The Ghana Center for Democratic Development (CDD-Ghana) has signed a Memorandum of Understanding (MoU) with the Internal Audit Agency (IAA) to institute a public financial accountability index, dubbed: “The District Accountability Index (DAI)”. The DAI project is a public financial accountability performance index that will present information on financial irregularities of District Assemblies in a manner comprehensible by citizens that will generate interests and foster citizen demand accountability from their local government officials. The index, which will depend on irregularities highlighted in the Auditor-General's reports and other similarly important administrative data, will measure all 260 Districts' performance relative to financial management.

Through the project, it is expected that there will be an improvement in transparency, accountability, stakeholder participation, and value for money in the use of public funds, leading to improved accountability of public resources. Additionally, the DAI project will positively impact social and human resource capitalization for sound financial and economic governance towards sustainable and emancipative development.

The IAA, established by the Internal Audit Agency Act, 2003 (Act 658), exercises oversight over internal audit practices in the public service by setting standards, providing quality assurance, and supporting capacity building for good corporate governance. According to its 2020 status report, out of the 260 expected Metropolitan, Municipal, and District Assemblies (MMDAs) Audit Committees, 249 had been established, with 11 committees yet to be constituted. The number of charters signed was 239 out of the 260 expected MMDAs. Two hundred and fifty-two (252) audit work plans have been submitted out of the expected 260 with eight outstanding. The delay or non-submission of reports indicates non-compliance, a phenomenon that poses a risk to sound control systems and effective public financial management.
Therefore, CDD-Ghana, a citizens’ institution that is obligated and subscribes to the constitutional mandate to ensure effective use of public funds for improved social accountability and promotion of national development with the IAA, have agreed to support each other to achieve the joint mandate.

Dr. Eric Oduro Osae, Director-General of the IAA, emphasized the readiness of the Agency in meeting all the deliverables of the MoU.

“This MoU is very critical, because when you have a DAI that publishes a list that indicates that there are accountable weaknesses in various state agencies, we can zero in on those institutions, and strengthen those institutions. By that, we can use the preventive approach to reduce corruption, or even prevent it from happening at all.”

On his part, Professor Kwasi Prempeh, Executive Director of CDD-Ghana, was hopeful that the DAI would go a long way to assist the IAA and other policy and decision-makers to ensure accountability in Ghana’s public financial management system.

The DAI is funded by the Governance for Inclusive Development program of Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH.

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About CDD-Ghana
With a mission to promote and deepen democratic consolidation, good governance, and inclusive growth and development, the Ghana Center for Democratic Development (CDD-Ghana) works to support and promote a free, peaceful, and a well-governed democracy in Ghana and in other parts of Africa. The Center has over two decades of experience, expansive reach, a robust network of partners at the national, continental and global levels, and has cultivated an enduring reputation as a leader in the field of democracy and governance.

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