



# UNIVERSITY OF GHANA

## OFFICE OF THE REGISTRAR

August 31, 2018

Ref. No.: .....

Director  
WACCI  
University of Ghana  
Legon

Dear Sir,

### POST AUDIT REPORT FOR THE AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE PROJECT - WACCI

The Audit Committee at its meeting held on August 23, 2018 considered and approved the post audit reports of external auditors for the years ended December 31, 2016 and December 31, 2017 respectively, for the Africa Higher Education Centres of Excellence Project at the West African Centre for Crop Improvement (WACCI).

However, the Committee observed that WACCI's choice of PricewaterhouseCoopers (PWC) as its external auditors was in breach of the directive of the Auditor General on appointment of external auditors, as PWC is already the University's external auditors.

Also, the Committee found that management responses to the audit findings for the year ended December 31, 2017 were inadequate.


Based on the above observations, the Committee would like to recommend that

- The appointment of external auditors for the project should be considered by the Audit Committee.
- Subsequent external auditors' reports should be forwarded to the Audit Committee for review before they are signed off.
- The project's financial statements should include the Receipts and Payments for the period, Cumulative Receipts and Payments [commencement to date], Statement comparing Budget and Actuals, and related notes.

I would like to bring the above information to your attention for action.

Thank you.

Yours faithfully,

  
**Mawuena Abortta**  
**SECRETARY**

*Pls, take urgent action*  
*ell*  
*4/8/18*

cc: Chairman (Audit Committee)  
Vice-Chancellor

Ag. Director (Internal Audit)  
Finance Officer (WACCI)

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