

**UNIVERSITY OF GHANA
INTERNAL AUDIT DIRECTORATE**

ANNUAL AUDIT PLAN FOR THE YEAR 2022									
N o.	Audit Areas & Focus	Risk	Unit	Date of Last Audit	Estimated Start Date	Estimated Completion Date	Duration (Days)	Expected date for submitting Report to IAA	Resource Needed
1	Review of implementation of Risk Management Policy at all Colleges and Central Administration	High -16	*JAP - Risk	N/A	Jan-22	Feb-22	35	15-Apr-22	Meeting expenses, Stationery, Transport
2	Operational Audit at Schools, Institutes & Centres	Mod-8	JAP - Gov	May-21	Feb-22	Mar-22	35	15-Apr-22	
3	Review of Committee and Governance Systems at Colleges	Mod-10	JAP - Gov	N/A	Feb-22	Mar-22	30	15-Apr-22	
4	Audit of Governance System and Operations of Affiliated Institutions	High -16	JAP - Gov	Jan-21	Aug-22	Sep-22	40	15-Oct-22	
5	Confirmation of compliance with Procurement Processes and Efficiency in Payment Process	Mod -10	JAP - Gov	Sep-21	Sep-22	Sep-22	20	15-Oct-22	
6	Review of 2021 Bank Reconciliation Statements	Mod-12	JAP - Fin Con						Stationery , audit software
7	2021 Halls of Residence Audit	Mod -12	JAP - Fin Con	Jul-21	May-22	Jun-22	35	15-Jul-22	

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8	Review of Accountable imprest	Mod-12	JAP - Fin Con	N/A	Jan-22	Jan-22	15	15-Apr-22	
9	2021 Revenue Validation	High -16	JAP - Fin Con	N/A	Apr-22	May-22	40	15-Jul-22	
10	Inspection and Confirmation of Records on Value Books	Mod-12	JAP - Fin Con	N/A	Apr-22	May-22	35	15-Jul-22	
11	Audit of Investment Income	Mod-12	JAP - Fin Con	N/A	May-22	May-22	15	15-Jul-22	
12	Review of Personal Transport Allowance	Mod -8	JAP - Fin Con	Dec-20	Jul-22	Jul-22	30	15-Oct-22	
13	2021 Budget Performance	High -16	JAP - Fin Con	N/A	Mar-22	Mar-22	20	15-Apr-22	
14	Tax Health Audit	Mod -10	FA & JAP - Fin Con	N/A	Jan-22	Feb-22	30	15-Apr-22	
15	Follow-up on Contract Management Reviews	Mod-12	JAP- Non-Fin Con	Oct-21	Aug-22	Aug-22	20	15-Oct-22	Meeting expenses, Transport
16	Audit of Endowment Fund	High-20	FA	N/A	Jun-22	Jun-22	20	15-Jul-22	Stationery, audit software
17	Debt Management Review	High-25	FA	N/A	Mar-22	Mar-22	20	15-Apr-22	

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18	Treasury Management Review		FA						
19	Follow-up of Payroll Audit at Central Administration	Low-5	FA	Jul-21	Feb-22	Mar-22	15	15-Apr-22	
20	Validation and verification exercise at Commercial Units	High-20	FA	N/A	Jun-22	Jul-22	40	15-Oct-22	
21	Follow-up on implementation of GAS recommendations	High-20	FA & PA		Apr-22	Apr-22	30	15-Jul-22	
22	Follow-up on Asset management reviews	Moderate -10	PA	Dec-21					
23	Operational Audit of Administrative Offices	High -16	PA	N/A	Feb-22	Mar-22	35	15-Apr-22	
24	** Information Technology Audit - Database Management, Information Security, Network & Infrastructure	High-20	PA	N/A	Feb-22	Mar-22	40	15-Apr-22	Meeting expenses, Stationery, Transport, Training, IT Specialist
25	Completion of Project Management and Impact Assessment	High-20	PA	N/A	May-22	Jun-22	40	15-Jul-22	
26	Stores Audit and Inventory Management	Mod-10	PA	Dec-20	Aug-22	Sep-22	40	15-Oct-22	
27	Declaration of Assets by Office Holders	High-20	PA	N/A	Dec-22	Dec-22	20	31-Dec-22	

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28	Petty Cash Disbursement & Accountability	High-20	TAS	N/A	Jun-22	Jun-22	30	15-Jul-22	Stationery, Audit Software
29	Requests Audits (Management and other Units)	Mod-10	TAS	Dec-21	On Request	Based on TOE		N/A	
30	Audit of Student's Association Accounts - GRASAG, SRC, etc.	High-20	TAS	Dec-20	Feb-22	Mar-22	40	15-Apr-22	
31	Infrastructural Development and Office Upgrade	High-20	QA	N/A	Jan-22	Mar-22	90	15-Apr-22	IT Equipment, Maintenance, Furniture, Fitting, etc
32	Staff Training and HR Development	High-20	QA	N/A	Jan-22	Dec-22		31-Dec-22	
33	Other Staff welfare enhancing activities including subscriptions, CPDs, travels	Mod -10	QA	N/A	Jan-22	Dec-22	N/A	31-Dec-22	

Note: *JAP Joint Audit Project for all Colleges and the Central Administration where applicable

** Until a staff with IT background is employed, we will require an external consultant to perform credible IT Audit exercises.