**Danida support to Ghana Audit Service**

**Basic Information**

**Support at-a-glance**

***Duration of support:***

2004 – 2013 (10 years)

***Total disbursement:***

DKK 22 million (approx.)

***Key National Partners***

Ghana Audit Service, Ministry of Finance, Controller and Accountant General’s Department

***Geographical Location***

National office, 10 regional offices and 68 district offices of Ghana Audit Service

***Key Outcomes:***

* Training of 472 audit staff (in all (former) ten regions) in the use of performance and financial audit methods.
* Production/revision of audit manuals for district staff including related training in usage.
* Procurement of several office equipment /logistic (computers, photocopies, printers, UPS, swivel chairs, vehicle, etc.) for the national, regional and district offices of the Audit Service.
* Good collaboration established with the Auditor General through several joint GoG-DPs follow up on districts’ DDF annual audit findings and a number of Danida’s anti-corruption initiatives.

Danida’s initial support to Ghana Audit Service was part of the first phase of the Good Governance and Human Rights Programme (GGHRP I: 2004-2008). Through its contribution to the Multi-Donor Budget Support (MDBS) Program with other donors, Danida provided institutional support to some key public institutions, including Ghana Audit Service.

The support to Ghana Audit Service continued under the Local Service Delivery and Governance Programme (LSDGP: 2009-2013). Activities supported under the programme component comprised training of audit staff in 65 district audit offices; production of guidelines and manuals; update of guidelines for performance audits; training of district audit officers in the execution of performance audits; training sessions in relevant accounting methods and regulations for accounting staff in the district offices in accordance with guidelines provided by the Controller and Accountant General’s Department; and support in the conduct of annual districts’ audits and audits of other programme implementing partners.

Although there was no further programme support to Ghana Audit Service beyond 2013, the Embassy of Denmark continued to enjoy a very good collaboration with the Office of Auditor General. This has mainly been through several joint follow up efforts undertaken on the findings of the annual districts’ audits of the District Development Facility (DDF) – a performance-based grant mechanism, which seeks to address key problems of inadequate resources and low human capacity for sustained development at the district level. Danida has led other development partners supporting the DDF in these joint follow-up activities with Government of Ghana representatives led by the Audit Service.

As part of global efforts to highlight and strengthen the political resolve to confront corruption and demonstrate achievements in countries and organizations, the Embassy of Denmark facilitated the participation of the Auditor General, a Deputy Minister of Finance and the Special Prosecutor on Anti-Corruption at the International Anti-Corruption Conference High-Level Segment, held in October 2018 in Copenhagen.

**Results and Key Achievements:**

The Joint Evaluation of Budget Support to Ghana (2005-2015) observed that financial statements had been produced timely and within the statutory foreseen period. In addition, the Evaluation noted that Ghana Audit Service had frequently produced audit reports, which ensured that Parliament received timely audit reports and thereby had the possibility of holding controlling officers accountable in case of irregularities. The substantial delays 83-4 years) in hearing of the reports by the Parliaments Accounts Committee, however, in practice weakened the usefulness of the reports.

Programme results for the respective programmes periods were as follows:

LSDGP: 2009-2013: Provision of a districts’ audit manual that improved the conduct of the audits; training of 472 auditors to use performance and financial audit methods; and provision of several office equipment to enhance staff performance and efficiency.

Joint follow up on districts’ DDF annual audits (from 2013 to 2017) helped to establish the actual refunds that were followed up and received by Danida in order to bring financial closure to outstanding programme accounts.

**Lessons Learned**

Danida’s collaboration with Ghana Audit Service in the conduct of the joint follow up on the districts’ audits under DDF over the period of support was very fruitful. The Embassy together with other development partners supporting DDF noted that many of the irregularities cited in the audit reports were due to internal weaknesses in the districts’ financial management and control procedures for which there was a need to strengthen capacity. In addition, follow-up exercises revealed that many of the suspected irregularities had already been resolved by the districts after the receipt of audit reports and management letters. Thereby, the actual amounts to be refunded by the respective districts could be reduced.

It was very visible during the International Anti-Corruption Conference in Copenhagen in October 2018 that the Auditor General of Ghana is in high esteem among international colleagues.

**Links**

* Joint Evaluation of Budget Support to Ghana 2005-2015………………
* Evaluation of the Ghana-Denmark Partnership 2007-2017 (2018): <http://danida-publikationer.dk/publikationer/publikationsdetaljer.aspx?PId=8c80db97-19aa-4f83-858a-ee1189f4033d>
* Danida’s support to Anti-Corruption: <https://ghana.um.dk/en/anti-corruption/>