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CIVIL SERVICE OF GHANA • KNOWLEDGE SHARING WEBINAR

From Compliance to Confidence

Building an Audit-Ready Civil Service

Isaac Adjin Bonney

|BBA, MFA, CA, CPFA, CFIP, ACFE, MIIA, MIPA, AFA, MIFA, MIoD, MISACA

Director of Internal Audit, Ministry of Food and Agriculture (MoFA) • July 2026

SESSION ROADMAP

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Four Interlocking Themes

1. Purpose & Positioning

What internal audit is - and is not - within MDAs today

2. Audit Committee Collaboration

The governance triangle under Sections 86-88 of Act 921

3. Global Internal Audit Standards

GIAS 2024: five domains, Essential Conditions, public sector lens

4. Audit-Readiness

How management and auditees prepare - before, during and after

THE JOURNEY

From Compliance-Checking to Strategic Assurance

THEN: The Compliance Era

- Pre-audit and voucher-checking focus
- Audit seen as fault-finding and blame
- Reports filed away; weak follow-up
- Auditee posture: fear, delay, defensiveness

NOW: The Confidence Era

- Risk-based, systems-focused assurance
- Adviser and partner in service delivery
- Tracked recommendations; visible results
- Auditee posture: prepared and engaged

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The Legal & Professional Framework

Internal Audit Agency Act, 2003 (Act 658)

Establishes internal audit units in MDAs/MMDAs; mandates the IAA to set standards, coordinate and quality-assure the function.

Public Financial Management Act, 2016 (Act 921)

Ss. 83-85: internal audit function and independence. Ss. 86-88: Audit Committees - composition, duties, annual reporting.

Global Internal Audit Standards (GIAS 2024)

Issued by the IIA; effective 9 January 2025. Replaces the 2017 IPPF Standards; includes public sector considerations.

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What Internal Audit Does in an MDA

Assurance

Independent, objective evaluation of governance, risk management and control processes.

Advice

Consulting and early counsel on systems, projects and reforms - without taking over management's role.

Foresight

Risk-based planning that looks ahead: emerging risks, fraud red flags, programme delivery threats.

Value

Protecting and enhancing public value - value for money, accountability and service delivery.

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Myths vs Reality

MYTH	REALITY
"Auditors are fault-finders looking for someone to punish."	Auditors evaluate systems, not personalities. Findings target control weaknesses and their root causes.
"If we cooperate, we expose ourselves."	Cooperation shortens the audit and improves accuracy. Obstruction itself is a reportable governance failure.
"Internal audit reports to whoever it audits."	Functional reporting runs to the Principal Spending Officer and Audit Committee - safeguarding independence.
"The audit ends when the report is issued."	The audit ends when agreed actions are implemented and verified. Follow-up is a statutory expectation.

THEME 2 • COLLABORATION

Audit Committees under Act 921 (Ss. 86-88)

Composition (S. 86-87)

Five members: majority (3) independent - nominated by ICAG and IAA-Ghana; 2 from the entity. Independent chairperson.

Core Duty (S. 88)

Ensure the entity pursues implementation of recommendations from internal audit, Auditor-General and Parliament's decisions.

Annual Statement

Prepare an annual audit committee report on the status of implementation - transparency to Minister of Finance and Parliament.

Independence Guardian

Champions internal audit's access, resourcing and objectivity; reviews the risk-based audit plan and results.

THEME 2 • COLLABORATION

The Governance Triangle



Assurance flows up • Oversight flows down • Action flows across

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Practical Protocols that Make it Work

Quarterly meeting rhythm — Standing agenda: audit plan progress, new reports, implementation tracker, risk updates.

One live tracker — A single recommendations register - owner, deadline, status, evidence - reviewed at every sitting.

Direct DIA/CAE access — The head of internal audit meets the Committee without management present at least annually.

Escalation ladder — Stalled actions go to the Principal Spending Officer; persistent failure enters the annual statement.

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GIAS 2024: The Five Domains

I **Purpose of Internal Auditing** — Why the function exists: strengthen the organisation's ability to create, protect and sustain value.

II **Ethics & Professionalism** — Integrity, objectivity, competence, due professional care, confidentiality - for every internal auditor.

III **Governing the Function** — Duties of the board / Audit Committee: mandate, oversight, independence - the Essential Conditions.

IV **Managing the Function** — The CAE's responsibilities: strategic planning, resources, quality, communication with stakeholders.

V **Performing Services** — Engagement-level requirements: planning, fieldwork, findings, conclusions and communication.

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What GIAS 2024 Means for the Civil Service

Essential Conditions

Domain III places explicit duties on the board / Audit Committee and senior management: approve the mandate and charter, safeguard independence, and resource the function properly.

Elevated DIA / CAE Role

The Chief Audit Executive must build a strategy, ensure quality assurance, and report on conformance - raising the bar for heads of internal audit units.

Public Sector Lens

GIAS embeds public-sector considerations: where laws like Act 921 assign duties differently, entities adapt while preserving the principles.

Topical Requirements

New mandatory requirements for specified risk areas (starting with cybersecurity) ensure consistent audit coverage of high-priority risks.

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Before the Audit: The Readiness Checklist

Study the engagement letter

Understand the scope, objectives, criteria and period - and ask questions early if anything is unclear.

Assemble documentation

Contracts, payment vouchers, asset registers, bank reconciliations, minutes - organised and retrievable.

Designate a liaison officer

One knowledgeable focal person to coordinate requests, schedules and access - saving everyone time.

Prepare for the entrance meeting

Attend at the right level of seniority; agree logistics, timelines and communication protocols.

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During the Audit: Constructive Engagement

Respond promptly & completely — Answer information requests within agreed timelines; if a document does not exist, say so - never improvise.

Keep communication open — Encourage staff to explain processes candidly; interim discussions prevent surprises in the draft report.

Never obstruct access — Denial of records, premises or personnel is itself a reportable finding - and escalates matters rapidly.

Engage with draft findings — Validate facts, provide evidence, and give considered management responses - this is your right and duty.

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After the Audit: Where Confidence is Built

1 — Exit meeting
Discuss findings openly; agree facts and root causes

2 — Agreed action plan
Specific actions, named owners, realistic dates

3 — Implementation
Execute and document - evidence, not assurances

4 — Follow-up & tracking
Internal audit verifies; Audit Committee monitors

5 — Annual statement
Implementation status reported under Act 921

The report is a milestone. Implementation is the destination.

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From Ordeal to Opportunity

- Champion the internal audit function - mandate, independence, resources
- Activate your Audit Committee - quarterly rhythm, one live tracker, real escalation
- Align with GIAS 2024 - assess conformance and close the gaps
- Institutionalise audit-readiness - documentation, liaison officers, action-plan discipline

An audit-ready institution is a well-managed institution.

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Questions & Discussion

Thank you

Isaac Adjin Bonney | Director of Internal Audit, Ministry of Food and Agriculture

CA, CPFA, CFIP, MIIA, MIPA, AFA, MIFA, MIoD