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# **PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON THE SUSTAINABILITY OF SPORTS STADIA IN GHANA**



**This report has been prepared in compliance with Article 187(2) of the 1992 Constitution of Ghana and Section 13(e) of the Audit Service Act, 2000 (Act 584)**

**Daniel Yaw Domelevo  
Auditor-General  
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30 December 2019**

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# TRANSMITTAL LETTER

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30 December 2019

Dear Rt. Hon. Speaker,

## PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON SUSTAINABILITY OF SPORTS STADIA IN GHANA

I have the honour to submit to you a performance audit report on Sustainability of Sports Stadia in Ghana in accordance with my mandate under Article 187(2) of the 1992 Constitution of Ghana and Section 13 of the Audit Service Act, 2000 (Act 584) which require me to carry out performance audits.

2. The Government of Ghana was elected to host the 26th edition of the Africa Cup of Nations in 2008. To provide venues and also meet the standards of tournament, the government refurbished two stadia in Accra and Kumasi, doubling their seating capacities and constructed Essipon and Tamale sports stadia. Some few years later, the Cape Coast Stadium was also constructed.

3. Two State institutions, the Ministry of Youth and Sports (MoYS) and the National Sports Authority (NSA) have oversight responsibilities over the Sports Stadia in the country and were required to implement measures to ensure the physical and financial sustainability of the sports stadia. Some six years after the tournament, media reports appeared about the fast-deteriorating state of the stadia. The media reported that scoreboards had stopped working, steel beams were rusting, the playing fields needed fresh turf, the facilities needed repainting, among others.

4. The purpose of the audit was to determine whether MoYS and NSA have carried out their oversight responsibilities and implemented measures to ensure the physical and financial sustainability of the sports stadia. The audit thus focused on oversight responsibilities, maintenance of stadia and revenue generation.

5. The audit disclosed that MoYS did not have a policy on operations and maintenance of the stadia, and NSA did not also have a plan to operate and maintain the various stadia. The audit also noted that Management of MoYS and NSA did not have monitoring and evaluation strategies to evaluate performance of the various stadia to ensure their physical and financial sustainability.

6. We further noted that Management of the five major stadia did not put maintenance and action plans in place to maintain the facilities though they had Estate Units with Engineers and technical staff. With regard to revenue generation, the audit noted that NSA and Management of the five stadia did not put in place measures to ensure that the commercial facilities were put to maximum use to generate revenue for the physical and financial sustainability of the stadia.

7. I accordingly recommended that MoYS should in line with the Sports Act, 2016 (Act 934), develop policies regarding the operations and maintenance of the various stadia for NSA Board and Management to implement and put in place a mechanism to monitor and evaluate the implementation of these policies to ensure the physical and financial sustainability of the Sports Stadia.

8. I also recommended that in the immediate to short term, NSA through MoYS should request for the Operations and Maintenance Manuals from the contractors who constructed the stadia and put together a team of experts to evaluate the maintenance needs of the stadia and come up with a sustainable plan for maintenance.

9. I further recommended that NSA should collaborate with Management of the stadia to conduct market survey with a view to develop price lists and revenue targets for each stadium for implementation; find alternative uses for the shops and enter into formal tenancy agreements with all tenants; use the



available advertising spaces to advertise the commercial facilities at the stadia and rent out the remaining spaces; among others.

10. I trust that this report will meet the approval of Parliament.

Yours faithfully,



**DANIEL YAW DOMELEVO**  
**AUDITOR-GENERAL**

**THE RIGHT HON. SPEAKER**  
**OFFICE OF PARLIAMENT**  
**PARLIAMENT HOUSE**  
**ACCRA**

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## EXECUTIVE SUMMARY

Over the years, the Government of Ghana constructed a number of stadia to promote and develop sports activities, as well as to achieve other economic benefits. In 2008, Ghana hosted the 26th edition of the Africa Cup of Nations. To provide venues and also meet the standards of tournament, the government refurbished two stadia in Accra and Kumasi, doubling the seating capacity of each from 20,000 to 40,000 spectators; which cost US\$31 million for Accra and US\$26 million for Kumasi. The government also constructed Essipon and Tamale stadia to seat 20,000 spectators each, at a cost of \$78 million divided equally between the two venues. The contracts were awarded to a Chinese company, Shanghai Construction Co. Ltd., which also sub-contracted other firms such as Micheletti Civil Engineering and Building Contractors, in order to complete the project on time.

2. In 2016 the government, with the help of China Aid, constructed a new stadium in Cape Coast at a cost of US\$33.35 million, with a seating capacity of 15,000 spectators. These stadia had facilities incorporated for use to generate revenue to augment operating and maintenance expenses.

3. Six years (2014) after the tournament, media reports appeared about the fast-deteriorating state of the stadia. For instance, scoreboards had stopped working, steel beams were rusting, the playing fields needed fresh turf, and the facilities needed repainting.

4. The audit was to find out whether the Ministry of Youth and Sports (MoYS) and the National Sports Authority (NSA) have carried out their oversight responsibilities and implemented measures to ensure the physical and financial sustainability of sports stadia. The audit was carried out from August 2017 to December 2018 at the Ministry of Youth and Sports and National Sports Authority and covered the period 2012 to 2018. The audit focused on the following areas;

- i) oversight responsibilities,
- ii) maintenance of stadia and
- iii) revenue generation.

## **Findings and recommendations**

### **Oversight responsibilities**

5. We noted that MoYS did not have a policy on operations and maintenance of the stadia, and NSA did not also have a plan to operate and maintain the various stadia. Management of MoYS and NSA did not also have monitoring and evaluation strategies to evaluate performance of the various stadia to ensure their physical and financial sustainability.

### ***Recommendations***

6. To ensure that Ministry of Youth and Sports (MoYS) and National Sports Authority (NSA) carry out their oversight responsibilities, we recommended that:

- MoYS should in line with the new Sports Act, 2016, Act 934, develop policies regarding the operations and maintenance of the various stadia for NSA Board and Management to implement and put in place a mechanism to monitor and evaluate the implementation of these policies to ensure the physical and financial sustainability of the Sports Stadia.
- the Board should revise the existing corporate plan or develop a new one to provide NSA with a strategic direction.
- management of NSA should draw up annual plans from the corporate plan and put in place mechanisms for implementation.

### **Maintenance of stadia**

7. We found that all the five major stadia did not have any operations and maintenance manuals from the contractors of the various stadia. Also, management had not put maintenance and action plans in place to maintain the facilities though they had Estate Units with Engineers and technical staff. The audit also noted that



NSA charged the Ghana Education Service, Kumasi an amount of GH¢203,688 to replace broken seats at the stadium during the inter-colleges sports competition. The amount was paid, but seats had not been fixed during the audit. NSA had used GH¢180,494 from the amount paid for sports festival.

### ***Recommendations***

8. To ensure the physical sustainability of the stadia, we recommended that:
- in the immediate to short term, NSA through MoYS should request for the Operations and Maintenance Manuals from the contractors who constructed the stadia and put together a team of experts to evaluate the maintenance needs of the stadia and come up with a sustainable plan for maintenance.
  - NSA should draw up annual plans from the operation and maintenance plan and ensure their implementation.
  - NSA head office should refund the amount of GH¢180,494 used for the 2017 National Sports Festival to the management of Baba Yara Sports Stadium to enable them replace the broken seats.

### **Revenue generation and control mechanisms**

9. NSA and management of the five stadia had not put in place measures to ensure that the commercial facilities are put to maximum use to generate revenue to ensure the physical and financial sustainability of the stadia.

### ***Recommendations***

10. To ensure that the commercial facilities are put to maximum use and to boost revenue generation of the stadia, we recommended that NSA should:
- collaborate with management of all the stadia to conduct market survey with a view to develop price lists and revenue targets for each stadium for implementation.
  - put in place mechanisms to assess the financial performance of the stadia periodically to ensure that revenue targets are met.

- find alternative uses for the shops and enter into formal tenancy agreements with all tenants.
- use the available advertising spaces to advertise the commercial facilities at the stadia and rent out the remaining spaces.
- introduce Guests/Patrons register at all the stadia for the various facilities to record particulars of guests at the facilities, period of use, amount paid, etc.
- negotiate a payment plan with the utility providers for settlement of utility arrears to avoid disconnection.

11. We also recommended that given the limited funds available, NSA should phase out the completion of the hostel facilities, shops and restaurants at the Takoradi and Tamale stadia to generate funds to complete other facilities.

## CHAPTER ONE

### INTRODUCTION

#### 1.1 Reasons for the Audit

1. In 2003, the United Nations Inter-Agency Task Force on Sport for Development and Peace defined sports, for the purposes of development, as “all forms of physical activity that contribute to physical fitness, mental well-being and social interaction, such as play, recreation, organized or competitive sport, and indigenous sports and games.” This definition has been accepted by many proponents of Sport for Development and Peace. Many UN funds, programmes, and specialized agencies have used and continue to use sport programmes to achieve their objectives. In post-conflict situations, UN peacekeeping operations and UN country teams systematically use sport programmes to rebuild trust by bringing together former opponents, and to reintegrate child soldiers and ex-combatants into civil communities.

2. As a universal language, sport can be a powerful tool that promotes peace, tolerance, and understanding by bringing people together across boundaries, cultures, and religions. Its intrinsic values – such as teamwork, fairness, discipline, and respect for the opponent and the rules of the game – are understood all over the world. These values can be harnessed to advance solidarity, social cohesion, and peaceful coexistence.

3. Today, sport emerges as an important component of a country’s socio-economic development. Active participation in sports improves community health and productivity which in turn reduces the country’s expenditure on health care. Sport can also be a significant economic force, providing employment and contributing to development. It naturally draws volunteers who are eager to get involved.

4. When these positive aspects are emphasized, sports become a powerful means for helping a country to work towards its goals. Sports can also be used to promote the United Nations Sustainable Goal 3, which seeks to ensure health and well-being for all.

5. The United Nations and the Commonwealth Secretariat have recognized the value of sports and are encouraging all countries to include sports in their

development agenda. Ghana has responded to this call by including sports as a tool for development in its Growth and Poverty Reduction Strategy II.

6. Over the years, the Government of Ghana constructed a number of stadia to promote and develop sports activities, as well as to achieve other economic benefits. Ghana hosted the 26th edition of the Africa Cup of Nations (AFCON) in 2008. To provide venues meeting the standards of this football tournament, in 2006 and 2007 the government refurbished two stadia at Accra and Kumasi, and also constructed two more at Essipon - Takoradi, and Tamale. The Government of China provided a loan for the project. The contracts were awarded to a Chinese company, Shanghai Construction Co. Ltd., which also sub-contracted other firms such as Micheletti Civil Engineering and Building Contractors, in order to complete the project on time.

7. In 2014, six years after the tournament, media reports appeared about the fast-deteriorating state of the stadia. For instance, scoreboards had stopped working, steel beams were rusting, the playing fields needed fresh turf, and the facilities needed repainting. Picture 1 shows rusty portions of the score board at the Accra Sports Stadium.

**Picture 1: Rusty part of the score board at the Accra Stadium**



*Source: Audit team, September 2017*

8. The reports also noted that conference rooms, gymnasiums, restaurants, stores, car parks, etc. were underused. These facilities could have generated revenue

that might have been sufficient to maintain the facilities and also develop other sports facilities. (See *Graphic Sports*, 3 November 2014.)

9. The publication also reported that an interview with the Western Regional Sports Director at Essipon disclosed that the stadium structures and facilities were deteriorating rapidly. The Director indicated that air conditioners, computers and closed-circuit television to guard against pilfering and other types of theft were not functioning. He also drew attention to the poor quality of the sewage system. In spite of these concerns, the stadia had not been maintained and the facilities kept deteriorating.

10. In view of these concerns, the Auditor-General in line with Section 13 of the Audit Service Act, 2000 (Act 584), commissioned a Performance Audit into the sustainability of sports facilities in Ghana.

## **1.2 Purpose and scope**

11. The purpose of the audit was to determine whether the Ministry of Youth and Sports (MoYS) and the National Sports Authority (NSA) have carried out their oversight responsibilities and implemented measures to ensure the physical and financial sustainability of sports stadia.

12. The audit was carried out from August 2017 to December 2018 at the Ministry of Youth and Sports and National Sports Authority and covered the period 2012 to 2018. The audit focused on oversight responsibilities, maintenance of stadia and revenue generation.

## **1.3 Methods of data collection**

13. We used interviews, document review and physical inspection to collect data for the audit.

### **1.3.1 Interview**

14. The audit team interviewed key officials of MoYS and NSA. We interviewed these officials to find out the measures put in place to ensure the physical and financial sustainability of the stadia and to corroborate information gathered from site visits and documents. The details of the entities, interviewees and reasons for the interviews are attached as Appendix A.



### **1.3.2 Document review**

15. We reviewed documents to determine whether measures put in place by MoYS and NSA ensured the sustainability of the stadia and to confirm that these have been documented. The list of documents reviewed is attached as Appendix B.

### **1.3.3 Physical Inspection**

16. The team inspected the sports stadia at Accra, Kumasi, Tamale, Essipon and Cape Coast. This was to enable the audit team have first hand information about the state of the facilities and how they have been maintained.

### **1.4. Audit Questions**

17. The audit sought to answer Audit Questions which is attached as Appendix C.

## CHAPTER TWO

### DESCRIPTION OF AUDIT AREA

#### 2.1 Background of Audit Area

18. In the 1960s, the Accra and Baba Yara (Kumasi) sports stadia were the only stadia in Ghana capable of accommodating 20,000 spectators each. Stadium attendance rose as interest increased in sports, especially football, and this necessitated expansion of the venues. When Ghana accepted to host AFCON 2008, the Accra and Baba Yara sports stadia were refurbished, doubling the capacity of each from 20,000 to 40,000 spectators; the cost was US\$31 million for Accra and US\$26 million for Kumasi.

19. The Essipon and Tamale stadia were built to seat 20,000 spectators each, at a cost of \$78 million divided equally between the two venues. The Accra and Kumasi Sports Stadia were constructed by Micheletti Civil Engineering and Building Contractors, and Consar Limited respectively. Shanghai Construction Co. Ltd. constructed the Tamale and Takoradi sports stadia. Government, with the help of China Aid, constructed a new stadium at Cape Coast in May 2016 at a cost of US\$33.35 million, and has a capacity of 15,000 spectators.

20. The stadia, apart from the main playing field, have other facilities for revenue generation to support some of their operating and maintenance expenses. The facilities available for rental, include:

- conference halls
- parking lot
- gym
- sport hall for indoor games (badminton, judo, taekwondo, etc.)
- tennis courts
- library, hall of fame (research)
- presidential lounge
- executive corporate boxes
- executive meeting rooms
- clinic
- social grounds
- shops
- hostel
- advertising spaces
- open spaces for other functions, etc.

21. As at 2017, Ghana has six developed stadia, including the hockey stadium at Accra. There are eight other under developed stadia with fewer seating capacities. The developed stadia are;

- Accra Sports Stadium in the Greater Accra Region
- Hockey Stadium located in the Greater Accra Region
- Baba Yara Sports Stadium, Kumasi, in the Ashanti Region
- Essipon Sports Stadium, Takoradi, in the Western Region
- Tamale Sports Stadium in the Northern Region
- Cape Coast Stadium in the Central Region.

22. The underdeveloped stadia are:

- Azumah Nelson Sports Complex in the Greater Region
- Tema Sports Stadium in the Greater Accra Region
- Koforidua Sports Stadium in the Eastern Region
- Robert Mensah Stadium in the Central Region
- Gyandu Stadium in the Western Region
- Kaladan Sports Stadium in the Northern Region
- Bolgatanga Stadium in the Upper East Region
- Ho Sports Stadium in the Volta Region

23. The National Sports Authority (NSA) was established to provide and maintain sports facilities, including stadia, sports centres and playing fields. NSA operates under the Ministry of Youth and Sports and has a Board charged with oversight responsibilities.

## **2.2 Mandate**

24. The National Sports Authority is mandated by the Sports Act, 1976, Supreme Military Council Decree (SMCD) 54 and Sports Act, 2016 (Act 934) to provide and maintain sports facilities, including stadia, sports centres and playing fields.

## **2.3 Mission**

25. The National Sports Authority exists to develop, organize, promote and manage competitive and social sports with the view of promoting health fitness, recreation, national cohesion and professionalism that ensures sustainable wealth creation, vigorous infrastructure development and proactive management which leads to sports excellence and international recognition.

## 2.4 Vision

26. A unique workplace of sports excellence, propelling Ghana to high international recognition, national cohesion and enhancing health-fitness.

## 2.5 Functions

27. The functions of NSA include:

- provision and maintenance of sports centres and facilities for use by all sportsmen and sportswomen;
- maintenance of all playing fields and stadia provided by the body known as the National Playing Fields Board or any Body approved by the Commissioner;
- development, establishment and management of public sporting facilities in the country; and
- encouragement of the private sector in the development and management of sports facilities in the country

## 2.6 Organisational Structure of NSA

28. The Organisational structure of NSA for the sustainability of sports stadia is attached as Appendix D.

## 2.7 Funding

29. The two major sources of funding for NSA are subventions from Government of Ghana (GoG) and Internally Generated Funds (IGF). NSA generates income internally from share of gate proceeds from matches, stadium adverts, hire of stadium, stores rental and hawkers' fees. NSA occasionally receives sponsorship from some organisations.

**Table 1: Funding for NSA from 2012 to 2018 for the five stadia**

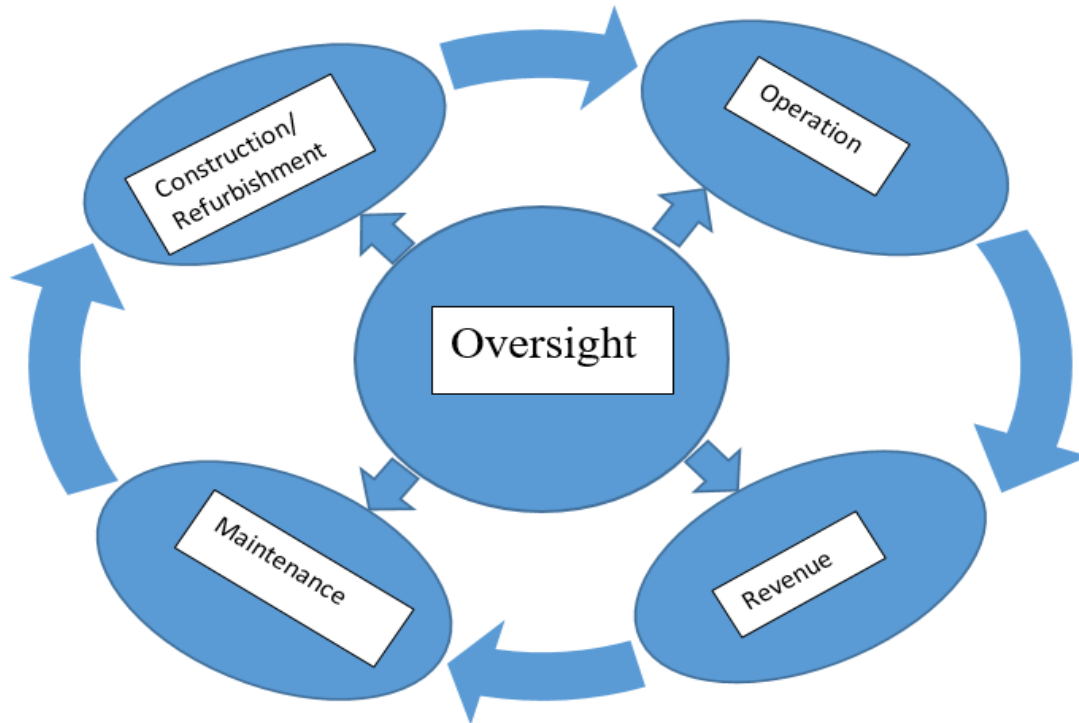
Stadium	Source of funds			
	IGF	GOG	Sponsorship	Total
Accra	4,384,899	1,983,809	65,000	6,433,708
Kumasi	4,211,537	25,976	-	4,237,513
Tamale	1,191,016	153,797	-	1,344,813
Essipon	371,081	23,556	-	394,637
Cape Coast	524,511	0	-	524,511
<b>Total</b>	<b>10,683,044</b>	<b>2,187,138</b>	<b>65,000</b>	<b>12,935,182</b>

*Source: Financial statements of Accra, Kumasi, Tamale, Essipon and Cape Coast NSA offices*

## 2.8 System Description

30. Flow chart for the sustainability of sports stadia in Ghana is shown in Figure 1. The details of the system description is attached as Appendix E.

**Figure 1: Flow chart for the sustainability of sports stadia**



## 2.9 Key players and their responsibilities

31. Key players and their responsibilities are shown in Appendix F.

## 2.10 Current Development

32. The Government (through the Ministry of Youth and Sports and the National Sports Authority) is in the process of renovating the Accra Sports Stadium and has also changed the name of the Tamale Sports Stadium to Aliu Mahama Sports Stadium in December 2017 in honour of the late former Vice President of Ghana.



## CHAPTER THREE

### FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

#### 3.0 Introduction

33. The stadia were handed over to NSA after the 2008 tournament to manage. MoYS has the responsibility to exercise oversight responsibilities whilst NSA must put in place strategies to maximise the use of the facilities to generate revenue, as well as to develop and implement maintenance plans to ensure the sustainability of the stadia. The audit findings are categorised under three main issues. These are:

- Oversight responsibilities
- Maintenance of stadia
  - *Main structure*
  - *Track and field (the stadium inner perimeter)*
  - *Seats*
  - *Electrical and electronic installations*
- Revenue generation and control mechanisms
  - *Strategies to ensure optimum use of facilities*
  - *Prices for the use of the facilities*
  - *Uncompleted facilities*
  - *Record keeping*
  - *Ticketing*

#### 3.1 Oversight responsibilities

34. Oversight refers to the governance structures put in place to review and monitor policies, strategies, plans, programmes and projects to ensure that;

- they are being implemented as intended;
- expected results are being achieved; and
- key risks are identified, monitored, and mitigated at the right time.

35. The Civil Service Law, 1993 (PNDCL 327) and Executive Instrument (EI 1), January 2013, mandates MoYS to coordinate and evaluate the efficiency and effectiveness of the performance of the sector including programmes and plans of NSA to ensure that Sports facilities are maintained and financially sustainable.

36. In this regard, MoYS has oversight responsibility for the formulation of policies and to ensure that NSA operates and maintains the various stadia in line with policy objectives. To implement the policies on the operations and maintenance

of the stadia, there is the need for NSA to develop corporate and annual plans as well as strategies that will guide them in the implementation.

37. We noted that MoYS did not have any policy on operations and maintenance of the stadia. We also noted that in the absence of the policy, NSA did not develop a strategy that will guide it in the operations and maintenance of the various stadia especially in the maintenance and revenue generation. Our interview with the Director General of NSA disclosed that prior to the enactment of the new Sports Act, 2016 (Act 934), maintenance and revenue generation was not considered to be part of the core mandate/activity even though the Civil Service Law, 1993 (PNDCL 327) and Executive Instrument (EI 1) mandates them to do so.

38. We also noted that NSA did not have corporate and annual plans covering the audit period (2012-2018), but had a corporate plan for the period 2007-2011. According to management, the corporate plan was supposed to be revised every five years. Although NSA had a board, the corporate plan was not revised after its expiration in 2011.

39. As part of its oversight responsibilities, MoYS is also expected to monitor and evaluate the performance of NSA to ensure that there are measures in place for the efficient management of the stadia. From review of documents and interviews with officials of the Ministry and NSA, we noted that MoYS had not put in place measures to monitor and evaluate the activities of NSA with regard to maintenance and operations of the stadia. MoYS did not also monitor and supervise NSA in the performance of its functions, neither had it developed strategies to evaluate NSA.

40. We also noted that NSA had not put in place, mechanisms to measure the performance of the managements of the stadia. NSA as a result, could not assess the effectiveness of the operations and maintenance of the stadia as there were no monitoring, supervision and evaluation strategies.

41. We noted that NSA prepared a business plan in May 2007 for the operations of the stadia. The main objective of the business plan was to improve NSA competitiveness in service delivery, develop and expand infrastructure for service delivery and ensure value for money and good returns on investment. We however, noted that the business plan was neither reviewed nor implemented though NSA had a board and a Marketing Unit. In an interview with the head of the Marketing Unit, we were informed that the Unit did not have a budget to carry out its activities.

## **Conclusion**

42. The inability of the MoYS to formulate policies, plans and strategies for the operations and maintenance of the stadia and ensure their implementation by the Board and management of the NSA affected the physical and financial sustainability of the stadia. The absence of policies, plans and strategies made it difficult for the Ministry to hold NSA accountable for its performance.

## **Recommendation**

43. To ensure that MoYS and the Board of NSA carry out their oversight responsibilities effectively, we recommended that:

- MoYS should in line with the Sports Act, 2016 (Act 934), develop policies regarding the operations and maintenance of the stadia for NSA Board and Management to implement and put in place a mechanism to monitor and evaluate the implementation of these policies to ensure the physical and financial sustainability of the Sports Stadia.
- the board should revise the existing Corporate Plan or develop a new one to provide NSA with a strategic direction.
- Management of NSA should draw up annual plans from the Corporate Plan and put in place mechanisms for implementation.

## **Management response**

- MoYS agreed with the recommendations and indicated that a technical committee will be put together to draw a comprehensive sports policy which will include operation and maintenance of the various stadia.
- Management of NSA stated that it is outsourcing the development of the operations and maintenance policy to a consultant since they do not have an internal capacity to do that.
- NSA added that in collaboration with the estate unit, it has set up a monitoring and evaluation unit, to evaluate the policy and its implementation to ensure the physical and financial sustainability of stadia in the country.
- NSA, through MoYS is also making efforts to get the original maintenance manual from the contractor who did the major renovation works before AFCON 2008 to assist the consultants evaluate the maintenance needs of the stadia and develop sustainable plan for their maintenance.
- NSA has also developed a five-year strategic plan to give direction to the managers of the stadia in terms of operations and maintenance and it is also

collaborating with the Public Service Commission to restructure the existing organogram to give a clear reporting line.

### **3.2 Maintenance of stadia**

44. Maintenance of structures are carried out to ensure that the structure continue to function and meet the required quality standards throughout its anticipated lifetime. Maintenance if carried out as required can also extend the life of the asset beyond the original design life.

45. The National Sports Act, 1976 (SMCD 54) and Sports Act, 2016 (Act 934) require NSA to maintain all sports stadia. NSA is also required to use the Operations and Maintenance Manual (O&M Manual) provided by the contractor after the handing over of the Stadium projects as a guide to carry out maintenance works on the structures.

46. The main structure of the stadia consist of steel members, walls, beams and columns, concrete slabs, VIP stands, offices, corporate boxes and shops among others. For Accra, Essipon and Tamale Sports stadia, steel members were mainly used for the construction, though Accra and Essipon were near to the coast. The nearness of Accra, Essipon and Cape Coast stadia to the coast which has a saline atmosphere require that prescribed anticorrosive paint and material be applied to the structural steel members periodically.

47. All the stadia have tartan tracks, except Accra Sports Stadium. Our interview with the Estate Officer and Engineer at the Accra Sports Stadium disclosed that the tartan tracks were taken off during the renovation in 2007 to make room for more seats to meet Confederation of African Football (CAF) requirement of a 40,000-seat capacity stadium.

48. The audit team expected that all the five major stadia will have operations and maintenance manuals out of which they will prepare maintenance and action plans for implementation. It is also expected that these plans would be accompanied with budget for maintenance works.

49. We noted during our review of maintenance files and interview with Estate Officers of the stadia that, all the five stadia did not have the O&M manuals provided by the contractors. According to the Estate Officers at Tamale, Baba Yara, Cape Coast and Essipon Sports stadia, management of the NSA did not provide them with O&M Manuals. However, our review of correspondence files at the stadia

showed that management of the four stadia did not at any time make a request to Head Office for the O&M Manuals.

50. We also noted that all the five stadia did not have budgetary allocations for maintenance. As a result, all maintenance works were carried out on ad hoc basis, that is as and when works were identified and resource were available to fix them.

51. We made the following observation at the various stadia on the main structure, the tartan tracts and the seats:

**A. Accra Sports Stadium**

52. Our review of the correspondence file at the Accra Sports stadium showed that the contractor for the stadium, Micheletti Civil Engineering and Building Contractors, provided an Operations and Maintenance Manual during the handing over. Officials of Micheletti Civil Engineering and Building Contractors, in an interview, confirmed that, three copies of the O&M Manuals were given to the Ministry, NSA and the consultant during the handing over of the stadium.

53. In a correspondence file at NSA, we sighted two letters from Michelletti dated 29 October 2013 and 6 August 2015, reminding NSA of the need to adhere to recommended maintenance schedules stipulated in the O&M Manual of the stadium handed over on 2 November 2007. Management of the stadium could not however, provide the O&M Manual for our review at the time of the audit.

*Main structure*

54. We noted that in October 2010, NSA observed some corrosion of the steel members of the VIP roof, the Score Board and areas exposed directly to the sea at the stadium and therefore requested Architectural and Engineering Services Limited (AESL) to carry out an assessment of the entire stadium. AESL's report identified corrosion of steel members around the stadium with the VIP stand, public stands, offices, score board and floodlights being the worst affected areas.

55. The report recommended degreasing or disc sanding to remove all traces of rust and other loose materials after which, one coat of Inter Zinc 52 Epoxy Primer and two coats Interthane 990 Acrylic Polyurethane paint should be applied on the metal surfaces. We however noted through interviews with management of the Stadium and AESL as well as a review of the maintenance files that the recommendations made by AESL were not implemented.



56. In September 2012, it became necessary to invite AESL to carry out a further assessment as the metal structures of the stadium kept deteriorating. In the 2012 report, AESL recommended a new treatment technique with the use of Rhino Shied or Zinga treatment at a cost of GH¢9,115,675.

57. Our further review of a correspondence file at the Accra Sports Stadium showed that MoYS and NSA again did not implement the recommendations made by AESL during its assessment in 2012. As a result, AESL was made to carry out a third assessment in July 2015 as the deterioration worsened. The 2015 assessment report described the state of the stadium, especially the steel members as having corroded beyond salvage and therefore indicated that it will cost Government about GH¢12,615,125 to refurbish it. The report recommended the following:

- the structure should be closed down to major sporting activities that result in crowding of the stands for serious rehabilitation works.
- complete replacement of some sections as they have been so much affected that they can no longer perform to strength and safety standards. Those sections that are still adequate structurally should be cleaned by Sponge-Jet Blasting
- all steel components should then be recoated with products from companies reputable in handling anti-corrosion works.

58. In the course of our audit, we observed during a physical inspection of the Stadium in September 2017 that, the VIP stand had been cordoned off based on recommendation by AESL that it could collapse due to the bad state of the steel members. Picture 2 show sections of the corroded steel members around the VIP area at the Accra Sports Stadium.

**Picture 2: The state of VIP Stand at Accra Sports Stadium at the time of the audit**





Source: Audit team, 29 September 2017

59. We also found that the score board was not functioning and its stand had corroded. Picture 3 depicts the state of the score board during the audit.

**Picture 3: The state of the scoreboard stands at Accra sports stadium during the audit**



Source: Audit team, 29 September 2017

60. Due to the deterioration, a letter referenced SCR/A13/15 of 26 October 2015 from the Office of the President requested MoYS to submit a plan to rectify the corrosion problem to prevent the structure from further deterioration. MoYS acted on the request by writing to NSA vide letter No. VF.212/235/01 of 6 November 2015 to submit a plan for the rectification of the corrosion on the stadium.

61. NSA in its response to MoYS letter, stated that rehabilitation of the Accra Sports Stadium and other stadia had been included in NSA budgets for several years but funds were not released for works to be carried out. (Ref. Letter No. NSC/HQ 6/



SF26 of 16 November 2015) NSA could not however, provide us with the budgets and plans for the maintenance of the stadia for the years in reference.

## **B. Baba Yara Sports Stadium**

62. We observed that management of Baba Yara Sports Stadium had not developed any maintenance plan. Our interview with the Estate Officer and staff of the Estate Unit showed that maintenance was carried out on ad hoc basis, that is, as and when resources were available.

### *Tartan tracks*

63. We noted during our physical inspection that, water had collected at some portions of the tracks and had made those parts dark red and patchy with portions ripped off as shown in Picture 4. The Estate Officer attributed the problem to the unevenness of the track and its frequent use as most sporting events in the region were hosted at the Baba Yara Sports Stadium.

**Picture 4: Tartan tracks at Baba Yara Stadium**



*Source: Audit team, 14 November 2017*

### *Seats*

64. Our inspection showed that, out of the 40,000 seats at the Stadium, about 6,404 were broken and needed replacement. The Estate Officer informed us that 2,829 of the 6,404 seats got broken during inter-colleges competition in the Region and that the schools that took part in the competition were surcharged with the cost to enable management replace them. The Estate officer added that the remaining 3,575 seats got broken either by spectators or due to the harsh weather condition, as

the seats were not under any roof. Picture 5 show sections of the broken seats at the Baba Yara Sports Stadium.

**Picture 5: Broken seats at Baba Yara Sport Stadium**



*Source: Audit team, 14 November 2017*

65. We sighted letter No. 10/29/V.5/40 of 18 January 2016 in connection with the payment of GH¢50,000 by the Ghana Education Service. The letter also indicated that this was the final payment of the surcharge of GH¢203,688 to the GES for the replacement of the 2,829 seats damaged at the stadium during the super zonal athletic competition held on 26 and 27 February, 2015.

66. We noted that GH¢9,260 (i.e. 4.5%) out of the GH¢203,688 paid by GES was used to start the tendering process for the replacement of the 2,829 damaged seats. According to management, the process was discontinued as a result of the passage of the Public Procurement Amendment Act, 2016 (Act 914) as it placed the NSA Regional Office under Category B and so could not procure the seats due to the threshold. This placed the responsibility for replacing the seats on NSA Head Office.

67. We further observed that GH¢183,494, representing 90% of the amount received for the replacement of the seats, was released as a loan to NSA for the 2017 Sports Festival from 31 August 2017 to 7 September 2017. The Regional Accountant explained that the Director General asked management to use the money as loan, but there was no correspondence on file to show that the money was given out as loan for the Sports Festival. At the time of the audit, the seats had not been replaced, thereby reducing the seating capacity of the stadium. Table 2 shows statement of account for the use of the GH¢203,688.

**Table 2: Statement of Accounts for the amount received from GES, Kumasi, for the replacement of broken seats at Baba Yara Sports stadium**

Details	Expenditure	Receipts
Amount received		203,688.00
Allowance to Tender Committee	1,960.00	
Tender advertisement	700.00	
Allowance (opening of tenders - 12/06/17)	6,600.00	
Protocol expenses - Visit to Manhyia for National Sports Festival	3,000.00	
Loan for part payment for accommodation and feeding for National Sports Festival	120,494.00	
Loan for payment of allowances for National Sports Festival	60,000.00	
<b>Total</b>	<b>192,754.00</b>	<b>192,754.00</b>
<b>Balance c/d</b>		<b>10,934.00</b>

*Source: Statement of Account from Accounts Office, Baba Yara Sports stadium, Kumasi*

### C. Essipon Sports Stadium

68. We observed that Essipon Stadium had developed a maintenance plan as well as an action plan as there was no O&M Manual for the facility. However, we noted that management did not adhere to the plan as there was no budget to support its implementation. Our document review and inspection disclosed that management did not carry out any maintenance works during the period covered by the audit.

#### *Main structure*

69. Our physical inspection disclosed that the metal components (including the bolts and nuts) on the roof were rusty and loose. As a result, there were gaping holes in the roof with some of the roofing panels hanging loosely from the trusses, posing danger to staff, spectators and the general public as shown in Picture 6.



**Picture 6: Portions of the roof at Essipon Stadium**



Source: *Audit team, 29 November 2017*

70. The gaping holes in the roof as shown in Picture 6 resulted in leakages when it rains and this had damaged portions of the ceilings, wooden wall panels and flush doors. Picture 7 below shows portions of the stained and deteriorated areas.

**Picture 7: Portions of deteriorated ceiling and wooden wall at Essipon Sports Stadium**



Source: *Audit team, 29 November 2017*

### ***Tartan tracks***

71. We found during our physical inspection at Essipon Sports Stadium that portions of the tartan tracks were uneven and created stagnant water when it rains. This could result in patchy spots and eventual rip off as noted at the Baba Yara Sports Stadium, leading to increased maintenance cost if steps are not put in place to

remedy the situation. Picture 8 shows a portion of the tartan track at Essipon Stadium.

**Picture 8: Tartan tracks at Essipon Sports Stadium**



*Source: Audit team, 29 November 2017*

### **Seats**

72. Our physical inspection at the Stadium disclosed that 300 seats were damaged and needed replacement. We also noted that the metal base on which the seats on the red wing were anchored had rusted leaving all the seats loose. The Estate Officer explained that seats at the red wing deteriorated faster because it was more exposed to the sea than the other parts of the stadium. He added that even though the remaining 5,080 seats on the red wing were in good condition, their metal base will have to be replaced. The damaged seats have reduced the seating capacity of the stadium. Picture 9 shows a section of the damaged seats at the Stadium.



**Picture 9: Damaged seats at Essipon Sports Stadium**



*Source: Audit team, 29 November 2017*

#### **D. Tamale Sports Stadium**

##### ***Tartan tracks***

73. We observed that the tartan tracks at the Tamale Sports Stadium was even and in good condition as shown in Picture 10. The Director of the Stadium explained that due to less pressure on the stadium the tracks still looked intact.

**Picture 10: Tartan tracks at Tamale Sports Stadium**



*Source: Audit team, 23 November 2017*

##### **Seats**

74. During our physical inspection at the Tamale Sports Stadium, we observed that 350 seats out of the 20,000 were damaged and needed replacement. Management explained that over 50% of the damaged seats were caused by



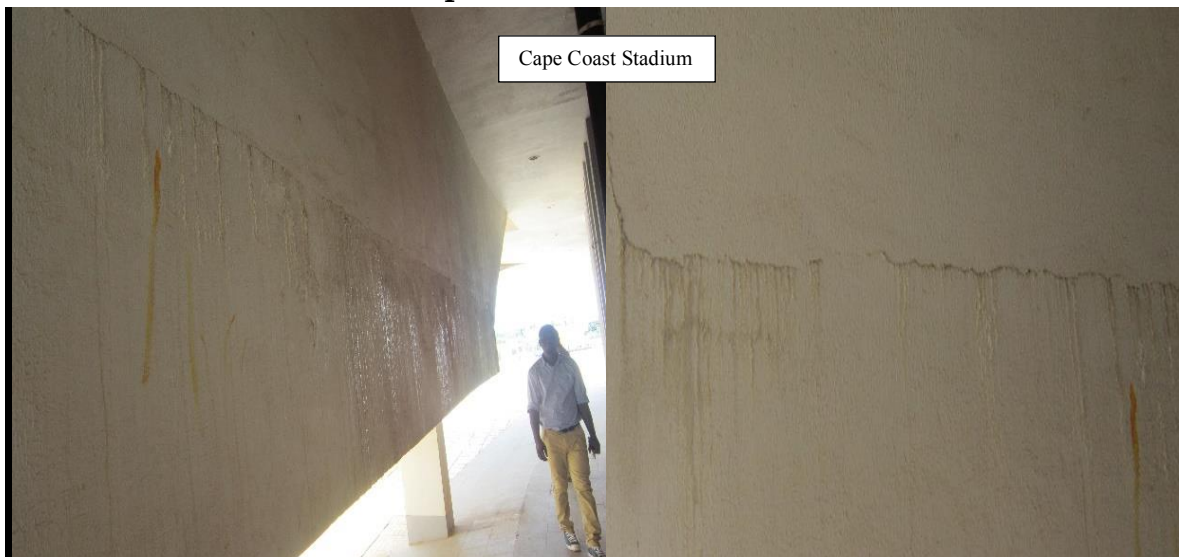
supporters of football clubs after losing their matches. Management indicated that it had written to the football clubs involved to replace the broken seats but was yet to receive a response. Management was however, unable to provide documentary evidence to support its action.

#### **E. Cape Coast Sports Stadium**

75. At the Cape Coast stadium, we noted that management had developed operations and maintenance plans. We however, observed that management did not adhere to the plan as there was no budget to support its implementation. We found through documents review that management did not carry out any maintenance works during the period covered by the audit.

76. We also observed that portions of the roof over the VIP wing and metal grills used to cover the drains in the washrooms of the changing rooms have started to rust. We further noted that water drips through the concrete slabs around the staircase areas even though water spouts have been introduced to drain the water off the concrete slabs. This has the potential of weakening the reinforced members and rendering the entire area weak to support its intended load. Picture 11 shows the stained walls at Cape Coast stadium barely a year after it was handed over in 2016.

**Picture 11: Stained walls at Cape Coast Stadium**



*Source: Audit team, 6 November 2017*

#### **Seats**

77. During our physical inspection of the Stadium, we observed that 300 seats were damaged and needed replacement. Management informed us that the seats were broken by spectators but had not taken any action to fix them.

### *Tartan tracks*

78. We noted that the tartan tracks at the Cape Coast Stadium was even and in good condition as shown in Picture 12. The Director of the Stadium explained that the stadium was fairly new and due to less pressure on it, the tracks still looked intact.

**Picture 12: Portion of tartan tracks at Cape Coast Stadium**



Source: Audit team, 6 November 2017

### *Electrical and electronic installations at the stadia*

79. The electrical and electronic installations we examined included the electronic scoreboards, public address systems, the floodlights and elevators. The Scoreboard is a giant screen fixed in the stadium to project the score line during football matches and also to broadcast sponsors' advertisements.

80. We observed that the electronic Score Board at the Tamale Sports Stadium is the only one working at the time of the audit. Management of Accra, Baba Yara and Essipon Sports stadia confirmed that their scoreboards had not been working since 2013 due to lack of maintenance. At the Cape Coast Sports Stadium, management told us that all attempts to fix the faulty scoreboard failed due to difficulty in getting the spare parts.

81. Apart from their inability to project the score line of live football matches to spectators, it also denied management of the potential revenue they could have generated from advertisements.

82. At the time of the audit, only Tamale and Cape Coast Sports stadia had working floodlights with all the luminaries functioning as they were not exposed to poor weather conditions. We could not verify whether the floodlights at Essipon Sports stadium were working as the stadium did not have power supply. According to management, the stadium had been out of power supply since 2014.

83. Our interactions with staff at Baba Yara Stadium disclosed that 78 out of 232 luminaries were working whilst 18 out of 288 luminaries at the Accra Sports Stadium were working at the time of the audit. The floodlights at these stadia could therefore not support late evening matches.

84. According to the Estate Officers at Accra and Baba Yara Sports Stadia, the bulb holders of the floodlights had corroded due to their exposure to the weather and it collects water when it rains, making the bulbs ineffective. They estimated that each luminary would cost about GH¢5,000, hence a total of GH¢1,350,000 and GH¢770,000 would be required to replace the luminaries at Accra and Baba Yara Sports Stadia respectively.

85. The public address (PA) systems at Tamale, Baba Yara and Essipon Sports stadia were exposed to bad weather conditions. The roofing panels protecting the PA systems from the effects of the weather had been ripped off due to lack of maintenance. As a result, the PA systems were not functioning at the time of the audit.

86. The elevators at Accra, Baba Yara, Essipon and Tamale Sports stadia were not functioning. According to the Estate Officers, it was as a result of lack of routine maintenance. We noted that there was no budgetary provision nor a maintenance schedule for the elevators at the various stadia to enable management carry out routine maintenance.

## **Conclusion**

87. The absence of O&M manuals, annual maintenance plans and budget lines for maintenance of the stadia has led to ad-hoc maintenance regimes at the stadia. This has and continue to affect the physical and financial sustainability of the stadia

## **Recommendations**

88. To ensure the physical sustainability of the stadia, we recommended that:
- in the immediate to short term, NSA through MoYS should request for the O&M Manuals from the contractors who constructed the stadia and

put together a team of experts to evaluate the maintenance needs of the stadia and come up with a sustainable plan for maintenance.

- NSA should draw up annual plans from the O&M Manuals and put measures in place for their implementation.
- NSA Head Office should refund the amount of GH¢180,494 used for the 2017 National Sports Festival to Management of Baba Yara Sports Stadium to enable it replace the broken seats.
- NSA should allocate a percentage of the revenue generated from each activity for the maintenance of the stadia and ensure that organisers of programmes are held responsible for damages caused at the stadia
- NSA should ensure that the electrical installations at the stadia are protected from exposure to the weather to avoid corrosion.

#### **Management response**

- Management of NSA indicated that it is working hard through MoYS to obtain the O&M manuals to guide in its operations in terms of structures, electricals and the fields.
- Management of NSA also took note of the recommendation to refund the loan of GH¢180,494 and indicated that it will work hard to refund the amount for the seats to be replaced.

#### **3.3 Revenue generation and control mechanisms**

89. The stadia were built with commercial facilities such as conference halls, corporate boxes, meeting rooms, restaurants, gymnasiums, shops, Presidential and VIP lounges, hostel, car park, advertising space, etc. These facilities were incorporated into the design so that when rented to the public it would generate revenue to supplement GoG support. Revenue generated from these facilities can be used to support the operations and maintenance of the stadia. To achieve this objective, NSA needs to put control measures in place to regulate the pricing for the use of the facilities, prevent misuse, loss, leakages and unaccounted revenue.

90. Section 52(1) of the Public Financial Management Act, 2016 (Act 921) require 'Principal Spending Officers to be responsible for the assets of the institution under their care and ensure that proper control systems exist for the custody and management of the assets'. Section 52(2) also provides that 'the control system

specified in subsection (1) shall be capable of ensuring that preventive mechanisms are in place to eliminate theft, loss, wastage and misuse; and that processes (manual or electronic) and procedures are in place for the effective, efficient, economical and transparent use of the assets.'

91. In managing the commercial facilities, there is the need for NSA to set annual revenue targets as benchmarks for measuring operational performance of the facilities. We also expected NSA to have marketing officers at the regional offices to lead the development and implementation of strategies.

### **Revenue generation**

#### **i. Strategies to ensure optimum use of facilities**

92. We noted that although facilities exist at the stadia for revenue generation, management of the stadia did not have strategies in place to ensure optimal usage of these facilities. Also none of the management of the stadia had business plans for the operation of the facilities. Management of Cape Coast, Baba Yara and Tamale stadia attributed the lack of revenue targets and strategies to absence of marketing officers who understand the business of marketing.

93. We however, observed that Accra and Essipon stadia had marketing officers but did not have revenue targets, neither did they have marketing and revenue generating strategies except fliers advertising the commercial facilities at the stadia. The marketing officers indicated that the fliers were not used as they did not have any means of distribution. The Marketing Officer at Essipon added that the facilities were not advertised because electricity supply had been disconnected due to their inability to pay their bills.

94. We further observed that there were advertising spaces available at all the stadia which could be used to advertise the facilities at the stadia. Alternatively, the spaces could be rented to individuals, organisations and companies to generate revenue. We noted though, that management of Baba Yara Sports Stadium had rented spaces to two companies to advertise their products which generated GH¢5,560 in 2017.

95. We noted from our document review that tenants of Accra and Baba Yara Sports Stadia who had been allocated 10 and 35 shops respectively, had not paid their rent over a period of time. According to management, the shops were allocated to the tenants by the previous management before the renovation in 2008 and they continued to operate after the renovation. Management added that the previous management did not enter into any tenancy agreements with the tenants, as a result



the current management of the stadia were unable to determine the rent outstanding especially as most of the staff at post did not know the exact dates the rentals commenced.

96. We observed that management of Baba Yara Stadium computed rent from 2013 when it noted that the tenants were not paying rent and had accordingly filed a suit against 11 tenants (suit number A11/01/2017) at the Asokwa District Court for a total amount of GH¢29,430.

97. Management of Accra Sports Stadium could not provide the audit team with any information on rent owed by tenants. Also, there were no documents or tenancy agreements between NSA and the tenants to indicate the rent to be paid, dates, terms and conditions for occupying the shops to enable us ascertain rent outstanding.

98. Although there were no revenue targets or strategies in place for the generation of revenue, the five stadia generated a total revenue of GH¢10,683,044 during the period 2012 to 2018 as shown in Table 3 below.

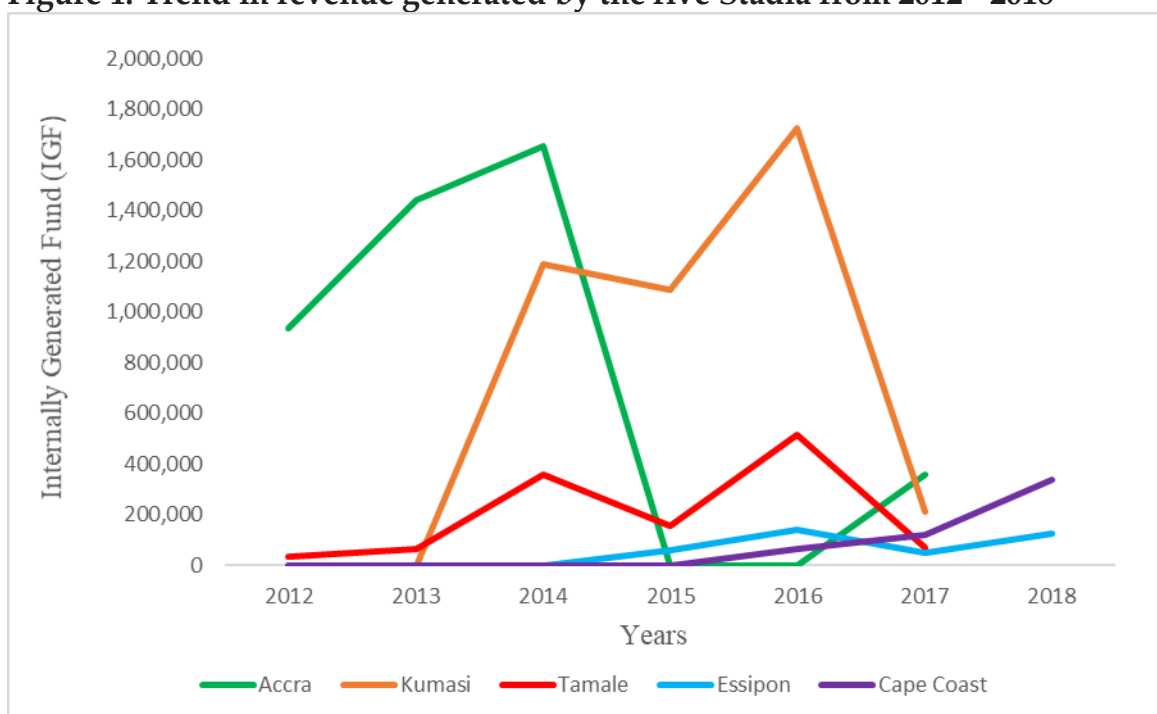
**Table 3: IGF from the five stadia from 2012 to 2018**

Stadium	Years							Total
	2012	2013	2014	2015	2016	2017	2018	
Accra	935,417	1,439,518	1,652,517	-	-	357,447	0	4,384,899
Kumasi	-	-	1,186,101	1,085,133	1,727,795	212,508	0	4,211,537
Tamale	32,025	62,428	355,943	153,716	515,904	71,000	0	1,191,016
Essipon	-	-	-	59,807	140,364	48,569	122,341	371,081
Cape Coast	-	-	-	-	65,606	121,112	337,793	524,511
<b>Total</b>	<b>967,442</b>	<b>1,501,946</b>	<b>3,194,561</b>	<b>1,298,656</b>	<b>2,449,670</b>	<b>810,638</b>	<b>460,134</b>	<b>10,683,044</b>

*Source: Financial statements from Accra, Kumasi, Tamale, Essipon and Cape Coast NSA offices*

99. Cape Coast Stadium commenced operations in 2016 whilst management of Baba Yara and Essipon stadia were not able to provide us with the information on all the revenue generated during the period under review. Figure 1 shows the trend in revenue generation by the five stadia from 2012 to 2018.

**Figure 1: Trend in revenue generated by the five Stadia from 2012 - 2018**



100. According to management of the five stadia, the decrease in revenue was due to low patronage of sporting activities and renting of the commercial facilities.

**ii. Charges (fees) for the use of facilities**

101. For proper control systems and effective management of the commercial facilities, NSA had developed a price list for the use of the various facilities in the stadia to regulate the prices charged for the use of the facilities and minimize arbitrary charges. In this regard, charges for non-football events like musical concerts, church programs, etc. was GH¢15,000 per day plus non-refundable fee of GH¢5,000; the use of the car park for programmes was GH¢1,000 per day, shop rentals was between GH¢500 and GH¢900 per month, among others. The price list is attached as Appendix G.

102. We noted that management of the five stadia did not adhere to the price list provided by NSA in their operations. Our Interview with management of Cape Coast, Baba Yara, Essipon and Tamale Sports stadia showed that, they were not involved in the development of the price list and were not able to implement it due to the different economic conditions in their geographic areas. They added that, there was the need for each stadium to fix its own prices for the various commercial facilities in view of the cost of operations and prices charged by their competitors.

103. Contrary to the above claims, NSA management informed the audit team that the price list was developed during a management meeting which was attended by representatives from all the stadia. NSA management could not however, provide the minutes to the meeting to support its claim.

104. We noted the following at the various stadia concerning charges/fees:

***A. Accra Sports Stadium***

105. We observed that management of Accra Sports stadium did not adhere to the price list it developed. Management indicated that prices for the use of the facilities were determined as and when the facilities were booked. It added that factors such as the client, type of event or occasion, objective of the programme, etc. were considered in determining the prices.

***B. Essipon Sports Stadium***

106. The audit team noted that management of Essipon Stadium had developed a price list to suit their economic situation. In this regard, the charge for the use of the stadium for concert was between GH¢5,000 and GH¢10,000 which was less than the GH¢15,000 (plus additional non-refundable fees of GH¢5,000) specified in the NSA price list. Our review of the Booking files and General Counterfoil Receipts showed that they adhered to their price list.

***C. Baba Yara Sports Stadium***

107. At Baba Yara Sports Stadium, we noted that although management did not have a documented price list, the charges for the use of the various facilities, which differed from the NSA price list, was consistently applied.

108. Our review of the Stadium booking files showed that the use of the Heroes park (an open area within the stadium) per day for funerals was GH¢1,500, church programme was GH¢2,000 and musical concert was GH¢5,000, among others. The use of the pitch (main stadium) by Senior High Schools was between GH¢1,500 and GH¢2,000 per day whilst corporate organisations or musical concerts were charged between GH¢15,000 and GH¢30,000 per day, which were higher than the NSA prices. (Ref. Appendix G for price list).

***D. Cape Coast Sports Stadium***

109. Management of Cape Coast Sports Stadium did not have a price list for the use of the various facilities except for the hostel and the gym. Our interview with management disclosed that arbitrary prices were charged for the use of the other facilities and the prices were determined as and when the facilities were booked.



110. Extracts from the General Counterfoil Receipt books between June 2016 and October 2017 showed that prices charged for the use of the conference rooms and park ranged between GH¢100 and GH¢1,200 a day. Management admitted that with the minimum daily charge of GH¢100, and the fact that electricity and water bills would be paid and the venue cleaned after the programme, the expenses incurred in most cases were more than the charges. However, management had not put any mechanism in place to curb this.

#### ***E. Tamale Sports Stadium***

111. At Tamale, our review of the Stadium Booking file Nos. NSA/NR.12/SF.2/V.6 and NSA/NR.12/SF.2 showed that they had developed their own price list. We observed however, that the prices charged for the use of the facilities were lower than the prices in the NSA price list. For instance, the price charged for the use of the stadium for musical concert was between GH¢5,000 and GH¢15,000 as against GH¢15,000 and an additional non-refundable fee of GH¢5,000 specified in the NSA price list.

#### **iii. Uncompleted facilities at Tamale and Essipon Sports Stadia**

112. The team found that there were uncompleted facilities at the Tamale and Essipon sports stadia. The uncompleted facilities were a 40-room hostel, 8 shops, 10 offices, 3 conference halls and a restaurant at each stadium.

113. Management of the two stadia indicated that the facilities were not completed when the stadia were handed over by the contractors in 2008. Management of MoYS and NSA explained that the stadia were needed urgently for the 2008 AFCON, hence the need to ask the contractors to hand over though some of the facilities had not been completed. They added that, it was expected that government would release funds to complete the projects after the tournament, but this was not done and had remained so till now.

#### **iv. Record keeping**

114. Regulation 1(1) of the Financial Administration Regulations, 2004 (LI 1802) provides that 'any public officer who is responsible for the conduct of financial business on behalf of Government, the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of public stores, shall keep proper records of all transactions and shall produce records of the transactions for inspection when called upon to do so by the Minister, the Auditor-General, the Controller and Accountant-General or any officers authorised by them.'

115. Contrary to the above regulation, we observed that NSA did not maintain proper books of account on the commercial activities operated at the stadia. We noted that management only kept booking files which contained application letters for the use of the stadium facilities with prices for the use of the facilities written on the application letters by the Administrator, Finance officer, Estate officer or the Marketing officer and approved by the Director.

116. There were no records to show the number of patrons who used the facilities and the amount paid, except the General Counterfoil Receipts (GCR). For instance, at the Cape Coast Stadium, we observed that there was no attendance or guest register at the hostel to record the particulars of guests who used the facility and the amounts paid to be reconciled with the GCRs. The GCRs only showed the patrons who collected receipts for payment for the use of the facilities.

117. In the absence of a register of patrons to the facilities, no control mechanisms exist to ascertain the number of clients who used the facilities and paid and those who failed to pay or paid but were not issued with receipts. As a result, the audit team was unable to ascertain the total revenue that could have been generated during the period covered by the audit, how much was accounted for and total loss of revenue to the State.

#### **v. Ticketing**

118. We observed that turnstile gates with sensors had been fixed at all the stadia except Cape Coast, to record the number of tickets sold and spectators per stand at the stadium and also control people entering the stadium during events.

119. Our physical inspection showed that the sensors at the turnstile gates of all the four stadia were not working. As a result, the gates were operated manually by security men who could not capture the required information on spectators.

120. Management of the stadia calculated revenue generated from events based on only the number of tickets sold. They did not have any means of reconciling the number of spectators who attended events with the number of tickets sold to ascertain whether there had been revenue leakage or not, and to put in place mechanisms to curb it.

121. Management of the stadia explained that the turnstile gates were not functioning due to lack of maintenance and inability to use tickets with chips embedded to capture data as a result of high cost of production. It added that since the 2008 tournament, the gates had not been serviced.

122. At the Cape Coast Stadium, there were no turnstile gates and the stadium had a dwarf wall which spectators could easily scale. Management of the stadium indicated that during events, they had to deploy enough security men on the ground to prevent people from entering without paying the approved charges.

### **Conclusion**

123. NSA and management of the five stadia had not put in place measures that will ensure that the commercial facilities are put to maximum use, thus revenue generated are woefully inadequate to sustain smooth operation of the stadia.

### **Recommendations**

124. To ensure that the commercial facilities are put to maximum use to boost revenue generation of the stadia, we recommended that NSA should:

- collaborate with management of all the stadia to conduct market survey with a view to develop price lists and revenue targets for each stadium for implementation.
- put in place mechanisms to assess the financial performance of the stadia periodically to ensure that revenue targets are met.
- find alternative uses for the shops and enter into formal tenancy agreements with all tenants.
- use the available advertising spaces to advertise the commercial facilities at the stadia and rent out the remaining spaces.
- introduce Guests/Patrons registers at all the stadia for the various facilities to record particulars of guests at the facilities, period of use, amount paid, etc.
- negotiate a payment plan with the utility providers for the settlement of utility arrears to avoid disconnection.

125. We also recommended that given the limited funds available, the National Sports Authority should phase out the completion of the hostel facilities, shops and restaurants at the Takoradi and Tamale stadia to generate additional funds to complete the other facilities.

### **Management response**

126. Your recommendations are well noted.

### **3.4 Overall Conclusion**

127. The five stadia handed over to the National Sports Authority through the Ministry of Youth and Sports to operate and maintain were not physically and financially sustainable. MOYS and NSA Board did not carry out their oversight

responsibilities effectively. NSA did not have Operations and Maintenance Manuals as well as maintenance plans to carry out maintenance works and there were no strategies and control mechanisms in place to ensure that the commercial facilities were put to optimum use to generate revenue.

128. If the facilities had been managed well, the need for the National Sports Authority to depend on government for financial support will have been minimized. To make the stadia sustainable, there is the need to maintain and renovate them to meet the current needs of users.

## APPENDICES

### Appendix A

#### Interviewees and reasons for interview

Entity	Interviewee	Reason for the Interview
Ministry of Youth and Sports	Chief Accountant, Monitoring and Evaluation Unit, Internal Auditor Director, Head, and Auditor	To know the measures the Ministry has put in place in carrying out their oversight roles and responsibilities
National Sports Authority	Board Chairman, Director General	To find out policies and strategies NSA is implementing to ensure sustainability of Sports facilities
	Head, finance and administration	<ul style="list-style-type: none"> <li>• To find out the sources of funds, revenue generated, income received, budgets and expenditures incurred on sports facilities</li> <li>• To find out plans to improve revenue mobilisation</li> </ul>
	Head, Estate Unit	To find out the measures in place to maintain the sports facilities.
	Head, Internal Audit (Chairman, Task force)	<ul style="list-style-type: none"> <li>• To find out control measures put in place for the use of funds generated from the facilities</li> <li>• To find out measures put in place by the Task Force to generate income</li> </ul>
	Head, Marketing Unit	To find out strategies put in place to market the sports facilities
	Head, Procurement Unit	To find out the measures in place to procure goods and services and challenges in acquiring components parts for maintainance.
AESL	Managing Director	To find out details of the assessments carried out on the Accra and Kumasi Sports Stadia.

Michelletti	Director and Engineer	<ul style="list-style-type: none"> <li>• To find out whether maintenance manual for the Accra and Kumasi stadia were handed over to the MoYS/NSA.</li> <li>• To also ascertain how these stadia are to carry out maintenance work</li> </ul>
NSA (Regional Officers)	Regional Sports Director (RSD)	To understand the activities and operations of the stadia
	Estate Officers	To access the inventory of assets and to also find out whether they have maintenance plan to assess how they carry out maintenance
	Accountants	To find out the sources of funds, revenue generated, income received, budgets and expenditures incurred on sports facilities
	Administrators	To understand how the stadia are managed with regards to correspondences within and to and fro the office as well as maintenance of the facilities.
	Engineer	To find out how maintenance is carried out
	Marketing Officer	To know how the facilities are marketed to the general public

## Appendix B

### Documents reviewed and the reasons for reviewing them

Documents	Reasons
SMCD 54	To understand the legal framework of NSA, their functions, Vision and Mission
Financial statements	To know the sources of revenue and the amount of revenue generated (IGF & Government subvention) and expenditure incurred
Performance Review Reports	To understand how efficient NSA conducts its activities in the area of revenue generation and maintenance of the Facility
Corporate Plan	To understand the strategies, milestones and desired outcomes along with progress review practices and change management policies
AGENDA 2015 (Draft National Sports strategic plan 2008 - 2015)	To understand the direction and how they make decisions on allocating their resources to achieve their objectives
Policy/Programme for Sports Development	To understand NSA plans put in place to generate income and how to use their resources to maintain the Facilities
Correspondences on the maintenance of the sports facilities (Maintenance of Accra Sports Stadium File)	To know whether there is a maintenance schedule and whether NSA has adhered to the schedule to maintain the facilities
Business plan	To understand the operations, marketing strategies, financial and staffing plans of NSA.
Maintenance plan/manual	To know whether they carry out maintenance according to schedule and also whether they used the required materials for maintenance.
Monitoring and Evaluation Reports	To know whether MOYS monitor and evaluate NSA programmes and reports.
Asset List/inventory	To know the list of assets and their current state conditions to the development of sports in

	Ghana
Gym Register	To know the attendance and the fees charged for the usage of the gyms
Booking Files	To know the number of times the stadia were booked for programmes and also the fees that were charged
Tenancy Agreement Files	To know the tenants of the various stadia as well as the terms and conditions for the tenancy
Periodical Reports	To ascertain with the progress or weaknesses of the various stadia with regards to maintenance
Nominal Roll	To know the numerical strength of each stadia as well as their expertise in their job description
Ghana Audit Report (Management Letter)	To abreast with the observations raised by the financial auditors
Pricing Policy	To understand and compare fees charged by officers with the pricing of each facility booked for programmes in the stadia
Utility Bills	To know the outstanding debt
Draft Maintenance Plan (Takoradi)	To know whether they adhere to the plan or carry out maintenance on an adhoc basis
Marketing Files	To establish how NSA market the facilities to the public

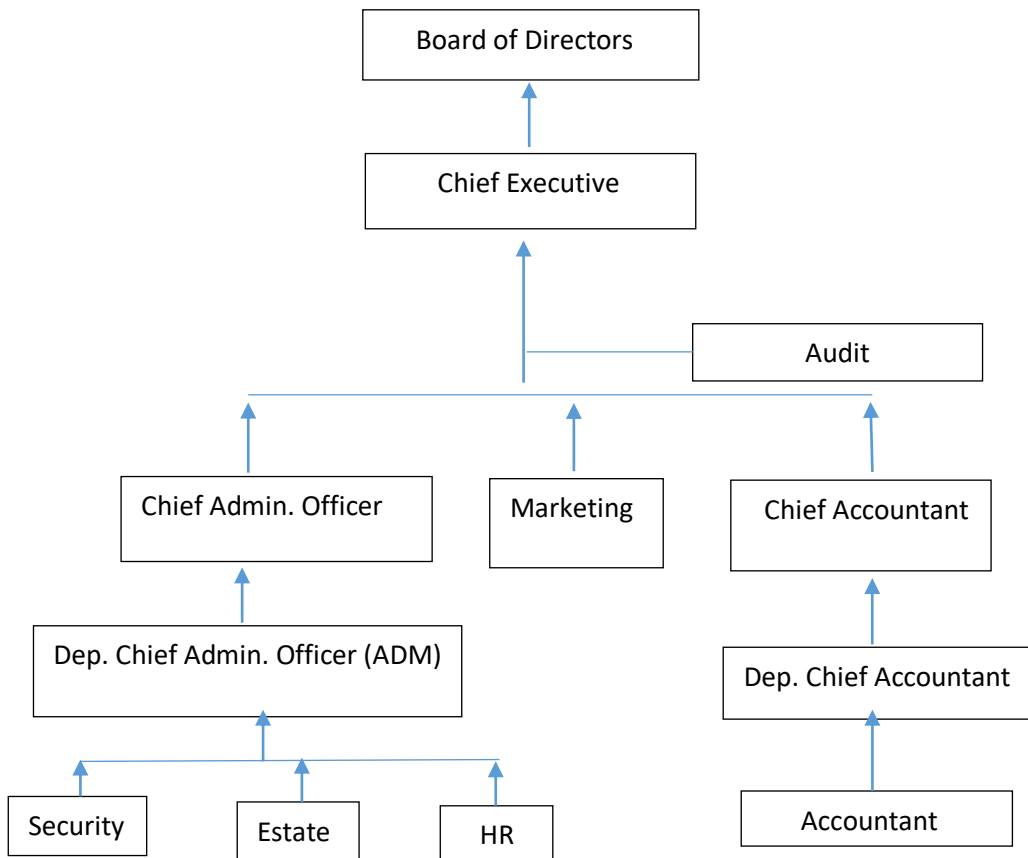


### Audit Questions

- 1.1 Have MoYS and the NSA Board put in place measures to identify performance, maintenance, and financial issues?
- Does the NSA Board assess its performance periodically?
  - What mitigating measures have MoYS and the Board put in place?
  - What measures have they put in place to ensure the sustainability of the stadia?
  - What actions have they put in place to correct the current conditions of the stadia?
- 1.2 Does MoYS monitor and evaluate NSA programmes and plans?
- Does MoYS have a monitoring and evaluation team or committee for NSA?
  - Do the monitoring and evaluation cover all NSA's programmes and plans to maintain the stadia?
  - Does MoYS issue a report to the NSA Board and Management after the monitoring and evaluation?
    - If so, how are the recommendations addressed?
- 2.1 Has NSA maintained the sports stadia over the audit period, and are the facilities operational and in compliance with the required standards?
- Have the stadia been operational throughout the audit period?
  - Have there been closures of any stadium or stadium section due to maintenance issues?
  - Does NSA have a process for identifying maintenance works to be carried out?
  - Has NSA maintained the sports stadia over the audit period?
  - Does NSA receive financial support from the government to maintain the stadia?
  - Does NSA have staff with the required skills to carry out maintenance?
  - Is maintenance work outsourced or performed in-house? If outsourced, what is the procedure?
  - How does NSA divide the maintenance work between permanent staff and contractors?
- 2.2 Has NSA independently assessed the current maintenance work at the stadia? Has it identified maintenance deficiencies?
- Has NSA put in place plans to generate the required amount of funding for maintenance after the assessment?

- b. Has NSA put in place plans to remediate the maintenance plan after the assessment?
- 2.3 Does NSA have an overall maintenance plan and budget for all the stadia?
- a. Has NSA developed a maintenance plan for each stadium from the overall plan?
  - b. Does the maintenance plan indicate timelines, materials to be used, and specialties required?
  - c. Has NSA implemented the maintenance plan?
  - d. Does NSA have an annual budget for maintenance?
  - e. Does NSA use the entire budgeted amount to carry out maintenance work according to the plan for each stadium?
  - f. Has NSA incorporated the requirements found in the manual into the maintenance plans?
  - g. Has NSA followed the requirements in the Operations and Maintenance Manual?
  - h. Has NSA updated the manual if there have been changes in the materials used or assets replaced?
- 3.1 Has NSA operated the stadia to generate budgeted internal revenue?
- a. Does NSA set annual targets for revenue generation?
  - b. Has NSA generated revenue according to target?
- 3.2 Has NSA developed and implemented a marketing plan and pricing policy?
- a. What strategies, programmes and activities has NSA identified to generate revenue?
  - b. Is NSA able to charge users according to the pricing policy?
  - c. What factors were taken into consideration for the fixing of prices as the stadia may be used by different category of people for different purposes?
- 3.3 What is the procedure for collecting revenue for the use of the facilities?
- a. Does NSA follow these procedures?
  - b. How does NSA assess whether all revenues are collected for an event at the stadia?
  - c. Are there any security features at the gates to verify the number of people that attend an event and the number of tickets sold?
  - d. Does NSA have a system to ensure that all the revenue collected are deposited?

Organogram for National Sports Authority



## Appendix E

### IGF from the five stadia from 2012 to August 2017

Stadium	Years						Total
	2012	2013	2014	2015	2016	2017	
Accra	935,417	1,439,518	1,652,517	-	-	-	4,027,452
Kumasi	-	-	1,186,101	1,085,133	1,727,795	1,588,190	5,587,219
Tamale	18,525	50,280	83,808	104,500	144,553	78,215	479,881
Essipon	-	-	-	59,807	140,364	50,805	250,976
Cape Coast	-	-	-	-	65,607	129,882	195,489
<b>Total</b>	<b>953,942</b>	<b>1,489,798</b>	<b>2,922,426</b>	<b>1,249,440</b>	<b>2,078,319</b>	<b>1,847,092</b>	<b>10,541,017</b>

## Appendix F

### GoG for the five stadia from 2012 to August 2017

Stadium	Years						Total
	2012	2013	2014	2015	2016	2017	
Accra	452,813	797,009	733,987	-	-	-	<b>1,983,809</b>
Kumasi	-	-	4,085	13,181	0	8,710	<b>25,976</b>
Tamale	23,251	43,035	34,500	47,976	0	5,035	<b>153,797</b>
Essipon	-	-	0	16,000	0	7,556	<b>23,556</b>
Cape Coast	0	0	0	0	0	0	0
<b>Total</b>	<b>476,064</b>	<b>840,044</b>	<b>772,572</b>	<b>77,157</b>	<b>0</b>	<b>21,301</b>	<b>2,187,138</b>

### System Description

1. **Oversight** - Oversight refers to the measures put in place by Ministry of Sports and National Sports Authority to review and monitor policies, strategies, plans and programmes of NSA. (The MOYS/NSA exercise their oversight responsibility to ensure the sustainability of the sports stadia. MOYS/NSA act as a pivot by exercising oversight role to review and monitor to smooth construction/refurbishment, maintenance of sports stadia and also ensure resources are used judiciously for its operation to mobilise maximum revenue for its sustainability.)

2. **Construction** - The process of constructing/building/refurbishing the stadia. (Secondly, management of MOYS/NSA award contract to the best contractor to construct/refurbish sports stadia.)

3. **Maintenance** - A combination of all technical and associated administrative actions put in place to retain the stadia or restore it to a state in which it can perform its required functions effectively as expected. (After the construction/refurbishment, MOYS/NSA ensures that the facilities are maintained to avert dilapidated facilities.)

4. **Operation** - The method by which NSA performs its function to its maximum use. (Management of MOYS/NSA ensures that it performs its functions to mobilise revenue to maintain, refurbish or construct to sustained stadia.)

5. **Revenue** - Income generated from the use of the facilities. (Management exercises its oversight role to ensure that available resources are used to mobilise revenue to sustain the stadia).

Tickets for football matches are printed by GFA. These tickets are then sent to the NSA offices where the matches will be played. The sale of the tickets is outsourced to private agencies by the league teams in collaboration with GFA and NSA. The proceeds are then accounted for and paid into NSA bank account. NSA prepares a function statement at the end of every match to show the number of tickets printed and sold. The proceeds are shared as follows:

- 13% VAT is deducted on the Gross proceeds
  - 5% to NSA as pitch maintenance fee taken on the Net proceeds
- The expenses incurred (such as security services, ambulance services, etc) for the match is then deducted and the remaining balance is shared as follows:
- 10% to Ghana Football Association for organising the match
  - 10% to NSA as user fees
  - 5% to Professional League Board (PLB) for organising the players
  - 5% Ghana League Club Association (GHALCA) for organising the league
  - 70% is shared among the football clubs.

The amount received by NSA is part of the IGF.

**Key Players and their responsibilities**

Key Players	Responsibilities
Ministry of Youth and Sports (MoYS)	<ul style="list-style-type: none"> <li>• initiate and formulate policies for the National Sports Authority,</li> <li>• monitor and evaluate programmes of the National Sports Authority, and</li> <li>• promote the development and maintenance of appropriate structures supporting efficiency and effectiveness of sector activities.</li> </ul>
National Sports Authority	
Finance Department	budget, prepare financial statements and disburse funds
Estate Department	keep records of assets and maintain them
Administration	manage the assets and the human resource
Marketing Department	Develop and implement marketing plan and strategies to generate revenue

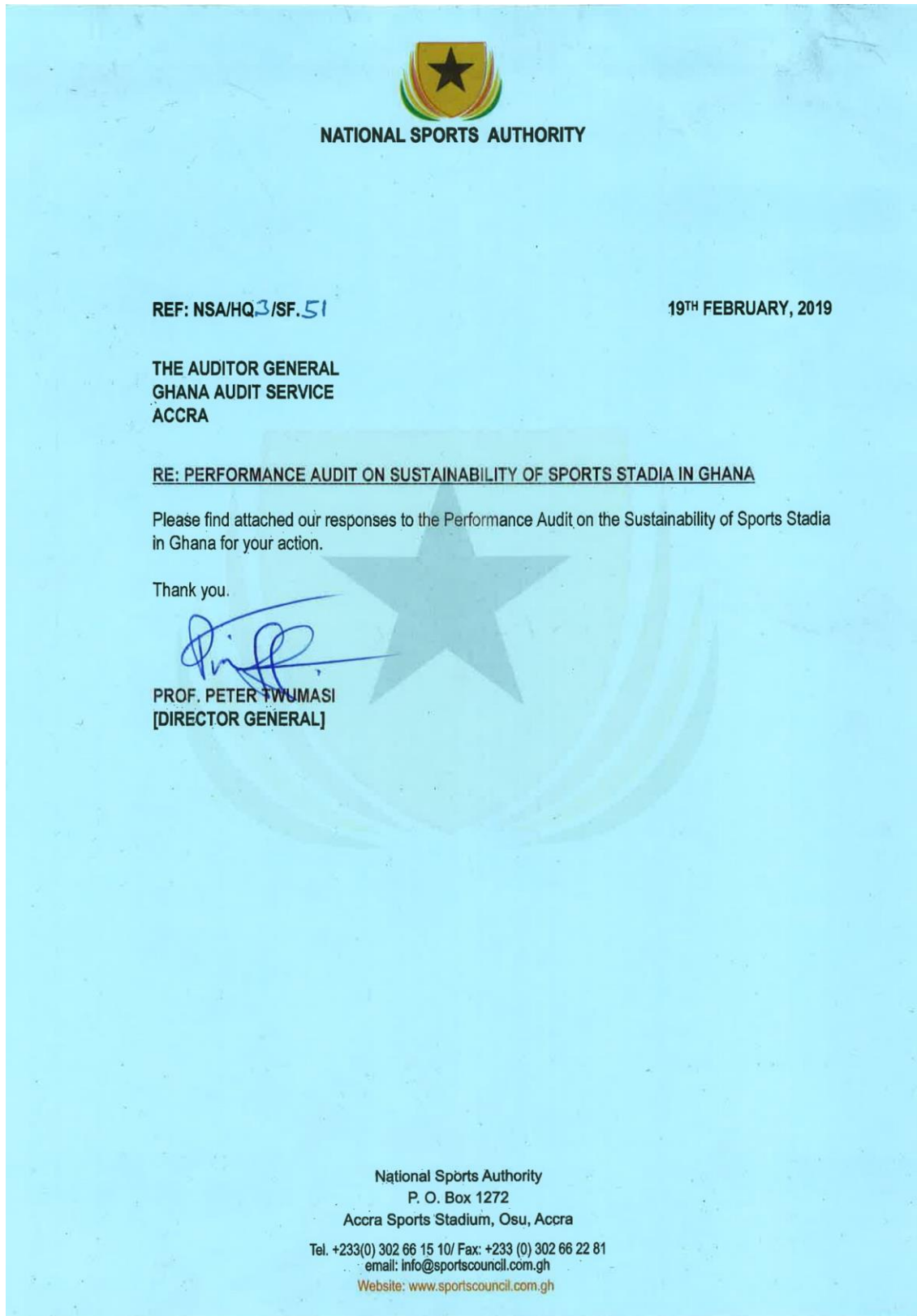
Price list for the use of the facilities at the stadium

NEW PRICES FOR THE USE OF THE STADIA

POS.	REVENUE AREAS	NEW PRICE (GH¢)															
1	<u>Inner perimeter (Behind the goal post)</u> i. Non-football events like musical concerts, church programs etc.  ii. Charity matches any other matches organized by private bodies.	i. 15,000.00 (plus additional non-refundable ) 5,000.00 for use of the pitch  ii. 35% of the proceeds (i.e. 10%, Pitch Maintenance and 25% for the Authority)															
2	<u>Media Centre</u> Media room Conference room	600.00 400.00															
3	Shops	500.00 – 900.00															
4	Corporate Boxes	1,000.00 (per month)															
5	Sky booths Essipong, Tamale and Kumasi	300.00 per use															
6	Mid section i.e. level one (1) of the west stand (VIP area)	500.00															
7	VVIP Lounge	2,000.00 per use															
8	Scoreboard Adverts (subject to consultations with the Regional Sports Directors)	200.00 per match															
9	VIP car park B (opposite blue gate)	1,000.00 per use															
10	Car park outside stadium (Osu end)	1,000.00 per use															
11	Front of DG's Office																
12	Sports hall	2,500 per use															
13	Hawkers	10-50.00 monthly															
14	Tennis Court	Yet to agree on the price															
15	<table border="0"> <tr> <td><u>Accra &amp; Kumasi</u></td> <td rowspan="4">} Users of stadia Facilities</td> <td></td> </tr> <tr> <td>i. Car stickers</td> <td>i. 200.00</td> </tr> <tr> <td>ii. Identity Cards</td> <td>ii. 100.00</td> </tr> <tr> <td><u>Tamale &amp; Sekondi</u></td> <td></td> </tr> <tr> <td>i. Car stickers</td> <td></td> <td>i. 100.00</td> </tr> <tr> <td>ii. Identity Cards</td> <td></td> <td>ii. 50.00</td> </tr> </table>	<u>Accra &amp; Kumasi</u>	} Users of stadia Facilities		i. Car stickers	i. 200.00	ii. Identity Cards	ii. 100.00	<u>Tamale &amp; Sekondi</u>		i. Car stickers		i. 100.00	ii. Identity Cards		ii. 50.00	
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ii. Identity Cards		ii. 50.00															



**Management response from the National Sports Authority**



**PERFORMANCE AUDIT ON SUSTAINABILITY OF SPORTS STADIA IN GHANA  
(NATIONAL SPORTS AUTHORITY)  
DISPOSITION TABLE**

AUDIT FINDING	RECOMMENDATIONS	MANAGEMENT RESPONSE
<b>3.1 OVERSIGHT ROLES AND RESPONSIBILITY</b>		
<p>We found that MoYS did not have any policy on operations and maintenance of the stadia. We also noted that in the absence of the policy, NSA did not develop a strategy that will guide them in the operations and maintenance of the various stadia especially in the maintenance and revenue generation.</p>	<p>To ensure that Ministry of Youth and Sports (MoYS) and National Sports Authority (NSA) board carry out their oversight roles and responsibilities, we recommend that:</p> <ul style="list-style-type: none"> <li>• MoYS should in line with the new Act. Sports Act, 2016, Act 934, develop policies regarding the operations and maintenance of the various stadia for NSA Board and Management to implement and put in place a mechanism to monitor and evaluate the implementation of these policies to ensure the physical and financial sustainability of the Sports Stadia.</li> </ul>	<p>Your recommendation well noted.</p> <p>The Ministry is in the process of putting a technical committee together to draw a comprehensive sports policy which will include operation and maintenance of the various stadia.</p> <p>The NSA is outsourcing the development of the operations and maintenance policy to a consultant since we do not have the capacity to do that ourselves.</p> <p>In collaboration with estate unit, NSA has set up a monitoring and evaluation unit whose duty is to evaluate the policy and its implementation to ensure a physical and financial sustainability of the stadia in the country.</p>

<p>The inability of the MoYS to formulate policies, plans and strategies for the operations and maintenance of the stadia and ensure their implementation by the Board and Management of the NSA has affected the physical and financial sustainability of the stadia. The absence of these policies, plans and strategies made it difficult for the Ministry to hold NSA accountable for their performance. NSA could also not hold management of the various stadia accountable as they did not provide them with any strategic direction.</p>	<ul style="list-style-type: none"> <li>• In order to provide the NSA with a strategic direction, the board should with immediate effect revise the existing corporate plan or develop a new one. Management of NSA should draw up annual plans from the cooperate plan and put in place mechanism for implementation.</li> <li>• The Ministry should put in place a system that will enforce the reporting arrangement. That is, the management of the various sports stadia reporting monthly, quarterly or annually to the Management of the NSA, and from Authority to the Board and then finally to the Ministry for the purposes of accountability.</li> </ul>	<p>The NSA through the MoYS is making efforts to get the original maintenance manual from the contractor who did the major renovation works before CAN 2008.</p> <p>It is our hope the manual will assist the consultants to evaluate the maintenance needs of the various stadia and offer workable and sustainable plan for its maintenance.</p> <ul style="list-style-type: none"> <li>• The NSA has developed a five (5) year strategic plan to give direction to the Managers of the various stadia in terms of operations and maintenance.</li> <li>• The NSA in collaboration with the Public Services Commission (PSC) is working to restructure the existing organogram to give a clear reporting line.</li> </ul>
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### 3.2 MAINTENANCE OF STADIA

<p>We found that NSA did not have the contractor provide Operations and Maintenance Manuals, annual maintenance plans and budget lines for maintenance of the stadia and has led to an ad-hoc maintenance regime at the various stadia. This has and continues to affect the physical and financial sustainability of the stadia.</p>	<p>80. To ensure the physical sustainability of the stadia, we recommend that:</p> <ul style="list-style-type: none"> <li>In the immediate to short term, NSA through MoYS should request for the Operations and Maintenance Manuals from the contractors who constructed the various stadia and in the long term put together a team of experts to evaluate the maintenance needs of the various stadia and come up with a sustainable plan for their maintenance.</li> </ul>	<p>The Authority through the MoYS is working hard to obtain the operations and maintenance manuals to guide in our operation in terms of the structures, electricals and the fields.</p>
<p>The inability of NSA to have and implement the operations and maintenance manual has affected the maintenance of the following:</p> <ul style="list-style-type: none"> <li>Main structure</li> <li>Track and field (the stadium inner perimeter)</li> <li>Seats</li> <li>Electrical and electronic installations and systems</li> </ul> <p>The audit team found that GH¢183,494, which is 90% of the amount received to replace the seats, was loaned to NSA for the 2017 Sports Festival from 31<sup>st</sup></p>	<p>A maintenance manual and plan will enable NSA use the required materials and also know the frequency with which to carry out maintenance.</p> <ul style="list-style-type: none"> <li>NSA should draw up annual plans from the operations and maintenance plan for implementation. To ensure adherence and effective implementation, the annual plans should have their budget lines from which to draw for the purpose of maintenance only</li> </ul> <p>NSA head office should refund the amount of GH¢183,494 which was used for the 2017 National</p>	<ul style="list-style-type: none"> <li>Your recommendation well noted.</li> <li>NSA will work hard to refund the loan of <b>GH¢183,494.00</b> for the broken seats to be replaced. In fact a contract has been signed for the replacement of the broken seats in Kumasi.</li> </ul>

<p>August, 2017 to 7<sup>th</sup> September, 2017. The seats were not replaced at the time of the audit.</p>	<p>Sports Festival to Management of the Baba Yara Sports Stadium to enable them to replace the broken seats</p>	
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<p><b>3.3 REVENUE GENERATION AND CONTROL MECHANISMS</b></p>		
<p>NSA and management of the five stadia have not put in place measures to ensure that the commercial facilities are put to maximum use to generate revenue to ensure the financial sustainability of the stadia.</p>	<p>To ensure that the commercial facilities are put to maximum use, we recommend that NSA should:</p> <ul style="list-style-type: none"> <li>• Collaborate with management of all the stadia to conduct market analyses to develop price list and revenue targets for each specific stadium and ensure that the price lists are implemented</li> <li>• Put in place mechanisms to assess the financial performance of the various stadia on periodic basis to ensure that the revenue targets are being met.</li> <li>• Complete the hostel facilities, shops and restaurant at the Takoradi and Tamale stadia and also to manage some of the existing facilities.</li> </ul>	<p>Your recommendations well noted.</p>



	<ul style="list-style-type: none"> <li>• Find alternative uses of the shops and formalize agreement between NSA and all tenants.</li> <li>• Use all available advertising spaces to advertise the commercial facilities at the stadium and also rent the available advertising spaces.</li> <li>• Introduce bookings register for the use of the various facilities at each stadium to record clients who actually use the facilities, duration and the amount paid</li> </ul> <p>Also, the bookings register should be recorded and kept by officials other than the accountants.</p> <p>Negotiate with the utility providers to develop a payment plan to settle the arrears in order to avoid disconnection of their services.</p>	
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# **Mission Statement**

**The Ghana Audit Service exists**

## **To promote**

- **good governance in the areas of transparency, accountability and probity in Ghana's public financial management system**

## **By auditing**

- **to recognized international standards and reporting our audit results**

## **And**

- **reporting to Parliament**

