



Our Ref: IAD/WCCBIP/REP/002/23

**MEMO**

**To:** Director ACE Project WACCBIP,  
**Cc:** Vice Chancellor  
Pro-Vice Chancellor, ASA  
Pro-Vice Chancellor, ORID  
Registrar  
Director of Finance  
Legal Counsel  
Deputy Director, Research  
Senior Accountant, ORID  
Senior Accounts Officer, WACCBIP ✓  
Logistics and Procurement Manager, WACCBIP  
Chairman, Audit Committee

**From:** Ag. Director, Internal Audit

**Date:** 30<sup>th</sup> January, 2023

**Subject:** **A COMPLIANCE AUDIT ON THE ACTIVITIES OF THE WORLD BANK AFRICA CENTRE OF EXCELLENCE (ACE)-IMPACT PROJECT UNDER THE AUSPICES OF THE OFFICE OF RESEARCH, INNOVATION AND DEVELOPMENT (ORID)**

---

Please, find attached the Audit Report on the World Bank Africa Centre of Excellence (ACE)-impact project for the period January 01, 2022 to June 30, 2022

We will be glad to have some feedback on implementation of recommendations prior to discussions by the Audit Committee.

Thank you.

Mr. Thomas Kwegyir-Abaidoo  
Ag. Director, Internal Audit



# UNIVERSITY OF GHANA

## INTERNAL AUDIT DIRECTORATE

### Final Report

**A COMPLIANCE AUDIT ON THE ACTIVITIES OF THE WORLD BANK  
AFRICA CENTRE OF EXCELLENCE (ACE)-IMPACT PROJECT UNDER THE  
AUSPICES OF THE OFFICE OF RESEARCH, INNOVATION AND  
DEVELOPMENT (ORID)**

**Report No. UG/AUD/03/23**

**Distribution:** Prof. Nana A. Appiah Amfo - Vice Chancellor  
Prof. Gordon A. Awandare - Pro-Vice Chancellor, ASA  
Prof. Felix Ankomah Asante - Pro-Vice-Chancellor, ORID  
Dr. Lydia N. Mosi - Deputy Director, Administration  
Dr. Peter Quarshie - Deputy Director, Research  
Mrs. Emelia Agyei-Mensah - Registrar  
Mrs. Bernice B. Agudu - Director of Finance  
Dr. Abdul B. A. Bamba - Legal Counsel  
Dr. Eric Oduro Osae - Chairman, Audit Committee

**Submitted by:** Mr. Thomas Kwegyir-Abaidoo - Ag. Director, Internal Audit

**Audit Team:** Mrs. Doris Maud Asante - Team Lead  
Mr. Fidel Nunoofio - Member

**Date Issued:** 30<sup>th</sup> January 2023



## TABLE OF CONTENT

| Content                                     | Page |
|---|------|
| 1. Executive Summary.....                   | 2    |
| 2. Outline of Key Issues.....               | 7    |
| 3. Key Audit Matter.....                    | 9    |
| 4. Overall Audit Opinion.....               | 9    |
| 5. Detailed Findings and Observations.....  | 10   |
| 6. Appendix I: Competitive Procurement..... | 24   |

## **1.0 EXECUTIVE SUMMARY**

### **1.1. Introduction**

The audit was carried out following a request from the Director of the Project. The audit covered the period January 01, 2022 to June 30, 2022 but fieldwork started on August 22, 2022 and ended on September 30, 2022.

### **1.2. Background to the WACCBIP ACE-Impact Project**

The West Africa Centre for Cell Biology of Infectious Pathogens (WACCBIP) also known as the Centre is hosted by the University of Ghana since its inception in 2014 and has been at the forefront of addressing health-related problems through applied scientific and biomedical research in infectious and non-communicable diseases as well as human genetic research. It has attained significant milestones through the conduct of cutting-edge research.

The research carried out by the project implementation team has been well-documented and published in several journals. The publication follows a series of assessments by established bodies in the field of scientific research including the renowned and acclaimed Royal Society of Biology situated in the United Kingdom. The University Management is encouraged to own this research work and ensure strong ownership and management of the Centre.

The Centre is an African Centre of Excellence (ACE) of Higher Education and situated on the serene Legon campus of the University was conceived in response to the ACE Impact initiative of the World Bank. This initiative aims to equip Africa to use postgraduate education in the form of training offered to Master's and PhD students to address major developmental challenges of the continent.

The Centre operates as an Academic Centre of the College of Basic Applied Sciences under the Statutes of the University of Ghana. It has financial autonomy and is responsible for



the mobilisation of its resources with oversight from the Finance Directorate of the University.

### **1.3 Audit Objectives**

The objectives of the audit were to:

- i. Determine whether funds committed to the ACE-Impact project have properly been disbursed in line with the contract and the financial controls of the University.
- ii. Ascertain the adequacy of records maintained on the ACE-Impact project.
- iii. Validate the accuracy and completeness of the financial information and reports.
- iv. Ascertain whether all project activities have been performed within the remit of the Project Agreement.

### **1.4 Scope of the Audit**

The audit focused on the following areas:

- Management and Governance
- Risk Management System
- Cash inflows and Funds Disbursement
- Adherence to Reporting Requirements
- Procurement Management
- Asset Management
- Assessment of ACE-Impact Sponsored Students

### **1.5 Audit Approach**

We adopted the risk-based approach in carrying out the audit.

### **1.6 Audit Methodology**

The audit was conducted in accordance with generally accepted International Standards for Professional Practice of Internal Auditing issued by the Institute of Internal Auditors. The Standards require that we plan and perform the audit to obtain enough, appropriate



evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

Key officers of the project were interviewed and files for the audit period were reviewed.

The University of Ghana statutes, Financial Regulations and Governance Policy and the relevant publications were also considered for this audit.

## 1.7 Acknowledgement

We are grateful to the following officers for their support during the audit:

- Prof. Gordon A. Awandare - Director, ACE Impact Project
- Dr. Lydia N. Mosi - Deputy Director, Administration
- Dr. Peter Quarshie - Deputy Director, Research
- Ms. Sika Menka - Grant Manager, WACCBIP
- Ms. Emefa Adzadu - Senior Accounts Officer, WACCBIP
- Ms. Marian N. Nanor - Accounts Officer, WACCBIP
- Mr. Anthony H. Hofe - Senior Accountant, ORID
- Mrs. Selasie E. Agamah - Head of Pre and Post Award Services, ORID

## 1.8 Summary Rating

### 1.8.1 Summary of Risk Assurance / Control Effectiveness

| LEVEL      | AUDIT OPINION  | NUMBER OF ISSUES |
|------------|--|------------------|
| Effective  | Addition/improvement of internal control measures is not necessary now and are strong. | 1                |
| Reasonable | Internal control measures exist now, but they need to be reviewed and strengthened.    | 3                |



|                    |  |   |
|--------------------|--|---|
| <b>Ineffective</b> | Internal control measures are weak and need urgent attention for improvement | 2 |
|--------------------|--|---|

**Overall Audit Opinion:** Reasonable

### 1.8.2 Risk Rating

| Level  | Description   | Number of Issues |
|--------|---|------------------|
| Low    | Management may consider reducing the cost of control. Management should constantly monitor the risk exposure and related control effectiveness  | 1                |
| Medium | The residual risk exposure is acceptable. Management should implement more controls or increase the effectiveness of current controls to reduce the residual risk to a more acceptable level. | 3                |
| High   | Management should take immediate action to reduce residual risk exposure to an acceptable level   | 2                |

**Overall Risk Rating:** Medium

### 1.8.3 Control Failure Risk Rating

| Control Code | Type of Control Category   | Control Failure Resolution Rating                              | Number of Issues |
|--------------|--|--|------------------|
| 1            | CATEGORY # 1: Lack of Adequate Management Oversight and Accountability | Responsible for Promoting High Ethical and Integrity Standards | 5                |

**Overall Risk Category:** Lack of Adequate Management Oversight and Accountability, and Inadequate Communication of Information.

**Overall Control Resolution:** Responsible for Promoting High Ethical and Integrity Standards



## 1.9 Outline of Key Issues

The table below summarises the key issues:

| Issue Rating | Main Findings  | Action Owner   | Resolution Date |
|--------------|--|--|-----------------|
| Effective    | <p><b>Impact Assessment of Project.</b></p> <p>The requirements of the funder led to the preparation of a monitoring and evaluation framework and a report that analyses the progress of work of sponsored students after completing their postgraduate programme at the Centre.</p> | <p>Ms. Sika Menka<br/>(Grant Manager,<br/>WACCBIP)</p>                                   | N/A             |
| Reasonable   | <p><b>Inefficient Competitive Procurement</b></p> <p>We noted that goods and services in the sum of GH¢324,680.92 were procured through an inefficient but competitive bidding process.</p>  | <p>Mr. Michael Abogro<br/>(Logistics &amp;<br/>Procurement<br/>Manager,<br/>WACCBIP)</p> | March 31, 2023  |
| Reasonable   | <p><b>Unachieved Planned Programme</b></p> <p>The project implementation team have not been able to execute all the activities earmarked for the period under review due to administrative difficulty.</p>   | <p>Prof. Gordon A.<br/>Awandare<br/>(Director, ACE-<br/>Impact Project)</p>              | March 31, 2023  |
| Reasonable   | <p><b>Incomplete Assessment of Risk</b></p> <p>The audit revealed an inaccurate assessment of residual risk due to an error with the application and interpretation of the risk assessment framework.</p>  | <p>Ms. Emefa Adzadu<br/>(Senior Accounts<br/>Officer, WACCBIP)</p>                       | March 31, 2023  |



|                    |  |  |                        |
|--------------------|--|--|------------------------|
| <p>Ineffective</p> | <p><b>Inaccurate Disclosure of Imprest</b></p> <p>The Accounts Staff expensed running imprest allocated to the project even before liquidation owing to the quantum of receipts and invoices submitted by the project staff.</p>           | <p>Mr. Anthony H. Hofe<br/> <b>(Senior Accountant, ORID)</b><br/> &amp;<br/> Ms. Emefa Adzadu<br/> <b>(Senior Accounts Officer, WACCBIP)</b></p> | <p>March 31, 2023</p>  |
| <p>Ineffective</p> | <p><b>Co-mingling of Transactions</b></p> <p>We noticed that as a result of the volume of transactions processed by ORID, payments were made from the WACCBIP account to persons working for different projects within the University.</p> | <p>Mr. Anthony H. Hofe<br/> <b>(Senior Accountant, ORID)</b></p>   | <p>March 31, 2023.</p> |



### **1.10 Key Audit Matter**

The key audit matter is an issue arising from our observations that in our professional judgement is most significant in our audit of the ACE-Impact project, and therefore calls for some attention.

#### **Unachieved Planned Programme**

The failure to implement the entire activities of the work plan for the period requires urgent attention.

### **1.11 Overall Audit Opinion: Reasonable**

The overall implementation of the ACE Project has been reasonable except for the non-implementation of some of the activities that relate to achieving excellence in training and the periodic bottlenecks associated with the banking transactions.



## 2.0 Detailed Findings and Recommendations

| Issue Title   | Risk/Issue/Control Effectiveness Rating |
|---|---|
| 2.1 Impact Assessment of Project  | Highly Effective                        |
| <b>Criteria</b>   |   |
| <p>Paragraph 3 &amp; 4 of Part I of the Regional Operations Manual of the Africa Higher Education Centres of Excellence for Development Impact provides among others that <b>the project development objective is to improve the quality, quantity and development impact of postgraduate education in selected universities through regional specialisation but the overarching objective is to meet the demands of the labour market for skills and applied research in specific priority sectors, where there are shortages affecting development outcomes and economic growth.</b></p>  |   |
| <b>Condition</b>  |   |
| <p>In line with the aforesaid goal captured in the operations manual of the project, we noted that the project implementation team had prepared a monitoring and evaluation framework that seeks to document the relevant indicators necessary for the measurement of the effectiveness and efficiency of the efforts towards achieving its operational and development objectives of the Centre. The measurement of the impact of the project per the framework is as follows:</p> <ol style="list-style-type: none"> <li>1. Training</li> <li>2. Research</li> <li>3. Communication and Public Engagement</li> <li>4. Sustainability and Partnerships</li> </ol> <p>Additionally, an alumni tracer survey report had been prepared and feedback from the respondents revealed that the training regime at the Centre has provided the beneficiaries with the requisite skills and knowledge to make an impact, exposing students to a wider career network whilst providing excellent career paths. The respondents totalling one hundred and forty-one (141) had either graduated after pursuing a Master's or Doctorate</p> |   |



Degree Programme and were currently pursuing further studies or working in industry. The others were also working in academia as:

- Lecturers
- Research Fellow
- Postdoctoral Fellow
- Research Associate
- Research Assistant
- Teachers at the sub-university level

The information extracted from the tracer survey report suggests that factors contributing to the decision to pursue a higher programme at WACCBIP include but are not limited to the availability of financial assistance, the reputation of the University and the alignment of the programme to career goals.

| Cause   | Control Category   |
|---|--------------------|
| We attribute the situation to the quality of the governance and management structure of the Centre and compliance with section 5 of the performance and funding contract executed by both the University and the Ministry of Finance. | N/A                |
| Effect/Consequences of the Issue for the University   | Risk Rating        |
| The practice would enhance the reputation of the University in the sight of donor agencies.   | Low                |
| Commendation  | Control Resolution |
| We commend the Project Coordinator for the good work.   | N/A                |



| Issue Title  |                     | Risk/Issue/Control Effectiveness Rating |                           |
|--|---------------------|---|---------------------------|
| 2.2 Inefficient Competitive Procurement  |                     | Reasonable                              |                           |
| <b>Criteria</b>  |                     |   |                           |
| Section 35 (1) of the Public Procurement (Amendment) Act, 2016 (Act 914) requires that a procurement entity shall procure goods, services or works by competitive tendering except as provided in this part.   |                     |   |                           |
| <b>Condition</b>   |                     |   |                           |
| The audit revealed that procurement of goods and services amounting to GHS324,680.92 was acquired from different suppliers following a competitive selection procedure. The process could however be automated to facilitate a speedy purchase considering the peculiar nature of the activity involved. The specific procurements identified during the audit have been summarised and attached to this report as Appendix I. |                     |   |                           |
| <b>Cause</b>   |                     |   | <b>Control Category</b>   |
| The competitive procurement process is attributable to conditions attached to the grant and described in Section 2.2 of the performance and funding contract.  |                     |   | C 1                       |
| <b>Effects/Consequences of the Issue for the University</b>  |                     |   | <b>Risk Rating</b>        |
| Efficient delivery of scientific research is expected with an automated procurement process.   |                     |   | Medium                    |
| <b>Recommendation</b>  |                     |   | <b>Control Resolution</b> |
| The procurement of reagents and other related research materials should be automated to facilitate the speedy purchase and timely execution of research work.  |                     |   | CR 1                      |
| <b>Management Response</b>   | <b>Action Taken</b> | <b>Action Owner</b>                     | <b>Action Date</b>        |
| Under one of the milestones for the ACE  |                     | Mr. Michael Abogro                      | March 31, 2023            |



|   |  |  |  |
|---|--|--|--|
| <p>Impact Project, procurement software is being procured for the University, which will help speed up the procurement processes.</p> |  | <p><b>(Logistics &amp; Procurement Manager, WACCBIP)</b></p> |  |
|---|--|--|--|



| Issue Title   | Risk/Issue/Control Effectiveness Rating |
|---|---|
| 2.3 Unachieved Planned Programme  | Reasonable                              |
| <b>Criteria</b>   |   |
| <p>Section 4.5.1 of the Performance and Funding Contract Executed by both the University and the Ministry of Finance enjoins the University to prepare an annual work programme.</p> <p>Section 3.6 of the same contract also provides inter alia that the entirety of funding received by the University for the ACE project must be immediately transferred to the account of ACE, if, and exclusively spent for the project and in accordance with the approved implementation plan and approved annual work programme.</p> <p>Paragraph 3 of Part B of Annex 7 of the Regional Operations Manual of the Africa Higher Education Centres of Excellence for Development Impact states among others that the work plan shall provide details of how all the various tasks, sub-tasks, and activities will be undertaken with specific timelines for each task.</p> |   |
| <b>Condition</b>  |   |
| <p>The audit team observed the existence of an approved work programme governing the implementation of the activities earmarked for the project. These activities have been captured under nine (9) broad headings namely;</p> <ul style="list-style-type: none"> <li>▪ Achieving Excellence in Training</li> <li>▪ Improving the Learning Experience</li> <li>▪ Promote Applied Research</li> <li>▪ Management and Governance Establishment</li> <li>▪ Financial Sustainability</li> <li>▪ Private Sector Engagement</li> <li>▪ Financial &amp; Performance Oversight</li> <li>▪ Programme Management</li> <li>▪ Contingency</li> </ul>  |   |



We noted that all the activities planned for the year were on schedule except the development of a curriculum for a new Master's programme in Bioinformatics and the enrolment of students on that same programme. This activity is long overdue and the expectation is that it should have been implemented by the end of the second quarter of 2022.

| Cause  |              | Control Category   |                |
|--|--------------|--|----------------|
| The inability to adhere to the dictates of the work plan is attributable to delay on the part of the College Academic Board of the University in approving the new Master's Degree Programme.  |              | C 1  |                |
| Effects/Consequences of the Issue for the University   |              | Risk Rating  |                |
| The expected revenue through the payment of fees would remain unrealised till the programme is rolled out.   |              | Medium   |                |
| Recommendation   |              | Control Resolution   |                |
| We recommend that the approving authority prioritise the outstanding activity and provide the relevant approval since the proposed postgraduate programme in Bioinformatics will attract new students to the University and increase the internally generated funds of the University. |              | CR 1   |                |
| Management Response  | Action Taken | Action Owner   | Action Date    |
| The delay is partly due to the strike by labor unions in the university which caused delays due to postponement of meetings of the School of Graduate Studies Board and the College Academic Board. Though there are delays, WACCBIP has already maxed out the amount allocated for    |              | Prof. Gordon A. Awandare<br><br>(Director, ACE-Impact Project) | March 31, 2023 |



this result using the existing programmes. Hence this does not affect the project's funding and overall project objectives.

The recommendations have been duly noted.



| Issue Title  | Risk/Issue/Control Effectiveness Rating |
|--|---|
| 2.4 Incomplete Assessment of Risk  | Reasonable                              |
| <b>Criteria</b>  |   |
| <p>Section 7 (2) of the Public Financial Management Act, 2016 (Act 921) enjoins a <b>Principal Spending Officer to establish an effective system of risk management, internal control and internal audit in respect of the resources and transactions of a covered entity.</b></p> <p>Paragraph 5 of the Guidelines of the Risk Management Policy of the University requires <b>the identification, development and maintenance of a risk register and risk action plans to ensure risks are properly managed.</b></p> <p>Paragraph 7 of the same policy also prescribes that an <b>appropriate risk management strategy must be developed on account of the requirements of operations, seeking to minimise the impact of disruptive events and activate a rapid and effective response capability.</b></p>   |   |
| <b>Condition</b>   |   |
| <p>We noticed the development of a risk register showing details of the risks that the project is exposed to and related controls meant to address the risk. The risk areas identified by the project team covered:</p> <ul style="list-style-type: none"> <li>• Finance</li> <li>• Information Technology</li> <li>• Human Resources</li> <li>• Health and Safety</li> <li>• Legal &amp; Compliance</li> <li>• Reputation and Strategic</li> </ul> <p>A risk owner had been assigned for each risk identified in line with best practice and the expected timeframe for the resolution of the risk documented. The inherent risk based on the likelihood and impact had also been computed but the residual risk rating had erroneously been calculated with the omission of the score for the effectiveness of the controls, policies and procedures put in place to address the risk.</p> |   |



| Cause  |              |  | Control Category   |
|--|--------------|--|--------------------|
| We attribute the error to wrongful interpretation and application of the risk assessment formula.  |              |  | C1                 |
| Effects/Consequences of the Issue for the University   |              |  | Risk Rating        |
| <ul style="list-style-type: none"> <li>An inaccurate assessment of risk would adversely affect the time frame allocated for addressing the risks identified and lead to the misallocation of resources.</li> <li>An ineffective action plan would also be developed.</li> </ul>  |              |  | Medium             |
| Recommendation   |              |  | Control Resolution |
| We recommend that the residual risk rating should be computed using the product of the likelihood and impact divided by the effectiveness of the control.  |              |  | CR1                |
| Management Response  | Action Taken | Action Owner   | Action Date        |
| <p>The assessment criteria were not wrongly interpreted. The criteria definitions are indicated in the template. Hence, the assessment was done based on the criteria definitions. The template has no column for rating the perceived control effectiveness. However, it equates the control effectiveness to the residual risk impact.</p> <p>If there are suggestions/recommendations</p> |              | <p>Ms. Emefa Adzadu<br/>(Senior Accounts Officer,<br/>WACCBIP)</p> | March 31, 2023     |



|  |  |  |  |
|--|--|--|--|
| <p>for modifications, I think they should be captured as such.</p> |  |  |  |
| <p>The recommendations have, however, been noted.</p>              |  |  |  |



| Issue Title   |                     | Risk/ Issue/Control Effectiveness Rating |                    |
|---|---------------------|--|--------------------|
| 2.5 Inaccurate Disclosure of Imprest  |                     | Ineffective                              |                    |
| <b>Criteria</b>   |                     |  |                    |
| <p>Regulation 102 (2) of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that a special imprest issued for making a particular payment or group of payments shall be fully retired within ten days of completion of the activity.</p> <p>Regulation 102 (3) of the aforementioned regulation also provides that unretired imprest shall be charged to the personal name of the Principal Spending Officer or the holder of the imprest or the ultimate recipient of the imprest, as appropriate.</p> |                     |  |                    |
| <b>Condition</b>  |                     |  |                    |
| The audit revealed that petty cash disbursement meant for the running of the office of the project was not properly posted in the cost centre report of the ACE project. We noted that the imprest payments amounting to GH¢48,775.72 were expensed by the Accounts Staff prior to liquidation or retirement.   |                     |  |                    |
| <b>Cause</b>  |                     | <b>Control Category</b>                  |                    |
| The anomaly occurred due to the inordinate number of receipts and invoices required during retirement.  |                     | C 1                                      |                    |
| <b>Effects / Consequences of the Issue for the University</b>   |                     | <b>Risk Rating</b>                       |                    |
| An extraction of a credible imprest debtor (receivables) report would be impossible with existing practice.   |                     | High                                     |                    |
| <b>Recommendation</b>   |                     | <b>Control Resolution</b>                |                    |
| We recommend that subsequent disbursements are initially posted as receivable and the liquidation of the debt performed only upon retirement.   |                     | CR 1                                     |                    |
| <b>Management Response</b>  | <b>Action Taken</b> | <b>Action Owner</b>                      | <b>Action Date</b> |
| The imprests are expensed because the project reporting is on a cash basis. The   |                     | Mr. Anthony H. Hofe                      | March 31, 2023     |



|  |  |  |  |
|--|--|--|--|
| <p>recommendations have been duly noted.</p> |  | <p>(Senior Accountant, ORID) &amp; Ms. Emefa Adzadu (Senior Accounts Officer, WACCBIP)</p> |  |
|--|--|--|--|



| Issue Title   | Risk/ Issue/Control Effectiveness Rating |
|---|--|
| 2.6 Co-mingling of Transactions   | Ineffective                              |
| <b>Criteria</b>   |  |
| Paragraph 10 of Policy Number 1403 of the University of Ghana Financial Regulations and Governance further prescribes that common to the regulations of all agencies is the fundamental requirement that a particular grant or contract may only be charged for costs related to that project and co-mingling of charges for research contracts or other restricted sources is not allowed.   |  |
| <b>Condition</b>  |  |
| During the review of the bank statements provided, we noticed that payments were made from the bank account of WACCBIP without the approval of the Project Director. On one occasion, allowances for June to August 2022 amounting to GH¢3,240.00 was remitted to Eunice Ampadubea Ayerakwa. This disbursement was made as part of the Caprex Small Grants Application. An additional USD34,263.00 was also transferred from the WACCBIP account on July 08, 2022 in favour of the Characterising Familial Genetic Breast Cancer Project. |  |
| <b>Cause</b>  | <b>Control Category</b>                  |
| The infraction occurred due to the large volume of transactions processed by the Accounts staff at ORID.  | C 1                                      |
| <b>Effects / Consequences of the Issue for the University</b>   | <b>Risk Rating</b>                       |
| The anomaly could lead to misuse and loss of project funds.   | High                                     |
| <b>Recommendation</b>   | <b>Control Resolution</b>                |
| <ul style="list-style-type: none"> <li>• The Project Director may be made an additional signatory to the account of the project.</li> <li>• The Principal Investigators of the affected projects should refund the erroneous disbursements together with the bank charges into the WACCBIP account domiciled at Standard Chartered Bank.</li> </ul>   | CR 1                                     |

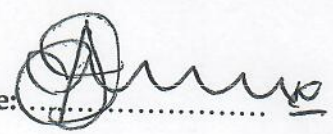


| Management Response   | Action Taken | Action Owner  | Action Date           |
|---|--------------|---|-----------------------|
| <p>The payment of GH¢3,240.00 made to Eunice Ampadubea Ayerakwa was authorized by the Principal Investigator, Dr. Lydia Mosi, as per the attached ORID Grant Request form and charged against the correct Cost Centre. However, during the process of printing the cheque, the cashier inadvertently selected the WACCBIP bank account instead of the External Fund Account. A bank transfer will be made to correct this anomaly.</p> <p>In relation to the transfer of USD 34,263.00 from the WACCBIP account on July 08, 2022, in favour of the Characterizing Familial Genetic Breast Cancer Project; this project is managed at WACCBIP, and it was not wrong that payments were made from</p> |              | <p>Mr. Anthony H. Hofe<br/><b>(Senior Accountant, ORID)</b></p> | <p>March 31, 2023</p> |

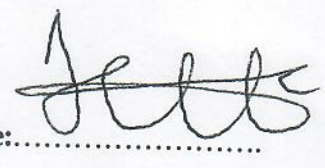


|  |  |  |  |
|--|--|--|--|
| <p>the WACCBIP bank account. However, the funders transferred the funds through the External Funds bank account instead of the WACCBIP bank account. ORID will transfer the amount to WACCBIP.</p> |  |  |  |
|--|--|--|--|

Team Lead: Mrs. Doris M. Asante

Signature: 

Ag Director: Mr. Thomas Kwegyir-Abaidoo

Signature: 



**Appendix I: Competitive Procurement**

| S/N          | Contract Date | Description of Contract            | Vendor/Contractor        | Amount - GH¢      |
|--------------|---------------|------------------------------------|--------------------------|-------------------|
| 001          | 12-Jan-2022   | Supply of Laboratory Consumables   | Lifekerr Ventures        | 6,542.64          |
| 002          | 19-Jan-2022   | Supply of Laboratory Equipment     | Mes Equipment            | 26,832.00         |
| 003          | 21-Jan-2022   | Supply of Office Consumables       | Compu Ghana              | 24,155.97         |
| 004          | 25-Jan-2022   | Supply of Executive Swivel Chair   | Gracefilled Limited      | 4,784.00          |
| 005          | 03-Feb-2022   | Supply of Office Consumables       | MagHero Enterprise       | 7,125.00          |
| 006          | 25-Feb-2022   | Supply of COVID -19 Rapid Test Kit | Excelsior Global Limited | 255,241.31        |
| <b>Total</b> |               |                                    |                          | <b>324,680.92</b> |

*Source: 2022 Payment Vouchers of the ACE-Impact Project*