
STATEMENT BY THE INTOSAI DEVELOPMENT INITIATIVE ON THE CURRENT SITUATION AT THE GHANA AUDIT SERVICE

Mr. Einar Gørrissen, the Director General of the INTOSAI (International Organization of Supreme Audit Institutions) Development Initiative, has stated today a position regarding the recent events surrounding the Ghana Audit Service and the Auditor General of Ghana.

RECALLING:

- The Lima Declaration of Guidelines on Auditing Precepts (INTOSAI-P 1).
- The Mexico Declaration on Supreme Audit Institutions Independence (INTOSAI-P 10)
- The United Nations Resolutions A/66/209 of December 2011 and A/69/228 of December 2014 promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions.
- The Constitution of Ghana articles 187, 188 and 189, which establish and define the roles of the Auditor General, Deputy Auditor General(s), Audit Service and Audit Service Board, as well as the Audit Service Act of 2000.

CONSIDERING THAT:

- Supreme Audit Institutions (SAIs) can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence, as stipulated in the Lima Declaration of Guidelines on Auditing Precepts and the Mexico Declaration on Supreme Audit Institutions Independence.
- SAIs have an important role to play in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals, including the Sustainable Development Goals.
- The International Organization of Supreme Audit Institutions (INTOSAI), since its establishment in 1953, has played an increasing role in the creation of an international framework for sharing and disseminating knowledge, standards and

good practices to strengthen external control of public finances, and to sustainably improve the independence, professional competence, credibility and influence of SAIs for the benefit of citizens in the respective countries, supported by its autonomous, independent and apolitical character, as well as its special status in the United Nations Economic and Social Council (ECOSOC).

- The Audit Service of Ghana is a member of the International Organization of Supreme Audit Institutions (INTOSAI), of the African Organization of Supreme Audit Institutions (AFROSAI), and the African Organization of English-speaking Supreme Audit Institutions (AFROSAI-E).

AKNOWLEDGING:

- The recent decision by the President of Ghana to place the Auditor General of Ghana on forced administrative leave for one-hundred and sixty-seven (167) days which was accompanied by a direction to hand over all matters related to his office to one of his Deputy Auditor Generals


THE INTOSAI DEVELOPMENT INITIATIVE HAS DECIDED TO BRING TO THE ATTENTION OF RELEVANT DECISION MAKERS AND THE GENERAL PUBLIC THAT IT:

1. Expresses concern over recent events surrounding the Ghana Audit Service and the potential negative effects these events can have on its independence, as encapsulated in the Constitution of Ghana, the Audit Service Act and as supported by the Lima and Mexico Declarations and UN Resolutions A/66/209 and A/69/228.
2. Calls on all parties to ensure “the Auditor-General shall not be subject to the direction or control of any other person or authority” as stated in Section 7(a) of Article 187 of the Constitution of Ghana and which is consistent with Principle 1 of the Mexico Declaration, which calls for “the existence of an appropriate and effective constitutional/statutory/legal framework and of de facto application provisions of this framework”.
3. Encourages all parties to consider Principle 8 of the Mexico Declaration, stating that SAIs should have “financial and managerial/administrative autonomy and the availability of appropriate human, material, and monetary resources”. SAIs should have available the necessary and reasonable human, material, and monetary resources. The Executive should not control or direct the access to these resources.
4. Considers the conditions for appointment and removal of the Auditor General as critical for an independent Supreme Audit Institution.

5. Encourages all parties to take fully into account Principle 2 of the Mexico Declaration, which calls for “the independence of SAI Heads and members (of collegial institutions), including security of tenure and legal immunity in the normal discharge of their duties.” As the Declaration further elaborates, under Principle 2 “the applicable legislation is expected to specify the conditions for appointments, reappointments, employment, removal and retirement of the head of SAI and members of collegial institutions, who are:
 - a. appointed, reappointed, or removed by a process that ensures their independence from the Executive;
 - b. given appointments with sufficiently long and fixed terms, to allow them to carry out their mandates without fear of retaliation”
6. Reaffirms its strong commitment to initiate and to support all possible actions intended at advocating for the independence of SAIs as supported by the principles recorded in the Lima and Mexico Declarations.
7. Formulates the wish that any future institutional developments in Ghana will be an opportunity, thanks to the determination of the competent authorities in Ghana and the support of their stakeholders, to endow the Ghana Audit Service with institutional, organisational and professional capacities enabling it to accomplish its mission effectively, in order create value and benefits for the citizens of Ghana.
8. Offers its support in cooperation with other stakeholders from the INTOSAI community, in the spirit of the INTOSAI motto “Mutual experience benefits all” and building on the international wealth of expertise, to any initiative geared towards providing the Ghana Audit Service with an appropriate institutional framework that will ensure compliance with Lima and Mexico Declarations.

This is a voluntary and non-binding statement, issued without legal status under the law of the host country of the INTOSAI Development Initiative.

*Oslo, Norway
30 July 2020*



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