



Ref: DG/TA/NTCE/2023/04

10<sup>th</sup> August, 2023

SEE DISTRIBUTION

NOTICE NUMBER: IAA/05/08/2023

**COMPLIANCE WITH THE NEW EMERGENCY EXPENDITURE MANAGEMENT GUIDELINES AND AUDIT RECOMMENDATIONS IMPLEMENTATION AND FOLLOW-UP INSTRUCTIONS FOR PUBLIC INSTITUTIONS BY THE MINISTRY OF FINANCE.**

Reference is made to Notices Number IAA/04/07/2023 dated 25<sup>th</sup> July, 2023 and IAA/01/03/2023 dated 17<sup>th</sup> April, 2023 issued by the Agency on “**Implementation of Measures Outlined in the Spending Arrears Clearance and Prevention Strategy**” and “**Implementation and Monitoring of Government’s Economic and Financial Policies under the Post-Covid-19 Programme for Economic Growth (PC-PEG)**” respectively.

2. The Notices directed Heads of Internal Audit Units (IAUs), Covered Entities and Audit Committees to strengthen internal controls, risk management, internal audit and governance processes in their respective institutions to enhance fiscal discipline, improve transparency, accountability and prevent irregularities in the use of public funds as part of the reforms under the PC-PEG.

3. As part of strategies and guidance for the implementation and monitoring of the reform measures, the Ministry of Finance in collaboration with the Internal Audit Agency (IAA) has released the **Emergency Expenditure Management Guidelines (EEMG)** and **Audit Recommendations Implementation and Follow-up Instructions for Public Institutions** in August 2023.

4. The Agency hereby informs Heads of Internal Audit Units (IAUs), Heads of Covered Entities, Chairpersons and Members of Audit Committees of the documents and directs their application in the use of public funds.

5. The Agency will, in the coming days, collaborate with the Ministry of Finance to sensitize covered entities on the two (2) documents.

6. Whilst in anticipation of compliance and support please, accept the continued assurances of our highest consideration.

**E. O. OSAE (Ph.D., FCA)**  
**DIRECTOR-GENERAL**

## **DISTRIBUTION**

- 1. ALL HEADS OF COVERED ENTITIES**
- 2. ALL HEADS OF INTERNAL AUDIT UNITS**
- 3. ALL CHAIRPERSONS OF AUDIT COMMITTEES**

Cc:

1. Chief of Staff, Office of the President, Accra.
2. Hon. Minister, Ministry of Finance.
3. Hon. Minister, Ministry of Local Government, Decentralization and Rural Development.
4. Chairman, Public Services Commission (PSC)
5. Director-General, State Interests and Governance Authority (SIGA)
6. Chief Director, Ministry of Finance (MoF)
7. Head, Office of the Head of Civil Service (OHCS)
8. Head, Office of the Head of Local Government Service (OHLGS)