



UNIVERSITY OF GHANA

UNIVERSITY OF GHANA  
INTERNAL AUDIT DIRECTORATE

REVISED ANNUAL AUDIT PLAN FOR THE MID-YEAR 2021

Audit Area & Focus	Status	Risk Score	Original Dates of audits	Revised Audit Duration		Expected Duration and Submission Date to Audit Committee & IAA	Resources Needed	Budget
				Revised Start Date	Estimated Completion Date			
<b>COLLEGE OF BASIC AND APPLIED SCIENCES</b>								
<b>Financial Assurance &amp; Performance Audit</b>								
➤ Audit of Research Centres (Kade, LIPREC, and Leventis) under CBAS	Not Done	8	11-Jan-21	15 Sept - 21	15-Oct-21	30 (30/11/2021)	Stationery, audit software, meetings expenses	
➤ Audit of Operations at the Small Animal Clinic	Ongoing	10	19-Jan-21	1- Jun-21	30-Jul-21	60 (30/8/2021)	Stationery, Meeting expenses	
➤ WACCI Projects	Done	10	Quarterly	1 Nov-21	15-Dec- 21	45 (30/12/2021)	Stationery, Printing and photocopies	
➤ WACCBIP Projects	Done	10	Quarterly	1 Nov-21	15-Dec- 21	45 (15/1/2022)	Stationery, audit software,	
➤ Halls and Hostel Facilities of the University of Ghana audit	Ongoing	12	20-Apr-21	20-May-21	30- Jul-21	41 (30/8/2021)	photocopies	
<b>COLLEGE OF EDUCATION</b>								
<b>Financial Assurance &amp; Performance Audit</b>								
➤ Audit of the Learning Centres - 2018 to date	Not Done	20	15-Mar-21	12-Jul - 21	15-Sept-21	63 (15/10/2021)	Night Allowance, Fuel, and other Travel Cost	-
➤ Audit of the University 2018 Printing Press	Ongoing	16	10-May-21	10-May-21	15-Jul-21	65 (15/8/2021)	Stationery, Meeting Expenses, audit software, transport photocopies, etc.	
➤ Debts and Outstanding Payables	Partially Done	20	31-May-21	31-July-21	30-Oct-21	90 (30/11/2021)		
➤ Review of operations of Academic Quality Assurance Unit and IRPO	Not Done	10		1-Nov-21	15-Dec-21	45 (15/1/2022)		



UNIVERSITY OF GHANA

UNIVERSITY OF GHANA  
INTERNAL AUDIT DIRECTORATE

REVISED ANNUAL AUDIT PLAN FOR THE MID-YEAR 2021

Audit Area & Focus	Status	Risk Score	Original Dates of audits	Revised Audit Duration		Expected Duration and Submission Date to Audit Committee & IAA	Resources Needed	Budget
				Revised Start Date	Estimated Completion Date			
<b>COLLEGE OF HUMANITIES</b>								
<b>Financial Assurance &amp; Performance Audit</b>								
➤ School of Law	Not Done	16	18-Jan-21	1-Aug-21	30-Sept-21	60 (30/10/2021)	Stationery, Meeting Expenses, Fuel, Audit Software, Telecomm. Cost	
➤ Accra City Campus	Not Done	20	15-Feb-21	10-Oct-21	30-Nov-21	50 (30/12/2021)		
➤ RIPS ➤ School of Performing Arts ➤ ISSER	Ongoing	12	22-Mar-21	22-April-21	15-Jul- 21	83 (15/8/2021)		
➤ Centre for Social Policy Studies	Not Done	10	23-Aug-21	23-Aug-21	29-Oct-21	67 (30/11/2021)		
<b>COLLEGE OF HEALTH SCIENCES</b>								
<b>Financial Assurance &amp; Performance Audit</b>								
➤ Medical School	Ongoing	12	31-Mar-21	12-May-21	30-Jul-21	78 (30/8/2021)	Stationery, Meeting Expenses, Fuel, Audit Software, Telecomm. Cost	
➤ Nursing & Midwifery	Ongoing	15	31-Mar-21	12-May-21	30-Jul-21	78 (30/8/2021)		
➤ Pharmacy	Done	20	07-May-21	07-May-21	18-Jun-21	46 (20/7/2021)		
➤ Biomedical & Allied Health Sciences	Done	15	07-May-21	07-May-21	18-Jun-21	46 (20/7/2021)		
➤ Public Health	Done	20	15-Jun-21	15-Jun-21	19-Jul-21	34 (20/8/2021)		



UNIVERSITY OF GHANA

UNIVERSITY OF GHANA  
INTERNAL AUDIT DIRECTORATE

REVISED ANNUAL AUDIT PLAN FOR THE MID-YEAR 2021

Audit Area & Focus	Status	Risk Score	Original Dates of audits	Revised Audit Duration		Expected Duration and Submission Date to Audit Committee & IAA	Resources Needed	Budget
				Revised Start Date	Estimated Completion Date			
<b>CENTRAL ADMINISTRATION - FINANCIAL ASSURANCE</b>								
➤ Audit of the 2015 University Basic School	Ongoing	16	25-Feb-21	25-Feb-21	30-Jul-21	34 (30/8/2021)	Stationery, Printing & Photocopies, Transport, Other Working Tools, Audit Software, Meeting Expenses	
➤ Audit of 2006 Radio Universe	Ongoing	15	25-Feb-21	25-Feb-21	30-Jul-21	34 (30/8/2021)		
➤ Audit of the Sports Directorate	Ongoing	20	22-Apr-21	22-Apr-21	30-Jul-21	56 (30/8/2021)		
➤ Internally Generated and Donor Funds (IGDFs)	Ongoing	15	11-Jan-21	11-Jan-21	30-Jul-21	35 (30/8/2021)		
➤ Cash Count	Not Done	16	Twice a month	30-Jul-21	20-Aug-21	21 (20/9/2021)		
➤ Operations of the 2015-2021 Cash Office	Not Done	16	21-Jan-21	30-Jul-21	30-Sept-21	60 (30/10/2021)		
➤ Payroll Audit	Not Done	25	27-Jul-21	27-Jul-21	06-Sep-21	41 (15/10/2021)		
➤ Accounts Receivables Management	Not Done	25	08-Mar-21	15-Oct-21	20-Dec-21	45 (20/1/2022)		



UNIVERSITY OF GHANA

UNIVERSITY OF GHANA  
INTERNAL AUDIT DIRECTORATE

REVISED ANNUAL AUDIT PLAN FOR THE MID-YEAR 2021

Audit Area & Focus	Status	Risk Score	Original Dates of audits	Revised Audit Duration		Expected Duration and Submission Date to Audit Committee & IAA	Resources Needed	Budget
				Revised Start Date	Estimated Completion Date			
<b>CENTRAL ADMINISTRATION - PERFORMANCE AUDIT</b>								
➤ End-to-end audit of ITS <sup>1</sup>	Not Done	25	10-May-21	20-Jul-21	20-Sept-21	60 (20/10/2021)	Consultant Engagement	
➤ Contract Management - Internet and other software suppliers of the University	Not Done	10	17-Jun-21	12-Oct-21	30-Nov-21	48 (30/12/2021)	Stationery, Printing & Photocopies, Transport, Other Working Tools, Audit Software, Meeting Expenses	
➤ Civil Works Risk Assessment on Ongoing Projects	Not Done	25	18-Jan-21	20 - Jun- 21	30-Jul-21	40 (30/8/2021)		
➤ Assessment of Abandoned Projects			01-Mar-21					
➤ Pre-contract Processes and Management of Building Works			18-Jan-21	10-Aug-21	15-Sept-21	35 (15/10/2021)		
➤ Governance and Council Sub-Committee Review	Not Done	20	06-Jul-21	10-Sept-21	31-Oct-21	41 (30/11/2021)		
➤ Procurement Processes for goods, services and works	Ongoing	15	29-Mar-21	29-Mar-21	30-Jul-21	42 (30/8/2021)		



UNIVERSITY OF GHANA

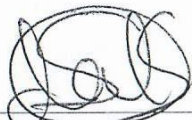
UNIVERSITY OF GHANA  
INTERNAL AUDIT DIRECTORATE

REVISED ANNUAL AUDIT PLAN FOR THE MID-YEAR 2021

Audit Area & Focus	Status	Risk Score	Original Dates of audits	Revised Audit Duration		Expected Duration and Submission Date to Audit Committee & IAA	Resources Needed	Budget
				Revised Start Date	Estimated Completion Date			
<b>CENTRAL ADMINISTRATION - TRANSACTIONS AUDIT &amp; INVESTIGATION</b>								
➤ Requests Audits (Management and other Units)	Partially Done	20	On request	On request	On request		Stationery, Printing & Photocopies, Transport, Other Working Tools, Audit Software, Meeting Expenses	
➤ Review of Contract for cleaning services at the Halls, Balme Library and UGCS	Partially Done	10	15-Apr-21	18-May-21	30-Jul -2021	35 (30/8/2021)		
➤ Grant/Project Management at ORID	Partially Done	20	24-May-21	24-May-21	30-Aug-21	60 (30/9/2021)		
➤ Impact Assessment of Grants								
➤ Pre-Audit of payments and inspections	On-going	16		Monthly	Monthly	15 <sup>th</sup> of every month		
➤ Follow-up audits	Done	20	All year	Quarterly	30-Sept-21 22-Dec-21	20 (15/10/2021) 20 (15/1/2022)		
➤ VCG	Not Done	12	Request	October	30-Oct-21	15 (30/11/2021)		
➤ Students' Representative Council (SRC)	Not Done	20	On request	October	30-Oct-21	30 (30/11/2021)		
➤ Graduate Students' Association (Programmes/School Associations)	Not Done	20	On request	October	30-Oct-21	30 (30/11/2021)		
<b>Total Required</b>		<b>1,825 days for the entire exercise, where each team consist of an average of 3 members</b>						

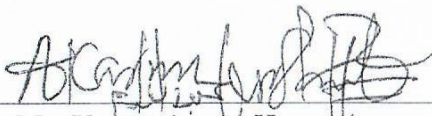
Note: <sup>1</sup>Until a staff with IT background is employed, we will require an external consultant to perform credible IT Audit exercises.

HEAD OF INTERNAL AUDIT OFFICE:



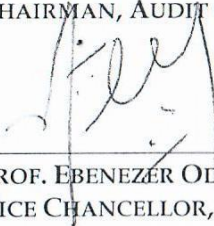
MS. SENA DAKE (SIGNATURE & DATE)  
DIRECTOR OR INTERNAL AUDITOR

REVIEWED BY:



MR. KARIM ABDUL HATSU (SIGNATURE & DATE)  
CHAIRMAN, AUDIT COMMITTEE

APPROVED BY:



19/07/2021

PROF. EBENEZER ODURO OWUSU (SIGNATURE, STAMP & DATE)  
VICE CHANCELLOR, UNIVERSITY OF GHANA

COPIES DISTRIBUTED TO:

1. DIRECTOR-GENERAL, INTERNAL AUDIT AGENCY
2. MEMBERS, AUDIT COMMITTEE
3. EXTERNAL AUDITORS