

REPORT ON INVESTIGATION CONDUCTED AT THE UPPER WEST REGIONAL HOSPITAL

NO	OBSERVATION	RECOMMENDATION	STATUS OF IMPLEMENTATION	REMARKS
1	Cash Revenue Unaccounted for GHC 134,990.72	The Accountant should be held liable to account for these cash, failure of which he should be made to refund the money to the hospital		
2	Undeposited Cash – Service Account GHC3,535.00	The Accountant should be held liable to account for this cash, failure of which he should refund the money to the hospital		
3	Excessive Payment of Deprived Area Allowance - GHC 153,096.00	Each beneficiary should refund the excess allowance received above what has been approved by the Director General, failure of which the Medical Director and Accountant should be made to refund since the Medical Director unilaterally increased the allowance without seeking approval from superiors as well as the accountant who was negligent in his professional conduct	1.	
4	Over Payment of Supply GHC 11,000.00	The amount GHC 11,000.00 should be recovered from the supplier by cheque immediately, failure of which the Medical Director and Accountant should be made to refund the amount by cheque		
5	Misapplication of Drug Funds GHC 96,278.23	Failure to produce the payment vouchers for our examination, the amount should be recovered from the hospital Accountant		
6	Failure to Repay Funds Borrowed from Drug Account GHC 404,148.76	Management should ensure that these amounts are refunded to the drug accounts immediately or in default, the amounts should be recovered from the Medical Director and the Accountant		
7	Poor Preparation of Bank Reconciliation Statements	The Accountant should comply with the financial laws and directives to prepare reconciliation monthly and manage the finances of the Hospital as a public officer		
8	Unsupported Payment Vouchers - GHC 223,512.30	In the absence of the appropriate supporting documents(such as original receipts, invoices to authenticate the Transactions) the amount involved should be recovered from the Medical Director and Accountant of the		

		Hospital		
9	Unauthorised Payment Vouchers GHC 802,663.35	The Accountant to ensure that all disbursements are properly approved by the Medical Director before payments are effected		
10	Unpresented Payment Vouchers -GHC 125,008.72	Failure to produce the payment vouchers for our scrutiny, the amount involved should be recovered from the Hospital Accountant		
11	Outstanding/ Unrecovered Salary Advance - GHC 25,000.00	Management should avoid the laxity and immediately recover the total amount of GHC 25,000.00 from the staff concerned. We also recommend that management should desist from granting advances without appropriate terms of repayment, considering the poor financial state of the hospital	1.	
12	Payment Vouchers not Pre –Audited by the Internal Audit Unit - GHC 1,574,407.66	Management should ensure that all payment transactions are submitted to the internal Auditor for pre-payment review, failure which any losses arising to the hospital from payments not pre-audited should be recovered from the Accountant and the Medical Director		
13	Maintenance and Repairs Without Works Orders GHC 28,960.05	The Hospital should ensure that all future repair works are supported by Job Orders and Certificates of Completion of Work		
14	Practice of Locum by Medical Officers Without Formal Contract with MOH - GHC 246,932.00	Management should ensure that these are licensed by the Medical and Dental Council and offered employment before been offered locum at the Hospital. Any loss to the hospital arising from this illegal engagement of locum doctors should be charged to the Medical Director		
15	Uncompetitive Procurement GHC 169,380.74	The Medical Director and Accountant should subject all procurements to competitive quotations in order to derive maximum benefits from the procurement processes. We further recommend the sanctioning of any management personnel found culpable of not complying with the Act		
16	Purchases Not Routed Through Stores GHC 24,399.77	Management should ensure that the items are retrospectively and subsequently routed through stores, failure which it should recovered from the officers and suppliers concerned		
17	Failure to Obtain VAT	Management should contact the suppliers for the VAT invoices or refund		

	Invoices for VAT Paid- GH¢2,563.20	of the money failure of which the amount involved should be recovered from the Medical Director and the Accountant		
18	Late Payment of Withholding Tax - GH¢ 59,283.32	Management should ensure compliance with the regulation by paying all withholding taxes to Ghana Revenue Authority on due dates		

Dear Reader

As we all intend to fight corruption in this country, I bring to your notice audit queries that emanated from an exhaustive investigation on expenses in the Upper West Regional Hospital between January 2016 and July 2017.

This investigation was the 9th of a series of audit/investigations intended to find substantial evidence to sack the current Medical Director, Dr. Barnabas B. Naa Gandau. This 9th edition was at the instruction of the Director General of Ghana Health Service after previous audits by BNI, EOCO, Regional Director of Health Service (RDHS), Hon. Regional Minister (UWR) and RDHS, by Audit Service, MoH Monitoring Team and by Erns & Young. Reports of all these previous investigations parts of which were manipulated to convince DG did not achieve the aim. “Convincing proof of wrong-doing by the MD” in order to sack him without public outcry, especially after the bitter experience and public ridicule the Hon. Minister of Health and the DG had after sacking Dr. Thomas Anaba of the Ridge Hospital.

The audit report is what is summarised and the queries therein. For two years the Director General could not bring out the report and has since tried to use all mean to oblige the MD to assist wiping out the report as though the investigation never happened. After he failed to convince me to accept to justify the findings, he decided to use the delay tactics. Kept the report for as long as possible so that the findings above, of an investigation conducted in July-August of 2017 will appear as recent so that they can use it to sack the MD.

So when you hear the MD of the UWRH has been sacked, the idea is not new, the letter was written together with that of Dr. Anaba and probably many, some of whom might have been served with theirs already.

It all also appears the DG is under pressure to sack Dr. Naa Gandau because his main aim is for him NOT to go to the new Regional Hospital as the MD and as tension mounts on him to open the new hospital; his only alternative is to release Dr. Naa Gandau back to UDS under any pretext.

Just for your reading.

Thank you.