



REPUBLIC OF GHANA

**PERFORMANCE AUDIT REPORT**

of the

**AUDITOR-GENERAL**

On

**DISTRIBUTION OF TEACHERS  
IN PUBLIC BASIC SCHOOLS**



**GHANA AUDIT SERVICE**

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## TRANSMITTAL LETTER

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30 September 2003

Dear Sir,

### **PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON THE DISTRIBUTION OF TEACHERS IN PUBLIC BASIC SCHOOLS**

I have the honour to submit to you for presentation to Parliament my third 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 the 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 is currently being introduced at Ghana Audit Service as part of a capacity building project funded by the European Union within the framework of the Public Financial Management Reform Programme and managed by the National Audit Office (U.K.) in partnership with the Swedish National Audit Office. The team that carried out the audit comprised Messrs C. N. Quashie (Leader), E.K. Afedor and E.K. Ayekpley under the supervision of Mr. R.K. Anaglate, Director of Performance Audit and Mrs. Z. Martey, counterpart in the capacity building project.
3. Performance audits are carried out by teams of professional staff, which if required may also include specialists such as architects, legal experts and engineers. 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 government by bringing about accountability and transparency, improved operations and better decision-making.
4. This report to Parliament, which is on the distribution of teachers in public basic schools is the third out of four reports prepared by the first batch of 11 trainees who have been professionally trained in conducting performance audits to internationally recognised standards to supplement the traditional financial audits. We expect to submit the remaining one report over the next two months.