



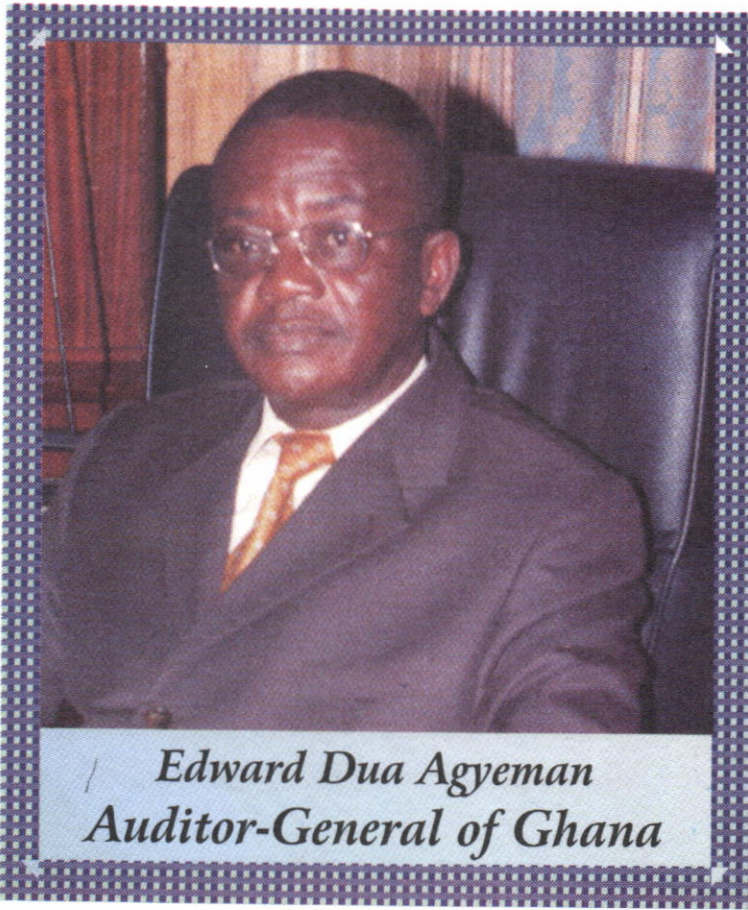
REPUBLIC OF GHANA

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PERFORMANCE AUDIT REPORT of the **AUDITOR-GENERAL** on **BUSINESS REGISTRATION** **IN GHANA**





*Edward Dua Agyeman
Auditor-General of Ghana*

**PERFORMANCE AUDIT REPORT OF THE
AUDITOR-GENERAL ON BUSINESS REGISTRATION
IN GHANA**

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TRANSMITTAL LETTER

Ref. No. AG.01/109

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22 November 2007

Dear Sir,

PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON BUSINESS REGISTRATION IN GHANA

I have the honour to submit to you for presentation to Parliament my 18th performance audit report in pursuant to Article 187(5) of the 1992 Constitution and Section 13(e) of the Audit Service Act, Act 584. The Audit Service Act which came into force in November 2000, gives me authority to audit programmes and activities of public offices to ensure economy, efficiency and effectiveness in the use of resources.

2. The Audit Service traditionally audits the financial statements prepared by public bodies. Performance auditing has been introduced at Ghana Audit Service as part of a capacity building project funded by the European Union. The team that carried out the audit comprised Messrs Yaw Agyei Sifah, Acting Assistant Auditor-General (Leader), Henry Missah, Assistant Director, Aspect Caiquo, Management Consultant, Francis Addo, Management Consultant and

Ms. Beatrice Akintomide, IT Consultant under the supervision of Mr. R. K. Anaglate, Deputy Auditor-General, in charge of Performance Audits Department.

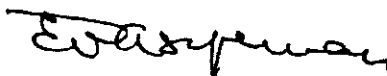
3. Performance audits are carried out by teams of professional staff, including specialists such as architects, legal experts, engineers, economists and accountants. Depending on the extent of the coverage and complexity, it normally takes between six months and one year to complete a performance audit, thus, making it more expensive than the traditional financial audit. Effective performance audits can lead to better use of resources by public bodies and provide support to democratic governments by bringing about accountability and transparency, improved operations and better decision-making.

4. This report to Parliament is the 18th report prepared by staff who have been professionally trained in conducting Performance Audits to internationally recognised standards to supplement the financial audits.

5. I would like to thank my staff for their assistance in the preparation of this report and the staff of the Registrar General's Department for assistance offered to my staff during the audit.

6. I trust that this performance audit report will meet the approval of Parliament.

Yours Sincerely,



EDWARD DUA AGYEMAN
AUDITOR-GENERAL

THE RT. HON. SPEAKER
OFFICE OF PARLIAMENT
PARLIAMENT HOUSE
ACCRA