period.
2. Publication of all Invitations to Tenders with the Public Procurement Authority.
3. Issuance of Receipts to Tenderers after submission of tenders in accordance with section 53(8) of Act 663 as amended.
4. Notification of contract awards to all unsuccessful bidders in accordance with section 65(9) of Act 663 as amended.
5. Drafting of clear and unambiguous technical specifications for procurement contracts.
6. Signing Conflict of Interest declaration forms by all Entity Tender Committee Members and Evaluation Panel members prior to start of bids evaluation.

#### 0.14.4 Contract Administration and Quality

1. Continuous Improvement of procurement contract records/documentations and filing.
2. Request for performance securities/warranties from successful bidders, and incorporation of same in contract documents.
3. Seeking of concurrent approval for procurement contracts that had modifications during implementation in accordance with section 87 of Act 663 as amended.
4. Initiation of steps to properly close out procurement contracts (issuance of Final Acceptance Certificates, discharge of Performance Security after warranty period, writing of project completion reports etc).
5. Issuance of Final Acceptance Certificates/Certificates of Completion/Service Performance Certificates for all procurement contracts.

#### 0.14.5 Price Competitiveness

1. Implementation of section 64(2) when winning bids record substantially high margins between client's budget and least evaluated bidder.
2. Request for rate analysis from suppliers and contractors who offer high prices or lower prices beyond or below entities budgets. This will allow proper analysis and consideration of section 64(2).
3. Increasing the value of performance security in situations where bid prices of tenderers record significant minus deviations from the entity's budget.

#### 0.14.6 Country Issues

1. Specific capacity building and training for procurement officers of the Centre on Contract Administration and Management.
2. Amendments of Section 74(2) and 74(4) of act 663 as amended to allow the usage of 'appropriate approving authority' after combined evaluation report (Technical and Financial) is produced (which will be based on threshold) whilst 'appropriate entity tender committee' is used after completion of only 'Technical Evaluation Report'. At the time of technical evaluation report, there is no commercial values to consider and hence it will be inappropriate to refer the technical evaluation report to an approving authority based on the procurement plan estimated cost of the contract.

#### 0.14.7 Bank's Issues

1. Measurement of Project Impact Assessment after 10 years end of the Project.
2. Continuous support to the UoG - WACCBIP to implement the challenges and gaps that will be identified after the completion of the ACE Impact Project.

### 0.15 Possible Indication of Noncompliance Requiring Action

For the period under review, all the procurement contracts reviewed and audited did not reveal any possible indication of non-compliance by UoG-WACCBIP requiring any action from the Public Procurement Authority (PPA) or the World Bank.

### 0.16 Status of Mitigation Action

The review includes an update on the progress of implementation of the risk mitigation and corrective actions from the previous post procurement reviews and audit reports for the Borrower. The following corrective actions were implemented by the Borrower for the period under review:

1. Regular and quarterly update of Procurement Plan per section 21(4) of the Public Procurement Act, 2003 as amended.
2. Adaptation of the newly published PPA Standard Tender Documents (STDs) dated December 2019 (especially usage of Low Value and Minor Procurement Forms for low value and minor procurement contracts).

### 3. Usage of the Public Procurement Authority's (PPA) standard Template of Procurement Planning for preparation of Procurement Plans

#### 0.17 Corrective Actions Pending/Remaining Unfinished

The following corrective actions could not be implemented by WACCBIP following the last review and examination of procurement contracts:

1. Publication of notice of procurement awards.
2. Notification to Unsuccessful Bidders per Section 65(9) of act 663 as amended.
3. Closing out of procurement contracts with project completion reports.
4. Publication of General Procurement Notice (GPN) by the Centre at the beginning of every Financial Year



## 1 PROCUREMENT AUDIT OF THE AFRICAN CENTRE OF EXCELLENCE (ACE) CENTRE

### 1.1 Introduction

The West African Centre for Cell Biology of Infectious Pathogens (WACCBIP) at the University of Ghana was formed in response to the World Bank's African Centre of Excellence (ACE) initiative. The mission of WACCBIP is to improve diagnosis, prevention and control of infectious diseases in sub-Saharan Africa by providing advanced level training and research excellence on the cell and molecular biology of infectious pathogens.

The Africa Higher Education Centre of Excellence (ACE) Project is a World Bank initiative in collaboration with governments of participating countries to support Higher Education institutions in specializing in Science, Technology, Engineering and Mathematics (STEM), Environment, Agriculture, applied Social Science / Education and Health.

As part of the performance monitoring process of the funds made available to the Centre, the procurement procedures and processes under the project shall be audited in accordance with adequate procurement audit standards.

The ACE-WACCBIP therefore engages the services of Procurement Audit Consultant to carry out the procurement audit of the ACEs (WACCBIP) for the period January 2023 to December, 2023.

### 1.2 Background of Project

The West African Centre for Cell Biology of Infectious Pathogens (WACCBIP) at the University of Ghana was formed in response to the World Bank's African Centre of Excellence (ACE) initiative. The mission of WACCBIP is to improve diagnosis, prevention and control of infectious diseases in sub-Saharan Africa by providing advanced level training and research excellence on the cell and molecular biology of infectious pathogens.

Following the success of the initial project, the ACE Impact Project (ACE Impact) was launched in 2018 to strengthen post-graduate training and applied research in existing fields and support new fields that are essential for Africa's economic growth.

The ACE Impact Project consists of the following parts: 1. Establishing New and scaling up well performing existing ACEs for development Impact Centre, 2. Fostering regional partnership and scholarships, 3. Enhancing national project facilitation, monitoring and Evaluation

The designated ACE Impact Centre is 'West African Centre for Cell Biology of Infectious and Non-Communicable Diseases (WACCBIP+NCDS)' initially referred to as The West African Centre for Cell Biology of Infectious Pathogens (WACCBIP) located at the University of Ghana – Legon.

The objectives of the ACE Impact Project consist of:

1. Enhance capacity to deliver regional high-quality training to address the development challenge



2. Enhance capacity to deliver applied research to address the regional development challenge
3. Build and use industry/sector partnerships to enhance impact of the Centre on development and increase relevance of the centres education and research.
4. Build and strengthen regional and international academic partnerships to raise quality of education in other institutions in the region.
5. Enhance governance and management to improve monitoring and evaluation, administration, fiduciary management, transparency, ability to generate resources, and project implementation.

### 1.3 Aim and Objectives of Assignment

The overall objective(s) of the consultancy services required as stated in the TOR and scope of works given by the Client include but not limited to the following:

1. The objective of the procurement review is to review the procurement, contracting, and implementation processes which have been followed for a sample of up to 30% of the total contracts in the project to confirm consistency with the Credit Agreements/Legal Agreements (LA).
2. The purpose of the Audit is to:
  - a. Verify that the procurement and contracting processes have been followed.
  - b. Verify technical compliance, physical completion, and price competitiveness of each contract.
  - c. To review the internal capacity to handle procurement efficiently, comment on the quality of procurement and contracting; and identify reasons for delays, if any.
  - d. Outline any potential risks identified to inform future funding decisions.
3. To this end, the Consultant will:
  - a. determine whether the procurement and contracting processes were carried out in accordance with the LA and achieved the expected economy and efficiency.
  - b. determine to the extent possible whether identified non-compliance with the LA, inappropriate practices or questionable decisions/actions, may have been related to corrupt practices.
  - c. evaluate the quality, timeliness and reliability of the Bank's reviews and checks in ensuring that procurement, contracting and disbursement are being carried out in accordance with the LA.
  - d. in the light of any deficiencies, identify ways of improving the procurement and contracting process.

### 1.4 Methodology of Assignment

Procurement audit standards require the clear definition of the methodology employed to arrive at various conclusions and recommendations on procurement contracts audits.

### 1.4.1 Entry Conference

After signing of the contract with the University of Ghana, an entry conference was held on March 4, 2024, with the WACCBIP Centre. A designated coordinator for the assignment named Mr. Madam Elizabeth Borley was introduced. Documentations on the ACE were made available for the commencement of the assignment.

### 1.4.2 Review of General Documentations

The following general documentations were provided by the Borrower (WACCBIP+NCDS Centre) for review by the procurement audit team on the 4<sup>th</sup> – 18<sup>th</sup> March 2024:

1. Financing Agreement (2019)
2. Performance and Funding contract (2019)
3. Revised Implementation Plan (2019)
4. Environmental Management Plan
5. Approved Procurement Plan for the procurement year

### 1.4.3 Review of Specific Procurement Contracts Documentations

Documentations on specific procurement contracts were provided to the procurement audit consultants. Detailed review of the specific contract files started on 18 March 2024 to 25 April 2024. As contained in the annual procurement plan of the Centre, procurement contracts were grouped and categorized into lots and types for ease of reference as per standard procurement planning.

Procurement contracts files and documentations were studied and reviewed thoroughly to ascertain their conformance with the general procurement plans.

Documents required for each procurement contract file were inspected and missing/inadequate documents requested from the coordinator of the assignment.

All necessary documentation required for each procurement contract file were requested for and made available to the consultant.

Specific procurement files were maintained for each procurement contract.

### 1.4.4 Sites/Stores/Project Fields Visitations

Direct confirmation of works executed, services provided, and goods supplied was done by the procurement audit consultants at the project sites, location of goods, and stores sections of the WACCBIP+NCDS Centre starting 30th April 2024 and ending 14th May 2024.

Physical inspections were carried out on some of the works executed, goods supplied and examined to confirm specific works and goods procurement contracts contained on files.

Photographs of physical inspections and examinations of works executed, and goods supplied and received at stores were taken. These pictures formed part of this procurement audit report under **appendix 6**, labelled "Pictures of Procurement Contracts examined".

#### 1.4.5 Clarifications and Further Documentations

To aid in the arrival of conclusions and opinions on the procurement process and procedures used in the disbursement of proceeds from the funds of the ACE Project, clarifications and further documentations and evidence were requested from the Centre and designated procurement officers and staffs during the procurement audit process.

#### 1.4.6 Interaction with Staffs of WACCBIP Centre and Logistics Directorate of University of Ghana

As part of the process to verify and ascertain end-user involvement and participation in the procurement process, interactions with the staff of the WACCBIP Centre and the designated procurement officers of the Project were undertaken.

Opinions of staff directly involved in procurement activities of the Project were sought and incorporated into this report. The perceptions of these personnel on procurement activities and contracts of the ACE project and its impact on its beneficiaries were noted. Clarifications and answers were used to solicit opinions on the procurement decisions of the Entity.

#### 1.4.7 Exit Conference

As a mandatory requirement for procurement audit assignments, an Exit Conference was held on June 18, 2023, with the Logistics Directorate of the WACCBIP. Key issues observed and noted during the procurement audit process were made known. Explanations and clarifications were solicited and answers provided to issues of concern. Preliminary findings and opinion of the audit team were discussed with all, and responsible officers provided adequate explanations and documents to support their justifications.

The cooperation of stakeholders involved during the procurement audit process was commendable.

#### 1.4.8 Definitions of Compliance, Performance and Risk Ratings

##### 1.4.8.1 Risk Ratings Scale and Definition

Adopting the Bank's standard definitions for low risk, moderate, substantial, and high risk, the ACE Project was evaluated to ascertain the level of risk based on the rating scale below.

Table 9 Risk Ratings Definitions

Risk Level	Rating Scale	Interpretation
Low Risk (LR)	0% - 39%	Borrower procurement processes, and/or contract administration are of the highest quality, reliability, timeliness, and transparency, and required little or no corrective action needed by the Bank.
Moderate Risk (MR)	40% - 59%	Borrower procurement processes, and/or contract administration are of generally good quality, reliability, timeliness, and transparency with minor corrective actions needed by the Bank.
Substantial Risk (SR)	60% - 89%	Moderate shortcomings in Borrower procurement processes, and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, but resolution(s) is/are likely
High Risk (HR)	90% -100%	Significant shortcomings in Borrower procurement processes, and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, and resolution is uncertain or unlikely.

#### 1.4.8.2 Performance Ratings

Performance rating was ascertained and interpreted based on the scale below.

Table 10 Performance Ratings Definitions

Performance Level	Rating Scale	Interpretation
Very Good	80% - 100%	Borrower procurement processes, and/or contract administration are of highest quality, reliability, timeliness, and transparency, and required little or no corrective action needed by the Bank.
Good	51%-79%%	Borrower procurement processes, and/or contract administration are of generally good quality, reliability, timeliness, and transparency with minor corrective actions needed by the Bank.
Fair	41%-50	Moderate shortcomings in Borrower procurement processes, and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, but resolution(s) is/are likely.
Poor	0%-40%	Significant shortcomings in Borrower procurement processes, and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, and resolution is uncertain or unlikely.

## 1.4.8.3 Transparency Compliance and Ratings

Table 11 Transparency Rating Definitions

<b>Compliance Level</b>	<b>Rating Scale</b>	<b>Interpretation</b>
Full Compliance (FC)	75%-100%	Borrower procurement processes, procedures and/or contract administration are of highest quality, ensure openness in procurement proceedings, processes and procedures, are reliable, timely, and transparent, and required little or no corrective action from the Bank
Substantial Compliance (SC)	50%-74%	Borrower procurement processes, procedures and/or contract administration are of generally good quality, ensure openness in procurement proceedings, processes and procedures, are reliable, timely, and transparent, and required minor corrective actions from Bank
Partial Compliance (PC)	0%-49%	Moderate shortcomings in Borrower procurement processes, partial openness in procurement proceedings, processes and procedures and/or contract administration have limited or jeopardised the timely or efficient achievement of one or more major outputs, but resolution(s) is/are likely
None Compliance (NC)	<0%	Significant shortcomings in Borrower procurement processes, procedures and/or contract administration have limited or jeopardised the timely or efficient achievement of one or more major outputs, does not ensure openness and transparent procurement proceedings, processes and procedures and resolution is uncertain or unlikely

## 1.5 Sampling and Scope of Procurement Contracts

As stated in the Terms of Reference, the consultant is expected to review a sample of up to thirty percent (30%) of procurement undertaken within the period covering all the various types of procurement (Goods, Works, Non-Consulting Services and Consulting Services) and the various procurement methods (ICB, NCB, Shopping, QCBS, LCS, FBS, QBS, CQS, SS, IC, etc), as well as zooming in on the complex, high-value and probable problematic procurements.

Based on the procurement plans submitted for the period under review, the criterion applied in choosing a sampling design was to design the sample so that it would yield the desired information with the reliability required at a minimum cost to the employer.

Statistical Sampling was considered more appropriate than Judgmental Sampling in determining the 30% proposed by the client. Simple Random Sampling of procurement contracts based on a Simple Stratified (Cluster) Sampling Technique was used to arrive at 30% sample of the procurement contracts.

The following criteria were therefore used to determine the design sample for procurement contracts selected for the procurement audit:

1. Type of Procurement Contract: Procurement contracts were categorized into works, goods, services, and non-consulting services (technical services). This is in consonance with the approved procurement plans of the Centre.
2. Procurement methods Used: the method of procurement used to procure goods, works, services and non-consulting services was considered in the selection of procurement contracts for the procurement audit.
3. Unique coding of all procurement contracts on the approved procurement plans. All procurement contracts under the period of review were given unique coded numbers to ensure Simple Random Sampling of contracts for audit.
4. Selection of sample based on Simple Stratified (Cluster) Sampling Technique.

Table 12 below provides the comprehensive list and scope of all the contracts selected for the procurement audit. All the procurement contracts were completed at the time of the audit. Various methods and procedures were used to procure these contracts.

Table 12 Scope of Procurement Contracts Audited

ID	ENTITY	CONTRACT NO	PROCUREMENT CONTRACT	SUCCESSFUL BIDDER	CONTRACT AMOUNT(GHS)	PROCUREMENT METHOD USED	PROCUREMENT TYPE	STATUS
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of Air Conditioners	Oak Van Ghana Limited	26,208.00	MP	GOODS	COMPLETE
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0401/2023	Supply of a Desktop Computer	Get4Less Ghana Limited	19,850.00	MP	GOODS	COMPLETE
3	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 1	Excelsior Global Ltd	4,290,856.83	SS	GOODS	IN PROGRESS
4	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 2	Excelsior Global Ltd	192,387.84	SS	GOODS	COMPLETE
5	WACCBIP	UG/GD/ACEII-WACCBIP/0306/2023	Supply of Laboratory Equipment and Reagents - 3	Labmart Limited	12,674,431.69	SS	GOODS	IN PROGRESS
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a Laptop Computer - 2	Compu Ghana Limited	21,897.00	MP	GOODS	COMPLETE
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a laptop Computer	Get4Less Ghana Limited	28,500.00	MP	GOODS	COMPLETE
TOTL					17,254,131.36		7	

## 1.6 Selected Samples for Audit

The procurement plan period under review (January 2023 – December 2023) contained eleven (11) procurement packages in total. It was noted that the plan had one consulting service which is the procurement audit services. Hence, due to conflict of interest, the audit consultant chose an additional two (2) new goods contract for the sample in lieu of the procurement audit. Consequently, using the Simple Stratified Random Sampling Technique, the total procurement contracts to be sampled for this Procurement Audit resulted in a total number of contracts to be sample as four (4) procurement contract packages representing 36.64% of the total population. The ToR for the assignment required that a minimum sample of 30% of procurement packages within the period is audited. Hence, the sample selected met the minimum criterial per the ToR.

The four (4) procurement packages comprised of seven (7) individual contracts which were audited and presented in this report.

Table 13 below provides the distribution of the samples.

*Table 13 Distribution of Samples for Audit*

ID	Type of Procurement Contract	Number of Contracts	Total Value	Percentage (%)
1	Goods	7	17,254,131.36	100
2	Works	0	0.00	0
3	Consulting Services	0	0.00	0
4	Technical Services	0	0.00	0
5	Total	7	17,254,131.36	100.00

## 1.7 Type of Procurement Contracts

A total of seven (7) procurement contract lots with a total value of GHS 17,254,131.36 were sampled and audited. The sample audited comprised seven (7) goods procurement contracts valued at GHS 17,254,131.36 (100%), zero (0) works procurement contracts valued at GHS 0.00 (0%), zero (0) Consulting Services procurement contracts valued at GHS 0.00 (0%) and zero (0) technical services contract valued at GHS 0.00 (0%). Figure 2 below illustrates the Infor-graphics of the types of procurement contracts.



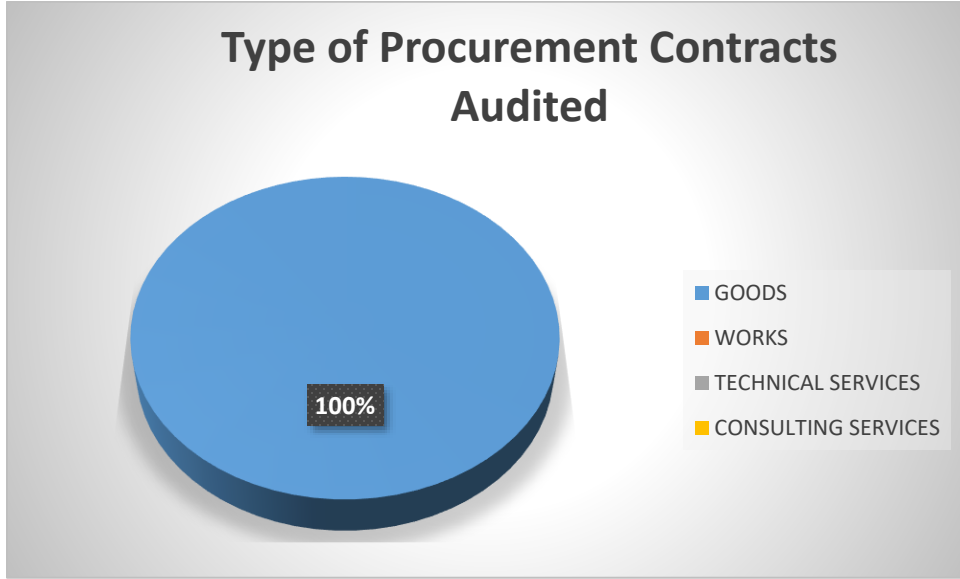


Figure 2 Type of Procurement Contracts

### 1.8 Review of Post Review and Prior Review Contracts

The Bank has an oversight responsibility for conducting prior and post reviews. The sampling of contracts for the Procurement Audit reviews all contracts subjected to post procurement review and prior review by the Bank.

Table 14 below indicates the total number of prior and post procurement reviews based on the updated procurement plans vis-à-vis the number sampled for this procurement audit.

36.41% of contracts subjected to Post Review per the procurement plan falls within the sample size of the procurement audit. Whilst 0% of contracts subjected to prior review have been audited as part of this procurement audit.

Table 14 Post and Prior Review Contracts

	GOODS		WORKS		CONSULTING SERVICES		NON-CONSULTING SERVICES		TOTAL	
	Prior Review	Post Review	Prior Review	Post Review	Prior Review	Post Review	Prior Review	Post Review	Prior Review	Post Review
Totals Per Procurement Plan										
WAGMC	0	7	0	0	0	1	0	3	0	11
<b>Total 1a</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>11</b>
No. of Contracts Not Executed										
WACCBIP	0	0	0	0	0	0	0	0	0	0
<b>Total 1b</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>11</b>
TOTALS										
WACCBIP	0	7	0	0	0	1	0	3	0	11
<b>Total 1C</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>11</b>
No. of Contracts Audited Per Sampling										
WACCBIP	0	4	0	0	0	0	0	0	0	4
<b>Total 2</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>
% of WACCBIP Audited	0.0%	57.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	36.4%
<b>Total 3</b>	<b>0.0%</b>	<b>57.1%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>36.4%</b>

## 1.9 PROCUREMENT AUDIT REGULATORY FRAMEWORK

In accordance with the performance and Funding Contract Agreement, 'Procurement for the ACE Project will be carried out in accordance with the Ghana Public Procurement Act 663 of 2003' as amended.

The WACCBIP+NCDS complied with this regulatory framework during the implementation of the ACE Project.

All 7 procurement contracts reviewed complied with the usage of the PPA's STDs for Works, Goods and Services Procurement contracts.

### 1.9.1 Usage of Country Procurement Systems (CPS) and World Bank Regulations and Guidelines

'The Use of Country Systems (UCS) refers to the usage of the procurement procedures, processes and methods contemplated in the public procurement system in place in the country of a Borrower that has been determined to be consistent with the Guidelines of the Bank and acceptable to the Bank'.

Justification for the usage of the Public Procurement Law of Ghana 2003, Act 663 as amended, the Public Procurement Manual and Guidelines of Ghana in the implementation arrangements for the project is explicitly stated in section 2.2 and 2.10 of the Performance and Funding Contract – West African Centre for Cell Biology of Infectious and Non-Communicable Diseases (WACCBIP+NCDS), University of Ghana. Section 2.2 of the performance and funding contract must be read together with section 2.6, 2.10, and 4.4 to adequately justify the usage of the public procurement law, 2003 (Act 663 as amended) and manual.

### 1.9.2 Exceptions to the Usage of Country Procurement Systems (CPS)

There were no exceptional clauses allowed for in the Performance and Funding Contract Agreement.

### 1.9.3 Usage of Regulatory Framework for Procurement Audit

The procurement audit consultants were convinced on the justification for the usage of Country Procurement Systems (CPS) for the procurement of goods, works, services, and non-consulting services under the African Centre of Excellence (ACE) World Bank Project for the year under review (1<sup>st</sup> January, 2023 – 31<sup>st</sup> December, 2023).

The ACE Impact Funding and Performance Contract and Financing Agreement was used to arrive at this conclusion. All 7 contracts reviewed complied with section 2.2 and 2.10 of the ACE Impact Funding and Performance Contract.

### 1.10 Conflict of Interest

The World Bank's procurement guidelines and policies require that a firm participating in a procurement process under Bank-financed projects shall not have a conflict of interest. Any firm or individual professional found to have a conflict of interest shall be ineligible for award of a procurement contract.

To determine and test for conflict of interest situations, the registration and legal status of bidders were reviewed and checked to ensure compliance with potential situation of conflict of interest.

Conflict of interest declaration (COI) forms by evaluation panel members and bidders were requested for from the Centre. There was no documentary evidence of the availability of conflict of interest declaration forms (None of the 7 procurement contracts had COI declaration forms signed by evaluation panel members).

The following criteria were used to ascertain conflict of interest situations in this procurement audit assignment:

1. A firm that is providing goods, works, non-consulting services resulting from or directly related to consulting services for the preparation or implementation of a project that it provided or were provided by any affiliate that directly or indirectly controls, is controlled by, or is under common control with that firm.
  - a. None of the 7 procurement contracts reviewed had such situation per the records made available.
2. Such firm submits more than one bid, either individually or as a joint venture partner in another bid, except for permitted alternative bids.
  - a. None of the 7 procurement contracts reviewed had such situation cited per the records made available.
3. Such firm (including its personnel) has a close business or family relationship with a professional staff of the Borrower (or of the project implementing agency, or of a recipient of a part of the loan).
  - a. None of the 7 procurement contracts reviewed had such situation available or seen or cited per the records made available.
4. Such a firm does not comply with any other conflict of interest situation as specified in the Bank's Standard Bidding Documents relevant to the specific procurement process.
  - a. None of the 7 procurement contracts reviewed had such situation per the records made available.

## 2 FINDINGS AND OBSERVATIONS FOR THE AFRICAN CENTRE OF EXCELLENCE (ACE) PROJECT

### 2.1 Background

Procurement contracts of the WACCBIP are managed by the Logistics Directorate, and the Funds and the Physical Development and Municipal Services Directorate (PDMSD). The ACE Impact procurement contracts were managed jointly by the 2 departments with the Works and Services procurement contracts managed by the PDMSD and the goods procurement contracts managed by the Logistics Directorate.

The findings, observations and other assessments from the audit were structured into the following broad categories:

1. Procurement planning, Procurement Systems and Capacity Assessment
2. Tendering Process
3. Contract Administration and Quality
4. Other issues (Bank's Issues, Country Issues, General Issues, School Issues, Price Competitiveness etc)
5. Examination of Procurement Risk and Red Flags

Key issues identified during the procurement audit were categorized into:

1. Performance (performance was evaluated in 5 areas).
2. Procurement risks and red flags (Procurement risks evaluated in 4 areas).
3. Procurement transparency (transparency evaluated on 12 criteria).

### 2.2 Procurement Planning, Procurement Systems and Capacity Assessment

#### 2.2.1 Procurement Planning

Under this aspect, assessment was done on the appropriateness of procurement planning, designs, and specifications to meet the intended project objectives. Issues such as adequacy of specifications, completeness and comprehensiveness of tender documents, and specifications were assessed. The procurement systems and internal capacity of the UoG - WACCBIP to procure were assessed.

##### 2.2.1.1 Findings

The observed weaknesses and strengths on procurement planning included:

1. Regular update of Procurement Plans was done by the UoG - WACCBIP with actual dates of execution stated for all procurement contracts.
2. The updated and revised Procurement Plans were approved by the Entity Tender Committees of the UoG and the World Bank.
3. The PPA's STDs for Goods, Works and Services Procurements were adopted, and tender data and special conditions of contracts modified for goods, works and services procurement contracts.
4. Inadequate modification of STDs for Framework Procurement Contracts
5. A total net average duration of 112 days (3.7 months) was gained in overall procurement contract formation and signing activities.

6. A total net average duration of 90 days (3.0 months) was gained in the expected delivery of contracts.
7. All procurement contract packages were procured using the appropriate procurement method.
8. Procurement records and filing of procurement documentation were moderately good.
9. Non adoption of standard procurement plan templates leading to Inadequate information on procurement plan (Tender invitation dates, Tender closing/submission dates, Evaluation of tenders and submission of tender evaluation reports date, Contract Approving authorities, Approval of evaluation report by final authority dates etc).
10. The Centre has the requisite capacity, adequate procurement structures and systems to handle procurements.
11. The ACE Impact Procurement Officer has the requisite knowledge, experience and working knowledge of the Public Procurement Authority guidelines and regulations, laws, and legal framework.
12. Procurement roles and responsibilities were clearly defined with adequate internal control systems to ensure checks and balances.

#### 2.2.1.2 *Performance Rating*

1. The overall score for procurement planning, procurement systems and capacity assessment were assessed to be very good at 66.24% (see table 15 below highlighted GREEN).

Table 15: Procurement Performance Ratings

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT(GHS)	PROCUREMENT TYPE	STATUS	PLANNING	
									PERFORMANCE	RISK
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of Air Conditioners	Oak Van Ghana Limited	MP	26,208.00	GOODS	COMPLETE	61.90%	42.86%
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0401/2023	Supply of a Desktop Computer	Get4Less Ghana Limited	MP	19,850.00	GOODS	COMPLETE	54.17%	42.86%
3	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 1	Excelsior Global Ltd	SS	4,290,856.83	GOODS	IN PROGRESS	76.19%	45.24%
4	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 2	Excelsior Global Ltd	SS	192,387.84	GOODS	COMPLETE	76.19%	45.24%
5	WACCBIP	UG/GD/ACEII-WACCBIP/0306/2023	Supply of Laboratory Equipment and Reagents - 3	Labmart Limited	SS	12,674,431.69	GOODS	IN PROGRESS	76.19%	45.24%
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a Laptop Computer - 2	Compu Ghana Limited	MP	21,897.00	GOODS	COMPLETE	57.14%	52.38%
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a laptop Computer	Get4Less Ghana Limited	MP	28,500.00	GOODS	COMPLETE	61.90%	42.86%
OVERALL PROCUREMENT CONTRACTS ASSESSMENT						17,254,131.36			66.24%	45.24%

## 2.2.2 Procurement Systems and Capacity Assessment

### 2.2.2.1 Organizational structure

To determine the capacity of the UoG-WACCBIP to handle procurements, the procurement Audit Team assessed the units responsible for procurement activities of the ACE. Two (2) departments are responsible for the management of procurement activities of the UoG - WACCBIP. The Logistics Directorate (LoD) and the Physical Development and Municipal Services Directorate (PDMSD) oversee the management of procurements for the UoG-WACCBIP.

### 2.2.2.2 Procurement Officers

1. There were focal persons responsible for procurement activities of the ACE Impact at the UoG – WACCBIP Centre. The Logistics Directorate (LoD) provided schedule procurement officers for the ACE Impact. Additional staff responsible for procurement (Procurement Specialist) was recruited to augment the procurement activities of the Centre considering the volume of work. Other Technical Officers were also engaged to provide technical assistance to the Logistics Directorate in the delivery of its mandate.
2. The Director of Logistics at the University of Ghana, oversees the schedule of these officers
3. The procurement officers responsible for the UoG - WACCBIP have the requisite educational and professional qualifications to handle adequately the procurement activities and function of the WACCBIP (please see appendix 5).
4. The officers are professional members of the Chartered Institute of Procurement and Supply (CIPS) which is a recognized and accredited Procurement Professional body (please see appendix 5).
5. The officers have the requisite knowledge of the Ghanaian Procurement Legal Framework and Legislations and the Bank's Guidelines and Regulations in the procurement of goods, works, consulting and non-consulting services.
6. Clear roles and responsibilities are defined in the procurement and supply chain activities of the Centre with no conflicting roles.

### 2.2.2.3 Logistics Directorate

The Logistics Directorate (LoD) is largely responsible for the coordination of all activities involved in the procurement of works, goods, services, and non-consulting services for the WACCBIP Centre. The directorate is headed by a director with over 26 years of experience in the procurement of Works, Goods and Services (see appendix 5).

The Logistics Directorate (LoD) is responsible for the planning, development, implementation, administration, integration and monitoring of contracting and procurement activities at the WACCBIP. The LoD has twelve (12) procurement professionals and contract officers headed by a Director of Logistics. The



professional associations and qualifications of the staff of the Unit is attached as appendix 5.

During the procurement audit for this period, there existed a clear and well-structured organogram for the logistics directorate. Functional roles and clear communication lines were indicated with adequate vertical, and horizontal communication paths (see appendix 5).

The Director of Logistics is the secretary of the Entity Tender Committees (ETC) of the University of Ghana, as required by Act 663 as amended.

#### *2.2.2.4 Physical Development and Municipal Services Directorate (PDMSD)*

The Physical Development and Municipal Services Directorate (PDMSD) is in charge of works procurement contracts, technical support in construction and supervision of construction works.

The directorate is headed by a director with over 21 years of experience in the procurement of Works, Goods and Services (see appendix 5). The directorate has ten (10) professionals with diverse backgrounds in the procurement and supervision of construction projects.

#### *2.2.2.5 Internal Audit Unit*

The Internal Audit Unit plays an oversight role in all procurement contracts payments.

All procurement contract payments are pre-audited by the Internal Audit Unit of the University of Ghana before payments are effected. This allows adequate check on payments and other transactions of the WACCBIP.

The Internal Audit Unit also carries out quarterly post audit of all transactions of the Centre.

#### *2.2.2.6 Entity Tender Committees*

Entity Tender Committees per Section 20 and Schedule 1A and 1B of Act 663 as amended was in place at the time of the procurement audit at the Centre.

The table below provides details of the ETC composition of University of Ghana in accordance with Act 663 as amended (see appendix 5):

## MOE Entity Tender Committee Composition

No.	Name	Designation	Status
1	Prof. Nana Aba-Appiah Amfo	Ag. Vice Chancellor	Chairman
2	Mrs. Emelia Agyei-Mensah	Registrar	Member
3	Mrs. Bernice B. Agudu	Head of Finance (Director of Finance)	Member
4	Prof. Olivia Anku-Tsedu	Lawyer appointed by Council	Member
5	Prof. Boateng Onwona-Agyeman	Head of Department 2 (Provost CBAS)	Member
6	Prof. Daniel Frimpong Ofori	Head of Department 3 (Provost COH)	Member
7	Prof. Julius Najah Fobil	Head of Department 4 (Provost CHS)	Member
8	Ing. Gloria Apenkwa (Mrs)	Professional Bodies Rep 1 (GhIE)	Member
9	Mr. Edmond Aalangdong	Member appointed by GTEC	Member
10	Mr. Sampson Owusu Afriyie	Head of Procurement Unit (Director of Logistics )	Secretary

#### 2.2.2.7 Procurement Responsibilities Matrix

To outline the chain of responsibilities within the procurement arrangement, a Responsible–Accountable–Consulted–Informed (RACI) Chart was used. It is a responsibility matrix that outlines the roles of individuals against various tasks or deliverables within the procurement arrangement of the UoG - WACCBIP.

This clearly spells out who does what, within which required period, who has the responsibility of clearing any document prepared by the procurement officer, who and which office provides technical input to the procurement document among others within the procurement arrangement of the WACCBIP.

During the review and examination of the procurement contracts, the following chain of responsibility was observed:

1. Tendering process was initiated by the ACE Team Centre Leader based on the approved procurement plan and the need for the procurement.
2. The Procurement Specialist/officer was responsible for the preparation of Specific Procurement Notices, Tender and Contract documents with technical input from the technical unit of the UoG (IT, Works, Automobiles, Laboratory Technicians, etc).
3. The tender and contract documents drafts are reviewed by the director of Logistics and approved by the Head of Entity prior to issuance.
4. The Head of Entity approves procurement contracts within their thresholds.
5. The Entity Tender Committee of the University of Ghana approves the award of contract within their thresholds or seek concurrent approval from the Central Review Committee for procurements which exceeds their threshold. The Internal Audit Unit plays an oversight responsibility on all procurement contracts payments.

6. The Public Procurement Board (PPB) through the Public Procurement Authority (PPA) grants approval for all restricted and single source tendering.
7. The head of entity signs all procurement contracts with threshold approval limit for the Director of Logistics for small value procurements.
8. The minimum timelines allowed by the Public Procurement Act (Act 663 as amended) were adhered to by all involved within the procurement process.
9. The guidelines and regulations of the Bank and the Public Procurement Acts (Act 663 and Act 914) were used.
10. The Logistics Directorate of the UoG manages all procurement processes and procedures for the ACE Project.
11. Roles and responsibilities were defined and clear with adequate internal control systems. See table 16 below.

Key to responsibility matrix chart:

Responsible (R)	Those responsible to do the work to achieve the outcome required
Accountable (A)	Those who authorise the work and who are ultimately accountable for the correct completion of the work
Consulted (C)	Those who are consulted about the work at various stages of its progress
Informed (I)	Those who are kept informed about the work

Table 16: Procurement Responsibility Matrix

S/No.	Activity/Deliverable	Duration (weeks)	Human Resource											
			ACE Procurement Specialist/ Officer(s)	Technical Unit (IT/PDMS/Works/ Auto/Labs etc)	ACE Centre /Team Leader	Director of Logistics	Head of Entity	ETC-UoG	CTRC	PPB	WB	Internal Audit Unit	Stores Unit	Finance/ Accounts Unit
1	Initiation of Tendering/Solicitation		A	C	R	I								
2	Preparation of Tender Documents (amendment of STD's)	2-6 Weeks	R	C	I	A								
3	Preparation of Technical Specifications	1-3 Weeks	A	R	C	I								
4	Review & Approval of Tender Document(+Tech. Specs)	1-2 weeks	A	I	C	R								
5	Invitation to Tender	4-6 Weeks	R	I	C	A								
6	Receipt & Opening of Tenders	Same Date	A	I	C	R		I*						
7	Constitution of Evaluation Panel	Same Date	C	I	R	A								
8	Evaluation of Tenders	1-4 Weeks	R	C	I	A								
9	Writing of Evaluation Report & Submission	1-4 Weeks	R	C	I	A								
10	Approval of Report & Taking of necessary Action	1-2 weeks	I		I	C	A	R						
11	Prior/Post Review/No Objection	1-2 weeks	R	I	A	I	I	I			R			
12	Concurrent Approval of Report (if applicable)	1-2 weeks	I		I	C	A		R					
13	Award of Procurement Contract	1-2 weeks	I	I	I	A	R	I						
14	Approval of Restricted and Single Source Tenders	2-4 Weeks								C				
15	Signing of Contract	1-2 weeks	C		I	A	R	I						I
16	Inspections/Approvals/Receipt of Goods/Works/Services	Per Contract	A	C	I	I	I						R	I
17	Payments	Per Contract	I		C	I	A					R		R
18	Observation/Monitoring during Warranty Period	Per Contract	R	A	I	C	I							
19	Final Acceptance of Product	Per Contract	I	R	C	A	I					I	I	I

I\*-Usage of Tender Opening panel

#### 2.2.2.8 *Contract Packages and Procurement Methods*

The value of a procurement contract package will determine the appropriate method of procurement to be used for procuring the contract (section 20C of Act 663 as amended).

The procurement plans of the UOG - WACCBIP were prepared and estimates for contract packages were denominated in United States Dollars (USD). Using the Foreign Exchange Rate at the time of preparing the procurement plan (11<sup>th</sup> November 2022) for approval, the following contract packages were procured using the appropriate procurement method in accordance with section 2.2 of the ACE Financing and Performance Contract and section 20C of Act 663 as amended. No procurement contract was procured without the usage of the appropriate method.

Table 17 below indicates the procurement methods per plan, procurement methods used by the UoG - WACCBIP and the appropriate procurement method based on the estimated cost of the procurement per Act 663 as amended.

Table 17 Contract Packages and Procurement Methods

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCUREMENT TYPE	ESTIMATED COST (US\$)	ESTIMATED COST (GHS)*	PROCUREMENT METHOD IN PROCUREMENT PLAN	ACTUAL PROCUREMENT METHOD USED	APPROPRIATE PROCUREMENT METHOD*	REMARKS
1	WACCBIP	UG/GD/ACEII-WACCBIP /PQ/0408/2023	Supply of Air Conditioners	GOODS	2,763.45	36,152.55	RFQ	MP	RFQ	
2	WACCBIP	UG/GD/ACEII-WACCBIP /PQ/0401/2023	Supply of a Desktop Computer	GOODS	2,093.04	27,382.02	RFQ	MP	RFQ	
3	WACCBIP	UG/GD/ACEII-WACCBIP /0307/2023	Supply of Laboratory Equipment and Reagents - 1	GOODS	21,916.18	286,716.23	SS	SS*	NCT <sup>1</sup>	
4	WACCBIP	UG/GD/ACEII-WACCBIP /0307/2023	Supply of Laboratory Equipment and Reagents - 2	GOODS	19,224.87	251,507.39	SS	SS*	NCT <sup>1</sup>	
5	WACCBIP	UG/GD/ACEII-WACCBIP /0306/2023	Supply of Laboratory Equipment and Reagents - 3	GOODS	38,858.95	508,368.39	SS	SS*	NCT <sup>1</sup>	
6	WACCBIP	UG/GD/ACEII-WACCBIP /PQ/0408/2023	Supply of a Laptop Computer - 2	GOODS	2,138.38	27,975.19	RFQ	MP	RFQ	
7	WACCBIP	UG/GD/ACEII-WACCBIP /PQ/0408/2023	Supply of a laptop Computer	GOODS	3,005.12	39,314.24	RFQ	MP	RFQ	
TOTAL					90,000.00	1,177,416.00				

GHS\* Exchange rate of 6.0091 as at 11<sup>th</sup> November 2022 (<https://bog.gov.gh/markets/daily-interbank-fx-rates>)

SS\* PPB Approval granted for usage of method in accordance with section 40(1)(d) of Act 663 as amended

NCT<sup>1</sup> – NCT Method of procurement will be appropriate if Single Source Procurement was not used

#### *2.2.2.9 Appropriate Contract Approving Authority*

In accordance with section 20 of Act 663 as amended, Procurement Entities are required to refer to the appropriate contract approving authority any procurement above its threshold or usage of specific procurement methods for approval or otherwise. During the period of the review and examination of the procurement contracts, all the reviewed procurement contracts were referred to the appropriate contract approving authority for approval or otherwise. See table 18 below.

#### *2.2.2.10 Review and Concurrent Approvals*

In accordance with section 87 of Act 663 as amended, Entity Tender Committees are required to refer to the appropriate tender review committee any procurement above its threshold for concurrent approval or otherwise due to contract modifications exceeding 10%. During the period under review and examination of the procurement contracts, 2no. contracts (UG/GD/ACEII-WACCBIP/PQ/0408/2023, UG/GD/ACEII-WACCBIP/PQ/0408/2023) recorded more than 10% increase in contract price due to variations, modifications etc. These were subsequently referred to the appropriate tender or tender review committee for concurrent approval. See table 19 below.

Table 18 Contract Approving Authority

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCUREMENT TYPE	PROCUREMENT METHOD USED	CONTRACT SUM @ AWARD (GHS)*	CONTRACT APPROVING AUTHORITY USED	APPROPRIATE CONTRACT APPROVING AUTHORITY <sup>1</sup>	REMARKS
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of Air Conditioners	GOODS	MP	26,208.00	HoE	HoE	
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0401/2023	Supply of a Desktop Computer	GOODS	MP	19,850.00	HoE	HoE	
3	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 1	GOODS	SS	4,290,856.83	PPA	PPA	
4	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 2	GOODS	SS	192,387.84	PPA	PPA	
5	WACCBIP	UG/GD/ACEII-WACCBIP/0306/2023	Supply of Laboratory Equipment and Reagents - 3	GOODS	SS	12,674,431.69	PPA	PPA	
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a Laptop Computer - 2	GOODS	MP	21,897.00	HoE	HoE	
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a laptop Computer	GOODS	MP	28,500.00	HoE	HoE	
<b>TOTAL</b>						<b>17,254,131.36</b>			

1-Approving Authority based on 5th Schedule of Act 663 as amended



Table 19: Review and Concurrent Approvals

ID	ENTITY	CONTRACT NO	PROJECT NAME	TYPE OF PROCUREMENT	SUCCESSFUL SUPPLIER/ CONTRACTOR	TOTAL CONTRACT SUM (GHS)	TOTAL PAYMENTS TO DATE (GHS)	DEFICIT/ SURPLUS PAYMENTS (GHS)	% COST OVERRUN
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of Air Conditioners	GOODS	Oak Van Ghana Limited	26,208.00	26,208.00	-	0.0%
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0401/2023	Supply of a Desktop Computer	GOODS	Get4Less Ghana Limited	19,850.00	19,850.00	-	0.0%
3	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 1	GOODS	Excelsior Global Ltd	4,290,856.83	506,941.92	3,783,914.91	-88.2%
4	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 2	GOODS	Excelsior Global Ltd	192,387.84	204,209.43	(11,821.59)	6.1%
5	WACCBIP	UG/GD/ACEII-WACCBIP/0306/2023	Supply of Laboratory Equipment and Reagents - 3	GOODS	Labmart Limited	12,674,431.69	917,779.12	11,756,652.57	-92.8%
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a Laptop Computer - 2	GOODS	Compu Ghana Limited	21,897.00	78,478.00	(56,581.00)	258.4%
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a laptop Computer	GOODS	Get4Less Ghana Limited	28,500.00	69,000.00	(40,500.00)	142.1%
<b>TOTAL</b>						<b>17,254,131.36</b>	<b>1,822,466.47</b>	<b>15,431,664.89</b>	<b>-89.4%</b>

## 2.3 Tendering & Solicitation

Under this aspect, a critical review was made on the tender process with a view to determining whether the tender process complied with Public Procurement Act 663 as amended and the Bank's Regulations. In addition, the assessment aimed at determining whether procurement contract documents contained all necessary information and whether the contract was properly signed.

### 2.3.1 Findings

The observed strengths and weaknesses on tendering and solicitation included:

1. Procedures and processes used during procurement activities were found adequate and acceptable and in line with Act 663 as amended and the Bank's Guidelines and Regulations for the procurement of Goods, Works, Non-Consulting Services and Consulting Services for all the procurement contracts reviewed.
2. Low Value Procurement and Minor Procurement (LV/MP) methods was used for 57% of the contracts reviewed (4 out of 7). Request for Quotations (Shopping) had zero percent (0%) of the projects for the solicitation of bids. Forty-Three percent (43%) of the projects within the sample used Single Source Selection (SS) for the procurement of contracts.
3. The procedures and processes engaged for LV/MP and SS were found consistent with guidelines of the PPA on LV and MP procurements and section 44 of Act 663 as amended.
4. Tender openings were done per specific invitation notices. Tender Opening panels were used with the availability of one member of Entity Tender Committee (ETC) on the tender opening panels.
5. A net average duration of 13 days was lost in the preparation and submission of Tender Evaluation Reports.
6. A total net average of 12 days lost with respect to the Final Approval of Evaluation Reports and issuance of Acceptance Letters (Notification of Awards).
7. A total net average duration of 1 day was lost in the plan issuance of Specific Procurement Notices (Invitation to Tenders).
8. A total net average duration of 3 days was loss on the submission and closure of tenders.
9. Adequate modification of special conditions of contract and tender data sheets in STDs was done for Services procurement contracts.
10. Inadequate adoption and modification of STDS for Framework Procurement contracts
11. For goods procurement contracts, there were some inadequate modifications of special conditions of contract and tender data sheets in STDs observed.
12. Non-Issuance of Receipts to Tenderers after submission of tenders which is not in accordance with section 53(8) of act 663 as amended (0 out of 7).
13. Notification to Unsuccessful Bidders per Section 65(9) of Act 663 as amended was unavailable (0 out of 7).

14. In accordance with section 2.60 of the Banks guidelines for procurement of Goods, Works and Non-Consulting Services all 7 procurement contracts awarded were published at the website of the Centre.
15. Non publication of procurement contracts award on the website of the PPA.
16. Evaluation Committee members have the technical expertise necessary to conduct evaluations in accordance with section 20E of Act 663 as amended.
17. The Public Procurement Authority's approval was sought for all single source procurement contracts in accordance with sections 40 of Act 663 as amended.
18. All the reviewed procurement contracts were referred to the appropriate contract approving authority for approval.

#### 2.3.2 Performance Rating

2. The Overall Performance and Score Rating for tendering and solicitation was 61.40% signifying a performance of "Good". See table 20 below highlighted green.

### 2.4 Contract Administration and Quality

Under this aspect, a critical review was made on whether the procurement contracts were properly administered by assessing time, scope, quality, risk, communication and cost management issues such as extension of time, delays, variation orders, claims analysis, price fluctuations, payment procedures, dispute resolutions, contract terminations, etc. was determined.

Under quality, issues related to compliance with Specifications, Designs, and quality assurance plan were critically reviewed.

The audit team visited the stores for the goods supply contracts to undertake physical assessment of the deliverables. The team also inspected available test certificates/reports and other quality assurance and control tools. The team is of the considered opinion that the quality of goods delivered met the specifications stated in the contract documents and met the desired levels of quality.

#### 2.4.1 Findings

With respect to contracts administration and quality, the auditors revealed the following strengths and weaknesses:

1. Procedures and processes used during procurement activities were found adequate and acceptable and in line with Act 663 as amended for all the procurement contracts reviewed.
2. Inadequate procurement contract close out for all procurement contracts (unavailability of Project Completion Reports to document lessons learnt).
3. Invoices submitted by contractors, suppliers and consultants were paid on an average 11 days earlier than the 30 days per contract.
4. A total net average duration of 112 days (approximately 3.7 months) was gained in overall procurement contract formation and signing activities.

5. A total net average duration of 90 days (approximately 3.0 months) was gained in the expected contract delivery periods.
6. For all the goods procurement contracts, there was 2no contracts modification for the period under review. The 2no procurement contracts were referred to the appropriate tender review committee for concurrent approval or otherwise as a result of the contract modifications during implementation in accordance with section 87 of act 663 as amended.
7. Non-Issuance of Final Acceptance Certificates/Certificates of Completion/Service Performance Certificates.
8. Non request of performance bonds for medium value and high value contracts
9. Procurement contracts audited were completed within the approved budgets.
10. The overall score on quality of contracts delivered/ongoing was assessed as "GOOD" at a mark of 67.14%.
11. Contract files contained required documentation. The filing was moderately well done and chronological. Procurement contract documentations/ records and filing were moderately adequate.
12. Based on visits to stores to assess and undertake physical inspections of the works executed, services provided, goods supplied vis-à-vis the available reports, the consultants are of the considered opinion that the works executed, the goods supplied, and the services provided met the required quality levels (by relative quantitative assessment of quality by the audit team, quality of works scored 67.14%).

#### 2.4.2 Performance Rating

The overall performance rating for contract administration and quality was evaluated as 69.05% and 67.14% respectively indicating "Good. See Table 20 below highlighted yellow and blue respectively.

Table 20 Procurement Performance Ratings

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT(GHS)	PROCUREMENT TYPE	STATUS	TENDERING & SOLICITATION	
									PERFORMANCE	RISK
1	WACCBIP	UG/GD/ACEII-WACCBIP /PQ/0408/2023	Supply of Air Conditioners	Oak Van Ghana Limited	MP	26,208.00	GOODS	COMPLETE	63.16%	37.04%
2	WACCBIP	UG/GD/ACEII-WACCBIP /PQ/0401/2023	Supply of a Desktop Computer	Get4Less Ghana Limited	MP	19,850.00	GOODS	COMPLETE	64.91%	37.04%
3	WACCBIP	UG/GD/ACEII-WACCBIP /0307/2023	Supply of Laboratory Equipment and Reagents - 1	Excelsior Global Ltd	SS	4,290,856.83	GOODS	IN PROGRESS	59.65%	37.04%
4	WACCBIP	UG/GD/ACEII-WACCBIP /0307/2023	Supply of Laboratory Equipment and Reagents - 2	Excelsior Global Ltd	SS	192,387.84	GOODS	COMPLETE	59.65%	37.04%
5	WACCBIP	UG/GD/ACEII-WACCBIP /0306/2023	Supply of Laboratory Equipment and Reagents - 3	Labmart Limited	SS	12,674,431.69	GOODS	IN PROGRESS	59.65%	37.04%
6	WACCBIP	UG/GD/ACEII-WACCBIP /PQ/0408/2023	Supply of a Laptop Computer - 2	Compu Ghana Limited	MP	21,897.00	GOODS	COMPLETE	59.65%	40.74%
7	WACCBIP	UG/GD/ACEII-WACCBIP /PQ/0408/2023	Supply of a laptop Computer	Get4Less Ghana Limited	MP	28,500.00	GOODS	COMPLETE	63.16%	37.04%
OVERALL PROCUREMENT CONTRACTS ASSESSMENT						17,254,131.36			61.40%	37.57%

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT(GHS)	PROCUREMENT TYPE	STATUS	CONTRACT ADMINISTRATION	
									PERFORMANCE	RISK
1	WACCBIP	UG/GD/ACEII-WACCBIP /PQ/0408/2023	Supply of Air Conditioners	Oak Van Ghana Limited	MP	26,208.00	GOODS	COMPLETE	66.67%	39.22%
2	WACCBIP	UG/GD/ACEII-WACCBIP /PQ/0401/2023	Supply of a Desktop Computer	Get4Less Ghana Limited	MP	19,850.00	GOODS	COMPLETE	83.33%	41.18%
3	WACCBIP	UG/GD/ACEII-WACCBIP /0307/2023	Supply of Laboratory Equipment and Reagents - 1	Excelsior Global Ltd	SS	4,290,856.83	GOODS	IN PROGRESS	66.67%	37.25%
4	WACCBIP	UG/GD/ACEII-WACCBIP /0307/2023	Supply of Laboratory Equipment and Reagents - 2	Excelsior Global Ltd	SS	192,387.84	GOODS	COMPLETE	66.67%	37.25%
5	WACCBIP	UG/GD/ACEII-WACCBIP /0306/2023	Supply of Laboratory Equipment and Reagents - 3	Labmart Limited	SS	12,674,431.69	GOODS	IN PROGRESS	66.67%	37.25%
6	WACCBIP	UG/GD/ACEII-WACCBIP /PQ/0408/2023	Supply of a Laptop Computer - 2	Compu Ghana Limited	MP	21,897.00	GOODS	COMPLETE	66.67%	39.22%
7	WACCBIP	UG/GD/ACEII-WACCBIP /PQ/0408/2023	Supply of a laptop Computer	Get4Less Ghana Limited	MP	28,500.00	GOODS	COMPLETE	66.67%	39.22%
OVERALL PROCUREMENT CONTRACTS ASSESSMENT						17,254,131.36			69.05%	38.66%

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT(GHS)	PROCUREMENT TYPE	STATUS	QUALITY		PROJECT OVERALL	
									PERFORMANCE	RISK	PERFORMANCE	RISK
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of Air Conditioners	Oak Van Ghana Limited	MP	26,208.00	GOODS	COMPLETE	66.67%	33.33%	64.60%	38.11%
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0401/2023	Supply of a Desktop Computer	Get4Less Ghana Limited	MP	19,850.00	GOODS	COMPLETE	70.00%	33.33%	68.10%	38.60%
3	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 1	Excelsior Global Ltd	SS	4,290,856.83	GOODS	IN PROGRESS	66.67%	33.33%	67.29%	38.22%
4	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 2	Excelsior Global Ltd	SS	192,387.84	GOODS	COMPLETE	66.67%	33.33%	67.29%	38.22%
5	WACCBIP	UG/GD/ACEII-WACCBIP/0306/2023	Supply of Laboratory Equipment and Reagents - 3	Labmart Limited	SS	12,674,431.69	GOODS	IN PROGRESS	66.67%	33.33%	67.29%	38.22%
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a Laptop Computer - 2	Compu Ghana Limited	MP	21,897.00	GOODS	COMPLETE	66.67%	33.33%	62.53%	41.42%
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a laptop Computer	Get4Less Ghana Limited	MP	28,500.00	GOODS	COMPLETE	66.67%	33.33%	64.60%	38.11%
OVERALL PROCUREMENT CONTRACTS ASSESSMENT						17,254,131.36			67.14%	33.33%	65.96%	38.70%

## 2.5 Price Competitiveness

Under this aspect, a critical review was made on the tender process with a view to determining the cost of procurement to the entity, price reasonableness of contracts, price of competing bids, and deviation of winning bids from the entity's budget. In addition, the assessment aimed at determining whether procurement contracts were competitively priced by bidders.

Table 21 below illustrates the establishment of competition with average number of bids per lot, percentage deviation from client's budget, variance of competing bids and average price of competing bids.

### 2.5.1 Findings

The observed strengths and weaknesses on price competitiveness included the following:

#### 2.5.1.1 Establishment of Competition

Low Value and Minor Procurement (LV/MP) methods was the dominant method of procurement used by the Centre (57%). Single Sourcing Procurement Methods (SS) recorded 43% of the total contracts reviewed. Request for Price Quotation (RFQ) and National Competitive Tendering (NCT) Method recorded zero percent (0%) and Procurement of Consultancy Services recorded 0% using Quality Cost Based (QCBS) Selection procedures. Competitive Tendering is the default method of procurement per section 35(1) of act 663 as amended. Total for competitively sourced procurements for the period under review constitutes 57%. This affirms the Centres commitment to competitive tendering method of procurement.

An average of 3 bidders were recorded per lot (for 4 out of the 7 lots) which reaffirms the predominant usage of LV/MP for the Centres procurement. When LV/MP or RFQ is used, the client is expected to receive and compare a minimum of three bids. Per the standard procurement guidelines, this should guarantee competition and ensure price reasonableness for procuring limited quantities of readily available off-the-shelf goods or standard specification commodities of small value, or simple civil works of small value. Although some bidders did not meet the technical specifications of the tender documents, a minimum average of 3 bids prices were available for comparison. This feature was dominant with the LV/MP and Price Quotation bids.

Single Sourced bids recorded an average of minus 8.80% below the Centre's estimated cost of the contract (ID 3, 4, 5). This suggested the submission of optimum prices for these procurements considering the estimates of the WACCBIP. There were no contracts with a plus percentage above the Centre's estimates for the contracts audited. A detailed review and price analysis of the single source firm comparatively to open market prices of same items, reveals the Centre did not prepare adequate budgetary estimate for the contract.



#### 2.5.1.2 *Percentage Deviation from Client's Budget*

The percentage deviation of the lowest evaluated bidders' price from the client's budget recorded an overall average of minus 8.80% for the seven (7) procurement contracts reviewed. For the seven (7) procurement contracts, inspections of the supplies revealed that, the suppliers and contractors met the expectations of the WACCBIP with respect to the goods supplied and works executed. This presupposes that, the WACCBIP estimates for the procurement contracts were comparatively high.

The percentage deviation of lowest evaluated bidder's price from the WACCBIP budget did not record a plus percentage for any of the seven (7) contracts. See table 21 below

#### 2.5.1.3 *Variance of Competing Bids*

The period under review did not record any unusually large variance between the prices of competing bids for four (4) procurement contracts.

This lack of unusually large variance between the price of competing bids (5 procurement contracts) suggests an adequate understanding and appreciation of the scope of works to be executed in the specific lots.

#### 2.5.1.4 *Average Price of Competing bids*

The average price of competing bids was found to be good for four (4) procurement contracts with no unusually large variance between the prices of competing bids recorded as stated in section 2.10.3 above.

The award prices for the four (4) procurement contracts were found to be closer to the average bid price between the competing bids. See table 21 below.

#### 2.5.2 *Performance Rating*

1. The performance of the WACCBIP on price competitiveness is rated under Tendering and Solicitation. This was determined as 61.40% signifying "Good".

Table 21 Price Reasonableness Analysis

ID	ENTITY	Contract Package No.	Project Name	Bidder ID	Responsive Bidders	Corrected Bidder's Quotation GHS	Corrected Bidder's Quotation US\$	Center's Budget US\$	%Deviation from Centers Budget	AVERAGE of Corrected Bidders Quotation	STD. DEV. Of Corrected Bidders Quotation	Remarks
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of Air Conditioners	1	Frame Action Ltd	30,160.00	2,739.55	2,763.45	-0.9%	2,567.94	180.01	
				2	CasCode Ghana Limited	28,444.00	2,583.68	2,763.45	-6.5%			
				3	Oakvan Ghana Limited	26,208.00	2,380.58	2,763.45	-13.9%			
			Exchange Rate		11.0091							
			Tender Opening Date/ Exchange Rate Date		28 July 2023							
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0401/2023	Supply of a Desktop Computer	1	Get4Less Ghana Limited	19,850.00	1,801.73	2,093.04	-13.9%	1,945.26	165.39	
				2	Comou Ghana Limited	21,020.00	1,907.93	2,093.04	-8.8%			
				3	Oakvan Ghana Limited	23,423.92	2,126.12	2,093.04	1.6%			
			Exchange Rate		11.0172							
			Tender Opening Date/ Exchange Rate Date		3 April 2023							
3	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 1	1	Excelsior Ghana Limited	219,320.46	19,980.00	21,916.18	-8.8%	19,980.00		
			Exchange Rate		10.977							
			Tender Opening Date/ Exchange Rate Date		31 May 2023							
4	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 2	1	Excelsior Ghana Limited	192,387.84	17,526.45	19,224.87	-8.8%	17,526.45		

ID	ENTITY	Contract Package No.	Project Name	Bidder ID	Responsive Bidders	Corrected Bidder's Quotation GHS	Corrected Bidder's Quotation US\$	Center's Budget US\$	%Deviation from Centers Budget	AVERAGE of Corrected Bidders Quotation	STD. DEV. Of Corrected Bidders Quotation	Remarks		
			Exchange Rate		10.977									
			Tender Opening Date/ Exchange Rate Date		31 May 2023									
5	WACCBIP	UG/GD/ACEII-WACCBIP/0306/2023	Supply of Laboratory Equipment and Reagents - 3	1	Excelsior Ghana Limited	388,870.87	35,425.97	38,858.95	-8.8%	35,425.97				
			Exchange Rate		10.977									
			Tender Opening Date/ Exchange Rate Date		31 May 2023									
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a Laptop Computer - 2	1	Get4Less Ghana Limited	28,500.00	2,596.34	2,138.38	21.4%	2,146.21	396.72			
				2	Compu Ghana Limited	21,897.00	1,994.81	2,138.38	-6.7%					
				3	Oakvan Ghana Limited	20,280.00	1,847.50	2,138.38	-13.6%					
			Exchange Rate		10.977									
			Tender Opening Date/ Exchange Rate Date		31 May 2023									
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a laptop Computer	1	Get4Less Ghana Limited	28,500.00	2,596.34	3,005.12	-13.6%	2,822.38	224.30			
				2	Compu Ghana Limited	31,020.00	2,825.91	3,005.12	-6.0%					
				3	Oakvan Ghana Limited	33,423.92	3,044.90	3,005.12	1.3%					
			Exchange Rate		10.977									
			Tender Opening Date/ Exchange Rate Date		15 June 2023									

## 2.6 Examination of Procurement Risks and Red Flags

To collect information about possible risks levels and exposure in the procurements carried out by Centre, the Procurement Audit Team specifically developed Procurement Risks Indicators and Red Flags Checklist were used.

It is important to note that a detected red flag is not in itself evidence of a procurement risk. However, the higher the number of red flags detected, the higher the likelihood that the risk exposure level is high. To that end, Red Flag Checklist for each project was completed, and findings summarized.

It is the Procurement Audit Team's opinion that all procurement contracts which scored 40% and above on Red Flags scale, indicate likelihood of Medium, Substantial and High-Risk Exposure level in their procurements or the procurement of the respective contracts.

Table 22 below provides the overall risk rating, risk at the procurement planning, pre-bid, evaluation and award, contract close out phases and the overall procurement quality of the procurement cycle.

### 2.6.1 General/Overall Risk

1. The overall score and assessment of procurement risks and red flags was rated as 38.7%. This represented 'low risk' based on the risk scale provided. This implies, the 'Entity systems, procurement processes, and/or contract administration are of highest quality; are fit for purpose in achieving value for money, economy, efficiency, effectiveness, integrity, fairness, transparency, and accountability; and require little or no corrective action by the Bank'.
2. The low risk rating can be attributed largely to the fact that the audit team is able to falsify the red flags based on the available documentation.

### 2.6.2 Procurement Planning, Procurement Systems and Capacity Assessment

1. Risk Rating of Procurement Processes, systems and assessment was moderate risk
2. The risk rating for procurement planning, procurement systems and capacity assessment was rated at 45.24% signifying "Moderate Risk" (see table 15 highlighted RED).
3. The medium risk rating is an indication that, the Centre procurement processes, and/or contract administration are of generally good quality, reliability, timeliness, and transparency with minor corrective actions needed by the Bank.
4. The Public Procurement Act 663 as amended is applicable to the entities, and they have access to the regulations, the manuals and acts. Procurement plans were prepared and submitted to the Bank.

### 2.6.3 Tendering and Solicitation

1. The overall risk rating for tendering and solicitation was evaluated as 37.57% signifying a risk scale of "Low Risk".

2. Procurement documents contain sufficient information to enable the submission of responsive tenders/bids/proposals by bidders/consultants. It also establishes the basis for a transparent evaluation and award process. The use of price and non-price attributes and/or the consideration of life cycle cost is permitted as appropriate to ensure objective and value-for-money decisions by the Centre.

#### 2.6.4 Contract Administration and Quality

1. For the seven (7) procurement contracts reviewed, quality assessment risk was "low". This is largely due to the fact that, inspections of the supplies, revealed that, the suppliers and contractors met the expectations of the Centre with respect to the quality of the goods supplied and works executed.
2. The risk rating for contract administration and close out was determined as "Low Risk" on a scale of 38.66% (see table 22 below and highlighted red in table 20 above).
3. The risk rating for WACCBIP Centre overall procurement Quality was determined as "Low Risk" on a scale of 33.33%.
4. The functions and responsibilities of parties are clearly stated in bidding documents. Contracts amendments and variations are clearly stated with special conditions of contract amended appropriately. Dispute resolution procedures that provide for an efficient and fair process to resolve disputes during the performance of the contract are allowed in tender documents.

#### 2.6.5 Frequency of Bidders in Winning Multiple Contracts

Efforts to fight bid rigging more effectively can be supported by collecting historical information on bidding behaviour, by constantly monitoring bidding activities, and by performing analyses on bid data received by the Centre. The frequency of bidders winning contracts with the WACCBIP was analysed with respect to competitive tenders. It is important to state that, this does not confirm any pattern but seeks to indicate the risk exposure level of the Centre with respect to these tenders.

It can therefore be inferred from table 23 below that, bidders have the tendency of winning multiple lots in subsequent tenders. This may not entirely constitute a risk to the procurement entity in goods procurement contracts as long as the supplier demonstrates adequate financial capacity to handle the multiple lots concurrently.

In goods procurement contracts, the risk is minimal with respect to multiple lots awarded to one bidder. However, this tends to be more a cause of concern in works procurement contracts in which case, the procurement entity must package tender documents in such a way that, a bidder will be required to make available different set of personnel and equipment in the event that one particular bidder is emerging successful in multiple lots.

Table 22 General Procurement Risk Rating &amp; Performance

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT (GHS)	PROCUREMENT TYPE	STATUS	PRE-BID PHASE	EVALUATION AND AWARD PHASE	CONTRACT MANAGEMENT AND CLOSE OUT PHASE	OVERALL PROCUREMENT QUALITY	PROJECT OVERALL
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of Air Conditioners	Oak Van Ghana Limited	MP	26,208.00	GOODS	COMPLETE	42.86%	37.04%	39.22%	33.33%	38.11%
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0401/2023	Supply of a Desktop Computer	Get4Less Ghana Limited	MP	19,850.00	GOODS	COMPLETE	42.86%	37.04%	41.18%	33.33%	38.60%
3	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 1	Excelsior Global Ltd	SS	4,290,856.83	GOODS	IN PROGRESS	45.24%	37.04%	37.25%	33.33%	38.22%
4	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 2	Excelsior Global Ltd	SS	192,387.84	GOODS	COMPLETE	45.24%	37.04%	37.25%	33.33%	38.22%
5	WACCBIP	UG/GD/ACEII-WACCBIP/0306/2023	Supply of Laboratory Equipment and Reagents - 3	Labmart Limited	SS	12,674,431.69	GOODS	IN PROGRESS	45.24%	37.04%	37.25%	33.33%	38.22%
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a Laptop Computer - 2	Compu Ghana Limited	MP	21,897.00	GOODS	COMPLETE	52.38%	40.74%	39.22%	33.33%	41.42%
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a laptop Computer	Get4Less Ghana Limited	MP	28,500.00	GOODS	COMPLETE	42.86%	37.04%	39.22%	33.33%	38.11%
OVERALL RISK ASSESSMENT						17,254,131.36			45.24%	37.57%	38.66%	33.33%	38.70%

Table 23 Frequency of Bidders in winning Multiple Contracts

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCUREMENT TYPE	PROCUREMENT METHOD USED	CONTRACT SUM @ AWARD (GHS)*	SUCCESSFUL BIDDER	FREQUENCY OF BIDDER WITHIN SAMPLE	REMARKS
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of Air Conditioners	GOODS	MP	26,208.00	Oak Van Ghana Limited	1 Lot	
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0401/2023	Supply of a Desktop Computer	GOODS	MP	19,850.00	Get4Less Ghana Limited	2 Lots	
3	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 1	GOODS	SS	4,290,856.83	Excelsior Global Ltd	2 Lots	
4	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 2	GOODS	SS	192,387.84	Excelsior Global Ltd	2 Lots	
5	WACCBIP	UG/GD/ACEII-WACCBIP/0306/2023	Supply of Laboratory Equipment and Reagents - 3	GOODS	SS	12,674,431.69	Labmart Limited	1 Lot	
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a Laptop Computer - 2	GOODS	MP	21,897.00	Compu Ghana Limited	1 Lot	
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a laptop Computer	GOODS	MP	28,500.00	Get4Less Ghana Limited	2 Lots	
		<b>TOTAL</b>				<b>17,254,131.36</b>			

### 3 MEASUREMENT OF PROCUREMENT PROGRESS PERFORMANCE

#### 3.1 Overall Procurement Performance

The overall score and assessment of procurement performance was rated as 65.96%. This represented 'good' based on the performance scale provided. This implies, the 'Entities systems, procurement processes, and/or contract administration are of generally good quality, reliability, timeliness, and transparency with minor corrective actions needed by the Bank'.

The Centre performed creditably in the execution of goods procurement. Even though the Centre did not execute any technical, consulting services contracts and Works services procurement contracts for the period under review. It can be inferred that the WACCBIP Centre has better internal capacity to handle procurement contracts of varying types. Table 24 below summarises the above observation.

#### 3.2 Works Procurement Performance

The Centre did not execute any Works procurement contracts for the period under review. See table 24 below.

#### 3.3 Goods Procurement Performance

Goods procurement contracts recorded an average of 65.96% in overall procurement performance. The performance of the Centre in goods procurement contracts can be described as 'good' based on the performance rating scale. See table 24 below.

#### 3.4 Consulting Services Procurement Performance

The Centre did not execute any consulting services procurement contracts for the period under review. See table 24 below.

#### 3.5 Technical Services Procurement Performance

The Centre did not execute any technical services procurement contracts for the period under review. See table 24 below.



Table 24 Overall Procurement Performance Ratings

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT (GHS)	PROCUREMENT TYPE	STATUS	PLANNING	TENDERING	CONTRACT ADMINISTRATION	QUALITY	PROJECT OVERALL
1	WACCBIP	UG/GD/ACEII - WACCBIP/PQ/0408/2023	Supply of Air Conditioners	Oak Van Ghana Limited	MP	26,208.00	GOODS	COMPLETE	61.90%	63.16%	66.67%	66.67%	64.60%
2	WACCBIP	UG/GD/ACEII - WACCBIP/PQ/0401/2023	Supply of a Desktop Computer	Get4Less Ghana Limited	MP	19,850.00	GOODS	COMPLETE	54.17%	64.91%	83.33%	70.00%	68.10%
3	WACCBIP	UG/GD/ACEII - WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 1	Excelsior Global Ltd	SS	4,290,856.83	GOODS	IN PROGRESS	76.19%	59.65%	66.67%	66.67%	67.29%
4	WACCBIP	UG/GD/ACEII - WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 2	Excelsior Global Ltd	SS	192,387.84	GOODS	COMPLETE	76.19%	59.65%	66.67%	66.67%	67.29%
5	WACCBIP	UG/GD/ACEII - WACCBIP/0306/2023	Supply of Laboratory Equipment and Reagents - 3	Labmart Limited	SS	12,674,431.69	GOODS	IN PROGRESS	76.19%	59.65%	66.67%	66.67%	67.29%
6	WACCBIP	UG/GD/ACEII - WACCBIP/PQ/0408/2023	Supply of a Laptop Computer - 2	Compu Ghana Limited	MP	21,897.00	GOODS	COMPLETE	57.14%	59.65%	66.67%	66.67%	62.53%
7	WACCBIP	UG/GD/ACEII - WACCBIP/PQ/0408/2023	Supply of a laptop Computer	Get4Less Ghana Limited	MP	28,500.00	GOODS	COMPLETE	61.90%	63.16%	66.67%	66.67%	64.60%
OVERALL PROCUREMENT CONTRACTS ASSESSMENT						17,254,131.36			66.24%	61.40%	69.05%	67.14%	65.96%

### 3.6 Timely Performance

Timeliness of the performance of the procurement contracts was assessed using the procurement plan provided (attached in appendix 1). Timely performance of procurement was done based on two (2) categories to ascertain 'planned' activities of procurement against 'actual' activities of procurement. Table 25 below provides the actual dates of execution compared with the planned dates of execution in the updated procurement plan and contract files.

1. Tendering stage
2. Contract Formation and Delivery stage

#### 3.6.1 Tendering & Solicitation Stage

This stage of the procurement process was assessed in terms of timely procurement progress performance with respect to efficiency of timeliness utilized within the procurement cycle. This was based on the following information on the procurement plan of the WACCBIP Centre.

1. Tender Invitation and Evaluation Report Submission
  - a. A total net average duration of 1 day was lost in the plan issuance of Specific Procurement Notices (Invitation to Tenders).
2. Tender Closing/Submission
  - a. A total net average duration of 3 days was lost on the submission and closure of tenders.
3. Period of Evaluation of tenders and submission of tender evaluation reports
  - a. A total net average duration of 13 days was lost on Evaluation of tenders and submission of tender evaluation reports to the head of entity.
4. Approval of Evaluation Reports by Final Authorities
  - a. A total net average duration of 12 days was lost in overall Approval of evaluation reports by final Approving Authorities.

#### 3.6.2 Contract Formation and Delivery Stage

The table below (Table 25) provides detailed information on the planned activities of procurement and actual activities of procurement executed by the Centre for the procurement contracts reviewed and examined during the procurement audit.

All procurement Contracts audited were within the budgetary allocation of the entity (ID 1 - 7).

A total net average duration of 112 days (approximately 3.7 months) was lost in overall procurement contract formation and signing activities. In terms of contract delivery activities, the WACCBIP Centre was unable to execute planned activities of procurement

within the stipulated plan periods. A total net average duration of 90 days (approximately 3.0 months) was gained in the expected contract delivery periods.

### 3.7 Payment of Invoices for Procurement Contracts

#### 3.7.1 Timeliness of Payment

For the period under review, timeliness of the Centre in the receipt, processing and payments of invoices submitted by contractors/suppliers/consultants was measured. For all the 7 procurement contracts reviewed, there were no invoices paid beyond the thirty (30) days allowed in the bidding documents (ITT). An average of 11 days was recorded for early payments of invoices of suppliers and contractors ahead of the 30 days. One (1) procurement contract outlier recorded delays of 6 days delay (ID 4) after certification by the project manager. See table 26 and 27 below.

#### 3.7.2 Delay in Payments

For the year under review, the WACCBIP Centre recorded 2 delays in payment (ID 4, ID 3 Invoice No. 2). Eight invoices recorded an average of 15 days earlier payments (ID 1,2,3, 4) of invoices submitted by various contractors, suppliers and consultants.

#### 3.7.3 Interest on Delayed payment

The Centre recorded zero interest on delayed payment with respect to invoices submitted by various contractors, suppliers, and consultants. This is attributed largely to the fact that, the delays in payment of invoices were not injurious enough to trigger interest on delayed payment.

#### 3.7.4 Claims – additional claims on loss and expenses

There was no record of contractors/suppliers/consultants submitting additional claims for loss and expenses to the WACCBIP.

#### 3.7.5 Foreign Exchange Losses Payments

For the period under review, the Centre recorded no foreign exchange losses in terms of payments for procurement contracts.

Table 25: Timely Procurement Progress Performance

No.	ENTITY	Contract No./ Package No.	Contract Description	TYPE OF PROCUREMENT	Tender Invitation Date (Planned)	Tender Invitation Date (Actual)	Diff. (Days)	Tender Submission/ Closing Date (Planned)	Tender Submission/ Closing Date (Actual)	Diff. (Days)	Submission of Tender Evaluation Report (Planned)	Submission of Tender Evaluation Report (Actual)	Diff. (Days)	Approval by Final Authority (Planned)	Approval by Final Authority (Actual)	Diff. (Days)
1	1A	2	3		13	14		15	16	17	18	19	20	21	22	
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ /0408/2023	Supply of Air Conditioners	GOODS	19-May-23	05-Jul-23	-47	02-Jun-23	28-Jul-23	-56	14-Aug-23	28-Aug-23	-14	07-Sep-23	11-Sep-23	-4
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ /0401/2023	Supply of a Desktop Computer	GOODS	19-May-23	14-Mar-23	66	02-Jun-23	03-Apr-23	60	14-Aug-23	28-Aug-23	-14	07-Sep-23	11-Sep-23	-4
3	WACCBIP	UG/GD/ACEII-WACCBIP/ 0307/2023	Supply of Laboratory Equipment and Reagents - 1	GOODS	13-May-23	16-May-23	-3	27-May-23	31-May-23	-4	22-Aug-23	02-Sep-23	-11	06-Jun-23	29-Jun-23	-23
4	WACCBIP	UG/GD/ACEII-WACCBIP/ 0307/2023	Supply of Laboratory Equipment and Reagents - 2	GOODS	13-May-23	16-May-23	-3	27-May-23	31-May-23	-4	22-Aug-23	02-Sep-23	-11	06-Jun-23	29-Jun-23	-23
5	WACCBIP	UG/GD/ACEII-WACCBIP/ 0306/2023	Supply of Laboratory Equipment and Reagents - 3	GOODS	13-May-23	16-May-23	-3	27-May-23	31-May-23	-4	22-Aug-23	02-Sep-23	-11	06-Jun-23	29-Jun-23	-23
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ /0408/2023	Supply of a Laptop Computer - 2	GOODS	19-May-23	16-May-23	3	02-Jun-23	31-May-23	2	14-Aug-23	28-Aug-23	-14	07-Sep-23	11-Sep-23	-4
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/ 0408/2023	Supply of a laptop Computer	GOODS	19-May-23	31-May-23	-12	02-Jun-23	15-Jun-23	-13	14-Aug-23	28-Aug-23	-14	07-Sep-23	11-Sep-23	-4
			TOTAL				1			-19			-89			-85
			AVERAGE				0			-3			-13			-12

No.	ENTITY	Contract No./Package No.	Contract Description	TYPE OF PROCUREMENT	Estimated Cost (Planned) US\$	Actual Cost. US\$	Diff. (US\$)	Contract Signing Date (Planned)	Contract Signing Date (Actual)	Diff. (Days)	Contract Delivery Date (Planned)	Contract Delivery Date (Actual)	Diff. (Days)
1	1A	2	3		4	5	6	7	8	9	10	11	12
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of Air Conditioners	GOODS	2,763.45	2,380.58	382.87	3-Oct-23	14-Aug-23	50	30-Dec-23	31-Aug-23	121
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0401/2023	Supply of a Desktop Computer	GOODS	2,093.04	1,801.73	291.31	3-Oct-23	11-Apr-23	175	30-Dec-23	19-Apr-23	255
3	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 1	GOODS	21,916.18	19,980.00	1,936.18	31-Aug-23	5-May-23	118	05-Oct-23	30-Oct-23	-25
4	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 2	GOODS	19,224.87	17,526.45	1,698.42	31-Aug-23	5-May-23	118	05-Oct-23	30-Oct-23	-25
5	WACCBIP	UG/GD/ACEII-WACCBIP/0306/2023	Supply of Laboratory Equipment and Reagents - 3	GOODS	38,858.95	35,425.97	3,432.98	31-Aug-23	5-May-23	118	05-Oct-23	9-Nov-23	-35
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a Laptop Computer - 2	GOODS	2,138.38	1,847.50	290.88	3-Oct-23	22-Jun-23	103	30-Dec-23	10-Jul-23	173
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a laptop Computer	GOODS	3,005.12	2,596.34	408.79	3-Oct-23	22-Jun-23	103	30-Dec-23	14-Jul-23	169
			TOTAL		90,000.00	81,558.56	8,441.44			785			633
			AVERAGE							112			90

Table 26 Payment of Invoices 1

ID	ENTITY	CONTRACT NO	PROJECT NAME	TYPE OF PROCUREMENT	INVOICE #	STATUS	AMOUNT (GHS)	DATE OF INVOICE RECEIVED	EXPECTED DATE OF PAYMENT	ACTUAL DATE OF PAYMENT	DIFFERENCE (DAYS)	REMARKS
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of Air Conditioners	GOODS	1	COMPLETE	26,208.00	31 August 2023	30 September 2023	12 September 2023	18	
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0401/2023	Supply of a Desktop Computer	GOODS	1	COMPLETE	19,850.00	18 April 2023	18 May 2023	28 April 2023	20	
3	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 1	GOODS	1-2	IN PROGRESS	506,941.92	Various	Various	Various		
4	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 2	GOODS	1	COMPLETE	204,209.43	14 November 2023	14 December 2023	20 December 2023	-6	
5	WACCBIP	UG/GD/ACEII-WACCBIP/0306/2023	Supply of Laboratory Equipment and Reagents - 3	GOODS	1-2	IN PROGRESS	917,779.12	Various	Various	Various		
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a Laptop Computer - 2	GOODS	1-2	COMPLETE	78,478.00	Various	Various	Various		
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a laptop Computer	GOODS	1-2	COMPLETE	69,000.00	Various	Various	Various		

Table 27 Payment of Invoices 2-

Procurement Contract	Invoice No. 1	Invoice No. 2	Invoice No. 3	Invoice No. 4	Total Invoices
Supply of a Laptop Computer - 2	21,897.00	56,581.00			78,478.00
Date of Invoice	10 July 2023	22 May 2023			
Expected Date of Payment	9 August 2023	21 June 2023			
Actual Date of Payment	21 July 2023	8 June 2023			
Difference (Days)	19.00	13.00			
Supply of a laptop Computer	28,500.00	12,500.00	28,000.00		69,000.00
Date of Invoice	5 July 2023	23 June 2023	8 June 2023		
Expected Date of Payment	4 August 2023	23 July 2023	8 July 2023		
Actual Date of Payment	21 July 2023	14 July 2023	23 June 2023		
Difference (Days)	14.00	9.00	15.00		
Supply of Laboratory Equipment and Reagents - 1	230,955.23	275,986.69			506,941.92
Date of Invoice	30 October 2023	25 July 2023			
Expected Date of Payment	29 November 2023	24 August 2023			
Actual Date of Payment	16 November 2023	22 January 2024			
Difference (Days)	13.00	-151.00			
Supply of Laboratory Equipment and Reagents - 2					-
Date of Invoice					
Expected Date of Payment					
Actual Date of Payment					
Difference (Days)					
Supply of Laboratory Equipment and Reagents - 3	411,114.84	506,664.28			917,779.12
Date of Invoice	9 November 2023	23 February 2024			
Expected Date of Payment					
Actual Date of Payment	28 November 2023	4 March 2024			
Difference (Days)					

## 4 MEASUREMENT OF PROCUREMENT TRANSPARENCY

### 4.1 Overall transparency Score

Public Procurement should, to the greatest extent practicable, be transparent in its practices, processes, policies, and relationships with all stakeholders, while ensuring protection of confidential information. To measure transparency of the various procurement contracts reviewed and audited, twelve (12) criteria were used to collect data.

The evaluation score for the measurement of transparency was determined using the level of compliance of the WACCBIP Centre to the 12 set criteria.

The overall transparency score of the WACCBIP is 70.10% as per table 29 below for the procurement contracts that were reviewed and audited for the period. This signifies "substantial Compliance" to the transparency procurements of the WACCBIP for the ACE Project.

### 4.2 Evaluation Criteria and Results Interpretation

The transparency of all procurement contracts was measured on the scale of "Non-Compliance", "Partial Compliance", "substantial Compliance", "Full Compliance" and "Not Applicable" with respect to the following 12 criteria. The score sheet for the evaluation of each procurement contract is in table 28 below.



Table 28 Transparency Score Sheet

ID	TRANSPARENCY CRITERIA	KEY	EVALUATION SCORE				
			NA	NC	PC	SC	FC
	<i>mark</i>			0	1	2	3
1	Publication of Procurement Plan to PPA Website in Compliance with Section 47 of Act 663 as amended	PPW					
2	Publication of Procurement Notice in Compliance with Section 47 of Act 663 as amended	PPN					
3	Pre-Bid Meeting and Minutes of Pre-Bid Meeting circulated to all Bidders (If applicable) [Section 51(5) and 51(6)]	PBM					
4	Tender Submission Box availability & Issuance of Tender Receipt [53(8)]	TSB					
5	Public Opening of Tenders with Bidders Representatives Present (if applicable) [section 56]	POT					
6	Declaration of Conflict of Interest by Evaluation Panel Members	COI					
7	Notification to Unsuccessful Bidders - Section 65(9)	NUB					
8	Publication of Award-section 31	POA					
9	Designated Files for Procurement Contract	FPC					
10	Accurate and Adequate Record Keeping of Files – section 28	AAR					
11	Minutes of Project Meetings Recorded and Circulated (if applicable)- – section 28	MOM					
12	Complaints and Administrative Review Awareness	CAR					
	Average Score						
	% Score of Average [average score/max score]						

#### 4.3 Publication of Procurement Plan to PPA Website

In compliance with Section 21 of Act 663 as amended and section 2.60 of the Banks guidelines for procurement of Goods, Works and Non-Consulting, procurement entities are required to publish invitation to tenders on the website of the Public Procurement Authority. This is to allow adequate access to the specific procurement notice by all tenderers. This is largely used to measure the level of compliance of procurement entities to transparency in procurement contracts.

Table 29 below reveals the 'substantial compliance' of the Centre to the publication of its Procurement Plan (Integrated with the Procurement Plan of the University) to the website of the Public Procurement Authority. The overall score for publication of procurement plan to the PPA Website is 100%.

#### 4.4 Publication of Procurement Notice

Procurement entities are required per section 47 to publish invitations to tender or prequalification by causing an invitation to be published in the Public Procurement Bulletin, on the website of the PPA. This publication when applicable, shall be published in at least one (1) newspaper of national circulation. The invitation may also be published in a relevant trade, technical publication, or professional journal of wider international circulation. Not all procurement notices require the publication in one newspaper of wider circulation per section 47(1).

The overall score for this criterion is 100% (see table 29). The Centre scored 'Full compliance' with respect to publication of procurement notices. This can be largely attributed to the publication of procurement notices of RFQ, NCT and ICT procurements in newspapers of wider circulation and the On-line UNDB Gateway Nat Press.

#### 4.5 Pre-Bid Meeting and Minutes of Pre-Bid Meeting

Procurement entities may convene a meeting of consultants, suppliers and contractors to clarify and modify tender documents when necessary and applicable. Minutes of this meeting shall be circulated to all prospective bidders. Section 51(5) and 51(6) compliance level was measured for all the procurement contracts.

For the period under review, the Centre did not convene any pre-Bid Meeting for any of the procurement contracts executed.

#### 4.6 Availability of Tender Submission Box & Issuance of Tender Receipt

In accordance with section 53 and 53(8), the Centre is required to provide a tender box and issue a tender receipt to tenderers showing the date and time when its tender was received.

During the period under consideration, the Centre measured 67% for 'substantial compliance' to the provision of tender box but failed in the issuance of receipt to bidders. The score of the Centre is attributable to the provision of tender box only. See table 29 below.

#### 4.7 Public Opening of Tenders

The public opening of tenders was measured with respect to section 56 of act 663 as amended. The centre scored 100% on the public opening of tenders. The significant performance of the Centre on this criterion is largely attributed to the availability of bidder's representatives for the public opening of bids and the recording of bids received,

and the record of minutes for bids opening. See table 29 below for details of score for public opening of tenders.

#### 4.8 Declaration of Conflict of Interest

Regulation 7 of LI 2477 and good practice requires members of evaluation panels to declare conflict of interest and sign 'Conflict of Interest Declaration Forms'. Section 20E of act 663 as amended, requires the empanelling of competent evaluation panel members to do tender evaluations. For the period under review, no conflict of interest declaration forms were seen for all the procurement contracts audited. However, competent evaluation panel members were empanelled by Heads of Entities for the evaluation of bids received.

The Entities recorded 33% for declaration of conflict of interest by evaluation panel members during evaluations. This is as a result of the Centre empanelling competent people for evaluation, but there was no conflict of interest declaration forms signed by evaluation panel members and failure of ETC members to sign form 1A of LI 2466.

#### 4.9 Notification to Unsuccessful Bidders

Per Section 65(9), procurement entities are required to give notice of the procurement contract in writing to unsuccessful suppliers and contractors. The entities scored 62% with respect to this criterion. There was no records to confirm or infer the notification of procurement contracts to unsuccessful bidders. See table 29 below.

#### 4.10 Publication of Award

Procurement entities are required per section 31 to promptly publish notice of procurement contract awards on the website of the Authority. For the period under review, the UoG published some of these awards on the website of the Public Procurement Authority.

This was reviewed as Partial Compliance of the Centre to this criterion with a score of 62% for all the procurement contracts audited.

#### 4.11 Designated Files for Procurement Contract/Accurate and Adequate Record Keeping of Files / Minutes of Project Meetings Recorded and Circulated (if applicable)

In accordance with section 28 of act 663, record of procurement proceedings shall be maintained adequately with designated files for all procurement contracts. Minutes of meetings and other project record proceedings shall be maintained and made available when necessary.

The Centre recorded an overall score of 100%,100% and 67% respectively for Designated Files for Procurement Contract and Accurate and Adequate Record Keeping of Files and Minutes of Project Meetings Recorded and Circulated respectively. These scores are largely influenced by the keeping of contract files per required documentation.

The filing was moderately done and distributed across various departments. Procurement contract documentations/ records and filing were considered moderately adequate.

#### 4.12 Complaints and Administrative Review Awareness

The awareness of Centre in complaints and administrative review procedure was reviewed. In accordance with section 78, 79, 80 and 81 of act 663 as amended, the Centre was scored an overall score of 67%. The staff involved in the Centre activities of procurement have requisite understanding and experience in complaints and administrative review procedures. Dispute resolution mechanisms are indicated in tender and contract documentations.

Table 29 Transparency Measurement

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCUREMENT TYPE	PROCUREMENT METHOD USED	CONTRACT SUM @ AWARD (GHS)	TRANSPARENCY CRITERIA*													
							PPW	PPN	PBM	TSB	POT	COI	NUB	POA	FPC	AAR	MOM	CAR	AVERAGE	% SCORE
1	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of Air Conditioners	GOODS	MP	26,208.00	3	2	N/A	2	3	0	1	3	3	3	1	2	2.09	69.7%
2	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0401/2023	Supply of a Desktop Computer	GOODS	MP	19,850.00	3	2	N/A	2	3	0	1	1	3	3	1	2	1.91	63.6%
3	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 1	GOODS	SS	4,290,856.83	3	2	N/A	2	3	0	3	1	3	3	1	2	2.09	69.7%
4	WACCBIP	UG/GD/ACEII-WACCBIP/0307/2023	Supply of Laboratory Equipment and Reagents - 2	GOODS	SS	192,387.84	3	3	N/A	2	3	0	3	1	3	3	1	2	2.18	72.7%
5	WACCBIP	UG/GD/ACEII-WACCBIP/0306/2023	Supply of Laboratory Equipment and Reagents - 3	GOODS	SS	12,674,431.69	3	3	N/A	2	3	0	3	1	3	3	1	2	2.18	72.7%
6	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a Laptop Computer - 2	GOODS	MP	21,897.00	3	3	N/A	2	3	0	1	3	3	3	1	2	2.18	72.7%
7	WACCBIP	UG/GD/ACEII-WACCBIP/PQ/0408/2023	Supply of a laptop Computer	GOODS	MP	28,500.00	3	2	N/A	2	3	0	1	3	3	3	1	2	2.09	69.7%
<b>TOTAL SUM &amp; AVERAGE FOR CRITERIA</b>						<b>17,254,131.36</b>	<b>3</b>	<b>2.429</b>		<b>2</b>	<b>3</b>	<b>0</b>	<b>1.857</b>	<b>1.857</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>2.10</b>	<b>70.1%</b>
<b>% SCORE of AVERAGE</b>					<b>Max Score=3</b>		<b>100%</b>	<b>81%</b>	<b>0%</b>	<b>67%</b>	<b>100%</b>	<b>0%</b>	<b>62%</b>	<b>62%</b>	<b>100%</b>	<b>100%</b>	<b>33%</b>	<b>67%</b>		

## 5 INDEPENDENT REVIEW OF THE BANK'S PROCUREMENT SUPERVISION

The Bank reviews procurement activities implemented by WACCBIP Centre to ensure compliance with the legal agreement and agreed procedures, and to improve procurement practices. If the Borrower or other parties involved in the procurement do not comply with the applicable procurement requirements, the Bank may, in addition to the contractual remedies set out in the relevant legal agreement, take other appropriate actions consistent with the terms and conditions of the legal agreement and the Bank's implementation support and monitoring role.

For the ACE Project, the bank utilised these common oversight instruments in procurement supervision for the period under review.

1. Prior Review
2. Post Procurement Reviews (PPR)
3. Independent Procurement Review (IPR)
4. Independent Fiduciary Review (IFR)

### 5.1 Prior Review of Contracts

'Prior Review is an ex-ante exercise conducted by the Bank to determine whether the Borrower's procurement process complies with the legal agreement and the Procurement Regulations for Borrowers'. For the ACE Project, a total of 36.4% of contracts audited were subject to Post Review by the Bank for. See table 30 below.

#### 5.1.1 Review of the Procurement Plan/ToR/RFP/Tech Eval Report/Minutes/Draft Contract

The procurement plan was prepared by the Centre. The Bank reviewed and approved prior to implementation. The bank spent an average of 4 days to review the procurement plans, Terms of References (ToR), Consultants Short-list, Request for Proposal (RFP) documents, Technical evaluation reports, Combined evaluation report, Minutes of Negotiations, Draft Negotiated Contract and gave their no objection. Refer to table below for details.

### 5.2 Post Procurement Reviews (PPR)

1. The Bank did not conduct any PPRs for the period under review (January 2023-December 2023)
2. There were however, PPRs done for the years 2017, 2018, 2019, 2020, 2021 and 2022. Copies of these reports were made available to the Procurement Audit Consultant for Review. The previous year's procurement audit reports were published at the website of the Centre.

### 5.3 Independent Fiduciary Review (IFR)

1. For the period under review, the Centre has conducted 1 IFRs per the records available.

Table 30 Prior Review by Bank

No.	Description of Activity	Date of Submission	Date of Review by WB	Duration (Days)	Category (Post Review/Prior Review)	Average Duration (Days)
1	Review of the Procurement Plan					
	Procurement Plan 2022	15-Oct-21	20-Oct-21	5	Prior Review	4
	Procurement Plan 2023	14-Oct-22	17-Oct-22	3	Prior Review	
2	Review of Terms of References (ToR),					
	Consultancy Service TOR 1				Prior Review	
	Consultancy Service TOR 2				Prior Review	
3	Review of Consultants Short-list					
4	Review of Request for Proposal (RFP) documents					
5	Review of Technical evaluation reports					
6	Review of Combined evaluation report					
	Combined Evaluation Report 1					
	Combined Evaluation Report 2					
7	Review of Minutes of Negotiations					
	Minutes of Negotiations 1					
	Minutes of Negotiations 2					
8	Review of Draft Negotiated Contract					
	Draft Negotiated Contract 1					
	Draft Negotiated Contract 2					

#### 5.4 Post Review of Contracts, On a Sample Basis

1. For all the post review of contracts on a sample basis, the records available indicates the conduct of Post Reviews by the Internal Audit of the University of Ghana Audit
2. Records for the Financial Year 2023 was made available by the Centre.

Table 31 Post Review of Contracts on Sample basis

No.	Financial Year of Project	Total Number of Contracts Reviewed	Date of Review by WB	Date of Review by SAA/ SAI or Others (if applicable)
1	Financial Year [2023]			
2				
3				



## 6 OVERALL CONCLUSION AND RECOMMENDATION

### 6.1 Overall Conclusion

Overall, the results of the audit were measured against the objectives of the assignment as stated in the Terms of Reference (TOR).

#### 6.1.1 Objective 1:

"To review the procurement, contracting, and implementation processes which have been followed for a sample of up to 30% of the total contracts, to confirm their consistency with the Credit Agreements"

1. Sampling of the contracts audited was done through Simple Random Sampling based on a Simplified (Cluster) sampling technique to arrive at 30% of the procurement contracts.
2. A total of eleven (11) procurement contracts packages was planned and executed by the Centre for the period under Review (January 2023 – December 2023). No procurement contract was previously audited under a procurement audit assignment for the period under review.
3. A total of four (4) procurement contract packages (comprising 7 procurement lots) representing approximately 36.36% of the contract packages was reviewed and examined.
4. The four (4) selected contract packages were found consistent with the Credit Agreements of the ACE Impact Project.

#### 6.1.2 Objective 2a:

"To (i) Verify that the procurement and contracting procedures and processes have been followed for the contracts"

1. For all the seven (7) procurement contracts audited, the Centre adopted the appropriate processes and procedures and procurement methods for solicitation of bids. This was found consistent with the Credit Agreement, the ACE Impact PIM, and Act 663 as amended and its regulations.
2. The Centre had referred all the seven (7) procurement contracts under review to the appropriate final contract approving authority for approval prior to award of contract.
3. Competitive procurement methods (LV/MP, RFQ/PQ) was used for the procurement of goods. No Works and consulting services procurements were done

by the Centre. Competitive procurement methods constituted 57% of the procurement methods adopted for the implementation of the ACE Impact Project for the period under review.

4. All non-competitive and or restrictive competitive methods of procurements, were approved by the PPA prior to the Centre commencing procurements. And this category constituted 43%
5. Single Source (SS) constituted 43% for Goods procurement methods. Competitive procurement methods were therefore the dominant method of procurement used by the Centre in the solicitation of goods/works/technical services bids but selection of method was in consistent with the requirements of the regulation. National Competitive Tendering (NCT) and International Competitive Tendering (ICT) recorded zero (0) in the solicitation of bids.
6. Non-publication of contract awards in accordance with section 2.60 of the Banks guidelines for procurement of Goods, Works and Non-Consulting Services. This was reviewed as Partial Compliance of the Centre to this criterion with a score of 62% for all the procurement contracts audited.
7. Non-Issuance of Receipts to Tenderers after submission of tenders which is not accordance with section 53(8) of act 663 as amended (0 out of 7).
8. Adequate modification of special conditions of contract and tender data sheets in STDs was done for some goods procurement contracts.
9. Inadequate adoption and modification of STDs for Framework Agreement Contracts.
10. Non-Issuance of Receipts to Tenderers after submission of tenders which is not accordance with section 53(8) of act 663 as amended (0 out of 7).
11. Notification to Unsuccessful Bidders per Section 65(9) of Act 663 as amended was unavailable (0 out of 7).
12. For technical services procurement contracts, there were some inadequate modifications of special conditions of contract and tender data sheets in STDs observed.

### 6.1.3 Objective 2b:

*"To (iii) perform an independent review of the Bank's procurement supervision"*

1. The 2023 Financial Year Procurement Plan was subject to the Bank's prior review and approval with no objection granted prior to commencement of the procurement process.
2. All seven (7) contracts audited were subject to Post Review.
3. 36.40% of contracts subject to Post Review falls within the sample size of the procurement audit.

4. The Bank's procurement supervision has been assessed as "GOOD". See section 2.12 of this report.
5. The Bank spent an average of 4 days to review Procurement Plans and give their no objection.
6. An average of 4 days was used by the Bank to review TORs, RFP documents, RFP Evaluation Reports prior to giving their no objection.
7. For all the post review of contracts on a sample basis, the records available indicates the conduct of Post Procurement Reviews and Financial Audits by the Internal Audit Unit of the University of Ghana and the Ghana Audit Service (Supreme Audit Institution-SAI of Ghana).
8. Records of PPRs for the financial years 2017, 2018, 2019, 2020, 2021 and 2022 were made available by the Centre.

#### 6.1.4 Objective 2c:

"To (iii) verify technical compliance, physical completion, and price competitiveness of each contract"

Guided by the principle that "open competition is the basis for efficient public procurement" the following conclusions were made.

1. The overall Performance Assessment and Score of the Centre and Implementing Agency was assessed as "VERY GOOD" with a mark of 65.96% on the procurement contracts audited in terms of procurement planning, tendering and solicitation, contract administration and quality.
2. Low Value and Minor Procurement (LV/MP) methods were the dominant method of procurement used by the borrower within the sample selected for procurement audit (4no out of 7 Lots – 57%).
3. Single Source (SS) was the second dominant method of procurement (3no. Lots – 43%).
4. Quality Cost Base Selection (QCBS), Consultants Qualification (CQS), Direct Invitation (DI) and Individual Consultants (IC) selection methods were not used for the procurement of Consulting Services Procurements.
5. The procedures and processes engaged were found consistent with the LV/MP guidelines and section 43 and 40 of Act 663 as amended for RFQ and SS respectively.
6. The percentage deviation of the lowest evaluated bidders' price from the client's budget recorded an overall average of minus 8.80% for the seven (7) procurement contracts reviewed. For the Seven (7) procurement contracts above, inspections of the supplies revealed that, the suppliers and contractors met the expectations of the Centre with respect to the goods supplied and works executed.
7. For the seven (7) procurement contracts, inspection of the supplies revealed that, the suppliers and contractors met the expectations of the ACE centre, WACCBIP with

- respect to the goods supplied and works or services executed. This presupposes that, WACCBIP estimates for the procurement contracts were comparatively high.
8. The period under review did not record any unusually large variance between the prices of competing bids for all seven (7) contracts. The lack of unusually large variance between the price of competing bids suggests an adequate understanding, clarity and appreciation of the scope of works to be executed in the specific lots.
  9. For the seven (7) procurement Contracts the Entity did not exceed their budgetary allocation for the procurements. The average price of competing bids was found to be good for all seven (7) procurement contracts with no unusually large variance between the prices of competing bids recorded.
  10. Non-publication of contract awards in accordance with section 2.60 of the Banks guidelines for procurement of Goods, Works and Non-Consulting Services and per section 31 of Act 663 as amended (5 procurement contracts awarded were published at the website of the WB).
  11. The overall score on quality of contracts delivered/ongoing was assessed as "GOOD" at a mark of 67.14%.
  12. The overall score and assessment of procurement risks and red flags was rated as 38.70%. This represented 'low risk' based on the risk scale provided. Quality of Procurement recorded the best score in risk performance (33.33%), Evaluation and Award Phase recording the low risk performance (37.57%), contract management recorded 38.66% with Pre-Bid Phase recording the highest risk score of 45.24%.
  13. The overall transparency score of the Centre was assessed as 70.10% for the procurement contracts that were reviewed and audited for the period. This signifies "substantial Compliance" to the transparency criteria.
  14. There has not been any incident of conflict of interest recorded or seen during the procurement audit.
  15. A total net average duration of 112 days (3.7 months) was gained in overall procurement contract formation and signing activities.
  16. A total net average duration of 90 days (3.0 months) was gained in the expected delivery of contracts.
  17. A total net average duration of 1 days was lost in the plan issuance of Specific Procurement Notices (Invitation to Tenders).
  18. A net average duration of 13 days was lost in the preparation and submission of Tender Evaluation Reports with 12 average days lost with respect to the Final Approval of Evaluation Reports and issuance of Acceptance Letters (Notification of Awards).
  19. A total net average duration of 3 days was lost on the submission and closure of tenders.

20. A total net average duration of 12 days was lost in overall Approval of evaluation reports by final Approving Authorities.
21. Contract files contained required documentation. The filing was moderately done with various documents located across different units of the Centre. Procurement contract documentations/ records and filing were adequate.
22. Based on visits to stores to assess and undertake physical inspections of the goods supplied vis-à-vis the available reports, the consultants are of the considered opinion that the goods supplied met the required quality levels (by relative quantitative assessment of quality by the audit team, quality of works score 67.14%).
23. Two (2) Procurement Contract recorded contract modifications. Hence, there was concurrent approvals on increases per section 87 of act 663 as amended.

#### 6.1.5 Objective 2d:

"To (iv) Assess the overall procurement capability of the Borrower to determine its efficiency and effectiveness of its internal controls"

1. The procurement structures of the WACCBIP is in consonance with Act 663 as amended, with the following structures present during the period of the audit:
  - a. Logistics and Procurement Directorate
  - b. Director of Logistics
  - c. Procurement Entity
  - d. Internal Audit Unit
  - e. Head of Procurement Entity
  - f. Entity Tender Committee
  - g. Chairman of Entity Tender Committee
2. The procurement units of the Centre are well established with professionals with the requisite qualifications. The professionals are professional members of the Chartered Institute of Procurement and Supply (CIPS).
3. Considering the total net duration of gained days (average of 112 days) in the overall formation and delivery of contracts with respect to the ACE, the Centre have a good efficient procurement system.
4. All procurement contracts were referred to the appropriate approving authority prior to award of contracts.
5. The internal audit unit of the University of Ghana play a fiduciary oversight responsibility on the ACE Impact Project. All payments are cleared with the Director of Internal Audit prior to payments.
6. Pre-audits are carried out prior to payments of all procurement contracts.

7. The period of project implementation also witnessed the activities of Post Procurement Reviews (PPRs) and Financial Audits of the WACCBIP by the Supreme Audit Institute of Ghana (Ghana Audit Service) and the Internal Audit Unit of the University of Ghana.
8. The UoG - WACCBIP has the internal capacity to handle procurements considering the procurement structure, systems and personnel and their educational/professional qualifications at the Logistics Directorate and the PDMSD of the Borrower.
9. There are designated procurement specialist officers responsible for procurements of activities of the ACE with over 11 years' experience in Project Implementation.

#### 6.1.6 Objective 2e:

"(v) To Outline any potential risks identified to inform future funding decisions"

1. The overall risk performance and rating of the Centre for the ACE Impact was determined quantitatively as 37%. This signifies "Low Risk (LR)"
2. Inadequate modification of some tender and contract data sections of standard bidding documents (SBD).
3. Non adoption of SBD for Framework contract agreements
4. Non-filling and signing of conflict of interest declaration forms (Form 1A and 1B) by entity tender committee members and evaluation panel members as required by regulation 7 of LI 2466.
5. Non-Issuance of Receipts to Tenderers after submission of tenders which is not accordance with section 53(8).
6. Notification to Unsuccessful Bidders per Section 65(9) of act 663 as amended was unavailable.
7. Unavailability of Project Completion Reports with lessons learnt
8. Non-Issuance of Final Acceptance Certificates/Certificates of Completion/Service Performance Certificates
9. Inadequate procurement contract close out for all procurement contracts (lack of Project Completion reports to document lessons learnt);

#### 6.1.7 Objective 2f:

"In the light of any deficiencies, identify ways of improving the procurement and contracting process"

1. Need for Significant improvement of the filing and documentation system of the Procurement Unit of the Centre. Specific procurement contract files should be kept with 'all' files of the contract stored appropriately. Preferably 'hard cover' files should be used to enhance safe storage. Electronic Storage System should be considered in the medium to long term.

2. Initiation of steps to properly close out all procurement contracts including the preparation of project completion reports.
3. Continuous professional training and development of the skills and capacity of the procurement unit (proactive contract close out phase).
4. Request for Price/Rate Analysis from bidders with large variance between bids received and estimates of Centre. This will allow price reasonableness analysis prior to award of contract.
5. Ensure continuous update of procurement plans.
6. Review of solicitation documents prior to invitation to tenders.
7. Publication of all procurement contracts awarded.
8. Issuance of Notification to all unsuccessful bidders.
9. Strict adherence to procurement audit recommendations

## 6.2 Recommendations

Following the review and examination of the procurement contracts, the following recommendations have been put forward for the improvement of the procurement processes within the Centre:

### 6.2.1 General Recommendations

1. Continuous Professional Training and Development of Procurement and Contracts management staffs.
2. Adaptation of the newly published PPA Standard Tender Documents (STDs) dated December 2019 (especially usage of Low Value and Minor Procurement Forms for low value and minor procurement contracts).
3. Proper and accurate keeping of procurement files and records. Electronic and digitalisation of these records should be considered in the medium to long term of the Centre.
4. Specific capacity building workshop and training for all procurement staff on LI 2466

### 6.2.2 Procurement Planning, Procurement Systems and Capacity Assessment

1. Specific capacity building and training of procurement officers on Estimation and Budgeting for the Entities.
2. Creation of an internal control system that allows procurement officers to participate fully in post contract stage of procurement contracts.
3. Publication of General Procurement Notice (GPN) by the Centre at the beginning of every Financial Year.
4. Usage of the Public Procurement Authority's (PPA) standard Template of Procurement Planning for preparation of Procurement Plans.



5. Usage of the standard tender document for Framework procurement agreements

#### 6.2.3 Tendering and Solicitation

1. Publication of contracts awarded by the Borrower with the PPA for all contracts within the audit period.
2. Publication of all Invitations to Tenders with the Public Procurement Authority.
3. Issuance of Receipts to Tenderers after submission of tenders in accordance with section 53(8) of Act 663 as amended.
4. Notification of contract awards to all unsuccessful bidders in accordance with section 65(9) of Act 663 as amended.
5. Drafting of clear and unambiguous technical specifications for procurement contracts.
6. Signing Conflict of Interest declaration forms by Entity Tender Committee members and Evaluation Panel members prior to start of bids evaluation.

#### 6.2.4 Contract Administration and Quality

1. Continuous Improvement of procurement contract records/documentations and filing.
2. Request for performance securities/warranties from successful bidders, and incorporation of same in contract documents.
3. Seeking of concurrent approval for procurement contracts that had modifications during implementation in accordance with section 87 of Act 663 as amended.
4. Initiation of steps to properly close out procurement contracts (issuance of Final Acceptance Certificates, discharge of Performance Security after warranty period, writing of project completion reports etc).
5. Issuance of Final Acceptance Certificates/Certificates of Completion/Service Performance Certificates for all procurement contracts.

#### 6.2.5 Price Competitiveness

1. Implementation of section 64(2) when winning bids record substantially high margins between client's budget and least evaluated bidder.
2. Request for rate analysis from suppliers and contractors who offer high prices or lower prices beyond or below entities budgets. This will allow proper analysis and consideration of section 64(2).
3. Increasing the value of performance security in situations where bid prices of tenderers record significant minus deviations from the entity's budget.

#### 6.2.6 Country Issues

1. Specific capacity building and training for procurement officers of the Centre on Contract Administration and Management.



2. Amendments of Section 74(2) and 74(4) of act 663 as amended to allow the usage of 'appropriate approving authority' after combined evaluation report (Technical and Financial) is produced (which will be based on threshold) whilst 'appropriate entity tender committee' is used after completion of only 'Technical Evaluation Report'. At the time of technical evaluation report, there is no commercial values to consider and hence it will be inappropriate to refer the technical evaluation report to an approving authority based on the procurement plan estimated cost of the contract.
3. Specific capacity building workshop and training for all procurement staff on the newly published Public Procurement Regulations 2020 (LI 2466).

#### 6.2.7 Bank's Issues

1. Measurement of Project Impact Assessment after 10 years end of the Project.
2. Continuous support to the UoG - WACCBIP to implement the challenges and gaps that will be identified after the completion of the ACE Impact Project.

## 7 POSSIBLE INDICATION OF NONCOMPLIANCE REQUIRING ACTION

### 7.1 Potential Actions on Non-Compliance

For the period under review, all the procurement contracts reviewed and audited did not reveal any possible indication of non-compliance by UoG-WACCBIP requiring any action from the Public Procurement Authority (PPA) or the World Bank.

### 7.2 Misprocurement

All the procurement contracts reviewed and audited during the period under review did not reveal any possible indication of misprocurement by UoG-WACCBIP requiring any action from the Public Procurement Authority (PPA) or the World Bank.

## 8 STATUS OF MITIGATION ACTIONS

This review includes an update on the progress of implementation of the risk mitigation and corrective actions from the previous procurement review and audit report for by UoG-WACCBIP.

### 8.1 Corrective Actions Implemented by the UoG-WACCBIP

The following corrective actions were implemented by UoG-WACCBIP for the period under review:

1. Regular and quarterly update of Procurement Plan per section 21(4) of the Public Procurement Act, 2003 as amended.

## 8.2 Corrective Actions Pending/Remaining Unfinished

The following corrective actions could not be implemented by WACCBIP following the last review and examination of procurement contracts:

1. Publication of notice of procurement awards.
2. Notification to Unsuccessful Bidders per Section 65(9) of act 663 as amended.
3. Closing out of procurement contracts with project completion reports.
4. Publication of General Procurement Notice (GPN) by the Centre at the beginning of every Financial Year

## 9 APPENDICES

### 9.1 Appendix 1: Procurement Plan of WACCBIP

Please see attached files

## 9.2 Appendix 2: TOR of Assignment

Please see attached file

### 9.3 Appendix 3: Exit Conference Notes & Response of WACCBIP

S/NO	ISSUES IDENTIFIED	RECOMMENDATIONS	WACCBIP Responses/Remarks
1	Notification to unsuccessful bidders	<ol style="list-style-type: none"> <li>1. Notification of contract awards to unsuccessful bidders</li> <li>2. Publication of award of contracts especially NCT Procurements</li> </ol>	<ol style="list-style-type: none"> <li>1.Entities are willing to notify all unsuccessful bidders</li> <li>2.Publication of procurement contracts shall be done</li> </ol>
2	Publication of contract awards with PPA (done on WB website)	<ol style="list-style-type: none"> <li>1. Publication of procurement contracts awarded with the PPA</li> </ol>	<ol style="list-style-type: none"> <li>1.Publication of procurement contracts shall be done</li> </ol>
3	In-adequate modification of some tender and contract data sections of STD's	<ol style="list-style-type: none"> <li>1. Review of all solicitation documents before issuance</li> </ol>	<ol style="list-style-type: none"> <li>1. Procurement Unit/senior procurement officer shall always review all solicitation documents after preparation</li> </ol>

## 9.4 Appendix 4: Procurement Audit Tools and Explanatory Notes

### 9.4.1 Guidelines for Use of Procurement Risks (Red Flags) Checklist

#### **Note:**

The auditor is required to use his or her professional judgment when completing the Checklist

The risk assessment of all procurement contracts is qualitative based on available documentations provided in procurement files.

When Checklists have been completed for all sampled procurements in a procurement audit, all Checklists shall be submitted to the Team Leader for report compilation.

It is important to note that a detected red flag is not in itself evidence of high risk. However, the higher the number of red flags detected, the higher the likelihood that the risk levels are high in the procurement contract.

#### **Objective of the Checklist**

The objective of this *Checklist* is to provide a tool for the Procurement Audit Team to collect information about possible risks in the procurements carried out by procuring entities.

#### **When to use the Checklist?**

The Checklist is applicable to procurement audits. For every procurement contract sampled for auditing, a procurement risk Checklist shall be completed by the auditor as part of his or her auditing of the various phases of the procurement.

#### **How to use the Checklist?**

The Checklist consists of statements ("Risks" or "red flags"), each of which must be thoroughly considered by the procurement auditor when auditing a procurement contract. For each statement, the auditor must assess whether the statement is of low risk, medium or high risk based on a true or false response, or whether the statement is not relevant to the procurement contract in question. Based on the assessment, the auditor must tick one of four (4) possible boxes: "Not applicable = 0", "Low risk = 1", "medium risk = 2", or "High risk = 3. The four (4) boxes are to be used as follows:

#### **Not applicable = 0**

Indicates that the risk is not relevant to the method of procurement used for the procurement contract in question. For example, (*The tender is not packaged with other tenders for similar goods*) only applies to procurement of goods, as the problem of splitting contracts is not relevant to services. When completing the Red Flags Checklist for a major works or services procurement, the auditor hence ticks "Not applicable" for this red flag. Similarly, (*Insufficient advertising*) does only apply to procurements using competitive methods for which advertisement is a requirement. When completing the Red Flags Checklist for a request for price quotation, the auditor hence ticks "Not applicable". In other words, the auditor is required to use his or her professional judgment when completing the Checklist

The “*Not applicable*” box shall also be used if insufficient documentation is available to assess whether a red flag exists or not.

### High Risk = 3

Indicates that the auditor is able to verify the red flag based on the available documentation. For example, (*The same Evaluation Committee members are involved in many procurements*), the assessor must look into the appointment letters of Evaluation Committee members for the specific procurement and compare these with appointment letters in other procurements, in order to establish if there is an unnaturally high overlap between the two. If this is the case, the auditor will verify this red flag by ticking “3”.

### Low Risk = 1

Indicates that the auditor is able to falsify the red flag based on the available documentation. For example, (*Major similarities between competing bids*), the auditor must compare the formats, content, prices of all submitted tenders in order to detect major similarities. If such similarities are not found, the auditor falsifies this red flag by ticking “1”.

### Medium Risk = 2

Indicates that the auditor is not able to entirely falsify the red flag based on the available documentation.

Project	
Contract No.	
Supplier/Contractor	
Contract Sum	
Contract Period	
Date of Procurement Audit	

S/N	PROCUREMENT RISK (RED FLAG)	EVALUATION SCORE			
		NA	L	M	H
<b>A</b>	<b>Pre-bid phase</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>
1	The procurement is not in the procurement plan				
2	The objective of the procurement is unclear or vague				
3	Insufficient or inconsistent planning timeframe applied				
4	The tender is not packaged with other tenders for similar goods (i.e. splitting/Bulk Breaking)				
5	Significant deviations from standard bidding documents				
6	Technical specifications are weak or unclear				
7	Technical specifications are narrow or appear tailored				
8	Selected procurement method does not observe existing thresholds				
9	Insufficient advertising				
10	Inadequate time given for preparing bids				
11	Lack of mandatory approvals by appropriate authority				
12	Inaccurate minutes of pre-bid meetings				
13	Clarifications are not circulated to all bidders				
14	Incomplete records of the pre-bid phase				
	<b>Average Performance Pre-bid phase Stage</b>				
<b>B</b>	<b>Evaluation and award phase</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>
1	Evaluation Committee members do not have the technical expertise necessary				
2	The evaluation is being conducted by a small number of persons (less 3)				
3	The same Evaluation Committee members are involved in many procurements				
4	Qualified bidders are voluntarily dropping out of tender process				
5	Disqualification of bidders on minor technicalities				
6	Unreasonable delays in evaluating the bids and awarding the contract				
7	Evaluation criteria are amended after receipt of bids				
8	Narrow variance between the cost estimate and the bid amounts received				
9	Major similarities between competing bids (e.g. similar format, errors, prices)				
10	Unusually large variance between the price of competing bids				
11	The same shareholders are involved in several bids using different company names				
12	Failure to disqualify bids despite major errors				
13	Falsification of submitted documentation (e.g. authorisations, CVs, etc.)				



S/N	PROCUREMENT RISK (RED FLAG)	EVALUATION SCORE			
		NA	L	M	H
14	Failure to publicise award decisions simultaneously to all bidders				
15	Contract is not in conformity with bid documents (e.g. specification or quantities)				
16	Non-responsive bids are made responsive as result of clarification from procuring entity				
17	Quality criteria are not defined in the contract				
18	Incomplete records of evaluation and award				
	<b>Average Performance Evaluation and award phase Stage</b>				
<b>C</b>	<b>Contract management and Close Out phase</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>
1	Negotiation team does not include adequate technical expertise				
2	Minutes of the negotiations are not in line with Terms and Conditions of Contract				
3	Contract specifications altered after award of contract				
4	Contract is not signed by duly authorised officer				
5	Failure to deliver the quality specified in contract				
6	Failure to deliver the right quantities of goods and materials				
7	Delays in delivery of goods, works or services				
8	Replacement of nominated consultant by less qualified personnel				
9	Instructions are not given in writing to contractors/Suppliers				
10	Cost overruns are inadequately justified				
11	Contract variations are not approved by appropriate authority				
12	Failure to impose liquidative damages in case of delays				
13	Failure to make progress payments or final payment within stipulated timeframe				
14	Failure to pay retention money in a timely manner				
15	Double payment of supplier				
16	No or insufficient evaluation of the contractors' quality of performance				
17	Client dissatisfaction with completed products				
18	Incomplete contract management records				
19	Failure to write project completion reports				
	<b>Average Performance Contract management and Close Out</b>				
	<b>Overall Project Performance</b>				
			0=NA	0%	

S/N	PROCUREMENT RISK (RED FLAG)	EVALUATION SCORE			
		NA	L	M	H
<b>Evaluation Scale</b>		1=LR	0% - 39%		
		2=MR	40% - 59%		
		3=SR	60% - 89%		
		4=HR	60% - 100%		
NA=Not Applicable, LR=Low Risk, MR=Medium, SR=Substantial Risk and HR=High Risk					

## 9.4.2 Procurement Performance Measurement Tool

S/N	ASPECT	EVALUATION SCORE		
		POOR	FAIR	GOOD
<b>A</b>	<b>Planning Stage</b>	<b>1</b>	<b>2</b>	<b>3</b>
1	Was the project in the approved/revised budget?			
2	Was the project in the approved procurement plan?			
3	Was the procurement plan/revised procurement plan approved/followed?			
4	Was the Consultant timely engaged before the Contractor?			
5	Was the Need/Problem properly identified?			
6	Was feasibility study/survey carried out correctly before detailed designs?			
7	Were designs and drawings complete and adequate?			
8	Were engineer's estimates prepared and adequate?			
9	Were BoQs for the works prepared and adequate?			
10	Were Technical Specifications, including Specifications of Particular Application, written properly?			
11	Were bidding documents satisfactorily prepared?			
	<b>Average Performance Planning Stage</b>			
<b>B</b>	<b>Tendering/Solicitation Stage</b>	<b>1</b>	<b>2</b>	<b>3</b>
1	Was tender notice in compliance with Section 47 of PPA 2003 or 2016?			
2	Were the tender documents & tender documents availability to all prospective bidders in compliance with Section 49 & 50 of PPA 2003 or 2016?			
3	Was the procurement method used in line with Section 34A of PPA 2016 or Part IV of PPA 2003?			
4	Was the selected contractor appropriate with respect to the size of the Procurement Contract (Goods/works/Services)?			
5	Were appropriate bidding documents used in compliance with Section 50 of PPA 2003 or PPA 2016?			
6	Was the Invitation to tenders/prequalification and shortlist carried out as per Section 47 of PPA 2003 or 2016?			
7	Were evaluation and award in line with the PPA 2003 or 2016?			
8	Was adequate time given to bidders in compliance with Section 53 of the PPA 2003 or 2016?			
9	Were clarifications (if any) communicated to all bidders?			
10	Was the tender evaluation committee constituted as per Section 19 of PPA 2003 or Section 20E of PPA 2016?			
11	Was the tender evaluation report comprehensive?			

S/N	ASPECT	EVALUATION SCORE		
		POOR	FAIR	GOOD
12	Was the approval for award by the ETC in compliance with PPA 2003 or 2016?			
13	Were unsuccessful bidders notified in line with Section 65 (9) of PPA 2003 or 2016?			
14	Were awards published in line with Section 31 of PPA 2003 or 2016?			
15	Were minutes of Tender Committee meetings properly prepared?			
16	Was the procurement process efficient in comparison with the standard procession times?			
17	Were contract documents adequately prepared?			
18	Was the contract properly signed?			
19	Were records for this tender properly kept and readily available?			
20	Were there any other deviation from PPA 2003 or 2016?			
	<b>Average Performance Procurement Stage</b>			
<b>C</b>	<b>Contract Administration</b>	<b>1</b>	<b>2</b>	<b>3</b>
1	Did the contractor submit the performance bond? (If applicable?)			
2	Did the Contractor submit a contractually complying Advance payment Bond? (If applicable)			
3	Was the work program prepared, approved and satisfactory?			
4	Was the Good supplied/work implemented according to the approved Delivery Schedule/work program? (within contract period)			
5	Were site meetings held regularly as per the contract?			
6	Was the project completed in time?			
7	Were the variations approved according to laid down procedure?			
8	Were extensions of time contractually justifiable and were legally approved?			
9	Was the project completed within the approved budget (Including approved variations)?			
10	Did payment certificates include measurement sheets/Valuations/Invoices?			
11	Was the Supplier/contractor paid in accordance with provisions in the contract?			
12	Are the records of selecting and testing of the materials used and completed works complete and adequate?			
13	Were claims properly managed?			
14	Were site Instructions properly and timely issued?			

S/N	ASPECT	EVALUATION SCORE		
		POOR	FAIR	GOOD
15	Was the snag list prepared and signed by parties? (Client, Consultant, Contractor)			
16	Was Final Certificate Issued and on time?			
17	Were communications from the contractor/Supplier timely acted upon?			
18	Were liquidated damages contractually claimed for delayed completion?			
19	Any other aspect noted (specify)? Record keeping			
	<b>Average Performance Contract Administration and Quality Aspects</b>			
D	<b>Quality of Product/Works</b>	<b>1</b>	<b>2</b>	<b>3</b>
1	Was there a quality assurance plan (supervision, stage approvals, testing and test results)?			
2	Were specifications/TOR adhered to?			
3	Were there stage approvals? (where applicable)			
4	Certificates of acceptance/completion, defects list, tests, etc			
5	Status of Contract (Completed/in Progress/ Yet to Start)			
6	<b>Works Contracts</b>			
7	Were the materials tested and approved?			
8	Are the dimensions (lay out) in accordance to drawings?			
9	Quality of materials used and completed works assessment			
10	Floor (assess general quality appearance)			
11	Walls (assess general quality appearance)			
12	Roof (assess general quality appearance)			
13	Ceiling (assess general quality appearance)			
14	Doors (assess general quality appearance)			
15	Windows (assess general quality appearance)			
16	Ironmongeries (assess general quality appearance)			
17	External works			
18	Were final inspections carried out properly?			
19	Final Account Prepared and Submitted			
20	<b>Goods Contracts</b>			
21	Evidence of Stores Receipt Vouchers (SRVs) for the goods			
22	Quantity of Goods Received Per Contract			
23	Product Substitution or Substandard			
24	Certificate of Defects Issued (if applicable)			
25	Test certificates, quality certificates Available			

S/N	ASPECT	EVALUATION SCORE		
		POOR	FAIR	GOOD
26	<b>Services Contracts</b>			
27	Submission of Project Inception Reports			
28	Submission of Design Reports/Technical Reports (if applicable)			
29	Submission of Architectural/Structural/MEP Drawings to Client (if applicable)			
30	Submission of Technical Specifications (if applicable)			
31	Submission of Cost Estimates and Bid Documentation (if applicable)			
32	Participation in Bidding process (Invitation to Bids, Pre-Bid Meetings, Bid Opening, Evaluation of Tenders, Preparation of Contract Documents (if applicable)			
33	Supervision of Services (if applicable)			
34	Certification of Works/PCs/Certificates/Final Accounts			
35	Submission of Progress/Status Reports (Monthly, Quarterly etc)			
36	Evidence of Advice Letters and Memos to Client			
37	Submission of Project Completion/Closure Report			
<b>Overall Project Performance</b>				
<b>Evaluation Scale</b>		1=Poor	0%-40%	
		2=Fair	41%-50%	
		3=Good	51%-79%	
		4=Very Good	80% - 100%	

### 9.4.3 Transparency Measurement Tool

ID	TRANSPARENCY CRITERIA	KEY	EVALUATION SCORE				
			NA	NC	PC	SC	FC
	<i>mark</i>			0	1	2	3
1	Publication of Procurement Plan to PPA Website in Compliance with Section 47 of Act 663 as amended	PPW					
2	Publication of Procurement Notice in Compliance with Section 47 of Act 663 as amended	PPN					
3	Pre-Bid Meeting and Minutes of Pre-Bid Meeting circulated to all Bidders (If applicable) [Section 51(5) and 51(6)]	PBM					
4	Tender Submission Box availability & Issuance of Tender Receipt [53(8)]	TSB					
5	Public Opening of Tenders with Bidders Representatives Present (if applicable) [section 56]	POT					
6	Declaration of Conflict of Interest by Evaluation Panel Members	COI					
7	Notification to Unsuccessful Bidders - Section 65(9)	NUB					
8	Publication of Award-section 31	POA					
9	Designated Files for Procurement Contract	FPC					
10	Accurate and Adequate Record Keeping of Files – section 28	AAR					
11	Minutes of Project Meetings Recorded and Circulated (if applicable)- – section 28	MOM					
12	Complaints and Administrative Review Awareness	CAR					
	Average Score						
	% Score of Average [average score/max score]						

ID	Description	Mark
NA	Not Applicable	
NC	None Compliance	0
PC	Partial Compliance	1
SC	Substantial Compliance	2
FC	Full Compliance	3

ID	Interpretation of Results
1	0=[Non Compliance]
2	0-49 =[Partial Compliance]
3	50-74 = [Substantial Compliance]
4	75-100 = [Full Compliance]

## 9.5 Appendix 5: Educational and Professional Qualifications of LoD & PDMSD

[See attached file]



## 9.6 Appendix 6: Pictures of Procurement Contracts

[See attached file]

## 9.7 Appendix 7: Management Comments on Key Findings

## 9.8 Appendix 8: Specific Procurement Contracts Data

[See attached file]