

## The Prize for 2022 – Review team comments on the report on Fleet Management of the National Ambulance Service from the Ghana Audit Service

The review team will prepare written comments on all nominated and assessed reports for the Prize for the best performance audit report in the AFROSAI-E region in 2022<sup>1</sup>. These written comments will be presented to each respective Supreme Audit Institution (SAI). The review team also produces a report on the qualities of the winning report and makes it public. Since the first performance audit report was awarded the Prize in 2009, 127 reports from 19 different countries have been considered in the competition.

### 1. The Prize – an introduction

The purpose of the Prize is to promote the development of performance audit within the AFROSAI-E region by sharing experiences and benchmarking good practices in performance audit, but also to highlight the efforts made by performance auditors.

This year, each SAI in the AFROSAI-E region was invited to nominate two reports. At the AFROSAI-E Secretariat, the nominated reports were scrutinised to make sure they fulfilled the requirements, including being published between 1 January – 31 December 2022. The Secretariat does not make any assessment of the quality of the reports.

### 2. The review team

The quality of the nominated performance audit reports has been assessed by an international review team of eight members from the SAIs of India, Norway, the Netherlands, United Kingdom and Sweden (including the chair, from the Swedish SAI). The review team consists of the following members:

- Mr Jeremy Weingard, Audit Principal, Practice and Quality, UK National Audit Office
- Ms Amber Gemmeke, Senior Auditor, the Netherlands Court of Audit
- Mr Laurens Wijtvliet, Senior Auditor, the Netherlands Court of Audit
- Ms Ingvild Gulbrandsen, Special Advisor, Office of the Auditor General of Norway
- Mr Shri S. Alok, Director General, Supreme Audit Institution of India
- Ms Johanna Köhlmark, Senior Auditor, Swedish National Audit Office
- Ms Sara Monaco, Audit Director, Swedish National Audit Office
- Mr Anders Berg, Audit Director, Swedish National Audit Office, Chair

The review team's work has been based solely on the nominated reports. The reports have been assessed with reference to the International Standards of Supreme Audit Institutions (ISSAI 300 and 3000) and their reflection in the AFROSAI-E model for quality assurance.

### 3. Nominated reports

11 nominated audit reports passed the formal scrutiny of the AFROSAI-E Secretariat, namely:

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<sup>1</sup> The Prize for the best performance audit report in the AFROSAI-E region was launched in 2008 by AFROSAI-E with support from the Swedish National Audit Office.

- *Performance audit report on the implementation of the measurement and control system of greenhouse gases from vehicles* from the Office of the Federal Auditor General Ethiopia
- *Performance Audit Report of the Auditor-General on Fleet Management of the National Ambulance Service* from the Ghana Audit Service
- *Performance Audit Report on the implementation of the “Linda Mama” programme by the National Health Insurance* from the Office of the Auditor-General of Kenya
- *Performance Audit Report on Management of Fishing Activities in Kenya* from the Office of the Auditor-General of Kenya
- *Performance Audit Report on the Administration and Provision of Remands and Prisons Infrastructure* from the National Audit Office of Tanzania
- *Performance Audit Report on the Maintenance of Roads* from the National Audit Office of Tanzania
- *Performance Audit Report on provision of Water in Urban, Peri-urban, and Provincial Growth Centres* from the National Audit Office of The Gambia
- *Value for Money Audit Report on the regulation and promotion of a safe and reliable public road transport system* from the Office of the Auditor General of Uganda
- *Value for Money Audit Report on the management of Senior Citizens Grant by the ESPP* from the Office of the Auditor General of Uganda
- *Performance Audit Report on the Implementation of the School Feeding Programme* from the Audit Service Sierra Leone
- *Performance Audit Report on the Management of Public Debt by the Ministry of Finance* from the Audit Service Sierra Leone.

#### 4. Quality criteria

The review team has used specified quality criteria to assess the strengths and weaknesses of the performance audit reports. The team also assessed whether the level of quality of the winning report is sufficient in relation to the ISSAIs, as summarised below in comments by the AFROSAI-E<sup>2</sup>.

1. The audit approach must come out clearly in the report, to show how the performance audit approach is understood and used. (ISSAI 3000/40)
2. Auditors should consider materiality in all stages of the audit process. (ISSAI 300/33, 3000/83) AFROSAI-E emphasises reports that give added value, not only to financial, but also to social and/or political aspects of the subject matter.
3. The audit report should be comprehensive, convincing, timely, reader-friendly and balanced. (ISSAI 300/38-39, 3000/116). This means that there has to be a clear link and explanation between audit objective, audit questions, audit criteria, audit methodology, audit findings, audit conclusion and audit recommendations. AFROSAI-E accentuates these characteristics as specifically important for a good quality audit report. The aspects should be assessed using the relevant explanations from ISSAI 3000.
4. In performance audit, auditors report their findings on the economy and efficiency (of the use of resources) and the effectiveness with which objectives are met. (ISSAI 300:11, 300/39, 3000/17-20, 3100) The audits should provide new information, knowledge, value and analysis or insights. (ISSAI 300/10) AFROSAI-E underlines that audits should include an analysis of conditions connected to the principles of economy, efficiency and effectiveness. Audits should go further than mere compliance with existing legislation and regulations, thus

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<sup>2</sup> The description of the Prize is given in the 2021 invitation letter from AFROSAI-E, also published on its website.

providing new insights to the subject matter.

5. The report should include conclusions in response to the audit objectives and questions. If relevant and allowed by the SAI mandate, auditors should seek to provide constructive recommendations that are likely to contribute significantly to addressing the weaknesses or problems identified by the audit. (ISSAI 300/38-40, 3000/106) AFROSAI-E stresses that audits should have conclusions that clearly respond to the audit objective. Recommendations (if appropriate) should be constructive, addressing the accountable entity or entities, and must follow logically or analytically from the facts and arguments presented. (ISSAI 3000/126-127).

In addition to the requirements from ISSAIs, AFROSAI-E wants to promote effective audit processes, thus the requirement of production time has been added to the quality requirements. Production time is counted from the entry conference or start of the pre-study to the approval of the Auditor General by signing the final report. AFROSAI-E emphasises that audits should be timely and ideally not exceed a 12-month production time.

The quality criteria have been converted into questions by the review team to help them make their selection efficiently. The questions are formulated on the premise that the team does not have access to any additional information beyond the audit reports. Consequently, the assessment made by the review team does not cover all aspects of quality, such as examining the underlying evidence base.

Each member of the review team carries out a separate initial assessment of each report. After this first phase, the respective assessments are compiled, compared, and discussed within the review team. Finally, the review team selects a prize winner.

## 5. Assessment

This year, 11 nominated reports from seven SAIs were accepted by the Secretariat. The review team would like to acknowledge the hard work done by each of the auditors producing the 11 competing reports on very important subjects. We also appreciate the responsibility of the Auditors General for enhancing the further development of performance auditing within the AFROSAI-E region. The judgement of the review team is unanimous.

- The winner of the Prize for 2022 is a performance audit report from the Ghana Audit Service on *Fleet Management of the National Ambulance Service*.

This is a report of high quality that deals with an important social issue and contains important and serious findings.

The purpose of the audit is to ascertain whether measures put in place by the National Ambulance Service in Ghana to manage its fleet are sustainable and provide a responsive medical service when needed.

Through thorough investigation, the audit report reveals problems with conflicts of interest, inefficiency, malfunction and arbitrariness in the use of payments.

The report has a clear and logical structure, from audit scope and questions to criteria, findings and recommendations, and is well written.

## 6. Comments on the report on Fleet Management of the National Ambulance Service from the Ghana Audit Service

### Summary

This is a report of high quality that deals with an important social issue and contains important and serious findings. The purpose of the audit is to ascertain whether measures put in place by the National Ambulance Service (NAS) in Ghana to manage its fleet is sustainable and provides a responsive medical service when needed. Through thorough investigations, the audit report reveals problems with conflicts of interest, inefficiency, malfunction and arbitrariness in the use of payments.

The report has a clear and logical structure, from audit scope and questions to criteria, findings and recommendations, and is well written.

### Strengths

The problem indicators are strong and well described and developed. The problem with the shortage of ambulances in the country has long been known. The subject matter is of major importance for the health services and for getting patients help in time. The problem is also urgent to solve, as 149 out of 199 ambulances were out of service in 2019.

The audit uses a systems approach and was very well executed. The audit scope is well defined, as are the audit objectives. The use of a table gives a good overview of how audit questions, assessment criteria and sources of criteria are connected to and follow from each other. The audit questions are clearly formulated and well structured. They are also connected to specific audit criteria.

The description of methodology and audit sampling is excellent. The report uses a good mix of methods. Furthermore, the sampling of regions and ambulance stations is well explained. Triangulation is used well in some places, for example using interviews with citizens to corroborate whether or not payments for fuel were voluntary.

The conclusions follow logically from the findings. The reasons for the findings are also generally explained. The report offers new, in-depth knowledge of the causes of these problems, in addition to new information about additional problems.

The recommendations are clear – in some cases very clear – and largely follow from the audit findings. In some cases, the recommendations are to follow the specified procedures, but these are generally justified, given the non-compliance that the auditors found. A positive outcome is that all the recommendations have been accepted and actions have been initiated.

The report is characterised by good and plain language and is balanced in content and tone, especially given the sensitivity of some of the topics (for example possible misappropriation of public funds). Photographs are used to illustrate the findings, making the findings more accessible.

### Areas to develop

Chapter 3 is very long and would have benefited from being split up into several chapters. Given that considerable sums were spent procuring the new ambulances, the report could also have looked at the actual procurement process.

In one recommendation (that a private firm should reimburse the National Ambulance Service), it is not within the power of the auditee to implement. The auditee can claim a refund, but the recommendation is addressed to the private firm.

Suspects of fraud are referred to by name, which raises ethical questions, as this may give the impression of anticipating the outcome of the legal process. The auditors underscore the role of management in signing contracts with NAS employees; it can be assumed that they were fully aware of the conflict of interest.

The report contains many repetitions, both in the summary and in the main report, which can be confusing for readers. There are sometimes too many details, for example, registration numbers of individual ambulances. In addition, many figures are not rounded off.

## 7. Overall comments on all the reports in the running for the 2022 Prize

It was a great pleasure to read all of the reports submitted this year. The highly structured way in which the AFROSAI-E community works has, in turn, inspired our own work. We were impressed by the range of important topics – many of them derived from the Sustainable Development Goals under the 2030 Agenda, which make them relevant also in a global perspective. The topics are highly material and relevant for parliaments as well as for citizens, affecting the economy and the welfare of the population. All the audit reports concern societal problems that comprise economy and efficiency problems.

Many of the reports have system-oriented perspectives involving all responsible actors, whether national, local, public, and sometimes even private. The motivations for the audits are generally clear. Quite often a suitable combination of quantitative and qualitative methods is used, and an explanation of what evidence was collected using the different methods is presented. The inclusion of photographs helped bring the audits to life, although the auditors should be more critical concerning which photos to use to illustrate findings. The photographs should add value to the reader's understanding of the findings.

The auditors have generally avoided simple compliance audit approaches. However, sometimes the analysis would benefit from paying more attention to the root causes of the findings and include more developed discussions on the overall conclusions. The discussion in the conclusion regarding the audit objective is sometimes limited and findings are often repeated. Sometimes important findings are obscured by too many details. The economy, efficiency and effectiveness do not always come out clearly to show the reader how the auditee has used their allocated funds. The analysis of how the auditee has used the funds provided could have been developed further.

It is very positive that the reports include the sources of information through an active use of footnotes, which increases the credibility and transparency of the report. However, in some cases the use of footnotes and references is not systematically implemented, which may be a bit confusing for the reader. Many reports have too many acronyms which make them less reader-friendly and less easy to understand.

Many reports make good use of matrices. Several reports have a matrix in which audit questions and audit criteria are outlined, giving the reader a good overview. A few reports have outlined the management response and the audit comment in a matrix in an appendix. This also provides a clear overview. However, in some cases the audit questions or audit criteria are not included in the main report but only in an appendix. To increase transparency, the audit questions and audit criteria should be presented in the report. Several reports have included the sources of audit criteria.

However, interviews can never be a source of audit criteria. It is important that the criteria come from an authoritative source.

It is sometimes unclear to what extent the views presented in the management response have been considered. The audit comment can occasionally be developed to make it clear to the reader how the audit team has dealt with the comments.

The review team would like to highlight some areas for development. The first area, which is the same as last year, concerns focusing, prioritising and presenting findings in order of materiality. Several audits present so many detailed findings and recommendations that it is difficult to identify what is truly important. Present the most material findings first. Recommendations can also be prioritised or ranked by degree of impact, also taking feasibility into consideration. It might also be helpful to organize the recommendations so that recommendations directed to a certain auditee are clustered and presented together.

The second area concerns the design of the reports in order to improve transparency, clarity, and brevity of the texts. We hope to see a continued and systematic development of the use of footnotes and matrices. It is also important to consider what information is necessary for the reader and therefore needs to be presented and addressed in the main report.

Anders Berg  
Chair of the review team for 2022