



**UNIVERSITY OF GHANA**  
**OFFICE OF THE REGISTRAR**

Ref. No.: .....

July 18, 2018

Director  
WACCBIP  
University of Ghana  
Legon

Dear Sir,

**POST AUDIT REPORT FOR THE YEAR ENDED DECEMBER 31, 2017 –AFRICA  
HIGHER EDUCATION CENTRES OF EXCELLENCE PROJECT**

The Audit Committee at its meeting held on July 12, 2018 considered the post audit report of external auditors for the year ended December 31, 2017 for the above project.

The Committee observed that management responses for the following areas were inadequate:

1. Application of per diem policy not accurate
2. Double payment
3. Advances not retired

The Committee recommended that you provide detailed explanation of your responses to the above issues to the Ag. Internal Audit Director by July 31, 2018.

The Committee approved the post audit report for the year ended December 31, 2017 subject to the provision of further explanation on the above audit issues raised.

It was also recommended that subsequent external auditors' reports be forwarded to the Audit Committee for review before they are signed off.

I wish to bring these recommendations to your attention for your action.

Thank you.

Yours faithfully,

  
Mawuena Abortta  
SECRETARY

cc: Chairman (Audit Committee)  
Vice Chancellor

Ag. Director (Internal Audit)  
Senior Accountant (ORID)

*Mr. Amofah / Enefa*

*Please draft  
response on  
discussion.*

*GAA  
19/7/18*