

ANNEX 3.2

Reports

For the records, the Auditor-General is required to submit to Parliament the following specific Reports: -

- (a) Annual Report on the Public Accounts of Ghana (Consolidated Fund).
- (b) Annual Report on Ministries, Departments and Agencies (MDAs).
- (c) Annual Report on District Assemblies and Traditional Councils.
- (d) Annual Report on Pre-University Educational Institutions.
- (e) Half-yearly Reports on the audit of the Foreign Exchange Receipts and Payments Statement of the Bank of Ghana.
- (f) Annual Report on Public Boards, Corporations and other Statutory Institutions.
- (g) Annual Report on the District Assemblies Common Fund.
- (h) Special Audit Reports resulting from special audits or investigations requested by Parliament, the President's Office and the Heads of Ministries, Government Departments and other State Agencies during the year.

These reports would be derived from the core audit activity of the Service, which is the coverage of the institutions and audit entities listed below:

<u>Audited Institutions</u>	<u>No. of Entities</u>
Pre-Universities Educational Institutions	763
District Assemblies	171
Traditional Councils	184
Ministries	25
Government Departments in Accra, Regions and Districts	5,385
Subvented and Non-Governmental Organisations which the Auditor-General has responsibility to conduct direct audits	94
Financial Institutions and institutions of Higher Learning which the Auditor-General has responsibility to conduct only review audits	54
Audit of Ghana Missions abroad	48
	<u>1700</u>

The Auditor-General produces other reports on Performance or Value for Money audits, IT Audits and other special assignments carried out in the course of each year.