

UNIVERSITY OF CAPE COAST

DIRECTORATE OF INTERNAL AUDIT



ANNUAL INTERNAL AUDIT PERFORMANCE REPORT

2022

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a. Distribution

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Cape Coast

Chairman
Audit Committee
University of Cape Coast
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1.0 INTRODUCTION

The University of Cape Coast was established in October 1962 as a University College to train graduate professional teachers for Ghana's second cycle institutions and the Ministry of Education. The University has since broadened its scope of services to include the Sciences, Humanities and Distance Learning to feed all spheres of the economy.

The University, driven by high priorities for better corporate governance, particularly accountability and transparency established the then Internal Audit Section in 1964 as part of its Central Administration. In 2006, the University of Cape Coast restructured its Departments, Sections and Units at the Central Administration which led to upgrading the Internal Audit Section to a Directorate.

The purpose of the Directorate is to provide independent, objective assurance and consulting activity designed to add value and improve the University's operations. The Directorate helps the University accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The Directorate performs its activities in all areas regarding corporate governance, risk management and control issues, reports administratively to the Vice-Chancellor and reports functionally to the Audit Committee of the University Council.

The activities of the Directorate are undertaken in its six sections, namely, Daily Checks and Inspection Section, Pre-Audit Section, Post Audit Section, Risk Management Section, Quality Assurance & Follow Up Section and Administration.

2.0 BACKGROUND

This report highlights the performance of Internal Audit activities in the 2022 fiscal year (i.e. 1st January to 31st December, 2022), which demonstrate the Directorate's efforts to assist University Management to identify and address significant risks, weaknesses in controls and drive efficiencies. The Directorate provided ongoing assurance to the University Management and other stakeholders.

The Directorate of Internal Audit undertook several activities in the year 2022 as mandated by the University Statutes, 2016; Public Financial Management (PFM) Act, 2016 (Act 921); Public Financial Management Regulations (PFMR), 2019 (L.I. 2378); Internal Audit Agency (IAA) Act, 2003 (Act 658), Internal Audit Regulations (IAR), 2011 (L.I 1994), Financial Regulations, Policies and Procedures, 2020; and the Internal Audit Charter, 2021-2024.

3.0 APPROVED ANNUAL WORK PLAN (REVIEW OF 2022 ACTIVITIES)

The Directorate performed its mandate through the following main Sectional Activities: Daily Checks & Inspection, Pre-audit, Post Audit, Risk Management and Quality Assurance and Follow Up.

The Directorate was able to issue and distribute 58 reports out of 71 planned audit areas. The reports were distributed in accordance with the statutory requirements of Regulations 221(2e) of PFMR, 2019, L.I. 2378 and Regulations 39 (c) and 42 (2) of IAR (L.I. 1994).

3.1 Staff Strength of the Directorate

The staff strength of the Directorate during the period under review was 56 categorised as follows:

Designation	#
Director of Internal Audit	1
Ag. Deputy Director	1
Senior Assistant Registrar	1
Senior Internal Auditor	2
Internal Auditor	6
Assistant Internal Auditor	7
Chief Auditing Assistant	5
Principal Auditing Assistant	10
Senior Auditing Assistant	8
Senior Administrative Assistant	2
Auditing Assistant	5
Administrative Assistant	1
Drivers	2
Chief Messenger	1
National Service Personnel	4
Total	56

One member of staff (Principal Auditing Assistant) who was on full-time study leave resumed at the later part of the year. In the beginning of the year, two newly employed staff assumed work at the Directorate.

3.2 Sections and their Objectives

The Table below outlines the Sections of the Directorate and the objectives set for each Section in the approved 2022 Annual Plan. The activities of the various Sections were coordinated by the Director of Internal Audit with the support of the Ag. Deputy Director of Internal Audit.

#	Section	Activity/Objectives	Team Members
1	Co-ordination of Sectional Activities	Coordination of Sectional Activities a. Administration b. Quality Assurance and Follow-up c. Risk Management d. Post Audit e. Pre-Audit f. Daily Checks and Inspection	1. Mr. Emmanuel P. Owusu (Director of Internal Audit) 2. Mr. Samuel K. Anyan (Ag. Deputy Director)
2	Quality Assurance and Follow-Up Section	a. To review reports from Post Audit Teams b. To ensure the coordination and implementation of Audit Committee assignments; and c. Preparation of Quarterly Reports.	1. Mr. Sampson Asare (Leader) 2. Mr. Samuel Incoom
3	Pre-Audit Section	a. To ensure that all payments are authorized, accurate and in line with existing regulations before they are made. b. Audit of Payroll	1. Mr. Ernest K. Enyan (Leader) 2. Mr. Stephen Owusu Mensah 3. Mr. Emmanuel M Baah 4. Mrs. Martha Adutwum 5. Mr. Paul Boateng 6. Mrs. Ruth Yakubu 7. Ms. Emma Yalley
4	Daily Checks and Inspection	a. To ascertain that monies received were properly recorded with accuracy and banked intact b. To verify the physical existence of items purchased.	1. Mr. Mark N. Mensah (Leader) 2. Mr. Martin N. Koomson 3. Ms. Beatrice Aba Nkrumah 4. Mr. Bernard Baiden 5. Mr. Michael Kwafo 6. Mr. Robert Essuman 7. Mr. Samuel Baidoo 8. Ms. Deborah Mbir 9. Mr. Korankye Ocran 10. Ms. Leticia Amissah 11. Ms. Adjoa Owusua Abban

#	Section	Activity/Objectives	Team Members
			12. Mr. Foster Antwi
5	Risk Management Section	<p>a. To provide technical assistance (education/training) on risk management;</p> <p>b. To guide Colleges/Faculties/Schools/Directorates etc. in developing and reviewing their Strategic Plans and Risk Registers;</p> <p>c. To issue periodic reports to Management on how efficiently the University is managing its risks; and</p> <p>d. To undertake post audit assignments</p>	<ol style="list-style-type: none"> 1. Ms. Joyce Sam (Leader) (Senior Internal Auditor) 2. Mr. Ulysses Nubueke (Chief Auditing Assistant) 3. Mr. Emmanuel Buah (Principal Auditing Assistant) 4. Mr. Isaac Abban
6	Post Audit Section	<p>a. To assess the adequacy and effectiveness of governance, risk management and internal control processes.</p> <p>b. To ascertain the extent of compliance with laws, regulations, directives, policies and procedures</p>	<p>This Section comprised six teams including the Risk Management Section with membership strength as follows:</p> <ol style="list-style-type: none"> 1. 20 Permanent staff 2. 4 National Service persons
7	Administration	To ensure effective administrative duties and procedures in the Directorate	<ol style="list-style-type: none"> 1. Mr. Emmanuel Afreh Owusu (Leader) 2. Mrs. Florence Okletey 3. Mr. Onassis Koomson 4. Mr. Philip Ampah 5. Ms. Elizabeth Tawiah (NSP) 6. Ms. Rita Asante – Messenger 7. Mr. Solomon Quaye – Driver 8. Mr. Baba Dauda – Driver

3.3 Planned Auditable Risk-Based Areas

After careful analysis of the risk levels of the Audit Universe of the University of Cape Coast and directive from the Internal Audit Agency, 71 auditable areas were selected for inclusion in the 2022 Annual Audit Plan.

The planned risk-based auditable areas included:

#	Planned Audit Area	Status	#	Planned Audit Area	Status
1.	SMS Mortuary	Completed	2.	DPDEM	Completed
3.	Senior Common Room	Completed	4.	KNH Council	Completed
5.	University Primary School	Completed	6.	Alumni Hall Council	Completed
7.	University Kindergarten	Completed	8.	Graduate Hall Council	Completed
9.	Directorate of Info., Communication & Technology Services (DICTS)	Completed	10.	Atlantic Hall Council	Completed
11.	Africa Centre of Excellence in Coastal Resilience (ACECOR) - 2020	Completed	12.	Procurement	Completed
13.	ACECOR - 2021	Completed	14.	UCC Enterprises Ltd	Completed
15.	Environmental Health Section	Completed	16.	Casely Hayford Hall Council	Completed
17.	Estate Section	Completed	18.	Valco Hall Council	Completed
19.	Stores and Supplies Section	Completed	20.	DRIC	Completed
21.	Office of International Relations	Completed	22.	Sasakawa Guest Centre	Completed
23.	Dept of Vocational & Technical Edu. (VOTEC)	Completed	24.	Sasakawa Hostel	Completed
25.	University Fire Service Station	Completed	26.	Casely Hayford Hall JCRC	Completed
27.	University Press	Completed	28.	KNH Hall JCRC	Completed
29.	Dept of Optometry & Vision Science	Completed	30.	Valco Hall JCRC	Completed
31.	Institutional Affiliation Office	Completed	32.	Oguaa Hall JCRC	Completed
33.	Centre for Gender Research, Advocacy & Documentation (CEGRAD)	Completed	34.	Adehye Hall JCRC	Completed
35.	Faculty of Arts	Completed	36.	Atlantic Hall JCRC	Completed

#	Planned Audit Area	Status	#	Planned Audit Area	Status
37.	Faculty of Social Sciences	Completed	38.	SRC Hall JCRC	Completed
39.	School of Economics	Completed	40.	Superannuation Hall JCRC	Completed
41.	Office of the Dean of Students	Completed	42.	UHMS Hall JCRC	Completed
43.	Adehye Hall Council	Completed	44.	GRASAG	Completed
45.	Oguaa Hall Council	Completed	46.	SRC	Completed
47.	Superannuation Hall	Completed	48.	Sports Section	Completed
49.	University Halls Housing Medical Students (UHMS) Council	Completed	50.	Institute of Education Chalet	Completed
51.	SRC Hall Council	Completed	52.	Institute of Education	Completed
53.	School of Graduate Studies	Completed	54.	School of Business Guest House	Completed
55.	University Junior High School	Completed	56.	Transport	Completed
57.	Accra Office	Completed	58.	Strategic Plan Implementation Committee	Completed
59.	Vehicle Maintenance	Ongoing	60.	Cash Office/Forex	Ongoing
61.	Human Resource (T&D and Welfare)	Ongoing	62.	UCC Basic School – North Campus	Ongoing
63.	Academic Affairs (Admissions, Examinations and Accreditation)	Ongoing	64.	UCC Alumni Association	Moved to 2023
65.	CODE (Financial Activities and Student Services)	Ongoing	66.	Outstandings, Borrowings, Loans and Advances	Moved to 2023
67.	CODE (Projects and Regional Office Management)	Moved to 2023	68.	Declaration of Assets/ Data Protection/ Right to Information	Moved to 2023
69.	Projects/Contracts	Moved to 2023	70.	Governance and Management Audit	Moved to 2023
71.	Human Resource Audit (Leave Management and Staff Audit)	Moved to 2023			

A list of all the risk-based planned Auditable Areas is attached as Appendix A.

4.0 IMPLEMENTATION OF THE 2022 ANNUAL PLAN

4.1 Daily Checks and Inspection Section

The Section:

- a. ascertains whether monies received by Income Generating Units (IGU) are fully disclosed, banked intact and timely in accordance with the University's Financial Regulations, Policies and Procedures, 2020;
- b. ensures that all items acquired by the University are inspected and properly recorded in/on Assets Registers, Tally Cards, Stores Receipt Vouchers, Goods Inwards Book, etc.;
- c. ensures that assets acquired by the University are safeguarded by embossing University identification marks on them and recording them properly; and provides advisory services for clients.

The Section was able to check to ensure that proceeds collected by Revenue Collectors were paid to the bank intact and on time. The Section verified the physical existence of all items purchased and used by the University.

4.2 Pre-Audit Section

The Section:

- a. ensures there is proper authorisation and sufficient supporting documents for every payment;
- b. checks all statutory deductions in line with Income Tax Act, 2015, Act 896, and arithmetic accuracy of financial transactions before payments are made;
- c. ascertains whether all purchases are economical and in accordance with national and University rules and regulations (e.g. Public Procurement Act, 2003, Act 663; Public Procurement Amendment Act, 2016, Act 914; University Financial & Stores Regulations, 2020; etc.);
- d. review of contract documents for compliance and value for money and
- e. provides advisory services for clients.

Pre-Audit activities include the vetting of Payment Vouchers and its supporting documents to ensure that payments are authorized, accurate and free from errors before being made.

The Section performed pre-auditing of Payment vouchers and its supporting documents to ensure that payments are authorized, accurate and free from errors before being made. By this, the Directorate was able to save the University from making wrong

payments either due to over-invoicing, exorbitant prices, wrong calculations, unapproved payments, duplicate payments and payment for work not done.

The Section also performed monthly pre-auditing and validation of the payroll.

4.3 Risk Management Section

The Section:

- a. provides technical assistance (education/training) on risk management;
- b. guides Colleges/Faculties/Schools/Directorates etc. in developing and reviewing their Strategic Plans and Risk Registers;
- c. issues periodic reports to Management on how efficiently the University is managing its risks; and
- d. provides consulting services for clients.

The Section continued to provide technical assistance for either the preparation or review of both the Risk Register and Strategic Plans for departments of the University in addition to other post audit assignments. Areas worked during the year 2022 include the following:

#	Office
1	College of Humanities and Legal Studies
2	School of Biological Sciences

The Section also facilitated the preparation of a Strategic Plan for the UCC Disability Studies Centre under the Faculty of Educational Foundations with three external collaborators.

4.4 Quality Assurance and Follow-Up Section

The Section:

- a. assists the Director of Internal Audit to schedule and hold Entry and Exit Conferences for audit assignments;
- b. ensures reports meet international standards before they are published;
- c. reviews and manages all Working Paper Files;
- d. assists Director of Internal Audit to publish final Audit Reports;
- e. assists the Director of Internal Audit in preparing Follow-up Reports for the Audit Committee (AC);
- f. assists the Director of Internal Audit in preparing quarterly reports for submission to Internal Audit Agency; and

provides consulting services for clients.

The Section assisted the Director and Teams to hold Entry and Exit Conferences for audit assignments. The Section undertook follow-up activities and prepared quarterly reports for submission to the Internal Audit Agency and the Audit Committee. The Section was instrumental in assisting the Directorate to issue 58 planned reports.

4.5 Administration

This Section is in charge of sending, receiving and filing all correspondences and managing of assets and stationery of the Directorate.

The Section successfully managed all issues on correspondence, assets and stationery of the Directorate.

4.6 Post Audit Section

The Section annually evaluates all the financial and operational controls of Colleges/Directorates/Institutes/Sections. The Section assesses the adequacy and effectiveness of governance, risk management and internal control processes. Under this Section, the Directorate has six Teams, including the Risk Management Team. The Teams are assigned various auditable areas to evaluate and submit reports thereon.

The Section:

- a. assesses the extent of compliance with the University (Statute; Financial Regulations, Policies and Procedures, 2020; Conditions of Service, 2008; Administrative Manual, 2008; Council directives), National legislations (e.g. Public Financial Management Act, 2016, Act 921; Public Procurement Act, 2003, Act 663; Public Procurement Amendment Act, 2016, Act 914; etc.) and Industry Best Practices;
- b. evaluates projects undertaken;
- c. assesses the state of maintenance, cleanliness, security and fire safety;
- d. recommends measures to remedy deficiencies identified; and
- e. provides consulting services for clients.

The Section reviewed the financial and operational controls of the various Colleges, Faculties, Schools, Directorates, Departments, Halls, JCRC's, etc.

The Section was able to complete audit assignments on 58 out of the 71 auditable areas planned. Reports on these assignments were duly issued and distributed in line with statutory requirements. The Directorate is on-course to issue the fourth quarter reports.

Six (6) assignments are on-going and hopefully would be completed and issued in the first quarter of 2023. We could not conduct audits on 7 planned auditable areas due to on and off strikes by UTAG, GAUA, SSA and TEWU. Assignments on these areas have been planned to be undertaken in 2023.

The Directorate issued 58 reports on various activities during the year 2022 from the Post Audit assignments as follows:

Quarter	Number of Reports
First	5
Second	11
Third	14
Fourth	28
Total	58

4.6.1 Summary Narrative of Each Audited Area

The overall objective set for each of the assignments conducted was to assess the adequacy and effectiveness of governance, risk management and control processes put in place at the auditable areas. Most of the assignments were also aimed at ascertaining the extent of compliance with the following:

- a. Public Procurement Act, 2003, Act 663;
- b. Public Procurement (Amendment) Act, 2016, Act 914;
- c. Public Financial Management Act, 2016, Act 921;
- d. Public Financial Management Regulations, 2019, LI 2378; and
- e. UCC Financial Regulations, Policies and Procedures, 2020.

However, some specific objectives were set for each assignment based on the nature of operations of those auditable areas.

A summary narrative on each audited area including, in particular, the specific objective and conclusion reached for each assignment is attached as Appendix A.

4.6.2 Summary of Findings and Recommendations and Status of Implementation

As indicated earlier, the Directorate was able to conduct 58 audit assignments out of 71 planned auditable areas. A total of 463 audit findings were raised with 463 recommendations made.

As at the end of the second quarter, 63 recommendations had been implemented with 38 recommendations yet to be implemented. The Directorate is on-course to issue the fourth quarter reports.

A summary of the findings and recommendations and the implementation status for each audited area is attached as Appendix B.

4.7 Unplanned Audit Assignments

The Directorate undertook two Special Audit Assignments requested by either the Vice-Chancellor or Management of some Units within the University. They are summarized below:

- a. UCC Enterprises Ltd Special Report (On-going)
- b. Investigation on the Purchase of Additional Porcelain Floor Tiles for CODE Multipurpose Building

5.0 CHALLENGES AND RISKS

5.1 Strike Action

All the Unions embarked on a strike action which delayed the completion of some assignments.

5.2 Challenges in Obtaining Financial Records

The Directorate faces difficulties in obtaining records regularly for audit purposes at some periods especially at the beginning of the year when the final accounts have not been finalised.

5.3 Rapid Technological Changes

The world continues to evolve around technology and like many other University departments, Internal Audit operates in an environment of continuous change. This calls on the staff of the Directorate of Internal Audit to abreast themselves with new developments in performing internal auditing services.

To meet the challenges of new regulatory requirements, emerging risks and changes to the University environment, the Directorate continues to take advantage and nominate staff to participate in training programmes organised by recognised bodies in the areas of technology.

5.4 Inaccurate Perception of the Internal Audit Function

Many people including some top officials have the perception that the internal audit function only identifies things that are already broken or wrong. They see internal auditors as fault finders rather than value enhancers.

The Directorate continues to educate the University community on the value addition role it plays in the operations of the University. The Director yearly writes for Management input in the preparation of the ensuing year's Annual Plan. This helps in getting Management commitment to the operations of the Directorate. The staff of the Directorate are always encouraged by the Director to perform audit assignments professionally.

6.0 STAFF TRAINING/DEVELOPMENT

The staff of the Directorate attend the following conferences, training programmes, or workshops:

- a. From 29 to 31st March, 2022, the Directorate organised an In-service training programme for all staff on the theme, Maintaining Professional Standards in Internal Auditing at the New Academic Board Chamber, UCC.
- b. From 5th to 6th May 2022, four members of staff attended the IIA (Gh) 2022 Annual National Conference on the theme "Elevating Impact in a Digitalised Economy," at the Accra International Conference Centre, Accra
- c. From 25th to 27th May 2022, six members attended the Institute of Chartered Accountants' (Ghana) Accountants' Conference on the theme "Accountancy and Accountability, Transforming Africa's Economies" at Fantasy Dome, Trade Fair Centre, Accra
- d. From 24th to 25th of May, 2022, a staff attended a Leadership Development Workshop organised by the Office of International Relations and their partners.
- e. From 17th to 20th July 2022, the Director attended the Institute of Internal Auditors 2022 International Conference at Chicago, USA.
- f. From 16th to 18th of August, 2022, six members of staff attended the Internal Audit Agency 2022 Annual Internal Audit Conference at the University of Professional Studies, Accra.
- g. On 1st September 2022, twenty members of staff attended a continuous professional development programme organized by the Cape Coast District Society of the ICAG on Financial Modelling at the Knowledge Commons, Main Library, UCC

- h. From 6th to 9th September 2022, two members of staff attended a IIA Ghana's Training Programme on Fraud and Investigations at Sunlodge Hotel, Accra.
- i. From 18th to 21st November, 2022, two members of staff attended the 21st World Congress of Accountants on the theme "Building Trust Enabling Sustainability" in Mumbai, India.
- j. On 23rd November, 2022, the Director attended that 2022 Board/CEO/CAE Governance Workshop on the theme "Elevating Corporate Sustainability" at Movenpick Ambassador Hotel, Accra

These training programmes have sharpened the skills of staff, improved upon the confidence of staff and improved the quality of our services.

7.0 RELATIONSHIP AND SUPPORT FROM AUDIT COMMITTEE

The Audit Committee of the University maintains an open relationship with the Directorate of Internal Audit. The Committee strongly supports the activities of the Directorate by continuously ensuring that the Director is free to work independently and objectively. The 2022 Annual Plan and Audit Charter were approved by the Audit Committee.

The Committee meets regularly to review internal audit reports. It monitors Management's responsiveness to internal audit findings and recommendations. Management of the areas audited are invited by the Committee at their sittings to review the reports. Necessary feedbacks are taken and officers responsible are tasked to implement all outstanding recommendations made in the reports.

8.0 CONCLUSION

We identified no financial control issues that we believed to represent material deficiencies in internal controls for the University system as a whole. Additionally, we identified no circumstances in which we believe that Management's decisions resulted in the acceptance of unreasonable levels of risk.

Further, based on our 2022 work, we can assert the following as being generally true so far as the operations of the University of Cape Coast are concerned:

- a. Management of the University is cognizant of their responsibility for internal controls and takes seriously the need for controls and accountability.

- b. There is respect for the Internal Audit Programme's objectives, a high level of cooperation and there is no interference with either the accomplishment of tasks of the Directorate and/or its responsibilities to report to the stakeholders.
- c. Management actively participates in the identification of risks and works collaboratively with internal auditors to address issues raised during audits, advisory services and investigations.
- d. Management is comfortable consulting Internal Audit for advice on matters with internal control implications.
- e. Although we did not identify any material control deficiencies, there are opportunities for the University to implement more effective controls in a number of areas.

Overall, the Directorate of Internal Audit received maximum support from the Audit Committee and the University Management. We can therefore conclude that the consolidated engagement results of the Directorate in the year 2022 based on our judgement was satisfactory.



Emmanuel P. Owusu
Director of Internal Audit

Appendix A: Summary of Auditable Areas

Audit Area & Focus	Summary of Specific Objectives	Risk	Executed (✓) Not Executed (x)	Audit conclusion reached (Audit Opinion)	Team Members
Post Audit Team I	To ascertain whether:			The Internal Controls:	
1. Vehicle Maintenance Allowance	internal controls on the granting of vehicle maintenance allowance are effective	Medium	✓	Need some Improvement	Mr. Christopher Alatarige (Leader) (Internal Auditor)
2. Human Resource (Leave Management, Staff Audit)	Internal controls on the management of staff are working effectively	High	X		
3. Sale of Admission Forms	Governance, risk management and control processes are working effectively and all income properly accounted for	High	On-going		Ms. Elizabeth O. Obese (Assistant Internal Auditor)
4. UCC Alumni Association	All income and expenditure for the Association is accounted for and properly recorded. All internal controls are working effectively	High	X		
5. Office of Dean of Students	Governance, risk management and control processes are working effectively	Medium	✓	Need some Improvement	Mr. Obo Amoah Ampomah (Principal Auditing Assistant)
6. School of Graduate Studies	Governance, risk management and control processes are working effectively	Medium	✓	Need some Improvement	
7. Strategic Plan Implementation Committee Audit	To assess the operations of the Strategic Plan Implementation Committee (SPIC)	High	✓	Need some Improvement	Mr. Kwame Sarfo Adu (Senior Auditing Assistant)
8. Atlantic Hall Council	Governance, risk management and control processes are working effectively and all income properly accounted for	Medium	✓	Need some Improvement	
9. Atlantic Hall JCRC	Governance, risk management and internal control processes of the Student Associations are working effectively and in accordance with appropriate rules and regulations	High	✓	Need some Improvement	Ms. Ruth Adindaa (NSP)

10. SRC Hall Council	Governance, risk management and internal control processes are working effectively and all income properly accounted for	Medium	v	Need some Improvement
11. SRC Hall JCRC	Governance, risk management and internal control processes of the Student Associations are working effectively and in accordance with appropriate rules and regulations	High	v	Need some Improvement
12. Human Resource (T&D and Welfare)	Governance, risk management and internal control processes are working effectively	Medium	On-going	
13. Sports Coach's Office	Governance, risk management and internal control processes are working effectively	Medium	v	Need some Improvement

Audit Area & Focus	Summary of Specific Objectives	Risk Score	Executed (✓)	Audit conclusion reached (Audit Opinion)	Team Members
Post Audit Team II	To ascertain whether:		Not Executed (x)	The Internal Controls:	
1. Vehicle Maintenance Allowance	internal controls on the granting of vehicle maintenance allowance are effective	Medium	✓	Need some Improvement	Mr. Boadi Danso (Leader) (Internal Auditor)
2. Institutional Affiliation	Governance, risk management and internal control processes are working effectively and all income collected and accounted for	Medium	✓	Need some Improvement	Mr. Christopher Darkwah (Assistant Internal Auditor)
3. UCC Kindergarten	Governance, risk management and internal control processes are working effectively and all income collected and accounted for	Medium	✓	Need some Improvement	Mr. Lawrence Ampah (Principal Auditing Assistant)
4. UCC Primary	Governance, risk management and internal control processes are working effectively and all income collected and accounted for	Medium	✓	Need some Improvement	Ms. Agartha Ackon (Senior Auditing Assistant)
5. UCC Junior High School	Governance, risk management and internal control processes are working effectively and all income collected and accounted for	Medium	✓	Need some Improvement	
6. UCC Basic School – North Campus	Governance, risk management and internal control processes are working effectively and all income collected and accounted for	Medium	On-going		
7. VOTEC	Governance, risk management and internal control processes are working effectively and all internally generated income and expenditure were accounted for and properly recorded	High	✓	Need some Improvement	
8. Superannuation Hall Council	Governance, risk management and internal control processes are working effectively and all income properly accounted for	Medium	✓	Need some Improvement	

9. Superannuation Hall JCRC	Governance, risk management and internal control processes of the Student Associations are working effectively and in accordance with appropriate rules and regulations	High	v	Need some Improvement	
10. Adehye Hall Council	Governance, risk management and internal control processes are working effectively and all income properly accounted for	Medium	v	Need some Improvement	
11. Adehye Hall JCRC	Governance, risk management and internal control processes of the Student Associations are working effectively and in accordance with appropriate rules and regulations	Medium	v	Need some Improvement	
12. Institute of Education	Governance, risk management and internal control processes are working effectively	Medium	v	Need some Improvement	
13. Institute of Education Chalets	Governance, risk management and internal control processes are working effectively and all internally generated income and expenditure were accounted for and properly recorded	High	v	Need major Improvement	

Audit Area & Focus	Summary of Specific Objectives	Risk Score	Executed (✓)	Audit conclusion reached (Audit Opinion)	Team Members
Post Audit Team III	To ascertain whether:		Not Executed (x)	The Internal Controls:	
1. Vehicle Maintenance Allowance	internal controls on the granting of vehicle maintenance allowance are effective	Medium	✓	Need some Improvement	Mr. Daniel Arthur Egyir (Leader) (Internal Auditor)
2. Accra Office	Governance, risk management and internal control processes are working effectively	Medium	✓	Need some Improvement	Mrs. Diana Asare (Assistant Internal Auditor)
3. UCC Enterprises Ltd	Funds generated by the Unit are fully accounted for. The facility is well maintained and workers are well resourced	High	✓	Need some Improvement	Mr. Prince Cobblah (Senior Auditing Assistant)
4. Environmental Health Section	Governance, risk management and internal control processes are working effectively	Medium	✓	Need some Improvement	Mr. Owusu Appiah Jnr (NSP)
5. Senior Common Room	Governance, risk management and internal control processes are working effectively and all internally generated income and expenditure were accounted for and properly recorded	High	✓	Need some Improvement	
6. Directorate of Research, Innovation and Consultancy	Governance, risk management and control processes are working effectively	High	✓	Need some Improvement	
7. Oguaa Hall Council	Governance, risk management and internal control processes are working effectively and all income properly accounted for	Medium	✓	Need some Improvement	
8. Oguaa Hall JCRC	Governance, risk management and internal control processes of the Student Associations are working effectively and in accordance with appropriate rules and regulations	High	✓	Need some Improvement	
9. UHMS Council	Governance, risk management and internal control processes are working effectively and all income properly accounted for	Medium	✓	Need some Improvement	

10. UHMS JCRC	Governance, risk management and internal control processes of the Student Associations are working effectively and in accordance with appropriate rules and regulations	High	v	Need some Improvement
11. Projects/Contracts	Internal controls on project/ contracts management are working effectively	High	X	
12. Fire Service Section	Governance, risk management and internal control processes are working effectively	Medium	v	Need some Improvement
13. Academic Affairs (Admissions, Examinations and Accreditation)	Governance, risk management and internal control processes are working effectively	High	X	
14. Post Room	Governance, risk management and internal control processes are working effectively	Medium	On-going	

Audit Area & Focus	Summary of Specific Objectives	Risk Score	Executed (v) Not Executed (x)	Audit conclusion reached (Audit Opinion)	Team Members
Post Audit Team IV	To ascertain whether:				
1. Vehicle Maintenance Allowance	internal controls on the granting of vehicle maintenance allowance are effective	Medium	v	Need some Improvement	Mr. Reindorf Kesemekpor (Leader) (Internal Auditor)
2. CODE (Sale of Admission Forms)	Governance, risk management and control processes are working effectively and all income properly accounted for	High	v	Need some Improvement	Mr. Nuhu Alhassan (Internal Auditor)
3. Procurement	Governance, risk management and internal control processes are working effectively and Procurement Laws are complied with	High	v	Need some Improvement	Mr. Peter V. Arhin (Chief Auditing Assistant)
4. School of Business Guest House	Governance, risk management and internal control processes are working effectively and all internally generated income and expenditure were accounted for and properly recorded	High	v	Need some Improvement	Mr. Peter V. Arhin (Chief Auditing Assistant)
5. CODE (Financial Activities and Student Services)	Governance, risk management and internal control processes are working effectively and all internally generated income and expenditure were accounted for and properly recorded	High	On-going		Mr. Joseph Mensah (Principal Auditing Assistant)
6. CODE (Projects and Regional Office Management)	Governance, risk management and internal control processes are working effectively and all projects in compliance with Procurement laws and proper project management	High	On-going		Ms. Shulamite Mensah (NSP)
7. Estate	Governance, risk management and internal control processes are working effectively and all internally generated income and expenditure were accounted for and properly recorded	Medium	v	Need some Improvement	

8. DESAG	Governance, risk management and internal control processes of the Student Associations are working effectively and in accordance with appropriate rules and regulations	High	v	Need some Improvement
9. Valco Hall Council	Governance, risk management and internal control processes are working effectively and all income properly accounted for	High	v	Need some Improvement
10. Valco Hall JCRC	Governance, risk management and internal control processes of the Student Associations are working effectively and in accordance with appropriate rules and regulations	Medium	v	Need some Improvement
11. Central Stores	internal controls on the granting of vehicle maintenance allowance are effective	High	v	Need some Improvement
12. Office of International Relations	internal controls on the granting of vehicle maintenance allowance are effective	1	v	Need some Improvement
13. Cash Office/Forex	Internal controls on the collection and management of cash are complied with	High	On-going	

Audit Area & Focus	Summary of Specific Objectives	Risk Score	Executed (✓) Not Executed (x)	Audit conclusion reached (Audit Opinion)	Team Members
Post Audit Team V	To ascertain whether:		Not Executed (x)	The Internal Controls:	
1. Vehicle Maintenance Allowance	internal controls on the granting of vehicle maintenance allowance are effective	Medium	✓	Need some Improvement	Mr. Daniel Quainoo (Leader)
2. Donor Funds – ACECOR	all project income and expenditure were accounted for and properly recorded in accordance with donor requirements	Medium	✓	Need some Improvement	(Senior Internal Auditor)
3. DPDEM (Carpentry, Metal and Block yard)	Governance, risk management and internal control processes are working effectively and all internally generated income and expenditure were accounted for and properly recorded	High	✓	Need some Improvement	Mr. Eric Abakah (Principal Auditing Assistant)
4. Faculty of Arts	Governance, risk management and internal control processes are working effectively	Medium	✓	Effective	Mr. Jacob Fraikue (Senior Auditing Assistant)
5. Faculty of Social Sciences	Governance, risk management and internal control processes are working effectively	Medium	✓	Need some Improvement	Mr. Jacob Fraikue (Senior Auditing Assistant)
6. School of Economics	Governance, risk management and internal control processes are working effectively	Medium	✓	Need some Improvement	Ms. Juliet Wugah (Senior Auditing Assistant)
7. Kwame Nkrumah Hall Council	Governance, risk management and internal control processes are working effectively and all income properly accounted for	Medium	✓	Need some Improvement	Ms. Juliet Wugah (Senior Auditing Assistant)
8. Kwame Nkrumah Hall JCRC	Governance, risk management and internal control processes of the Student Associations are working effectively and in accordance with appropriate rules and regulations	High	✓	Need some Improvement	Ms. Marian Nyanzu (NSP)
9. GRASAG	Governance, risk management and internal control processes of the Student Associations are working effectively and in accordance with appropriate rules and regulations	High	✓	Need some Improvement	Ms. Marian Nyanzu (NSP)

10. Graduate/Alumni Hall	Governance, risk management and internal control processes are working effectively and all income properly accounted for	Medium	√	Need major Improvement
11. University Press	Governance, risk management and internal control processes are working effectively and all internally generated income and expenditure were accounted for and properly recorded	High	√	Need some Improvement
12. Transport Section	Governance, risk management and internal control processes are working effectively and all internally generated income and expenditure were accounted for and properly recorded	High	√	Need some Improvement
13. Outstandings, Borrowings, Loans and Advances	Internal controls and contractual agreements adhered to	Medium	X	

Audit Area & Focus	Summary of Specific Objectives	Risk Score	Executed (✓) Not Executed (x)	Audit conclusion reached (Audit Opinion)	Team Members
Post Audit Team VI	To ascertain whether:		Not Executed (x)	The Internal Controls:	
1. Vehicle Maintenance Allowance	internal controls on the granting of vehicle maintenance allowance are effective	Medium	✓	Need some Improvement	Ms. Joyce Sam (Leader) (Senior Internal Auditor)
2. Sasakawa Guest Centre	Governance, risk management and internal control processes are working effectively and all internally generated income and expenditure were accounted for and properly recorded	High	✓	Need some Improvement	Mr. Ulysses Nubueke (Chief Auditing Assistant)
3. Optometry Dept/Eye Clinic	Governance, risk management and internal control processes are working effectively and all internally generated income and expenditure were accounted for and properly recorded	High	✓	Need some Improvement	Mr. Emmanuel Buah (Principal Auditing Assistant)
4. Medical School Mortuary	Governance, risk management and internal control processes are working effectively and all internally generated income and expenditure were accounted for and properly recorded	High	✓	Need some Improvement	Mr. Isaac Abban (Auditing Assistant)
5. Casely Hayford Hall Council	Governance, risk management and internal control processes are working effectively and all income properly accounted for	Medium	✓	Need some Improvement	
6. Casely Hayford Hall JCRC	Governance, risk management and internal control processes of the Student Associations are working effectively and in accordance with appropriate rules and regulations	High	✓	Need some Improvement	
7. SRC	Governance, risk management and internal control processes of the Student Associations are working effectively and in accordance with appropriate rules and regulations	High	✓	Need some Improvement	

8. CEGRAD	Governance, risk management and internal control processes are working effectively	Low	V	Need some Improvement
9. Declaration of Assets/ Data Protection/ Right to Information	Whether all required staff have complied with the requirements of the Declaration of Assets Act	Low	X	
10. Governance and Management Audit	Governance, risk management and internal control processes are working effectively	Medium	X	
11. Risk Management Activities	Provide training on risk management and facilitate the preparation of risk registers		V	

Key to Audit Opinion

Effective	Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.
Need Improvement	A few specific control weaknesses were noted; generally, however, controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.
Major Improvement	Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.
Unsatisfactory	Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.

Appendix B: Areas Audited (with Statistics of findings and Recommendations and their implementation Status)

Report #	Audited Area	No. of Findings	Number of Recommendations		
			Made	Implemented	Not Implemented
1.	SMS Mortuary	6	6	3	3
2.	Senior Common Room	9	9	5	4
3.	University Primary School	7	7	4	3
4.	University Kindergarten	5	5	5	0
5.	Directorate of Info., Communication & Technology Services (DICTS)	8	8	2	6
6.	Africa Centre of Excellence in Coastal Resilience (ACECOR) - 2020	7	7	5	2
7.	Africa Centre of Excellence in Coastal Resilience (ACECOR) - 2021	4	4	4	0
8.	Environmental Health Section	9	9	2	7
9.	Estate Section	8	8	4	4
10.	Stores and Supplies Section	2	2	2	0
11.	Office of International Relations	6	6	5	1
12.	Dept of Vocational & Technical Edu. (VOTEC)	6	6	5	1
13.	University Fire Service Station	7	7	4	3
14.	University Press	4	4	4	0
15.	Dept of Optometry & Vision Science	4	4	2	2
16.	Institutional Affiliation Office	9	9	7	2
17.	Centre for Gender Research, Advocacy and Documentation (CEGRAD)	4	4		
18.	Faculty of Arts	13	13		
19.	Faculty of Social Sciences	11	11		
20.	School of Economics	8	8		
21.	Office of the Dean of Students	4	4		
22.	Adehye Hall Council	8	8		
23.	Oguaa Hall Council	6	6		
24.	Superannuation Hall	9	9		
25.	University Halls Housing Medical Students (UHMS) Council	8	8		
26.	SRC Hall Council	7	7		
27.	School of Graduate Studies	5	5		
28.	University Junior High School	10	10		

Report #	Audited Area	No. of Findings	Number of Recommendations		
			Made	Implemented	Not Implemented
29.	Accra Office	3	3		
30.	Directorate of Physical Development and Estate Management (DPDEM)	14	14		
31.	KNH Council	10	10		
32.	Alumni Hall Council	5	5		
33.	Graduate Hall Council	7	7		
34.	Atlantic Hall Council	9	9		
35.	Procurement	6	6		
36.	UCC Enterprises Ltd	13	13		
37.	Casely Hayford Hall Council	15	15		
38.	Valco Hall Council	6	6		
39.	Directorate of Research, Innovation and Consultancy	12	12		
40.	Sasakawa Guest Centre	10	10		
41.	Sasakawa Hostel	3	3		
42.	Casely Hayford Hall JCRC	7	7		
43.	KNH Hall JCRC	12	12		
44.	Valco Hall JCRC	4	4		
45.	Oguaa Hall JCRC	12	12		
46.	Adehye Hall JCRC	5	5		
47.	Atlantic Hall JCRC	10	10		
48.	SRC Hall JCRC	8	8		
49.	Superannuation Hall JCRC	6	6		
50.	UHMS Hall JCRC	4	4		
51.	GRASAG	10	10		
52.	SRC	9	9		
53.	Sports Section	9	9		
54.	Institute of Education Chalet	18	18		
55.	Institute of Education	9	9		
56.	School of Business Guest House	6	6		
57.	Transport	15	15		
58.	Strategic Plan Implementation Committee	7	7		
	TOTAL	463	463	63	38

Note:

- i. All commendations are analysed as implemented recommendations.