Kwame Nkrumah University of Science & Technology

ANNUAL INTERNAL AUDIT WORK PLAN FOR 2022

Kwame Nkrumah
University of Science
and Technology, Kumasi

OFFICE OF THE VICE-CHANCELLOR
VC/AUDT/49

January 26, 2022

The Director General
Internal Audit Agency
Accra

Dear Sir/Madam,

Transmittal Letter

I have the honour to submit to you the 2022 Annual Work Plan for Kwame Nkrumah University of Science & Technology (KNUST) Internal Audit Department in accordance with Section 83 (4) of the Public Financial Management Act (PFM Act) 2016, (Act 921).

The annual audit work plan contains the activities required to be performed by the Internal Auditor in a financial year, which is determined by the risk assessment including the fiscal risk of the University.

The annual audit work plan, took into consideration the requirement in Section 83(5) of the PFM Act, including an appraisal on:

- ✓ Budget Planning and Implementation,
- ✓ The Development Initiatives of the University,
- ✓ Systems of Government Revenue Collections for Proper Accountability,
- ✓ Procurement of Goods, Services and Works and value for money on public expenditures,
- ✓ Compliance with National Goals and Objectives and in line with KNUST's Vision.

Counting on your usual cooperation.

Yours Sincerely,

Prof. Mrs. Rita Akosua Dickson
VICE-CHANCELLOR

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INTRODUCTION

Internal Audit engages in three primary activities – Audits, Management Advisory & Consulting Services, and Investigations. Our focus is to actively work with the Colleges, Departments, Units, and Schools as well as the Support Services Units to assist management in addressing strategic, financial, operational, and compliance risks exposures.

The 2022 Audit Plan contains key information on our planned audit activities for the calendar year 2022. The plan is based on the results of our annual risk assessment processes.

The Kwame Nkrumah University of Science and Technology (KNUST) Internal Audit Plan for 2022 is designed to provide audit coverage across the entirety of the University's activities, deploying Internal Audit resources in an effective and efficient manner. To focus on the appropriate areas, we considered the strategic plans and initiatives the University has articulated in its Vision which is 2020-2024 for action.

Environmental scan

Internal Audit reviews the University-wide level of internal control systems and processes. In order to focus on our audit resources, we considered the scope and risk nature of work done internally and those done by other audit professionals like the External Auditors, before setting our overall audit plan.

The University operates on a Collegiate System, having Six (6) Colleges and One (1) Institute for Distance Education (IDL). In other words, the University has, as much as possible, decentralised its management of administrative functions to the College level and a reasonable amount of powers given to the Provost who heads the Colleges. There also exist Departments and Units which are not in the mainstream academic environment but provide support services, for example, University Health Services, Printing Press (UPK), Halls of Residence, etc.

Even though the Internal Audit Department operates a Centralised System of administration, we have a presence at the Colleges to bring advisory and other services to the door steps of the academic environment. The staff stationed at

the Colleges would report administratively to the Provost and functionally to the Office of the Internal Auditor.

By so doing, it is believed the work of the audit would be enhanced and productivity would increase. There would be a continuous review of the compliance of policies and procedures at the Colleges and a lot of audit areas would be covered and reported on within the year. Again, we believe this will bring efficiency and effectiveness in the work we do as a Department.

We have grouped Accounting Audit and other Support Services Departments number twenty one (21) into three for and have placed staff in each of the Audit areas to serve them.

Mission & Vision

The mission of the Internal Audit Department is to provide independent and objective reviews and assessments of the business activities, operations, financial systems and internal controls relating to processing of accounting information of KNUST.

The Internal Audit Department accomplishes its mission through the conduct of operational, financial and performance audits, selected as the result of a risk identification and assessment process.

Our vision is to be a valued partner with KNUST management by providing assurance and consulting services that assist the University to achieve its goals through building trust, partnerships, and exhibition of high-level skills and a thorough understanding of the University.

Strategic Objectives

The objectives of the audit administration is to:

- Protect the University's property and reducing the occurrence of fraud and errors.
- Ensuring the accuracy of financial statements and accounting records.
- Ensuring the effectiveness of all administrative and financial processes in a way that utilizes optimally the available resources.
- Ensuring that all sectors in the University are abiding by the regulations, policies and plans in order to achieve their desired objectives.

- Ensuring the effectiveness of the Internal Audit Department.

Critical Success Factors

The critical success factors can be classified under four (4) interrelated factors as follow:

The role of top management commitment / leadership. This is one of the major factors that, to a large extent, support the existence of the Internal Audit Department in the University. Even though the Laws, policies and procedures exist, if you do not have the buy-in of the top management of the University, achieving audit objectives would be a mirage. We expect top management to be interested in the activities of the internal audit and give the needed assistance it deserves.

Commitment of middle level management is also critical, because they tend to have the needed information to provide during the audit. To the extent that some of the middle level management would not allow any information to be given to the auditors when they are not in office.

Existence of Policies, Procedures and Internal Controls: Everybody has an opinion. Sometimes these opinion of Auditors could become the basis for non-conformities, which is a huge mistake. Therefore, the existence of documented policies, procedures and internal controls systems are necessary to serve as a guide for the non-conformance when auditors are reviewing activities.

Employee Relationships, Team Work and Personnel Competences: The Internal Auditor is not ''liked'' in many Institutions; sometimes their own friends would consider them as enemies when they are at work. To that extent, there is the need for internal auditors to cultivate the habit of friendliness and improve relationship whiles co-existing with all colleagues. Building relationships, teamwork and improving on core competences of audit staff is key to the success of the audit department.

Overview of Management Expectations

Internal Audit engages in three (3) primary activities – Audits, Management Advisory & Consulting Services, and Investigations.

Management expects that the audit department would review the activities of as many as possible auditable areas in the University, and give them timely information on early signals of internal control weakness in the system to enable them take corrective decisions.

Management also expects that the internal audit department would be professional in their dealings with staff so that there would be minimal friction between staff. In reporting, management expects that any information submitted would be backed by evidence to assist in the early correction of the internal control weakness identified.

<u>Resourcing plan</u>

Approximately 70% of the Internal Audit's available resources are committed to the completion of planned audit projects and follow-up of previous accepted audit recommendations including that of the external audit. The annual audit plan is designed to provide appropriate coverage utilising a variety of audit methodologies:

- ✓ Audits of individual Units both on campus and outside campus,
- ✓ Functional and process audits,
- ✓ University-wide reviews, and information system projects.

In selecting specific Units/Functions for inclusion in the audit plan, we placed emphasis on providing coverage of higher risk areas/processes, and those of interest to University administrative leadership.

The remainder of our audit resource is allocated as follows:

- ✓ 20% for employee Continuing Professional Development (CPD),
- ✓ 10% to accommodate requests from the Vice-Chancellor, the Provost, Deans, Directors, and Donors, including special request from Internal Audit Agency (IAA).

The plan also took into consideration the anticipated minimum level of staffing in 2022, accounting for the uncertainty where staff will go on leave, be taken ill, and be given off duty.

The Department has budgeted for the purchase of an audit software to be used for its audit assignments. This is a complete audit package programmed for

planning, execution and reporting of audit work. For example, it could be deployed in the interrogation of data produced by the Student Information System (SIS), PANACEA and other software in the University.

UNDERSTANDING OF ORGANIZATIONAL OBJECTIVES

Mandate & Vision

KNUST exists to advance knowledge in science and technology through creating an environment for undertaking relevant research, quality teaching, entrepreneurship training, and community engagement to improve quality of life.

The overarching vision of KNUST is to be globally recognised as one of the premier centers of excellence in Africa for teaching in Science and Technology for development, producing high caliber graduates with knowledge and expertise to support the industrial and socio-economic development of Ghana and Africa.

Major Plans, Programmes and Activities for the Related Year

In November 2019, KNUST was ranked as the best University in Ghana and West Africa by U.S News and World Report. It was also ranked 14th in Africa and 706th in the world. In November 2020 it was ranked the best in Ghana and West Africa for the second time by U.S News and World Report and 12th in Africa and 580th in the World.

In line with the theory of Continuous Improvement, with emphasis on Driving Incremental Change via the use of fact-based, measurable methods, monitoring, goal setting and teamwork, the Vice-Chancellor out–doored her vision which is "to position KNUST as a competitive global research–intensive institution for advancement in science and technology for industrial and social uptake towards sustainable national and global development".

The programme and activities for the year as outlined in the University's vision covers eight (8) thematic areas as follows:
- ✓ Human Capital Development and Staff Welfare
- ✓ Impactful Research and Innovation
- ✓ Digitization / ICT

- ✓ Entrepreneurship Drive for Students
- ✓ Infrastructural Development
- ✓ Constructive Partnerships
- ✓ Resource Generation and Management
- ✓ Making KNUST Visible to the Global World

Short-Medium Term Strategic, Objectives and Vision of KNUST

All the eight (8) thematic areas have short to medium-term objectives and visions to achieve. The Specific objectives have been outlined below:

	Specific Objectives	
#	**1. Human Capital Development and Staff Welfare**	
1	Leadership Development	
2	Capacity Improvement	
3	Faculty and Staff Growth and Success / Welfare	
	2. Impactful Research and Innovation	
4	***2.1 Research Resource Mobilisation and Funding***	
5	Increase KREF Budget for Research	
6	Empower OGR to foster donor engagement for grant attraction and management to intensify research	
7	Enhance OGR Representation at the Colleges	
8	Strengthen QAPU to promote standard – QA practices to permeate aspect of University Business	
	2.2 Research Infrastructure Development	
9	Enhance graduate training; re-tool existing research centres, central and other laboratories	
10	Ensure vibrancy in all research centres and College / work on other strategic ones	
11	Champion the setting up of centres of excellence in other Colleges	
12	Enhance Library research services	
13	Provide energy support for research	
14	Strengthen QAPU to promote standard – QA practices to permeate aspect of University Business	
	2.3 Promote Academia – Industry Research Collaboration	
15	Establish Enterprise Development Unit for coordination and commercialisation of research findings	
16	Introduce V.Cs bi-annual encounter	

17	Promote technology innovation Awards / Parks/Fairs
18	Establish and facilitate academia / industry cooperation
19	Empower KNUST Centre for Business Development to champion start - ups
20	Strengthen QAPU to promote standard – QA practices to permeate aspect of University Business
	2.4 Research Capacity Building
21	Create Young Researchers Forum (YRF) for skills and grantsmanship, teaching, research communication
22	Improve postgraduate enrolment to promote research intensity
23	Introduce industry and technology driven postgraduate programs
24	Increase female researcher in STEM disciplines through mentorship and attractive fellowships
25	Strengthen QAPU to promote standard – QA practices to permeate aspect of University Business
	2.5 Research Visibility
26	Promote technology innovation Award / Park / Fairs
27	Strengthen QAPU to promote standard – QA practices to permeate aspect of University Business
	2.6 Promote Multi-disciplinary Research
28	Promote SDG oriented research through North-South and South-South Cooperation
29	Promote inter and intra department research collaboration
30	Resource Labs, studios, and Workshops for state of the art advanced research
31	Increase Joint-research initiatives and collaborations with other HEIs in-country
32	Strengthen QAPU to promote standard – QA practices to permeate aspect of University Business
	3. Digitization / ICT
	3.1 ICT Infrastructure Expansion
33	Upgrade of UITS Data Centre
34	Expansion of E-Learning recording studio infrastructure
35	Provision of a multimedia facility in lecture rooms
	3.2 Online Teaching Learning and Collaboration Resource Mobilisation
36	Integrate live class software into KNUST's Moodle-based learning management system (LMS)
37	Train lecturers/researchers and student to use live-class and other requisite software

	3.3 Provision of Ubiquitous and Highly Reliable Access to KNUST's LMS
38	Adopt a hybrid cloud architect whereby KNUST's LMS is hosted on the platform of a commercial cloud service provider
39	Provide easy and reliable access to LMS on cloud
	3.4 Reorganisation of E-Learning Centre for Effective Support Provision
40	Determine the nature of support to be provided to assist online teaching and learning
41	Re-structure E-Learning Centre
	3.5 Software for Teaching & Learning, Research, and Administration
42	Address known software needs for teaching & learning research and administration at KNUST
43	Conduct detailed software needs assessment of KNUST in the areas of teaching & learning, research, and administration
	3.6 Scaling up the Use of Smart Educational Technologies
44	Enhance capacity of UITS to better support E-learning and other KNUST business
45	Build capacity to provide better learner guidance in e-learning environment
46	Prepare KNUST for the future of teaching, learning, research, and administration
	4. Entrepreneurship Drive for Students
47	Periodically review curricula for undergraduate and postgraduate studies for demand-driven programmes
48	Introduce new strategic competency-based programmes
49	Increase focus on industry-based internship programmes for students' experiential training-set up KNUST internship Placement Centre (KIPC)
50	Promote research-led teaching, student-centred & life-long learning approaches & Soft skills development
51	Improve open elective courses for student using e-modules across disciplines to broaden their horizon
52	Enhance students' guidance and counselling services in halls/hostels/depts.-KCC
53	Enhance attraction, recruitment, and tracking of international students
54	Engage stakeholders to support brilliant but needy students
55	Establish ''Entrepreneurship support fund'' – Entrepreneurship Challenge Programmes
56	Promote Career & skills development centres – Colleges & CBD
57	Institute entrepreneurship exhibition, clinics, boot camps in line with government policy on students Entrepreneurship Initiative
58	Continue to champion 'STEM for Girls' initiative & Institute STEM Competitions – WISTEM to lead

	5. Infrastructural Development
59	Establish a Library/Learning Mall with digital online resource for 24hour Service
60	Modernise existing Labs, Workshops, Studios and Lecture Halls-Equip them with e-facilities
61	Build a Central Multipurpose Laboratory Complex for Undergraduate Students
62	Complete KNUST Teaching Hospital Project
63	Enhance Security – Mount access control gadgets, CCTV cameras in all teaching, learning, research & other facilities
64	Boost infrastructural expansion works of Obuasi
65	Improve student's accommodation on campus
66	Develop KNUST properties in Accra & Kumasi through (PPP)
67	Build IDL Campus at Adenta
68	Complete the Existing Administration Block with structures and modern facilities
69	Adopt barrier-free concept & disability friendly infrastructure & Assistive Technologies
70	Invest in energy efficient infrastructure & Clean Energy Technologies
71	Prioritize and complete on-going infrastructural projects
	6. Constructive Partnership
72	Revive VC's Alumni Chapter Visits
73	Support Alumni Homecoming Events
74	Strengthen Alumni-Management relations
75	Honour and celebrate deserving Alumni
76	Partner Gov't Industry and Business Community to identify critical areas of need and challenge for research focus
77	Align research interest to cover national priorities and to provide industry-ready solutions
78	Maintain and introduce quality and relevant programmes in partnership with higher education institutions
79	Enhance our communities' impact programme
80	Improve Student-Teacher ratio through government engagement
81	Introduce ''Time with VC series
	7. Resource Generation and Management
82	Ensure prudent use of resources
83	Adhere to University financial regulations, procurement practices and audit requirements
84	Improve earnings from Intellectual Properties (IPs)
85	Set up Enterprise Development Unit (EDU) to commercialize our research findings and to ensure an increase in research uptake
86	Increase IGF
87	Executive capacity development programmes

88	Establish product development initiatives
89	Establish Strategic Production Units
90	To drive the 'One Department One Start-up'
	8. Making KNUST Visible to the Global World
	8.1 Research Uptake and Communication
91	Nurture strong niche areas of research and innovation
92	Improve research communication to stakeholders
93	Drive Strong presence through publications in high impact factor journals
94	Increase the visibility of postgraduate programmes
	8.2 Industrial Collaboration
95	To partner selected industry giants (locally and international) in the training of students
96	Become a world class industrial research center of excellence
97	To position KNUST brand as a world class technology research University in media
	8.3 Media Engagement
98	To enhance our web and social media visibility
	8.4 Strategic Partnership
99	Strengthen existing collaboration with renowned Universities
100	To create new partnerships with renowned Universities

2022 Budget Summary

Details	2022 Budgeted Amount GH¢
Revenue	
Government Subvention (Compensation)	361,070,468.00
GETFUND	7,400,000.00
Tuition & User Fees	310,186,629.00
Registration & Admission	72,371,725.00
Investment Income	23,999,049.00
Donations	65,848,086.00
Miscellaneous	91,575,523.00
	932,451,480.00
Resource Allocation	
College of Agriculture and Natural Resources	38,031,892.00
College of Art & Built Environment	56,514,536.00
College of Humanities & Social Sciences	44,806,762.00
College of Engineering	51,140,975.00
College of Health Sciences	78,173,191.00

College of Science	50,674,303.00
Institute of Distance Learning	44,863,371.00
School of Graduate Studies	6,385,300.00
Obuasi Campus	6,619,498.00
General Education Expenses	24,084,640.00
Library Expenses	10,482,989.00
Central Administration	45,906,864.00
Staff / Students Facilities & Amenities	91,512,862.00
Municipal Services	69,381,134.00
Physical Projects	321,976,570.00
Miscellaneous Expenses	21,152,40000
	961,707,287.00
Excess of Expenditure over Income	**(29,255,808)**

NB: *These are summaries, but the details could be found in the 2022 overall budget of the University.*

It is important to state that the policy of the University is to allocate budget to Colleges / Departments and Units. Therefore, our audit covers both Colleges / Departments and Units.

Some of the expenses are centralised, for example payroll, it is managed at the Finance Office. Analysis of budget and variances are also centralized at the Main Finance Office and therefore an audit review on such areas covers the whole University.

The same applies to Procurement (Goods, Services and Works) they are centralized at the Procurement and the Works & Physical Development Offices. An audit at such areas should cover significant procurement issues in the University.

The Colleges have autonomy to the extent that their expenditures fall within the threshold approved to the Provost by the Vice Chancellor. Any internally generated income is to be matched against its expenses and the excess kept at the College to run its core activities.

Such income and expenditures are audited at the College level and where there are audit issues it is submitted to the Vice Chancellor for the implementation of the audit recommendations.

Understanding of the Organisational Structure

The academic activities of the University are performed through Six Colleges and the Institute of Distance Learning (IDL). They include

I. Agriculture & Natural Resources,

II. Art & Built Environment,

III. Engineering,

IV. Health Sciences

V. Humanities and Social Science,

VI. Science.

The Provosts / Director are heads of the Colleges and IDL respectively, and report directly to the Vice Chancellor.

Then, there is another group of managers comprising of six heads, which are usally referred to as the 'Administration of the University' who also reports directly to the Vice Chancellor. They include:

I. The Registrar,

II. Internal Auditor,

III. Director of Works & Physical Development,

IV. Finance Officer,

V. Director of Health Services and

VI. The Librarian.

There are also other Deans and Directors who also reports directly to the Vice Chancellor. These include the Dean of the Graduate School, Dean International

Programme, Dean of Students, Director of Procurement and Director of University Information Technology Systems (UITS).

Having described the University-wide organogram, the organizational chart for the Internal Audit Department can be found below.

Organizational Structure of the Department

The University operate with the Council being the highest decision Body. The Vice Chancellor is the Chief Executive of the University and the Internal Auditor reports directly to the Vice Chancellor. For efficient running of the Department the current organogram is as shown below:
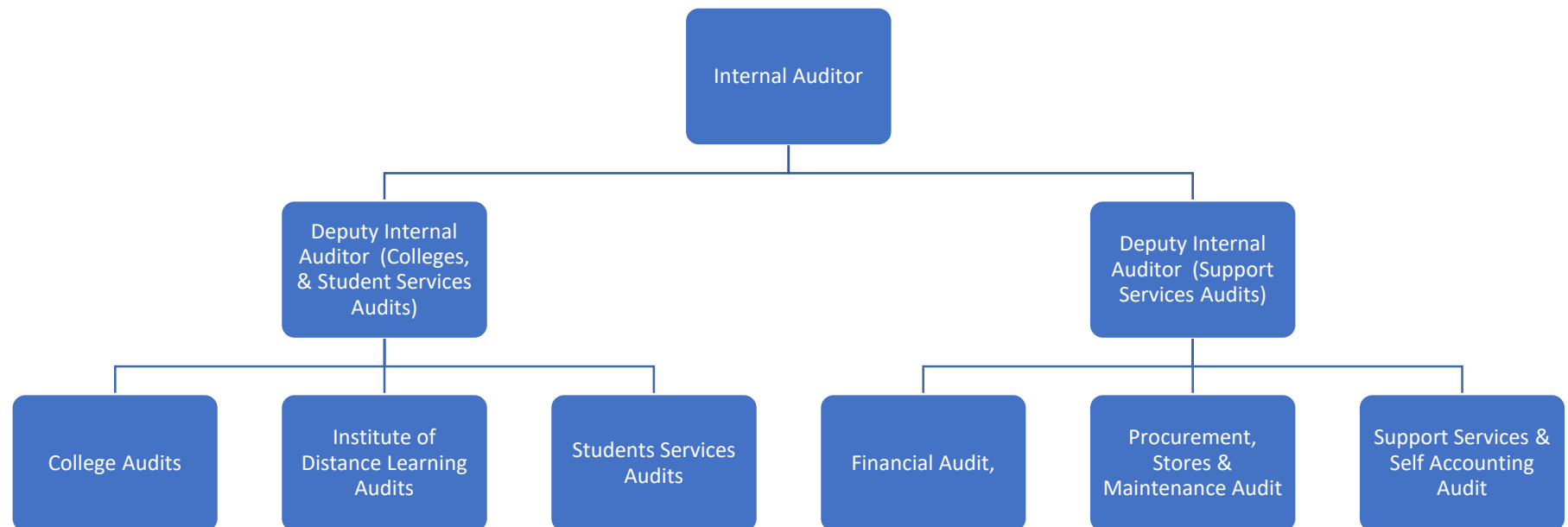
PERFORMANCE OF RISK ASSESSMENT

The University has a Risk Register which has identified broad categories of risk, within which a lot of risk areas can be identified. Ours is to continuously scan the environment for new happenings and advise management through the Risk Committee to include the changes in the register.

Risk Identification

We gathered information about trends or emerging risks, significant changes that have occurred in the university in recent times, information systems complexity, prior audits findings, and input from key senior management regarding high-risk areas.

Risk Analysis

We reviewed risk assessment models used by peer institutions and use our experience and knowledge of the University's operation to ensure our risk assessment model included factors relevant to KNUST.

Risk Evaluation

We review the new information being provided from the Office of the Vice Chancellor over the last couple of months. We review the narrative of the vision and match it with the financial and budgetary data for all Units. Use the information to update our current risk assessment model and related risk rankings during the last few years.

Risk Treatment

We considered all the possibilities of the identified risk and noted those that can be avoided and those that can pass for risk sharing. Where we realised that very little can be done due to the inherent nature of the risk, we review and rely on the internal controls put in place by management to address the risk.

Our proposed audit assignments for 2022 were then selected from a number of the highest ranked auditable areas and individual audit units within these broad category of risks:

- **Strategic Risk**: Impairment to the strategic mission of the University.
- **Operational Risk**: Impairment in respect of the ability to carry out day-to-day operations of the University.
- **Compliance Risk**: Failure to comply with laws, regulations and internal policies designed to safeguard the University resources.
- **Reputational Risk**: Risk that public image or reputation is damaged by actions of a Unit or individual connected to the University.
- **Political Risk:** Possible interference by politicians in the affairs of the University either directly or indirectly.
- **Financial Risk ****: Loss of financial resources and/or assets.

*** The Internal Audit Department performs **Pre-Audit** in compliance with the Budget Implementation Instruction sent from Ministry of Finance and has the advantage of preventing or minimising Financial Risk caused by payments.*

From the Risk Register and the Strategic Plan, the current year Audit Work Plan has been developed below.

ANNUAL WORK PLAN FOR 2022

THRUST AREA	AUDIT OBJECTIVE	RISK SCORE	DATE OF LAST AUDIT	AUDIT DURATION				START DATE	END DATE	EXPECTED DATE OF SUBMISSION OF REPORT TO MGT/AC/ IAA/ AND OTHERS	RESOURCES / OFFICERS	BUDGET
				Q1	Q2	Q3	Q4					GH¢
1. University Wide - Stock Taking / Stores Review	To ascertain the validity of the closing stock used in the final accounts of the University	3	2021	X				December 28, 2021	January 30, 2022	February 28, 2022	8	Total Audit Budget is used for all jobs
2. Investment Review	To review investment and ascertain the *value and existence*	7	2018	X				January 1, 2022	February 28, 2022	March 31, 2022	8	-do-
3. Guesthouses /Staff Clubhouse *(Review of (0perations)*	To test completeness and validity of income and expenditure and management of assets and facilities	4	2020	X				February 28, 2022	March 31, 2022	April 30, 2022	4	-do-

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THRUST AREA	AUDIT OBJECTIVE	RISK SCORE	DATE OF LAST AUDIT	AUDIT DURATION				START DATE	END DATE	EXPECTED DATE OF SUBMISSION OF REPORT TO MGT/AC/ IAA/ AND OTHERS	RESOURCES / OFFICERS	BUDGET
4. University-Wide Fuel Consumption	To ascertain whether policies and procedure surrounding the purchase of fuel has been complied with, and whether the amount spent on fuel is reasonable	4	2020		X			April 1 2022	May 30, 2022	June 30, 2022	8	Audit Budget is used for all jobs
5. IT infrastructure and Protocols	To ascertain integrity of information systems and safeguards of asset as well as compliance of IT protocols	6	None		X			May 1 2022	June 30, 2022	July 31, 2022	8	-do-
6. Review of students	To review compliance of	3	None		X			June 1 2022	June 30, 2022	July 31, 2022	4	

THRUST AREA	AUDIT OBJECTIVE	RISK SCORE	DATE OF LAST AUDIT	AUDIT DURATION				START DATE	END DATE	EXPECTED DATE OF SUBMISSION OF REPORT TO MGT/AC/ IAA/ AND OTHERS	RESOURCES / OFFICERS	BUDGET
admissions *(Overview of operations)*	policies and procedure for admissions											-do-
7. Budget Review	To ascertain the compliance of budgeted estimate approved by the Council and ensure established variance has been well explained	5	2020			X		July 1, 2022	August 30, 2022	September 30, 2022	4	Audit Budget is used for all jobs
8. Payroll Audit	To ascertain whether staff being paid exist and the amounts being paid are in line with payroll	4	2020			X		August 1, 2022	September 30, 2022	October 31, 2021	4	-do-

THRUST AREA	AUDIT OBJECTIVE	RISK SCORE	DATE OF LAST AUDIT	AUDIT DURATION				START DATE	END DATE	EXPECTED DATE OF SUBMISSION OF REPORT TO MGT/AC/ IAA/ AND OTHERS	RESOURCES / OFFICERS	BUDGET
	approved rates											
9. Procurement (Goods, Services & Works)	To ascertain whether all goods and services procured were in accordance with the Procurement Law has been	7	2020			X		September 1, 2022	October 31, 2022	November 30, 2022	4	Audit Budget is used for all jobs
10. Joint Venture & Signed MoUs	To ascertain whether conditions in Joint Venture agreement and MoUs are being complied with	2	2020				X	October 1, 2022	November 30, 2022	January 11,2023	2	-do-
11. Review of Final Account	To ascertain the completeness	6	None				X	November 1, 2022	December 31, 2022	January 11,2023	4	Audit Budget is

THRUST AREA	AUDIT OBJECTIVE	RISK SCORE	DATE OF LAST AUDIT	AUDIT DURATION				START DATE	END DATE	EXPECTED DATE OF SUBMISSION OF REPORT TO MGT/AC/ IAA/ AND OTHERS	RESOURCES / OFFICERS	BUDGET
and Receivables	of school fees receivables & review of financial performance of positon of the University											used for all jobs
12. Campus Security & Surveillance	To review security system on campus, administration and monitoring to equipment used for report	3	None				X	December 1, 2022	December 31, 2022	January 30, 2023	8	-do-
	TOTALS GH¢											

LEGEND FOR RISK SCORES

Low Risk   =   **1-3**

Medium Risk   =   **4-6**

High Risk   =   **7-9**

Accommodation of Special Assignments

A number of special assignments were undertaken in the previous year. One (1) of the special assignment was from the Vice Chancellors Office, namely, ''Review of Vehicles & Tractors as well as management of used tyres at the Transport Unit. We also reviewed the operations of the Production Unit at the instance of the College administration.

In the coming year we expect the request for special assignment to increase both from the VC's Office and Provosts at the Colleges due to the increased exposure of auditable activities coupled with some demands especially from Donors funded projects.

CAPACITY DEVELOPMENT PLAN AND BUDGET

Staff Strength and Competency

The audit plan for 2022 calendar year is based on the number of staff available of the department for the year. They include ten (10) Senior Members and seventeen (17) Senior Staff. The number of senior members incudes (2) existing senior staff who went through upgrade to be promoted to senior member position which serves as motivation for other staff. National Service Personnel yet to be posted to the department.

All the ten (10) senior members except one, are qualified Accountants having their membership with either the Institute of Chartered Accountants - Ghana (ICAG) or The Association of Certified Chartered Accountants – UK (ACCA). We also have one senior staff who qualified recently but is not due for promotion. We also have two senior staff who are writing one papers each in the final level of the ICAG. All the staff have been deployed to work at various auditable centers.

Two (2) staff each comprising of a senior member and a senior staff and one (1) service personnel have been deployed to work at the Colleges and the Institute of Distance Learning (IDL). The remaining staff have been deployed to various Sections within the department as shown below:

1. Head of Audit - Students Services Audits,
2. Head of Audit – Other Support Services
3. Head of Audit – Financial Audits,
4. Head of Audit - Procurement, Stores and Maintenance Audits

It is expected that the full complement of staff for the department would stand at forty-one (41).

Below is the distribution:

Staff Numbers	Expected	Actual	Difference
Senior Staff	18	18	0
Senior Members	23	10	13
Total Staff Numbers	**41**	**28**	**13**

In the current year, we intend to run a top heavy organisational structure of senior members. There is a huge challenge internal auditors face when it comes to accessing information in the University especially with the senior staff category. This impact our reporting timelines with its negative tendencies. It is upon this backdrop, that we are looking at running a top heavy structure in response to this challenges to facilitate easy accessibility of information. Not only that, this would also enhance significantly supervision of work and improve reporting timelines.

Training

For an effective and efficient running of the Internal Audit Department, local and international training exposure is very essential in order to add value to the work of the University.

The table below outlines the estimated cost of training of the staff of the Internal Audit Department.

TRAINING NEEDS	OBJECTIVE	BUDGET GH¢	NO OF DAYS	Q1	Q2	Q3	Q4	EXPECTED OUTPUT	OFFICERS	
1. Retreat	To discuss the Annual Work Plan approved by the AC; Train staff on work ethics and approach to audit Review the IPSAS adopted by the University	55,950	3	X				Staff to appreciate the work plan and contribute to its achievement	30 Senior staff and Senior Members	
Seminar/Conference 2. Institute of Chartered Accountant (GH)- 3 CPDs organized	To gain additional professional training and development.	5,000	6		X	X		Abreast with current trends in Auditing, Accounting, Tax	6 officers	

TRAINING NEEDS	OBJECTIVE	BUDGET GH¢	NO OF DAYS	Q1	Q2	Q3	Q4	EXPECTED OUTPUT	OFFICERS	
3. Institute of Internal Auditors Conference, Accra	To be informed of current trends in auditing	5,000	3			X		Abreast with current trends in Internal Auditing	3 officers	
4. Accountant's Conference and AGM- ICA Ghana	To be updated on all finance and accounting issues	10,000	5		X			Updated on new laws and other topical areas	5 Officers	
5. Internal Audit Agency Annual Conference	To be equipped with matters concerning Public Service Administration	7,500	3			X		Empowering Internal Auditors for effective performance	5 officers	
6. Quarterly Refresher Courses / In-house training	Training on newly acquired audit software	47,813	5			X	X	Staff will be equipped to use software in auditing	30 staff	
	Total	**130,803.00**								

Professional Fees

TYPE OF FEE	PROFESIONAL ORGANISATION	AMOUNT GH¢	OFFICERS
1. Membership Fees plus levy	ICA (GH)	5,600.00	7 staff
2. Membership Fees	ACCA – UK	7,047.00	3 Staff
3. Membership Fees **	IIA	-	
	Total	**12,647.00**	

***Note*: *The University would pay for only one Professional Association Membership subscription, so the staff opts for what should be paid by the University.*

Summary Budget

NO	ACTIVITIES	AMOUNT GH¢
1.	**Work Plan for 2021**	
2.	**Capacity Development Plan and Budget**	130,803.00
3.	**Professional Fees**	12,647.00
	Total	**143,450.00**