

In case of reply the number and the date of this letter should be quoted.



Ghana Health Service
Private Mail Bag
Ministries
Accra-Ghana

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My Ref. No: GHS/DGS/A.1

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Your Ref. No.:

Email: dg@ghsmail.org

9th July, 2019

**DR. BARNABAS BAMAHA NAA GANDAU
MEDICAL DIRECTOR
WA REGIONAL HOSPITAL
UPPER WEST REGION**

Dear Dr. Gandau,

RELEASE TO THE UNIVERSITY FOR DEVELOPMENT STUDIES

I write to confirm the decision of Ghana Health Service Council to release you back to the University for Development Studies from where you joined the Service on secondment effective 19th August, 2019.

A review of investigations conducted into the activities at Wa Regional Hospital by the Internal Audit Division of Ghana Health Service, as per the attached copy of audit report, indicates infractions of the Public Financial Management Act, 2016 (Act 912) and other laid down procedures of the Ghana Health Service.

The root cause of the infractions, which has led to misappropriation and misapplication of funds belonging to the Hospital, has been attributed to lack of proper management supervision on your part and the Head of Finance of the facility. In the assessment of the Council, the continuous stay of two of you at the Hospital will not be in the best interest of the Service.

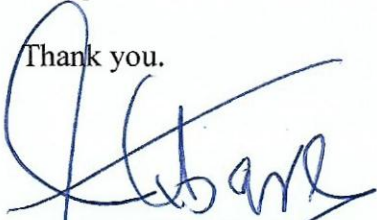
You are to hand over in good condition any property of the Hospital or Ghana Health Service to the Clinical Coordinator of the Hospital before 19th August, 2019.

As also stated in the attached copy of audit report, you are kindly reminded that you are required to refund an amount of **Twenty-Five Thousand Ghana Cedis (GHS 25,000.00)** granted you on 24th March, 2016, which is still outstanding.

Again, if the amount of **One-Hundred and Fifty-Three thousand, and Ninety-Six Ghana Cedis (GHS 153,096.00)** being excess of deprived incentive allowances paid could not be retrieved from the beneficiaries, you and the Head of Finance shall be held liable for your role-played in the excess payment.

By a copy of this letter, the Upper West Regional Director of Health Service is kindly requested to supervise and ensure the smooth handing over process.

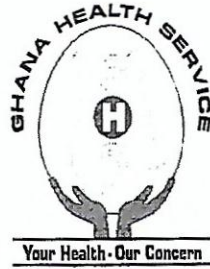
Thank you.



DR. ANTHONY NSIAH-ASARE
DIRECTOR-GENERAL
GHANA HEALTH SERVICE

Cc: The Hon. Minister, Ministry of Health
“ The Chairman, GHS Council
“ The Regional Director of Health Service, Upper West Region
“ The Director, HRD, GHS
“ The Director, ICD, GHS
“ The Director, Internal Audit, GHS
“ The Head, Medico-Legal Unit, GHS

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Ghana Health Service
(Audit Committee)
Private Mail Bag
Ministries, Accra/Ghana.

May 23, 2019

My Ref. No.: GHS/ARIC/MEET/1

Your Ref. No.:

The Council Chairman
Ghana Health Service Council
Headquarters.

GHS AUDIT COMMITTEE REPORT ON THE WA REGIONAL HOSPITAL INVESTIGATION REPORT

1.0 Introduction

At the Audit Committee sitting held on May 16, 2019, the investigation report on the Wa Regional Hospital was considered and reviewed. The report contains 18 observations of which recommendations for 10 were found to have been appropriately implemented, with the remaining 8 outstanding.

2.0 Outstanding Observations

The outstanding observations are listed below:

2.1 Cash Revenue Unaccounted for – GHS 134,990.72

By management policy, casual or temporal staff charged with the responsibility of revenue collections are required to be bonded as a surety for any liability that may arise. Rafiatu Yorkah, the culprit in respect of the unaccounted revenue was a casual staff who was not bonded but performed the duty of revenue collection. When the infraction occurred, the culprit was reported to the Police after which she was apprehended and later granted bail. The report indicated that management of the Hospital claimed they had dismissed her due to her conduct but there was no evidence to support that claim. The officer had vacated post. The Head of Finance in whose Unit the culprit worked, failed to supervise her effectively.

Recommendation

- (a) The total amount of GHS 134,990.72 should be recovered from Rafiatu Yorkah. The GHS Medico-Legal Unit should be made to link up with the Wa Regional Hospital to assist in the recovery of the amount involved.
- (b) The culprit should be made to return any document or item that belong to the hospital but are still in her possession, if any, to the Hospital.
- (c) If the amount involved could not be retrieved from the culprit, the Head of Finance should be surcharged with the amount.

2.2 Excessive Payment of Deprived Area Allowance – GHS 153,096.00

The Medical Director unilaterally increased the threshold of allowances for staff working in deprived areas in contravention of the thresholds specified in the Director-General's circular with reference No. GHS/DGS/R.2 and dated 12 September 2014. The Head of Finance was also negligent in his professional conduct by effecting the payments in accordance with the instructions by the Medical Director.

Recommendation

The total excessive payment of GHS 153,096.00 should be recovered from the beneficiaries, failure of which the Medical Director and the Head of Finance should be surcharged.

2.3 Misapplication of Drug Funds – GHS 96,278.23

Contrary to policy that funds in the drug account should be utilized in respect of procurement of drugs as well as drug related activities, the hospital utilized a total amount of GHS 96,278.23 on non-drug related activities.

Recommendation

The misapplied drug fund of GHS 96,278.23 should be refunded by the hospital management into the drug account latest by August 30, 2019, and the evidence provided for verification.

2.4 Failure to repay funds borrowed from Drug Account – GHS 404,148.76

The hospital management borrowed a total amount of GHS 404,148.76 from the drug account to undertake activities in the interest of the hospital. The amount is yet to be paid back into the drug account.

Recommendation

The total amount of GHS 404,148.76 should be refunded by the hospital management into the drug account latest by August 30, 2019, and evidence provided for verification.

2.5 Unsupported Payments Vouchers – GHS 223,512.30

Payment vouchers with total face value of GHS 223,512.30 were found without the necessary supporting documents such as receipts and payments sheets to authenticate the expenditures. Management indicated that the supporting documents have been located and are available for verification.

Recommendation

The Internal Auditor of the Wa Regional Hospital should be made to review the payment vouchers and supporting documents and report to Director, Internal Audit (HQ).

2.6 Outstanding/Unrecovered Salary Advance – GHS 25,000.00

The Medical Director was the direct beneficiary of the salary advance of GHS 25,000.00. He has accepted responsibility to refund the total amount out of the three years allowances he claimed the Hospital owes him.

Recommendation

The Medical Director should be made to refund the GHS 25,000.00 and pursue his unpaid three years allowances.

2.7 Purchases not routed through Stores – GHS 24,399.77

Some items amounting to GHS 24, 399.77 were procured by the management of the hospital but were not routed through the stores as required by law.


Recommendation

The items involved should be routed through the stores with retrospective effect to complete the transactions, failure of which the amount involved should be surcharged to the officers who initiated the purchases.

3.0 General Recommendation

From the report, the root cause of the infractions could be attributed to lack of proper management supervision on the part of the Medical Director and the Head of Finance. In view of that, the Committee made the following recommendations:

- (a) The Medical Director should be released to his employers, the University of Development Studies from where he was seconded to the Wa Regional Hospital.
- (b) The Head of Finance should be posted from the Wa Regional Hospital in the Upper West Region to the Headquarters, Accra, for in-service training purposes.


MR. DAVID ANNAN BONNY

CHAIRMAN

GHS AUDIT COMMITTEE