



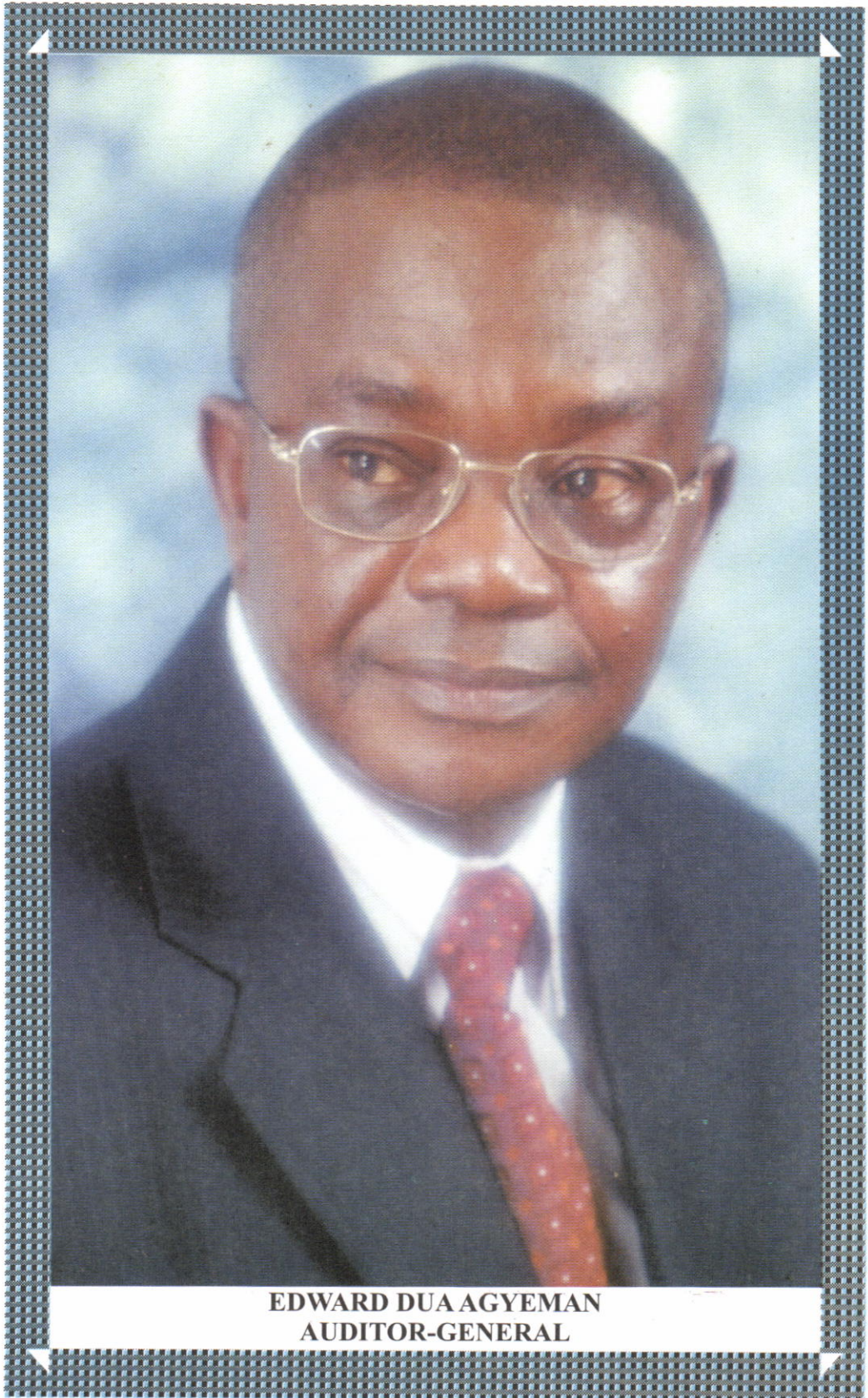
REPUBLIC OF GHANA

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# **PERFORMANCE AUDIT REPORT** of the **AUDITOR-GENERAL** on the **FUNDING OF GHANA ROAD FUND**





**EDWARD DUA AGYEMAN**  
**AUDITOR-GENERAL**

# REPORT OF THE AUDITOR-GENERAL ON FUNDING THE GHANA ROAD FUND

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# TRANSMITTAL LETTER

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Office of the Auditor-General  
Ministries Block 'O'  
P. O. Box MB 96  
Accra

Tel. (021) 662493  
Fax (021) 662493

3<sup>rd</sup> July 2006

Dear Sir,

## **PERFORMANCE AUDIT REPORT OF THE AUDITOR- GENERAL ON FUNDING OF GHANA ROAD FUND**

I have the honour to submit to you for presentation to Parliament my 9<sup>th</sup> 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 George Osei, Director (Leader) and Edward Ayekpley, Principal Auditor under the supervision of Messrs Yaw Sifah, Director and R. K. Anaglate, Deputy Auditor-General, all of Performance Audits Department.

3. Performance audits are carried out by teams of professional staff, including specialists such as architects, legal experts, economists and accountants. Depending on the extent of the coverage