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# **PERFORMANCE AUDIT REPORT**

of the

**AUDITOR-GENERAL**

on

**TRANSPORT OPERATION  
IN THE MINISTRY OF HEALTH**

**GHANA AUDIT SERVICE**



**MR. EDWARD DUA AGYEMAN  
AUDITOR-GENERAL OF GHANA**



**MEMBERS OF STAFF OF GHANA HEALTH SERVICE AND  
GHANA AUDIT SERVICE PRESENT AT THE EXIT CONFERENCE**

# REPORT OF THE AUDITOR-GENERAL ON TRANSPORT OPERATION IN THE MINISTRY OF HEALTH

## TABLE OF CONTENTS

	<b>Page</b>
Transmittal Letter	v
Executive Summary	vi
<b>1. INTRODUCTION</b>	
Reasons for audit	1
Purpose and scope	1
Method and implementation	1
Structure of the audit report	2
<b>2. DESCRIPTIVE CHAPTER</b>	
Historical background	3
Goals and objectives	4
Current development	5
Key players and main activities	5
Needs assessment	5
Procurement of vehicles	5
Transport inflow	9
Transport outflow	9
Allocation and management of transport resources	9
<b>3. FINDINGS</b>	
Acquisition of transport	12
Replacement policy not followed	13
Many vehicles supposed to be replaced are functioning well	16
Inadequate funding	16
Transport allocation	18
Number and type of vehicle	19
Shortage of good vehicles	20
Uneven distribution of vehicles	21
Fleet maintenance	22
Planned preventive maintenance	23
Location of workshops	24
Low quality of work done	24

Lack of spare parts and insufficient maintenance budget	24
Mechanical workshops	25
Spare parts revolving fund	27
Transport management	28
Transport operation	29
Record keeping	29
Authorisation and documentation	30
Fleet performance measurement and information management	31
Transport pooling	31
Monitoring and feedback	32
Training of transport officers, drivers and mechanics	33
Accident prevention	33
Stealing of motorcycles	35
Disposable/auction	37
<b>4. SUMMARY OF CONCLUSIONS</b>	<b>41</b>
Acquisition of transport	42
Transport allocation	43
Fleet maintenance	44
Transport management	44
<b>5. RECOMMENDATIONS</b>	<b>46</b>
Acquisition of transport	46
Transport allocation	46
Fleet maintenance	47
Transport management	47
<b>APPENDICES</b>	
Appendix A	- Places visited during the audit
Appendix B	- Key players and their functions
Appendix C	- Organisational structure of the Ghana Health Service
Appendix D	- Non-payment to spare parts revolving fund
Appendix E	- Auction of vehicles/motorbikes without any treasury receipts for payments into the Consolidated Fund

## TRANSMITTAL LETTER

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September 2004

Dear Sir,

### **REPORT OF THE AUDITOR-GENERAL ON TRANSPORT OPERATION IN THE MINISTRY OF HEALTH**

I have the honour to submit to you for presentation to Parliament my seventh 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 October 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. Performance auditing is currently being introduced at Ghana Audit Service as part of a capacity building project funded by the European Union as part of 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 A.R.K. Boadu (Leader), A.N. Aboagye-Attah and Eugene Mwinvi under the supervision of Mr. R.K. Anaglate, Chairman, Performance Audit Management Committee, Mr. A.R.K. Boadu, Acting 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