

AUDIT SERVICE

In case of reply the
number and date of the
letter should be quoted

CGAD/ADM.25.2/15

My Ref. No:.....

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Good Governance
and Accountability

P. O. Box..... M96

..... ACCRA

..... 8 APRIL 20 15

OCCUPYGHANA
P. O. BOX AN 6668
ACCRA NORTH

**Re: REQUEST FOR THE EXERCISE OF THE AUDITOR-GENERAL'S
POWERS OF DISALLOWANCE AND SURCHARGE AND NOTICE OF
ACTION**

At a meeting held on Friday, 27th March 2015 between the Auditor-General and OccupyGhana in the Conference Room of the Audit Service following a request by OccupyGhana to know whether the Auditor-General had been exercising his powers of disallowance and surcharge as was required by law it was established per definition provided by OccupyGhana that the matters required to be specified by the law had been so specified in the Management Letters issued by the Auditor-General to the auditee Management.

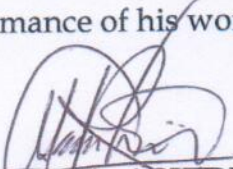
2. OccupyGhana argued that possibilities existed for the public accountability process to be further facilitated if the Auditor-General were to proceed to inform the Attorney General of cases where he had raised issues of disallowance and surcharge but these had not been complied with by the auditee Management or the person responsible for the offence. Such information or notification would then trigger action by the Attorney General to initiate recovery action through the legal processes.

3. It was also mutually understood that since the Constitution and the Audit Service Act had not provided the particular format by which the Auditor-

General would issue Notices of Disallowance and Surcharge to the Attorney-General which would also represent the Certificate referred to in the law, Auditor-General and OccupyGhana should consider forming a Working Group to discuss the format.

4. The 5 member Joint Working Group (JWG) should comprise 2 representatives from Audit Service, 2 from Occupy Ghana and 1 from the Attorney-General's Department and should come out with the proposed format within two weeks. The JWG would also discuss the manner in which Notices of Disallowance and Surcharge would be issued and also make recommendations for any residual matters arising from their work.

5. It is to be understood that the work of the JWG would not be seen as interfering with or seeking to direct or control the Auditor-General in the performance of his work.



RICHARD A. ASIEDU
DEPUTY AUDITOR-GENERAL/CGAD
for: **AUDITOR-GENERAL**

cc: The Attorney General
Ministry of Justice & Attorney General's Dept.,
Ministries, Accra