



UNIVERSITY OF GHANA

West Africa Genetic Medicine Centre (WAGMC)

The Africa Centre of Excellence for Genetic Medicine

PROCUREMENT AUDIT REPORT

For the Period January, 2021 to December, 2021

ACE DEVELOPMENT IMPACT 1

WORLD BANK AFRICAN CENTRE OF EXCELLENCE (ACE) PROJECT
[IDA Credit Number 6389-GH]

Submitted By

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MARCH, 2022

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List of Abbreviations

ACE – African Centre of Excellence
CIPS – Chartered Institute of Procurement and Supply
CPS – Country Procurement Systems
CQS – Consultants Qualification Selection
CRTC – Central Tender Review Committee
CS – Consulting Services
DI – Direct Invitation
DLI – Disbursement Link Indicators
EMP – Environmental Management Plan
EOI – Expression of Interest
ETC – Entity Tender Committee
FPMU – Funds and Procurement Management Unit
FY – Financial Year
GDS - Goods
GHS – New Ghana Cedis
GOG – Government of Ghana
GPN – General Procurement Notice
GPN – General Procurement Notice
HoE – Head of Entity
HR – High Risk
IC – Individual Consultant Selection
ICC – International Chamber of Commerce
ICT – International Competitive Tendering
INCOTERMS - International Rules for the Interpretation of the Trade Terms
LR – Low Risk
MCIPS – Member of Chartered Institute of Procurement and Supply
MR – Moderate Risk
NCB – National Competitive Bidding
NCS – Non-Consulting Services
NCT – National Competitive Tendering
PB – Performance Bond
PDMSD – Physical Development and Municipal Services Directorate
PG – Performance Guarantee
PIM – Project Implementation Manual
PPA – Public Procurement Authority
PPB - Public Procurement Board
PQ – Price Quotation
PU – Procurement Unit
QCBS – Quality Cost Based Selection
RFQ – Request for Quotations
RT – Restricted Tendering
SBD's - Standard Bidding Documents
SPN – Specific Procurement Notice
SPN – Specific Procurement Notice
SR – Substantial Risk
SS – Single Sourcing
STD – Standard Tender Documents

TOR – Terms of Reference
UCS – Use of Country Systems
UoG – University of Ghana
WAGMC - West African Genetic Medicine Centre
WB – World Bank
WKS – Works

Date: March 01, 2022

Ref: HRL/RFP/UoG 1/01/03/22

The Director
Logistics Directorate
University of Ghana
Post Office Box LG 52
Legon, Accra
Ghana

Dear Sir/Madam,

LETTER OF TRANSMITTAL: PROCUREMENT AUDIT REPORT

**RE: CONSULTANCY SERVICES FOR PROCUREMENT AUDIT OF THE ACE
DEVELOPMENT IMPACT WORLD BANK PROJECT – WAGMC
(IFT No. UG/RFP/ACE/03/2020)**

Reference is made to the provision of Consultancy Services for Procurement Audit of the ACE Development Impact Project (WAGMC) from January, 2021 to December, 2021 for the University of Ghana and in accordance with the consultancy contract agreement between Messrs Suleman Abdul - Razak Batong (Procurement Specialist Consultant) and the University of Ghana (Client); find herein the procurement audit report for your attention, please.

This report outlines the methodology used for conducting the procurement audit, the examination of general procurement documentations, procurement performance assessment and rating, procurement risk assessment and rating and detailed examination of specific procurement contracts within the period 1st January 2021 to 31st December 2021. It also highlights the key findings and recommendations after the Procurement Audit Assignment.

We remain,

Yours faithfully,



.....
S. A. Razak Batong (Team Leader)
PMP®, MRICS®, MGHIS, MCIPS
Email: maara44@gmail.com
Tel: 0240269339/0269262307

Date: March 01, 2022

Ref: HRL/RFP/UoG 2/01/03/22

The Director
Logistics Directorate
University of Ghana
Post Office Box LG 52
Legon, Accra
Ghana

Dear Sir/Madam,

CONFLICT OF INTEREST DISCLOSURE:
CONSULTANCY SERVICES FOR PROCUREMENT AUDIT OF THE ACE DEVELOPMENT
IMPACT WORLD BANK PROJECT – WAGMC (IFT No. UG/RFP/ACE/03/2020)

We, the undersigned executing the assignment - the provision of Consultancy Services for the Conduct of the Procurement Audit of the 2 ACEs for the University of Ghana African Centre of Excellence (ACE) World Bank Project in Ghana, hereby affirm as follows:

1. NEITHER We nor any of our affiliates has been engaged by the employer to provide goods, works or consulting services for a project, or for the same project. Any of these shall constitute grounds for our disqualification from providing this assignment.
2. NEITHER We nor any of our affiliates was hired for any assignment which, by its nature, may be in conflict with another assignment of the Service Provider(s).
3. That We are not associated, nor have been associated in the past, directly or indirectly, with the supervising Consultant/ employer/procurement agent of client (as defined accordingly) or any other entity that has prepared the TOR, design, specifications, and other documents as specified.
4. That none of our proposed team members/agents/subsidiaries/subcontractors (if any) is associated, nor has been associated in the past, directly or indirectly, with the supervising Consultant/ employer/procurement agent of client (as defined accordingly) or any other entity that has prepared the TOR, design, specifications, and other documents as specified.

Furthermore, we understand that consultants shall not have a conflict of interest, and that consultants found to be in conflict of interest shall be disqualified.

Our attention as a consultant is drawn to Section III, paragraphs, 3.14, 3.16 and 3.17 of the World Bank's "Procurement Regulations for IPF Borrowers" July 2016, revised November 2017, August 2018 and Fourth Edition, November 2020, setting forth the World Bank's Policy on conflict of interest.

We remain,

Yours faithfully,



S. A. Razak Batong (Team Leader)
PMP®, MRICS®, MGHIS, MCIPS
Email: maara44@gmail.com
Tel: 0240269339/0269262307

STATEMENT OF DECLARATION

We have evaluated the stated procurement contracts in accordance with instructions and terms of reference given to us, and are satisfied that, from the records and explanations given by the University of Ghana African Centre of Excellence - West African Genetic Medicine Centre (WAGMC), this procurement Audit Report represents a true and fair view of the procurement contracts audited and provides a reasonable basis for our opinion.

The procurement audit was conducted for the period January, 2021 to December, 2021 procurement plan year for the ACE's Centre (copy of procurement plan is attached as appendix 1).

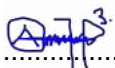
In our professional judgment as Procurement and Contracts Management Specialists, sufficient and appropriate procurement audit procedures have been conducted and evidence gathered to support the accuracy of the conclusion provided and contained in this report. The procurement audit conclusion is based on a comparison of the conditions, as they existed at the time, against pre-established procurement audit criteria that were submitted in our technical proposal for the assignment agreed upon by the client. The conclusion is applicable only to the procurement entity examined - WAGMC.

The evidence was gathered in compliance with Ghana's Public Procurement Law (Act 663 as amended) and the World Bank policies, guidelines, regulations and standards on procurement of goods, works, non-consulting services and consulting services applicable within the time of procurement ('Guidelines on procurement of goods, works, and non-consulting services under IBRD loans and IDA credits & grants by World Bank borrowers' January 2011 revised in July 2014, 'Guidelines on Selection and Employment of Consultants under IBRD Loans and IDA Credits & Grants by World Bank Borrowers' [January 2011 revised in July 2014 and "Procurement Regulations for IPF Borrowers" July 2016, revised November 2017, August 2018 and Fourth Edition, November 2020]).

RESPECTIVE RESPONSIBILITIES OF PARTIES

This procurement audit report is the responsibility of the University of Ghana African Centre of Excellence - WAGMC.

Our responsibility is to express an independent opinion on the evaluated procurement contracts based on and limited to records and explanations provided and made available to us by the African Centre of Excellence Centre - WAGMC.



S. A. Razak Batong
Procurement Audit Consultant
Dated: 1st March, 2022

.....

ACE Centre – WAGMC
Client
Dated: 1st March, 2022

0 EXECUTIVE SUMMARY

0.1 Introduction

The West African Genetic Medicine Centre (WAGMC) at the University of Ghana was established in 2019 in response to the ACE impact initiative of the World Bank. WAGMC aims at equipping Africa with postgraduate education to address major developmental challenges on the continent. WAGMC identifies genetic disorders including Sickle Cell Disease, and other common diseases acquired through somatic mutations as a developmental Challenge in the West Africa region.

The West African Genetic Medicine Centre (WAGMC) is an African Centre of Excellence (ACE) of Higher Education in the College of Health Sciences, University of Ghana (UG). WAGMC is focused solely on addressing the developmental health challenge of genetic disorders in Africa through postgraduate training, applied research and service in behavioural, biomedical and clinical genetics.

The Africa Higher Education Centres of Excellence (ACE) Project is a World Bank initiative in collaboration with governments of participating countries to support Higher Education institutions in specializing in Science, Technology, Engineering and Mathematics (STEM), Environment, Agriculture, applied Social Science/Education and Health.

Following the initial successes of the project, the ACE Impact Project was launched in 2018.

The designated ACE Impact Centre is 'West African Genetic Medicine Centre (WAGMC)' located at the University of Ghana – Legon.

0.2 Aim of Procurement Audit Assignment

To review and comment on the processes and procedures engaged by the Centre in the implementation of Procurement activities and functions.

0.3 Methodology of Assignment

The assignment commenced with an Entry Conference at the Centre with the Procurement Unit. General documentations of the Centre (Credit Agreements, Performance and Financing Contract, Revised Implementation Plans, Environmental, Health and Safety Management Plans, Procurement Plans, Procurement Audit Reports) were studied and evaluated for compliance.

Review of specific procurement contract files together with field visits, stores visits, physical examination and inspection of procurement contracts were done.

The procurement audit and review followed three (3) broad phases:

1. Design of the scope and programme of the review, defining the essential information requirements and contacts. Sampling and selection of procurement contracts to be reviewed. The sample size covered 30% of the procurement contracts executed within the review period.
2. Field work and visitation. This was used to enhance confirmation and verification of procurement contracts.
3. Preparation of the Audit Report following discussions of the preliminary findings with the Client.

0.4 Sampling of Contracts for Audits

0.4.1 Population and Sampling Technique

Sampling of the contracts audited was done through Simple Random Sampling of procurement contracts based on a Simple Stratified (Cluster) Sampling Technique. This was used to arrive at 30% sample of the procurement contracts.

Table 1 below indicates a total of thirteen (13) total procurement packages after stratification.

Table 1 Sampling of Procurement Contracts

Type of Procurement	Total Contracts	% of Total	No. Audited	% of Audited	% of Total Contracts
Goods	8	61.5%	6	100.0%	75%
Works	4	30.8%	0	0.0%	0%
Technical Services	1	7.7%	0	0.0%	0%
Consulting Services	0	0.0%	0	0.0%	0%
Total	13	100.00%	6	100%	46.15%

0.4.2 Consideration

The sample was representative but considered among other things: various categories of procurement (Goods, Works, Non-Consultancy Services and Consultancy Services), size of procurement, procurement audit period (January to December, 2021), method of procurement (NCT, PQ, SS, RT, DI etc) and status (on-going and completed).

0.4.3 Type of Procurement Contracts

A total of thirteen (13) procurement contract packages (24 lots) with a total value of GHS 404,398.76 were sampled and audited. The sample of twenty-four (24) procurement contracts audited comprised entirely of goods procurement contracts since the works and non-consulting were not executed within the period. Table 2 below indicates the categories of procurements and their percentages.

Table 2 Type of Procurement Contracts

Type of Procurement	Number of Contracts	Total Value (GHS)	% of Audited
Goods	24	404,398.76	100.0%
Works	0	0.00	0.0%
Technical Services	0	0.00	0.0%
Consulting Services	0	0.00	0.0%
Total	24	404,398.76	100%

0.5 Scope of Procurement

The table below (table 3) provides the total scope of procurement contracts audited for the period January 2021 to December 2021 after sampling.

The table also indicates the various procurement methods and types, the successful bidders, contract amounts and status of the contract at the time of audit.

Table 3 Scope of Audit

ID	ENTITY	CONTRACT NO	PROCUREMENT CONTRACT	SUCCESSFUL BIDDER	CONTRACT AMOUNT(GHS)	PROCUREMENT METHOD USED	PROCUREMENT TYPE	STATUS
1	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-2/2021	Supply and Installation of Furniture	Grace-Filled Ventures	21,164.00	RFQ	GOODS	COMPLETE
2	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-1A/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 1)	Kingsdeco Limited	30,758.00	RFQ	GOODS	COMPLETE
3	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-1B/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 2)	Moscow Ventures	29,640.00	RFQ	GOODS	ONGOING
4	WAGMC	UG/WAGMC/PQ/GDS/002-4A/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 1)	Oak-Van Ghana Limited	14,352.00	RFQ	GOODS	COMPLETE
5	WAGMC	UG/WAGMC/PQ/GDS/002-4B/2021	Supply and Installation of Standing Air-condition and Tabletop Fridge (Lot 2)	Hilltop Distribution Services	3,120.00	RFQ	GOODS	COMPLETE
6	WAGMC	UG/WAGMC/PQ/GDS/002-3/2021	Supply of Computers and Accessories (Lot 1)	Lotus Tuus Enterprise	42,398.72	RFQ	GOODS	COMPLETE
7	WAGMC	UG/WAGMC/PQ/GDS/002-3B/2021	Supply of Computers and Accessories (lot 2)	Sollatek Electronics Ghana Limited	14,256.00	RFQ	GOODS	COMPLETE
8	WAGMC	UG/WAGMC/PQ/GDS/002-3C/2021	Supply of Computers and Accessories (Lot 3)	Mega-Buo Enterprise	4,368.00	RFQ	GOODS	COMPLETE
9	WAGMC	UG/WAGMC/PQ/GDS/002-2A/2021	Supply of Computers and Accessories 2	Goodwill Supplies	12,164.30	RFQ	GOODS	COMPLETE
10	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-1/2021	Supply of Digital Camera and Accessories	Delta Unic Limited	43,971.20	RFQ	GOODS	COMPLETE
11	WAGMC	UG/WAGMC/ACE/LPO/GDS/006-1/2021	Supply of Furniture (Lot 1)	Kingdom Books and Stationery Limited	4,500.00	RFQ	GOODS	ONGOING
12	WAGMC	UG/WAGMC/ACE/LPO/GDS/006-1B/2021	Supply of Furniture (Lot 2)	Grace-Filled Ventures	6,262.40	RFQ	GOODS	COMPLETE
13	WAGMC	UG/WAGMC/PQ/GDS/002-5/2021	Supply of ICT Equipment	Fransbel Ventures	11,160.00	RFQ	GOODS	COMPLETE
14	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-2A/2021	Supply of ICT Equipment and Accessories (Lot 1)	Get4less Ghana Limited	8,000.00	RFQ	GOODS	ONGOING
15	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-2B/2021	Supply of ICT Equipment and Accessories (Lot 2)	Delta Unic Limited	10,452.00	RFQ	GOODS	COMPLETE
16	WAGMC	UG/WAGMC/PQ/GDS/004-3/2021	Supply of iPhone 13pro Max	Compu Ghana Limited	11,799.00	RFQ	GOODS	COMPLETE
17	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-2/2021	Supply of Laboratory Consumables	DCL Laboratory Products Limited	2,779.92	RFQ	GOODS	COMPLETE
18	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-5A/2021	Supply of Laboratory Regents and Consumables (Lot 1)	Ingaba Biotech West Africa Ltd	19,765.98	RFQ	GOODS	ONGOING
19	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-5B/2021	Supply of Laboratory Regents and Consumables (Lot 2)	Labmart Limited	86,321.28	RFQ	GOODS	COMPLETE
20	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4A/2021	Supply of Laboratory Regents and Consumables 2 (Lot 1)	Labmart Limited	3,952.00	RFQ	GOODS	COMPLETE

ID	ENTITY	CONTRACT NO	PROCUREMENT CONTRACT	SUCCESSFUL BIDDER	CONTRACT AMOUNT(GHS)	PROCUREMENT METHOD USED	PROCUREMENT TYPE	STATUS
21	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4B/2021	Supply of Laboratory Regents and Consumables 2 (Lot 2)	Diagnomedics Limited	4,056.00	RFQ	GOODS	COMPLETE
22	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4C/2021	Supply of Laboratory Regents and Consumables 2 (Lot 3)	Ingaba Biotech West Africa Limited	8,754.96	RFQ	GOODS	ONGOING
23	WAGMC	UG/WAGMC/ACE/PQ/GDS/005-4/2021	Supply of Stabilizers and Freezer	Trademart Limited	7,699.00	RFQ	GOODS	COMPLETE
24	WAGMC	UG/WAGMC/PQ/GDS/002-6/2021	Supply of Toners	Mega-Buo Enterprise	2,704.00	RFQ	GOODS	COMPLETE
TOTAL					404,398.76		24	

0.5.1 Frequent Usage of Procurement Methods

Request for Price Quotation (RFQ) Method was the dominant method of procurement used by the Centre in the procurement of all packages under the scope of the audit.

There was no International Competitive Tendering (ICT), National Competitive Procurement method (NCT) and Restricted Tendering (RT) for the procurement of goods, works, and technical services for the period under review. Services procurement had no Quality Cost Based Selection (QCBS) method, Consultants Qualification (CQS) and Individual Consultants (IC) selection methods of procurement for the period under review

Figure 1 below illustrates the predominant usage of procurement methods by the WAGMC Centre for the contracts audited.



Figure 1 Procurement methods Usage of Sample

0.5.2 Size of Procurement

Section 20 and schedule 1A of the Public Procurement Act 663 as amended categorises entities into various groups based on low/small, medium, and large/high spending activities.

The UoG – WAGMC per schedule 1A is categorized under 'Category C' as a Tertiary Institution.

All the procurement contracts audited are classified under "Low/Small Value" Contracts. The table below (table 4) indicates the size of procurement contracts executed by the Centre which were audited. The Centre can be classified as a "Low Spending" Procurement Entity under the Categorization of Public Procurement Entities. This is largely attributed to the frequent purchase of laboratory consumables/reagents using Request for Quotations (RFQ) methods.

The table below (table 4) indicates the size of procurement contracts which were audited:

Table 4 Size of Procurement

Size of Procurement	Procurement Type			Total	%
	Works	Goods	Services		
Low/Small	0	24	0	24	100%
Medium	0	0	0	0	0%
Large/High	0	0	0	0	0%
Total Contracts	0	24	0	24	100%

0.6 Summary of Sample Size Selection

Table 5 below indicates the distribution of 30% of the sample contracts selected for the procurement audit. The updated procurement plans for the period under review (January, 2021 – December, 2021) had 2 works and 1 non-consulting procurements contracts not executed. Hence, three (3) additional goods procurement contracts were selected in lieu of the non executed contracts.

Using the Simple Stratified Random Sampling Technique, the total procurement contracts to be sampled for this Project Completion Procurement Audit resulted in a total number of contracts to be sampled as six (6) procurement contract packages which contained a total of 24 procurement contracts for the period under review to be audited.

Table 5 Summary of Sample Size Selection

ID	Original Procurement Plans	No. of Procurement Packages/Lots	30% Sample	Sample Size	Procurement Method										Type of Procurement							
					Goods/Works/Tech Services					Consultancy Services					GDS	WKS	CS	NCS				
					ICT	RFO [PQ]	NCT	SS	RT	QCBS	QBS	LCS	FBS	IC	SS	CQS	DI					
WAGMC		13	3.9	4	0	6	4	2	0	1	0	0	0	0	0	0	0	0	8	4	0	1
Total¹		13	3.9		0	6	4	2	0	1	0	0	0	0	0	0	0	0	8	4	0	1
Not Executed					0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	1
Part of Last Audit					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total²		13	3.9	4	0	6	4	2	0	1	0	0	0	0	0	0	0	0	8	4	0	1
30% Sampling					0	1.8	1.2	0.6	0	0.3	0	0	0	0	0	0	0	0	2.4	1.2	0	0.3
Selected Sample for Audit (WAGMC - Rev)		13	3.9	6	0	2	2	1	0	1	0	0	0	0	0	0	0	0	3^c	2^a	0	1^b

a & b-Works and Non-Consulting Procurement Contracts not executed during the Financial Year and hence not selected for audit
 Total2- Total procurement contracts after isolation of contracts not executed and those part of last procurement audit
 c-3 additional Goods Procurement Contracts selected for audit in lieu of a&b above

0.7 Procurement Audit Tools

The tools discussed below were designed for the audit purposes based on the best practice procurement processes in the PPA Act 663 as amended and World Bank policies, guidelines and standards on procurement of goods, works, non-consulting services and consulting services applicable within the time of procurement.

0.7.1 Procurement Performance and Risk Assessment Rating

A specifically designed form to determine the procurement performance and rating of the Centre was used. Timely performance of the Borrower, appropriate procurement method usage forms, contract approving authority forms, Red Flags Checklist for measuring Risks Levels were also used with the view to collecting information about possible symptoms and levels of risks in the procurements carried out by the Borrower. The tools are attached as **appendix 4** of this report.

0.7.2 Procurement Contracts Transparency Form

A specifically designed form to determine the transparency of the Borrower with respect to all the procurement contracts audited was used with the view to determine the level of compliance of the Centre to transparency criteria within the procurement cycle. Twelve (12) variables (criteria) per the Procurement Act (Act 663 as amended) were used to collect data on the level of compliance of the Borrower to transparency in their procurements. This was evaluated and recorded through the Transparency Score Sheet. The tools are attached as **appendix 4** of this report.

0.7.3 Procurement Responsibility Matrix Form

A specifically designed form to determine the responsibility matrix of the Centre was used with the view to determine the people involved in the procurement of goods/works/services contracts within the procurement cycle. The specific roles and responsibilities of each person involved in the procurement process were evaluated and recorded through the RACI Responsibility Matrix. The tools are attached as **appendix 4** of this report.

0.7.4 Frequency of bidders in winning contracts/payment of contracts/payment schedules form

A specifically designed form to determine the frequency of bidders winning the sample contracts was done. This was to assess the risk exposure levels of the Centre with respect to bidders and familiarity. The lead time used by the Borrower in processing and paying bidders when invoices are submitted was also evaluated with a designed form. The total payments made to bidders was also assessed with a form. The tools are attached as **appendix 4** of this report.

0.8 Definitions of Compliance, Performance and Risk Ratings

0.8.1 Risk Ratings Scale and Definition

Adopting the World Bank's standard definitions for low risk, moderate, substantial, and high risk, the Centre's procurement activities were evaluated to ascertain the level of risk based on the scale below.

Table 6 Risk Ratings Definitions

Risk Level	Rating Scale	Interpretation
Low Risk (LR)	0% - 39%	Borrower procurement processes, and/or contract administration is/are of the highest quality, reliability, timeliness, and transparency, and require little or no corrective action needed by the Bank.
Moderate Risk (MR)	40% - 59%	Borrower procurement processes, and/or contract administration is/are of the generally good quality, reliability, timeliness, and transparency with minor corrective actions needed by the Bank.
Substantial Risk (SR)	60% - 89%	Moderate shortcomings in Borrower procurement processes, and/or contract administration has/have limited or jeopardised the timely or efficient achievement of one or more major outputs, but resolution(s) is/are likely.
High Risk (HR)	90% -100%	Significant shortcomings in Borrower procurement processes, and/or contract administration has/have limited or jeopardized the timely or efficient achievement of one or more major outputs, and resolution(s) is/are uncertain or unlikely.

0.8.2 Performance Ratings

Table 7 Performance Ratings Definitions

Performance Level	Rating Scale	Interpretation
Very Good	0%-40%	Borrower procurement processes, and/or contract administration is/are of the highest quality, reliability, timeliness, and transparency, and required little or no corrective action needed by the Bank.
Good	41%-50%	Borrower procurement processes, and/or contract administration is/are of generally good quality, reliability, timeliness, and transparency with minor corrective actions needed by the Bank.
Fair	51%-79%	Moderate shortcomings in Borrower procurement processes, and/or contract administration has/have limited or jeopardized the timely or efficient achievement of one or more major outputs, but resolution(s) is/are likely.
Poor	80% - 100%	Significant shortcomings in Borrower procurement processes, and/or contract administration has/have limited or jeopardized the timely or efficient achievement of one or more major outputs, and resolution is uncertain or unlikely.

0.8.3 Transparency Compliance and Ratings

Table 8 Transparency Rating Definitions

Compliance Level	Rating Scale	Interpretation
Full Compliance (FC)	75%-100%	Borrower procurement processes, procedures and/or contract administration is/are of the highest quality, ensures openness in procurement proceedings, processes and procedures, and are reliable, timely, and transparent, and require little or no corrective action from the Bank.
Substantial Compliance (SC)	50%-74%	Borrower procurement processes, procedures and/or contract administration is/are of generally good quality, ensures openness in procurement proceedings, processes and procedures, and are reliable, timely, and transparent, and require minor corrective actions from Bank.
Partial Compliance (PC)	0%-49%	Moderate shortcomings in Borrower procurement processes, partial openness in procurement proceedings, processes and procedures and/or contract administration has/have limited or jeopardized the timely or efficient achievement of one or more major outputs, but resolution(s) is/are likely.
None Compliance (NC)	0%	Significant shortcomings in Borrower procurement processes, procedures and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, does not ensure openness and transparent procurement proceedings, processes and procedures and resolution is uncertain or unlikely.

0.9 Key Findings – Specific Contracts

Generally, the following were key observations of the audit:

0.9.1 Procurement Planning, Procurement Systems and Capacity Assessment

0.9.1.1 Findings

1. Regular update of Procurement Plans was done by the Centre with actual dates of execution stated for all procurement contracts.
2. The updated and revised Procurement Plans were approved by the Entity Tender Committees of the Centre.
3. The Public Procurement Authority's STDs were adopted for the procurement of low value goods procurements.
4. A total net average duration of 133 days was lost in overall procurement contract formation and signing activities.
5. A total net average duration of 128 days was lost in the expected delivery of contracts.
6. All procurement contract packages were procured using the appropriate procurement method.
7. Procurement records and filing of procurement documentation were moderately good.
8. Each bidding document and contract financed out of the proceeds of the Financing included provisions on matters pertaining to fraud and corruption.
9. Non adoption of standard procurement plan templates leading to inadequate information on procurement plan (Tender Invitation Dates, Tender closing/submission dates, evaluation of tenders and submission of tender evaluation reports date, contract approving authorities, approval of evaluation report by final authority dates etc).
10. Entity Tender Committees of the UoG - WAGMC was properly constituted per Section 20 and Schedule 1A and 1B of Act 663 as amended at the time of the procurement audit.
11. Two (2) departments were responsible for the management of procurement activities of the UoG - WAGMC. The Logistics Directorate (LoD) and the Physical Development and Municipal Services Directorate (PDMSD) oversee the management of procurements for the UoG.
12. The College Materials Officer from the Logistics Directorate (LoD) of the UoG-WAGMC was responsible for the procurement management of Centre.
13. The Centre has the requisite capacity, adequate procurement structures and systems to handle procurements.
14. The ACE Impact Procurement Officer has the requisite knowledge, experience and working knowledge of the Public Procurement Authority guidelines and regulations, laws, and legal framework.
15. Procurement roles and responsibilities were clearly defined with adequate internal control systems to ensure checks and balances.
16. The officers are professional members of the Chartered Institute of Procurement and Supply (CIPS) which is a recognized and accredited Procurement Professional body
17. The officers have requisite knowledge of the Ghanaian Procurement Legal Framework and Legislations and the Bank's Guidelines and Regulations in the procurement of goods, works, consulting and non-consulting services.
18. The overall Performance Assessment and Score of the Borrower and Implementing Agency were assessed as "VERY GOOD" with a mark of 97.30% on the procurement contracts audited in terms of procurement planning, tendering and solicitation, contract

administration and quality. This implies the Entity has largely adhered to the procurement plans including any update/changes, advertising, adequate requirements for bidding documents, objective evaluation criteria usage, draft adequate contracts, technical and financial evaluation done, and reports written accurately and contract award publications for applicable contracts done.

19. The overall transparency score of the Borrower was assessed as 78.30% for the procurement contracts that were reviewed and audited for the period. This signifies "Substantial Compliance" to the transparency criteria.

0.9.1.2 Performance Rating

1. The overall score for procurement planning, procurement systems and capacity assessment were assessed to be very good at 100.00%.

0.9.2 Tendering and Solicitation

0.9.2.1 Findings

1. Procedures and processes used during procurement activities were found adequate and acceptable and in line with Act 663 as amended and the Bank's Guidelines and Regulations for the procurement of Goods for all the procurement contracts reviewed.
2. All 24 procurement contracts audited, were procured through Request for Quotations (RFQ) (Shopping).
3. The usage of RFQ was found consistent with the procedures and processes outline in section 43 of Act 663 as amended.
4. Tender openings were done per specific invitation notices. Tender Opening panels were used with the availability of one member of Entity Tender Committee (ETC) on the tender opening panels.
5. A net average duration of 139 days was lost in the preparation and submission of Tender Evaluation Reports with 137 days average days lost with respect to the Final Approval of Evaluation Reports and issuance of Acceptance Letters (Notification of Awards).
6. A total net average duration of 139 days was lost in the planned issuance of Specific Procurement Notices (Invitation to Tenders).
7. A total net average duration of 126 days was lost on the submission and closure of tenders.
8. Adequate modification of special conditions of contract and tender data sheets in STDs was done for all procurement contracts.
9. Non-Publication of Invitations to Tenders with the Public Procurement Authority which is not in accordance with section 47(1) of the public procurement act as amended for contracts (0 out of 24).
10. Non-Issuance of Receipts to Tenderers after submission of tenders which is not accordance with section 53(8) of Act 663 as amended (0 out of 24).
11. Notification to Unsuccessful Bidders per Section 65(9) of Act 663 as amended was unavailable (0 out of 24).
12. Non-publication of contract awards (0 out of 24) in accordance with section 2.60 of the Banks guidelines for procurement of Goods, Works and Non-Consulting Services (procurement contracts awarded were published at the website of the Centre).

13. Evaluation Committee members have the technical expertise necessary to conduct evaluations in accordance with section 20E of Act 663 as amended.
14. All the reviewed procurement contracts were referred to the appropriate contract approving authority for approval.

0.9.2.2 Performance Rating

1. The Overall Performance and Score Rating for tendering and solicitation was 91.23% signifying a performance of "Very Good".

0.9.3 Contract Administration and Quality

0.9.3.1 Findings

1. Procedures and processes used during procurement activities were found adequate and acceptable and in line with Act 663 as amended for all the procurement contracts reviewed.
2. Inadequate procurement contract close out for all procurement contracts (lack of Project Completion Reports to document lessons learnt).
3. Invoices submitted by contractors, suppliers and consultants were paid on an average 4 days later than the 30 days per contract.
4. A total net average duration of 133 days was lost in overall procurement contract formation and signing activities.
5. A total net average duration of 128 days was lost in the expected contract delivery periods.
6. For all the goods procurement contracts, there was no contract modification for any of the procurement contracts audited. Hence, no procurement contract was referred to any tender review committee for concurrent approval or otherwise as a result of contract modifications during implementation in accordance with section 87 of act 663 as amended.
7. Non-Issuance of Final Acceptance Certificates/Certificates of Completion/Service Performance Certificates.
8. Some procurement contracts (37.5%) were not completed within project stipulated time (9 out of 24).
9. All of the procurement contracts audited were completed within the approved budget (24 out of 24).
10. Contract files contained required documentation. The filing was well done and chronological. Procurement contract documentations/ records and filing were moderately adequate.
11. Based on visits to stores to assess and undertake physical inspections of the works executed, services provided, goods supplied vis-à-vis the available reports, the consultants are of the considered opinion that the works executed, the goods supplied, and the services provided met the required quality levels (by relative quantitative assessment of quality by the audit team, quality of works scored 99.65%).

0.9.3.2 Performance Rating

1. The overall performance rating for contract administration and quality was evaluated as 98.33% and 99.65% respectively indicating "Very Good".

0.9.4 Price Competitiveness etc

0.9.4.1 Findings

1. The percentage deviation of the lowest evaluated bidders' price from the client's budget recorded an overall average of minus 69.0% for Twenty-Four (24) procurement contracts reviewed. For the Twenty-four (24) procurement contracts above, inspections of the supplies revealed that, the suppliers and contractors met the expectations of the Centre with respect to the goods supplied and works executed.
2. There was no Plus percentage deviation of lowest evaluated bidders' price from the Centre's budget recorded for the procurement contracts reviewed.
3. The period under review recorded an unusually large variance between the prices of competing bids for two (2) procurement contracts (ID 10, 17). This could suggest a lack of understanding and appreciation of the scope of works to be executed in the specific lots with this challenge.
4. The average price of competing bids was found to be good except for the two (2) procurement contracts where an unusually large variance between the price of competing bids was recorded.
5. For all the procurement Contracts the Entity made a budgetary surplus of USD 185,648.57.

0.9.4.2 Performance Rating

1. The performance of the Centre on price competitiveness is rated under Tendering and Solicitation. This was determined as 91.23% signifying "very good".

0.10 Key Findings – Country Issues

1. The Borrower has the requisite capacity to handle procurement contracts adequately and efficiently.
2. The Public Procurement Act, 2003 (Act 663) as amended was used in the procurement activities of the Entity.
3. Seemingly low level of interest of procurement officers at post contract stage of project execution
4. Non-Issuance of Receipts to Tenderers after submission of tenders which is not in accordance with section 53(8) of Act 663 as amended.
5. Notification to Unsuccessful Bidders per Section 65(9) of act 663 as amended was unavailable.
6. The approval of technical evaluation reports for services procurement based on section 74(2) is viewed by many procurement officers as inappropriate. Section 74(2) and 74(4) of Act 663 as amended usually creates confusion in its application since 'appropriate approving authority' is based on threshold whilst 'appropriate entity tender committee' is not. At the time of technical evaluation report, there was no commercial values to consider and hence it will be inappropriate to refer the technical evaluation report to an approving authority based on the procurement plan estimated cost of the contract.
7. The Entity Tender Committee of the University of Ghana is duly constituted per section 20 of Act 663 as amended and its composition in accordance with the First Schedule (1A and 1B3-Category C).
8. The procurement entities substantially complied with the transparency provision of the legal frameworks.

0.11 Key Findings – Bank’s Issues

1. The Bank's procurement supervision has been assessed as “GOOD”.
2. Recommendation of Implementation challenges identified during previous procurement audits have been adequately implemented (update of procurement plans, additional procurement training).
3. From 2017 to 2020, the Centre as part of their DLI requirements, conducted four (4) PPRs within the period (one per financial year).
4. An average of 4 days was used by the Bank to review TORs, RFP documents, RFP Evaluation Reports prior to giving their no objection.
5. The Bank spending an average of 4 days to review Procurement Plans and give their no objection.
6. All procurement contracts were subject to the Bank’s Post Review procedures.
7. 75% of the procurement contracts subject to Post Review falls within the sample size of the procurement audit. Whilst 0% of contracts subjected to prior have been audited as part of this procurement audit.
8. Non publication of contract awards for some procurement contracts.
9. For all the post review of contracts on a sample basis, the records available indicates the conduct of Post Procurement Reviews by an Independent Procurement Audit Consultants, the Internal Audit Unit of the University of Ghana and the Ghana Audit Service (Supreme Audit Institution-SAI of Ghana).
10. Records of PPRs for the financial years 2017, 2018, 2019, and 2020 were made available by the Centre.

0.12 Key Findings – General Issues

1. Inadequate procurement contract close out for all procurement contracts (unavailability of Project Completion reports to document lessons learnt).
2. No issues on corruption and fraud were observed.
3. No issues of conflicts of interest were observed.
4. For the period under review, 24 procurement contract packages were planned and executed by the Centre.
5. All 24 Procurement Contracts were goods contracts.

0.13 Procurement Risk Assessment

0.13.1 General/Overall Risk

1. The overall score and assessment of procurement risks and red flags was rated as 35.06%. This represented 'low risk' based on the risk scale provided. This implies, the 'Entity's systems, procurement processes, and/or contract administration are of highest quality; are fit for purpose in achieving value for money, economy, efficiency, effectiveness, integrity, fairness, transparency, and accountability; and require little or no corrective action by the Bank'.

0.13.2 Procurement Planning, Procurement Systems and Capacity Assessment

1. Risk Rating of Procurement Processes, Systems and Capacity Assessment was low.
2. Pre-Bid Phase recorded the best score in risk performance (33.53%) signifying "Low Risk".

0.13.3 Tendering and Solicitation

1. There has not been any incident of conflict of interest recorded or seen during the procurement audit.
2. Evaluation and Award recorded a score of 39.04% suggesting a "Low Risk".

0.13.4 Contract Administration and Quality

1. For the twenty-four (24) procurement contracts reviewed, quality assessment risk was "low". This is largely due to the fact that, inspections of the supplies, revealed that, the suppliers and contractors met the expectations of the Centre with respect to the quality of the goods supplied and works executed.
2. Contract Administration and Close Out also recorded a score of 34.31% suggesting a "Low Risk".

0.14 Recommendations

0.14.1 General Recommendations

1. Continuous Professional Training and Development of Staff of Procurement Units.
2. Adaptation of the newly published PPA Standard Tender Documents (STDs) dated December 2019 (especially usage of Low Value and Minor Procurement Forms for low value and minor procurement contracts).
3. Proper and accurate keeping of procurement files and records. Electronic and digitalisation of these records should be considered in the medium to long term of the Centre.

0.14.2 Procurement Planning, Procurement Systems and Capacity Assessment

1. Specific capacity building and training of procurement officers on Estimation and Budgeting for the Entity.
2. Creation of an internal control system that allows procurement officers to participate fully in post contract stage of procurement contracts.
3. Publication of General Procurement Notice (GPN) by the Centre at the beginning of every Financial Year.
4. Usage of the Public Procurement Authority's (PPA) standard Template of Procurement Planning for preparation of Procurement Plans.
5. Frequent update of procurement plans.

0.14.3 Tendering and Solicitation

1. Publication of contracts awarded by the Borrower with the PPA for all contracts within the audit period.
2. Publication of all Invitations to Tenders with the Public Procurement authority.
3. Issuance of Receipts to Tenderers after submission of tenders in accordance with section 53(8) of act 663 as amended.
4. Notification of contract awards to all unsuccessful bidders in accordance with section 65(9) of act 663 as amended.
5. Drafting of clear and unambiguous technical specifications for procurement contracts.
6. Signing Conflict of Interest declaration forms by all Evaluation Panel members prior to start of bids evaluation.

0.14.4 Contract Administration and Quality

1. Continuous Improvement of procurement contract records/documentations and filing.
2. Initiation of steps to properly close out procurement contracts (issuance of Final Acceptance Certificates, discharge of Performance Security after warranty period, writing of project completion reports etc).
3. Issuance of Final Acceptance Certificates/Certificates of Completion/Service Performance Certificates for all procurement contracts.

0.14.5 Price Competitiveness

1. Implementation of section 64(2) when winning bids record substantially high margins between client's budget and least evaluated bidder.
2. Request for rate analysis from suppliers and contractors who offer high prices or lower prices beyond or below entity's budgets. This will allow for proper analysis and consideration of section 64(2).
3. Use of Performance Securities or Warranties in Contract to secure performance of Contractors/Suppliers.
4. Increasing the value of performance security in situations where bid prices of tenderers record significant minus deviations from the entity's budget.

0.14.6 Country Issues

1. Specific capacity building and training for procurement officers of WAGMC on Contract Administration and Management.
2. Amendments of Section 74(2) and 74(4) of act 663 as amended to allow the usage of 'appropriate approving authority' after combined evaluation report (Technical and Financial) is produced (which will be based on threshold) whilst 'appropriate entity tender committee' is used after completion of only 'Technical Evaluation Report'. At the time of this technical evaluation report, there is no commercial value to consider and hence it will be inappropriate to refer the technical evaluation report to an approving authority based on the procurement plan estimated cost of the contract.

0.14.7 Bank's Issues

1. Measurement of Project Impact Assessment 10 years after end of the Project.
2. Continuous support to the UoG-WAGMC to implement the challenges and gaps that will be identified after the completion of the ACE Impact Project.

0.15 Possible Indication of Noncompliance Requiring Action

For the period under review, all the procurement contracts reviewed and audited did not reveal any possible indication of non-compliance or misprocurement by the entity's requiring any action from the Public Procurement Authority (PPA) or the World Bank.

0.16 Status of Mitigation Actions

The review includes an update on the progress of implementation of the risk mitigation and corrective actions from the previous post procurement reviews and audit reports for the Borrower.

The following corrective actions were implemented by the Borrower for the period under review:

1. Usage of appropriate procurement methods for all procurement contracts selected for review based on estimates and thresholds of the Act 663 as amended.
2. Referral of all procurement contracts to the appropriate procurement approving authority based on thresholds and method of procurement.
3. Improvement in the overall transparency score and rating for the Centre from 71.50% (in 2020) to 78.30% in current audit.
4. Improvement in the overall score for procurement performance assessment and rating from 96.09% in 2020 to 97.30% in current audit.

0.17 Corrective Actions Pending/Remaining Unfinished

The following corrective actions could not be implemented by the Borrower following the last post procurement reviews and examination of procurement contracts:

1. Publication of notice of procurement awards.
2. Specific training on estimation and budgeting for procurement officers.
3. Notification to Unsuccessful Bidders per Section 65(9) of act 663 as amended
4. Closing out of procurement contracts with project completion reports.
5. Regular and quarterly update of Procurement Plan per section 21(4) of the Public Procurement Act, 2003 as amended.

1 PROCUREMENT AUDIT OF THE AFRICAN CENTRE OF EXCELLENCE (ACE) CENTRE

1.1 Introduction

The Africa Centre of Excellence (ACE) Project was instituted in 2013 by the Governments of Nigeria, Ghana, Benin Republic, Togo, Burkina Faso, Cameroun and Senegal with support from the World Bank, to promote regional specialization amongst participating universities in the West and Central Africa sub-regions within disciplines that address particular common regional challenges.

'Based on the initial successes of the ACE Project, the World Bank and the French Development Agency (AFD) in collaboration with African governments, launched the ACE Impact Project (ACE Impact) in 2018 to strengthen post-graduate training and applied research in existing fields and support new fields that are essential for Africa's economic growth'.

The objective of the project is to improve quality, quantity and development impact of post graduate education in selected universities through regional specialization and collaboration.

The Africa Centre of Excellence for Genetic Medicine also known as the West African Genetic Medicine Centre (WAGMC), is one of the African Centre of Excellence Centres at the University of Ghana – Legon.

As part of the performance monitoring process of the funds made available to the Centre, the procurement procedures and processes under the project shall be audited in accordance with adequate procurement audit standards.

The ACE- WAGMC therefore engages the services of a Procurement Audit Consultant to carry out the procurement audit of the ACEs (WAGMC) for the period January, 2021 to December, 2021.

1.2 Background of Project

The West African Genetic Medicine Centre (WAGMC) at the University of Ghana was established in 2019 in response to the ACE impact initiative of the World Bank. WAGMC is aimed at equipping Africa with postgraduate education to address major developmental challenges on the continent. WAGMC identifies genetic disorders including Sickle Cell Disease, and other common diseases acquired through somatic mutations as a developmental challenge in the West Africa Region.

The West African Genetic Medicine Centre (WAGMC) is an African Centre of Excellence (ACE) of Higher Education in the College of Health Sciences, University of Ghana (UG). WAGMC is focused solely on addressing the developmental health challenge of genetic disorders in Africa through postgraduate training, applied research and service in behavioural, biomedical and clinical genetics.

The ACE Impact Project (ACE Impact) was launched in 2018 to strengthen post-graduate training and applied research in existing fields and support new fields that are essential for Africa's economic growth.

The ACE Impact Project consists of the following parts:

1. Establishing New and scaling up well performing existing ACEs for development Impact Centre,
2. Fostering regional partnership and scholarships,
3. Enhancing national project facilitation, monitoring and Evaluation.

The designated ACE Impact Centre is 'West African Genetic Medicine Centre (WAGMC) located at the University of Ghana – Legon.

The objectives of the ACE Impact Project are:

- a) Enhance capacity to deliver regional high-quality training to address the development challenge
- b) Enhance capacity to deliver applied research to address the regional development challenge
- c) Build and use industry/sector partnerships to enhance impact of the Centre on development and increase relevance of the Centre's education and research.
- d) Build and strengthen regional and international academic partnerships to raise quality of education in other institutions in the region.
- e) Enhance governance and management to improve monitoring and evaluation, administration, fiduciary management, transparency, ability to generate resources, and project implementation.

1.3 Aim and Objectives of Assignment

The overall objectives of the consultancy services required as stated in the TOR and scope of works given by the Client include but not limited to the following:

1. To review the procurement, contracting, and implementation processes which have been followed for a sample of up to 30% of the total contracts, to confirm their consistency with the Credit Agreements.
2. To seek conclusions on:
 - a. the procurement and contracting procedures and processes followed for the contracts.
 - b. compliance with the World Bank's general guiding principles of economy and efficiency, equal opportunity, transparency and quality including but not limited to, and to the extent possible, technical, physical completion, and price competitiveness aspects of contracts.
 - c. possible improvements in the system.
3. To review the internal capacity to handle procurement efficiently, comment on the quality of procurement and contracting; and identify reasons for delays, if any.

1.4 Methodology of Assignment

Procurement audit standards require the clear definition of methodology employed to arrive at various conclusions and recommendations on procurement contracts audits.

1.4.1 Entry Conference

After signing of contract with the University of Ghana, an entry conference was held with the procurement unit of the client on February 1, 2022. A designated coordinator for the assignment named Mr. Isaiah Buerthey (College Materials Officer) was introduced. Documentations on the WAGMC Centre were made available for the commencement of the assignment.

1.4.2 Review of General Documentations

The following general documentations were provided by the WAGMC Centre for review by the procurement audit consultant:

1. Financing Agreement (2019)
2. Performance and Funding Contract (2019)
3. Revised Implementation Plan (2019)
4. Environmental Management Plan for WAGMC building
5. Approved Procurement Plans for the procurement year

1.4.3 Review of Specific Procurement Contracts Documentations

Documentations on specific procurement contracts were provided to the procurement audit consultants. As contained in the annual procurement plans of the Centre, procurement contracts were grouped and categorized into lots and types for ease of reference as per standard procurement planning.

Procurement contracts files and documentations were studied and reviewed thoroughly to ascertain their conformance with the general procurement plans.

Documents required for each procurement contract file were inspected and missing/inadequate documents requested from the coordinator of the assignment.

All necessary documentation required for each procurement contract file were requested for and made available to the consultant.

Specific procurement files were maintained for each procurement contract.

1.4.4 Sites/Stores/Project Fields Visitations

Direct confirmation of works executed, services provided, and goods supplied was done by the procurement audit consultants at the project sites, location of goods, and stores sections of the Centre starting from 1st March 2022 and ending on 14th March 2022.

Physical inspections were carried out on some of the works executed, goods supplied and examined to confirm specific works and goods procurement contracts contained in files.

Photographs of physical inspections and examinations of works executed and goods supplied and received at stores were taken. These pictures formed part of this procurement audit report under **appendix 6** labelled "Pictures of Procurement Contracts Examined".

1.4.5 Clarifications and Further Documentations

To aid in the arrival of conclusions and opinions on the procurement process and procedures used in the disbursement of proceeds from the funds of the ACE project, clarifications and further documentations and evidence were requested from the Centre and designated procurement officers and staff during the procurement audit process.

1.4.6 Interaction with Staffs of Centre & Logistics Directorate of UoG

As part of the process to verify and ascertain end-user involvement and participation in the procurement process, interactions with the staff of the Centre and the designated procurement officers of the Centre were undertaken.

Opinion of staff directly involved in procurement activities of the Centre were sought and incorporated in this report. The perceptions of these personnel on procurement activities and contracts of the ACE project and its impact on its beneficiaries were noted. Clarifications and answers were used to solicit opinions on the procurement decisions of the Centre.

1.4.7 Exit Conference

As a mandatory requirement for procurement audit assignments, an Exit Conference was held with the Centre and the Logistics Directorate of UoG on March 17, 2022. Key issues observed and noted during the procurement audit process were made known. Explanations and clarifications were solicited and answers provided to issues of concern. Preliminary findings and opinion of the audit team were discussed with all stakeholders and responsible officers provided adequate explanations and documents to support their justifications.

The cooperation of stakeholders involved during the procurement audit process was commendable.

1.4.8 Definitions of Compliance, Performance and Risk Ratings

1.4.8.1 Risk Ratings Scale and Definition

Adopting the World Bank's standard definitions for low risk, moderate, substantial, and high risk, the ACE project was evaluated to ascertain the level of risk based on the rating scale below.

Table 9 Risk Ratings Definitions

Risk Level	Rating Scale	Interpretation
Low Risk (LR)	0% - 39%	Borrower procurement processes, and/or contract administration is/are of the highest quality, reliability, timeliness, and transparency, and require little or no corrective action needed by the Bank.
Moderate Risk (MR)	40% - 59%	Borrower procurement processes, and/or contract administration are of generally good quality, reliability, timeliness, and transparency with minor corrective actions needed by the Bank.
Substantial Risk (SR)	60% - 89%	Moderate shortcomings in Borrower procurement processes, and/or contract administration has/have limited or jeopardized the timely or efficient achievement of one or more major outputs, but resolution(s) is/are likely.
High Risk (HR)	90% -100%	Significant shortcomings in Borrower procurement processes, and/or contract administration have limited or jeopardized the timely or efficient achievement of one or more major outputs, and resolution is uncertain or unlikely.

1.4.8.2 Performance Ratings

Performance rating was ascertained and interpreted based on the scale below.

Table 10 Performance Ratings Definitions

Performance Level	Rating Scale	Interpretation
Very Good	80% - 100%	Borrower procurement processes, and/or contract administration is/are of highest quality, reliability, timeliness, and transparency, and require little or no corrective action needed by the Bank.
Good	51%-79%%	Borrower procurement processes, and/or contract administration is/are of generally good quality, reliability, timeliness, and transparency with minor corrective actions needed by the Bank.
Fair	41%-50	Moderate shortcomings in Borrower procurement processes, and/or contract administration has/have limited or jeopardized the timely or efficient achievement of one or more major outputs, but resolution(s) is/are likely.
Poor	0%-40%	Significant shortcomings in Borrower procurement processes, and/or contract administration has/have limited or jeopardized the timely or efficient achievement of one or more major outputs, and resolution is uncertain or unlikely.

1.4.8.3 Transparency Compliance and Ratings

Table 11 Transparency Rating Definitions

Compliance Level	Rating Scale	Interpretation
Full Compliance (FC)	75%-100%	Borrower procurement processes, procedures and/or contract administration is/are of highest quality, ensures openness in procurement proceedings, processes and procedures, are reliable, timely, and transparent, and required little or no corrective action from the Bank.
Substantial Compliance (SC)	50%-74%	Borrower procurement processes, procedures and/or contract administration is/are of generally good quality, ensures openness in procurement proceedings, processes and procedures, is/are reliable, timely, and transparent, and require minor corrective actions from Bank.
Partial Compliance (PC)	0%-49%	Moderate shortcomings in Borrower procurement processes, partial openness in procurement proceedings, processes and procedures and/or contract administration has/have limited or jeopardized the timely or efficient achievement of one or more major outputs, but resolution(s) is/are likely.
None Compliance (NC)	<0%	Significant shortcomings in Borrower procurement processes, procedures and/or contract administration has/have limited or jeopardized the timely or efficient achievement of one or more major outputs, does not ensure openness and transparent procurement proceedings, processes and procedures and resolution is uncertain or unlikely.

1.5 Sampling and Scope of Procurement Contracts

As stated in the Terms of Reference, the consultant is expected to review a sample of up to thirty percent (30%) of procurements undertaken within the period covering all the various types of procurement (Goods, Works, Non-Consulting Services and Consulting Services) and the various procurement methods (ICB, NCB, Shopping, QCBS, LCS, FBS, QBS, CQS, SS, IC, etc), as well as zooming in on the complex, high-value and probable problematic procurements.

Based on the procurement plans submitted for the period under review, the criterion applied in choosing a sampling design was to design the sample so that it would yield the desired information with the reliability required at a minimum cost to the employer.

Statistical Sampling was considered more appropriate than Judgmental Sampling in determining the 30% proposed by the client. Simple Random Sampling of procurement contracts based on a Simple Stratified (Cluster) Sampling Technique was used to arrive at 30% sample of the procurement contracts.

The following criteria were therefore used to determine the design sample for procurement contracts selected for the procurement audit:

1. Type of Procurement Contract: Procurement contracts were categorized into works, goods, services, and non-consulting services (technical services). This is in consonance with the approved procurement plans of the Centre.
2. Procurement methods Used: the method of procurement used to procure goods, works, services and non-consulting services was considered in the selection of procurement contracts for the procurement audit.
3. Unique coding of all procurement contracts on the approved procurement plans. All procurement contracts under the period of review were given unique coded numbers to ensure Simple Random Sampling of contracts for audit.
4. Selection of sample based on Simple Stratified (Cluster) Sampling Technique.

Table 12 below provides the comprehensive list and scope of all the contracts sampled for the procurement audit. Seventy-five percent (75%) (i.e. 18 out of 24) of the procurement contracts were completed at the time of the audit.

Table 12 Scope of Procurement Contracts Audited

ID	ENTITY	CONTRACT NO	PROCUREMENT CONTRACT	SUCCESSFUL BIDDER	CONTRACT AMOUNT(GHS)	PROCUREMENT METHOD USED	PROCUREMENT TYPE	STATUS
1	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-2/2021	Supply and Installation of Furniture	Grace-Filled Ventures	21,164.00	RFQ	GOODS	COMPLETE
2	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-1A/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 1)	Kingsdeco Limited	30,758.00	RFQ	GOODS	COMPLETE
3	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-1B/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 2)	Moscow Ventures	29,640.00	RFQ	GOODS	TERMINATED
4	WAGMC	UG/WAGMC/PQ/GDS/002-4A/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 1)	Oak-Van Ghana Limited	14,352.00	RFQ	GOODS	COMPLETE
5	WAGMC	UG/WAGMC/PQ/GDS/002-4B/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 2)	Hilltop Distribution Services	3,120.00	RFQ	GOODS	COMPLETE
6	WAGMC	UG/WAGMC/PQ/GDS/002-3/2021	Supply of Computers and Accessories (Lot 1)	Lotus Tuus Enterprise	42,398.72	RFQ	GOODS	COMPLETE
7	WAGMC	UG/WAGMC/PQ/GDS/002-3B/2021	Supply of Computers and Accessories (lot 2)	Sollatek Electronics Ghana Limited	14,256.00	RFQ	GOODS	COMPLETE
8	WAGMC	UG/WAGMC/PQ/GDS/002-3C/2021	Supply of Computers and Accessories (Lot 3)	Mega-Buo Enterprise	4,368.00	RFQ	GOODS	ONGOING
9	WAGMC	UG/WAGMC/PQ/GDS/002-2A/2021	Supply of Computers and Accessories 2	Goodwill Supplies	12,164.30	RFQ	GOODS	COMPLETE
10	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-1/2021	Supply of Digital Camera and Accessories	Delta Unic Limited	43,971.20	RFQ	GOODS	COMPLETE
11	WAGMC	UG/WAGMC/ACE/LPO/GDS/006-1/2021	Supply of Furniture (Lot 1)	Kingdom Books and Stationery Limited	4,500.00	RFQ	GOODS	ONGOING
12	WAGMC	UG/WAGMC/ACE/LPO/GDS/006-1B/2021	Supply of Furniture (Lot 2)	Grace-Filled Ventures	6,262.40	RFQ	GOODS	COMPLETE
13	WAGMC	UG/WAGMC/PQ/GDS/002-5/2021	Supply of ICT Equipment	Fransbel Ventures	11,160.00	RFQ	GOODS	COMPLETE
14	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-2A/2021	Supply of ICT Equipment and Accessories (Lot 1)	Get4less Ghana Limited	8,000.00	RFQ	GOODS	ONGOING
15	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-2B/2021	Supply of ICT Equipment and Accessories (Lot 2)	Delta Unic Limited	10,452.00	RFQ	GOODS	COMPLETE
16	WAGMC	UG/WAGMC/PQ/GDS/004-3/2021	Supply of iPhone 13pro Max	Compu Ghana Limited	11,799.00	RFQ	GOODS	COMPLETE
17	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-2/2021	Supply of Laboratory Consumables	DCL Laboratory Products Limited	2,779.92	RFQ	GOODS	COMPLETE
18	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-5A/2021	Supply of Laboratory Regents and Consumables (Lot 1)	Ingaba Biotech West Africa Ltd	19,765.98	RFQ	GOODS	ONGOING
19	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-5B/2021	Supply of Laboratory Regents and Consumables (Lot 2)	Labmart Limited	86,321.28	RFQ	GOODS	COMPLETE
20	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4A/2021	Supply of Laboratory Regents and Consumables 2 (Lot 1)	Labmart Limited	3,952.00	RFQ	GOODS	COMPLETE

ID	ENTITY	CONTRACT NO	PROCUREMENT CONTRACT	SUCCESSFUL BIDDER	CONTRACT AMOUNT(GHS)	PROCUREMENT METHOD USED	PROCUREMENT TYPE	STATUS
21	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4B/2021	Supply of Laboratory Regents and Consumables 2 (Lot 2)	Diagnomedics Limited	4,056.00	RFQ	GOODS	COMPLETE
22	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4C/2021	Supply of Laboratory Regents and Consumables 2 (Lot 3)	Ingaba Biotech West Africa Limited	8,754.96	RFQ	GOODS	ONGOING
23	WAGMC	UG/WAGMC/ACE/PQ/GDS/005-4/2021	Supply of Stabilizers and Freezer	Trademart Limited	7,699.00	RFQ	GOODS	COMPLETE
24	WAGMC	UG/WAGMC/PQ/GDS/002-6/2021	Supply of Toners	Mega-Buo Enterprise	2,704.00	RFQ	GOODS	COMPLETE
TOTAL					404,398.76		24	

1.6 Selected Samples for Audit

Table 13 below indicates the distribution of 30% of the sample contracts selected for the procurement audit. The updated procurement plans for the period under review (January, 2021 – December, 2021) had two (2) works and one (1) non-consulting services procurements contracts not executed. Hence, three (3) additional goods procurement were selected in lieu of the non-procurements. There was no procurement audit conducted during the period under review.

Using the Simple Stratified Random Sampling Technique, the total procurement contracts to be sample for this Procurement Audit resulted in a total number of contracts to be sample as six (6) procurement contract packages.

The 30% sample size resulted in a total of 6 procurement contract packages (24 lots) for the period under review to be audited. Table 13 below provides the distribution of the samples.

Table 13 Distribution of Samples for Audit

ID	Type of Procurement Contract	No. of Contracts	Total Value	Percentage (%)
1	Goods	24	404,398.76	100
2	Works	0	0.00	0
3	Consulting Services	0	0.00	0
4	Technical Services	0	0.00	0
5	Total	24	404,398.76	100.00

1.7 Type of Procurement Contracts

A total of twenty-four (24) procurement contract lots with a total value of GHS 404,398.76 were sampled and audited. The entire sample comprised goods procurement contracts valued at GHS 404,398.76 since the works and consultancy services were not executed within the period.

Figure 2 below illustrates the Infographics of the types of procurement contracts.

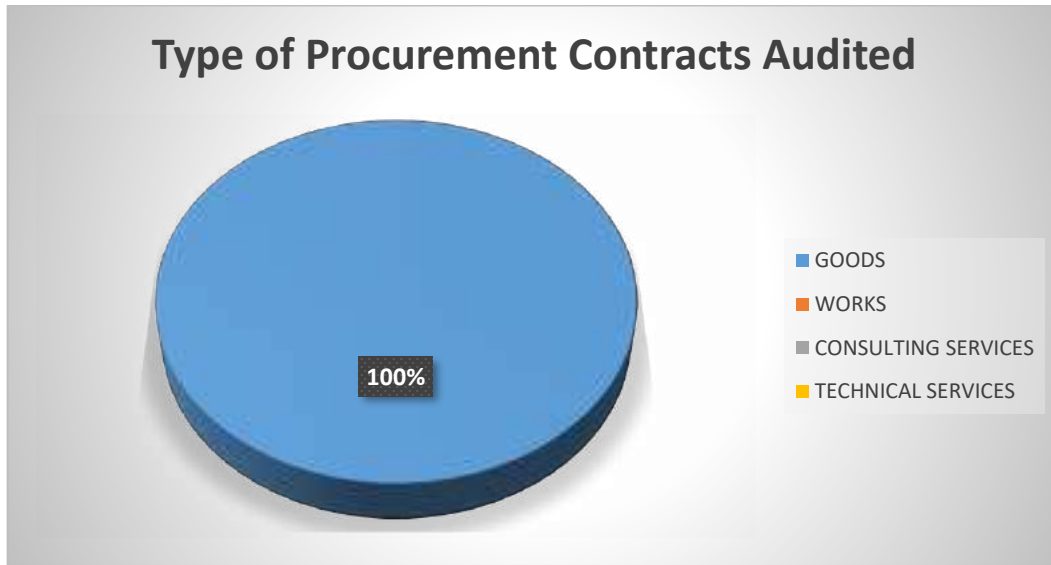


Figure 2 Type of Procurement Contracts

1.8 Review of Post Review and Prior Review Contracts

The Bank has an oversight responsibility of conducting prior and post reviews. The sampling of contracts for the Procurement Audit reviews all contracts subject to both post procurement review and prior review by the Bank.

Table 14 below indicates the total number of prior and post procurement reviews based on the updated procurement plans vis-à-vis the number sampled for this procurement audit.

Seventy-five (75%) of contracts subject to Post Review per the procurement plan falls within the sample size of the procurement audit, whilst 0% of contracts subjected to prior review have been audited as part of this procurement audit.

Table 14 Post and Prior Review Contracts

	GOODS		WORKS		CONSULTING SERVICES		NON-CONSULTING SERVICES		TOTAL	
	Prior Review	Post Review	Prior Review	Post Review	Prior Review	Post Review	Prior Review	Post Review	Prior Review	Post Review
Totals Per Procurement Plan	0	8	0	4	0	0	0	1	0	13
WAGMC	0	8	0	4	0	0	0	1	0	13
Total 1a	0	8	0	4	0	0	0	1	0	13
No. of Contracts Not Executed	0	0	0	4	0	0	0	1	0	5
Contracts Not Funded by ACE	0	0	0	0	0	0	0	0	0	0
Total 1b	0	8	0	0	0	0	0	0	0	8
TOTALS										
WAGMC Due for Audit	0	8	0	0	0	0	0	0	0	8
Total 1c	0	8	0	0	0	0	0	0	0	8
No. of Contracts Audited Per Sampling										
WAGMC	0	6	0	0	0	0	0	0	0	6
Total 2	0	6	0	0	0	0	0	0	0	6
% of WAGMC Audited	0.0%	75.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	75.0%
Total 3	0.0%	75.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	75.0%

1.9 PROCUREMENT AUDIT REGULATORY FRAMEWORK

In accordance with the performance and Funding Contract Agreement, 'Procurement for the ACE Project will be carried out in accordance with the Ghana Public Procurement Act 663 of 2003' as amended.

The WAGMC complied with this regulatory framework during the implementation of the ACE Project.

All 24 procurement contracts reviewed complied with the usage of the PPA's STDs for Works, Goods and Services Procurements contracts.

1.9.1 Usage of Country Procurement Systems (CPS) and World Bank Regulations and Guidelines

'The Use of Country Systems (UCS) refers to the usage of the procurement procedures, processes and methods contemplated in the public procurement system in place in the country of a Borrower that has been determined to be consistent with the Guidelines of the Bank and acceptable to the Bank'.

Justification for the usage of the World Bank Regulations and Guidelines and the Public Procurement Law of Ghana 2003, Act 663 as amended, the public procurement manual and guidelines of Ghana in the implementation arrangements for the project is explicitly stated in section 2.2 and 2.10 of the Performance and Funding Contract between University of Ghana (UoG) and the Ministry of Finance. Section 2.2 of the performance and funding contract must be read together with section 2.6, 2.10, and 4.4 to adequately justify the usage of the public procurement law, 2003 (Act 663 as amended) and manual.

1.9.2 Exceptions to the Usage of Country Procurement Systems (CPS)

There were no exceptional clauses allowed for in the Performance and Funding Contract Agreement.

1.9.3 Usage of Regulatory Framework for Procurement Audit

The Procurement Audit Consultants were convinced on the justification for the usage of Country Procurement Systems (CPS) for the procurement of goods, works, services, and non-consulting services under the African Centre of Excellence (ACE) World Bank Project for the year under review (1st January, 2021 – 31st December, 2021).

The ACE Impact Funding and Performance Contract and Financing Agreement was used to arrive at this conclusion. All 24 contracts reviewed complied with section 2.2 and 2.10 of the ACE Impact Funding and Performance Contract.

1.10 Conflict of Interest

The World Bank's procurement guidelines and policies require that a firm participating in a procurement process under Bank-financed projects shall not have a conflict of interest. Any firm or individual professional found to have a conflict of interest shall be ineligible for award of a procurement contract.

To determine and test for conflict of interest situations, the registration and legal status of bidders were reviewed and checked to ensure compliance with potential situation of conflict of interest.

Conflict of interest declaration forms by evaluation panel members and bidders were requested for from the Centre – WAGMC and the Procurement Unit of University of Ghana. There was no documentary evidence of the availability of conflict of interest declaration forms (None of the 24 procurement contracts had COI declaration forms).

The following criteria were used to ascertain conflict of interest situations in this procurement audit assignment:

1. A firm that is providing goods, works, non-consulting services resulting from or directly related to consulting services for the preparation or implementation of a project that it provided or were provided by any affiliate that directly or indirectly controls, is controlled by, or is under common control with that firm.
 - a. None of the 24 procurement contracts reviewed had such situation per the records made available.
2. Such firm submits more than one bid, either individually or as a joint venture partner in another bid, except for permitted alternative bids.
 - a. None of the 24 procurement contracts reviewed had such situation cited per the records made available.
3. Such firm (including its personnel) has a close business or family relationship with a professional staff of the Borrower (or of the project implementing agency, or of a recipient of a part of the loan).
 - a. None of the 24 procurement contracts reviewed had such situation available or seen or cited per the records made available.
4. Such a firm does not comply with any other conflict of interest situation as specified in the Bank's Standard Bidding Documents relevant to the specific procurement process.
 - a. None (0 out of 24) procurement contracts reviewed had such situation per the records made available.

2 FINDINGS AND OBSERVATIONS FOR THE AFRICAN CENTRE OF EXCELLENCE (ACE) PROJECT

2.1 Background

Procurement contracts of the WAGMC are managed by the Logistics Directorate, and the Funds and the Physical Development and Municipal Services Directorate (PDMSD). The ACE Impact procurement contracts were managed jointly by the 2 departments with the Works and Services procurement contracts managed by the PDMSD and the goods procurement contracts managed by the Logistics Directorate.

The findings, observations and other assessments from the audit were structured into the following broad categories:

1. Procurement planning, Procurement Systems and Capacity Assessment
2. Tendering Process
3. Contract Administration and Quality
4. Other issues (Bank's Issues, Country Issues, General Issues, School Issues, Price Competitiveness etc.)
5. Examination of Procurement Risk and Red Flags

Key issues identified during the procurement audit were categorized into:

1. Performance (performance was evaluated in 5 areas)
2. Procurement risks and red flags (Procurement risks evaluated in 4 areas)
3. Procurement transparency (transparency evaluated on 12 criteria)

2.2 Procurement Planning, Procurement Systems and Capacity Assessment

2.2.1 Procurement Planning

Under this aspect, assessment was done on the appropriateness of procurement planning, designs, and specifications to meet the intended project objectives. Issues such as adequacy of specifications, completeness and comprehensiveness of tender documents, and specifications were assessed. The procurement systems and internal capacity of the Centre to procure were assessed.

2.2.1.1 Findings

The observed weaknesses and strengths on procurement planning included:

1. Regular update of Procurement Plans was done by the Centre with actual dates of execution stated for all procurement contracts.
2. The Public Procurement STDs were adopted for the procurement of low value goods procurements.
3. A total net average duration of 133 days was lost in overall procurement contract formation and signing activities.
4. A total net average duration of 128 days was lost in the expected delivery of contracts.
5. All procurement contract packages were procured using the appropriate procurement method.
6. Procurement records and filing of procurement documentation were moderately good.
7. Each bidding document and contract financed out of the proceeds of the Financing included provisions on matters pertaining to fraud and corruption.

8. Non adoption of standard procurement plan templates leading to Inadequate information on procurement plan (Tender invitation dates, Tender closing/submission dates, Evaluation of tenders and submission of tender evaluation reports date, Contract Approving authorities, Approval of evaluation report by final authority dates etc).
9. Entity Tender Committees of the UoG - WAGMC was properly constituted per Section 20 and Schedule 1A and 1B of Act 663 as amended at the time of the procurement audit.
10. Two (2) departments are responsible for the management of procurement activities of the UoG - WAGMC. The Logistics Directorate (LoD) and the Physical Development and Municipal Services Directorate (PDMSD) oversee the management of procurements for the UoG.
11. The College Materials Officer from the Logistics Directorate (LoD) of the UoG-WAGMC was responsible for the procurement management of Centre.
12. The Centre has the requisite capacity, adequate procurement structures and systems to handle procurements.
13. The ACE Impact Procurement Officer has the requisite knowledge, experience and working knowledge of the Public Procurement Authority guidelines and regulations, laws, and legal framework.
14. Procurement roles and responsibilities are clearly defined with adequate internal control systems to ensure checks and balances.
15. The officers are professional members of the Chartered Institute of Procurement and Supply (CIPS) which is a recognized and accredited Procurement Professional body.

2.2.1.2 *Performance Rating*

1. The overall score for procurement planning, procurement systems and capacity assessment were assessed to be very good at 100.00% (see table 15 below, highlighted in GREEN).

Table 15: Procurement Performance Ratings

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT (GHS)	PROCUREMENT TYPE	STATUS	PLANNING	
									PERFORMANCE	RISK
1	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-2/2021	Supply and Installation of Furniture	Grace-Filled Ventures	RFQ	21,164.00	GOODS	COMPLETE	100.00%	33.33%
2	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-1A/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 1)	Kingsdeco Limited	RFQ	30,758.00	GOODS	COMPLETE	100.00%	33.33%
3	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-1B/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 2)	Moscow Ventures	RFQ	29,640.00	GOODS	ONGOING	100.00%	33.33%
4	WAGMC	UG/WAGMC/PQ/GDS/002-4A/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 1)	Oak-Van Ghana Limited	RFQ	14,352.00	GOODS	COMPLETE	100.00%	33.33%
5	WAGMC	UG/WAGMC/PQ/GDS/002-4B/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 2)	Hilltop Distribution Services	RFQ	3,120.00	GOODS	COMPLETE	100.00%	33.33%
4	WAGMC	UG/WAGMC/PQ/GDS/002-3/2021	Supply of Computers and Accessories (Lot 1)	Lotus Tuus Enterprise	RFQ	42,398.72	GOODS	COMPLETE	100.00%	33.33%
7	WAGMC	UG/WAGMC/PQ/GDS/002-3B/2021	Supply of Computers and Accessories (lot 2)	Sollatek Electronics Ghana Limited	RFQ	14,256.00	GOODS	COMPLETE	100.00%	33.33%
8	WAGMC	UG/WAGMC/PQ/GDS/002-3C/2021	Supply of Computers and Accessories (Lot 3)	Mega-Buo Enterprise	RFQ	4,368.00	GOODS	COMPLETE	100.00%	33.33%
9	WAGMC	UG/WAGMC/PQ/GDS/002-2A/2021	Supply of Computers and Accessories 2	Goodwill Supplies	RFQ	12,164.30	GOODS	COMPLETE	100.00%	33.33%
10	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-1/2021	Supply of Digital Camera and Accessories	Delta Unic Limited	RFQ	43,971.20	GOODS	COMPLETE	100.00%	33.33%
11	WAGMC	UG/WAGMC/ACE/LPO/GDS/006-1/2021	Supply of Furniture (Lot 1)	Kingdom Books and Stationery Limited	RFQ	4,500.00	GOODS	ONGOING	100.00%	33.33%
12	WAGMC	UG/WAGMC/ACE/LPO/GDS/006-1B/2021	Supply of Furniture (Lot 2)	Grace-Filled Ventures	RFQ	6,262.40	GOODS	COMPLETE	100.00%	33.33%
13	WAGMC	UG/WAGMC/PQ/GDS/002-5/2021	Supply of ICT Equipment	Fransbel Ventures	RFQ	11,160.00	GOODS	COMPLETE	100.00%	33.33%
14	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-2A/2021	Supply of ICT Equipment and Accessories (Lot 1)	GetAless Ghana Limited	RFQ	8,000.00	GOODS	ONGOING	100.00%	33.33%
15	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-2B/2021	Supply of ICT Equipment and Accessories (Lot 2)	Delta Unic Limited	RFQ	10,452.00	GOODS	COMPLETE	100.00%	33.33%

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT (GHS)	PROCUREMENT TYPE	STATUS	PLANNING	
									PERFORMANCE	RISK
16	WAGMC	UG/WAGMC/PQ/GDS/004-3/2021	Supply of iPhone 13pro Max	Compu Ghana Limited	RFQ	11,799.00	GOODS	COMPLETE	100.00%	38.10%
17	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-2/2021	Supply of Laboratory Consumables	DCL Laboratory Products Limited	RFQ	2,779.92	GOODS	COMPLETE	100.00%	33.33%
18	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-5A/2021	Supply of Laboratory Regents and Consumables (Lot 1)	Ingaba Biotech West Africa Ltd	RFQ	19,765.98	GOODS	ONGOING	100.00%	33.33%
19	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-5B/2021	Supply of Laboratory Regents and Consumables (Lot 2)	Labmart Limited	RFQ	86,321.28	GOODS	COMPLETE	100.00%	33.33%
20	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4A/2021	Supply of Laboratory Regents and Consumables 2 (Lot 1)	Labmart Limited	RFQ	3,952.00	GOODS	COMPLETE	100.00%	33.33%
21	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4B/2021	Supply of Laboratory Regents and Consumables 2 (Lot 2)	Diagnomedics Limited	RFQ	4,056.00	GOODS	COMPLETE	100.00%	33.33%
22	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4C/2021	Supply of Laboratory Regents and Consumables 2 (Lot 3)	Ingaba Biotech West Africa Limited	RFQ	8,754.96	GOODS	ONGOING	100.00%	33.33%
23	WAGMC	UG/WAGMC/ACE/PQ/GDS/005-4/2021	Supply of Stabilizers and Freezer	Trademart Limited	RFQ	7,699.00	GOODS	COMPLETE	100.00%	33.33%
24	WAGMC	UG/WAGMC/PQ/GDS/002-6/2021	Supply of Toners	Mega-Buo Enterprise	RFQ	2,704.00	GOODS	COMPLETE	100.00%	33.33%
OVERALL PROCUREMENT CONTRACTS ASSESSMENT						404,398.76			100.00%	33.53%

2.2.2 Procurement Systems and Capacity Assessment

2.2.2.1 Organizational structure

To determine the capacity of the UoG-WAGMC to handle procurements, the procurement Audit Team assessed the units responsible for procurement activities of the ACE. Two (2) departments are responsible for the management of procurement activities of the UoG - WAGMC. The Logistics Directorate (LoD) and the Physical Development and Municipal Services Directorate (PDMSD) oversee the management of procurements for the UoG-WAGMC.

2.2.2.2 Procurement Officers

1. There were focal persons responsible for procurement activities of the ACE Impact at the UoG – WAGMC Centre. The Logistics Directorate (LoD) provided schedule procurement officers for the ACE Impact. An additional staff responsible for procurement (Procurement Specialist) was recruited to augment the procurement activities of the Centre considering the volume of work. Other Technical Officers were also engaged to provide technical assistance to the Logistics Directorate in the delivery of its mandate.
2. The Director of Logistics at the University of Ghana, oversees the schedule of these officers
3. The procurement officers responsible for the UoG - WAGMC have the requisite educational and professional qualifications to adequately handle the procurement activities and function of the WAGMC (please see appendix 5).
4. The officers are professional members of the Chartered Institute of Procurement and Supply (CIPS) which is a recognized and accredited Procurement Professional body (please see appendix 5).
5. The officers have requisite knowledge of the Ghanaian Procurement Legal Framework and Legislations and the Bank's Guidelines and Regulations in the procurement of goods, works, consulting and non-consulting services.
6. Clear roles and responsibilities are defined in the procurement and supply chain activities of the Centre with no conflicting roles.

2.2.2.3 Logistics Directorate

The Logistics Directorate (LoD) is largely responsible for the coordination of all activities involved in the procurement of works, goods, services, and non-consulting services for the WAGMC Centre. The directorate is headed by a director with over 25 years of experience in the procurement of Works, Goods and Services (see appendix 5).

The Logistics Directorate (LoD) is responsible for the planning, development, implementation, administration, integration and monitoring of contracting and procurement activities at the WAGMC. The LoD has twelve (12) procurement professionals and contract officers headed by a Director of Logistics. The professional associations and qualifications of the staff of the Unit are attached as appendix 5.

During the procurement audit for this period, there existed a clear and well-structured organogram for the logistics directorate. Functional roles and clear communication lines indicated with adequate vertical, and horizontal communication paths (please see appendix 5).

The Director of Logistics is the secretary of the Entity Tender Committee (ETC) of the University of Ghana as required by Act 663 as amended.

2.2.2.4 Physical Development and Municipal Services Directorate (PDMSD)

The Physical Development and Municipal Services Directorate (PDMSD) is in charge of works procurement contracts, technical support in construction and supervision of construction works.

The directorate is headed by a director with over 25 years of experience in the procurement of Works (see appendix 5). The directorate has ten (10) professionals with diverse backgrounds in the procurement and supervision of construction projects.

2.2.2.5 Internal Audit Unit

The Internal Audit Unit plays an oversight role in all procurement contracts payments.

All procurement contract payments are pre-audited by the Internal Audit Unit of the University of Ghana before payments are effected. This allows adequate check on payments and other transactions of the WAGMC.

The Internal Audit Unit also carries out quarterly post audit of all transactions of the Centre.

2.2.2.6 Entity Tender Committees

The Entity Tender Committee per Section 20 and Schedule 1A and 1B of Act 663 as amended was in place at the time of the procurement audit.

The table below provides details of the ETC composition of University of Ghana in accordance with Act 663 as amended:

No.	Name	Designation	Status
1	Prof. Nana Aba-Appiah Amfo	Ag. Vice Chancellor	Chairman
2	Mrs. Emelia Agyei-Mensah	Registrar	Member
3	Mrs. Bernice B. Agudu	Head of Finance (Director of Finance)	Member
4	Prof. Olivia Anku-Tsedu	Lawyer appointed by Council	Member
5	Prof. Boateng Onwona-Agyeman	Head of Department 2 (Provost CBAS)	Member
6	Prof. Daniel Frimpong Ofori	Head of Department 3 (Provost COH)	Member
7	Prof. Julius Najah Fobil	Head of Department 4 (Provost CHS)	Member
8	Ing. Gloria Apenkwa (Mrs)	Professional Bodies Rep 1 (GhIE)	Member
9	Mr. Edmond Aalangdong	Member appointed by GTEC	Member
10	Mr. Sampson Owusu Afriyie	Head of Procurement Unit (Director of Logistics)	Secretary

The educational and professional qualifications of officers involved in the procurement activities of the Centre are attached as appendix 5.

2.2.2.7 Procurement Responsibilities Matrix

To outline the chain of responsibilities within the procurement arrangement, a Responsible–Accountable–Consulted–Informed (RACI) Chart was used. It is a responsibility matrix that outlines the roles of individuals against various tasks or deliverables within the procurement arrangement of the Centre.

This clearly spells out who does what, within which required period, who has the responsibility of clearing any document prepared by the procurement officer, who and which office provides technical input to the procurement document among others within the procurement arrangement of the Centre.

During the review and examination of the procurement contracts, the following chain of responsibility was observed:

1. Tendering process was initiated by the Centre Leader based on the approved procurement plan and the need for the procurement.
2. The Procurement Officer was responsible for the preparation of Tender and Contract documents with technical input from the technical unit of the Centre (IT, Works, Automobiles, Laboratory Technicians, etc)
3. The tender and contract documents were approved by the Head of Procurement Unit and Director of Logistics prior to issuance.
4. The Head of Entity approves procurement contracts within his/her thresholds.
5. The Entity Tender Committee of the UoG approve award of contract within their thresholds or seek concurrent approval from the Central Tender Review Committee for procurements which exceeds their threshold. The Internal Audit Unit exercise an oversight responsibility on all procurement contracts payments
6. The Public Procurement Board (PPB) through the Public Procurement Authority (PPA) grants approval for all restricted and single source tendering
7. The Head of Entity sign all procurement contracts with threshold approval limit for the Director of Logistics for small value procurements
8. The minimum timelines allowed by the Public Procurement Act (Act 663 as amended) were adhered to by all involved within the procurement process
9. The guidelines and regulations of the Bank and the Public Procurement Acts (Act 663 and Act 914) were used.
10. The procurement unit of the Centre manages all procurement processes and procedures for the Centre.
11. Roles and responsibilities were defined and clear with adequate internal control systems. See table 16 below.

Key to responsibility matrix chart:

Responsible (R)	Those responsible to do the work to achieve the outcome required
Accountable (A)	Those who authorise the work and who are ultimately accountable for the correct completion of the work
Consulted (C)	Those who are consulted about the work at various stages of its progress
Informed (I)	Those who are kept informed about the work

Table 16: Procurement Responsibility Matrix

S/No.	Activity/Deliverable	Duration (weeks)	Human Resource															
			ACE Procurement Specialist/ Officer(s)	Technical Unit (IT/PDMS/Works/ Auto/Labs etc)	ACE Centre /Team Leader	Director of Logistics	Head of Entity	ETC-UoG	CTRRC	PPB	WB	Internal Audit Unit	Scores Unit	Finance/ Accounts Unit				
1	Initiation of Tendering/Solicitation		A	C	R	I												
2	Preparation of Tender Documents (amendment of STD's)	2-6 Weeks	R	C	I	A												
3	Preparation of Technical Specifications	1-3 Weeks	A	R	C	I												
4	Review & Approval of Tender Document (+Tech. Specs)	1-2 weeks	A	I	C	R												
5	Invitation to Tender	4-6 Weeks	R	I	C	A												
6	Receipt & Opening of Tenders	Same Date	A	I	C	R				I*								
7	Constitution of Evaluation Panel	Same Date	C	I	R	A												
8	Evaluation of Tenders	1-4 Weeks	R	C	I	A												
9	Writing of Evaluation Report & Submission	1-4 Weeks	R	C	I	A												
10	Approval of Report & Taking of necessary Action	1-2 weeks	I		I	C	A			R								
11	Prior/Post Review/No Objection	1-2 weeks	R	I	A	I				I								
12	Concurrent Approval of Report (if applicable)	1-2 weeks	I		I	C	A											
13	Award of Procurement Contract	1-2 weeks	I	I	I	A				I								
14	Approval of Restricted and Single Source Tenders	2-4 Weeks																
15	Signing of Contract.	1-2 weeks	C		I	A				I								
16	Inspections/Approvals/Receipt of Goods/Works/Services	Per Contract	A	C	I	I												
17	Payments	Per Contract	I		C	I												
18	Observation/Monitoring during Warranty Period	Per Contract	R	A	I	C												
19	Final Acceptance of Product	Per Contract	I	R	C	A												

I*-Usage of Tender Opening panel

2.2.2.8 *Contract Packages and Procurement Methods*

The value of a procurement contract package will determine the appropriate method of procurement to be used for procuring the contract (Section 20C of Act 663 as amended).

The procurement plan of the Centre was prepared and estimates for contract packages were denominated in United States Dollars. Based on the Foreign Exchange Rate at the time of preparing the procurement plan (30th November, 2020) for approval, the following contract packages were procured using the appropriate procurement method in accordance with section 2.2 of the ACE Financing and Performance Contract and Section 20C of Act 663 as amended. No procurement contract was procured without the usage of the appropriate method.

Table 17 below indicates the procurement methods per plan, procurement methods used by the Centre and the appropriate procurement method based on the estimated cost of the procurement per Act 663 as amended.

Table 17 Contract Packages and Procurement Methods

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCUREMENT TYPE	ESTIMATED COST (US\$)	ESTIMATED COST (GHS)*	PROCUREMENT METHOD IN PLAN	ACTUAL PROCUREMENT METHOD USED	APPROPRIATE PROCUREMENT METHOD*	REMARKS
1	WAGMC	UG/WAGMC/ACE/PQ/GD S/006-2/2021	Supply and Installation of Furniture	GOODS	16,572.49	94,741.62	RFQ	RFQ	RFQ	
2	WAGMC	UG/WAGMC/ACE/PQ/GD S/006-1A/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 1)	GOODS	17,972.63	102,745.93	RFQ	RFQ	NCT	
3	WAGMC	UG/WAGMC/ACE/PQ/GD S/006-1B/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 2)	GOODS	17,319.36	99,011.30	RFQ	RFQ	RFQ	
4	WAGMC	UG/WAGMC/PQ/GDS/00 2-4A/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 1)	GOODS	8,386.21	47,942.31	RFQ	RFQ	RFQ	
5	WAGMC	UG/WAGMC/PQ/GDS/00 2-4B/2021	Supply and Installation of Standing Air-condition and Tabletop Fridge (Lot 2)	GOODS	1,823.09	10,422.24	RFQ	RFQ	RFQ	
6	WAGMC	UG/WAGMC/PQ/GDS/00 2-3/2021	Supply of Computers and Accessories (Lot 1)	GOODS	16,066.16	91,847.05	NCT	RFQ	RFQ	
7	WAGMC	UG/WAGMC/PQ/GDS/00 2-3B/2021	Supply of Computers and Accessories (lot 2)	GOODS	5,402.03	30,882.34	NCT	RFQ	RFQ	
8	WAGMC	UG/WAGMC/PQ/GDS/00 2-3C/2021	Supply of Computers and Accessories (Lot 3)	GOODS	1,655.17	9,462.26	NCT	RFQ	RFQ	
9	WAGMC	UG/WAGMC/PQ/GDS/00 2-2A/2021	Supply of Computers and Accessories 2	GOODS	4,609.42	26,351.15	NCT	RFQ	RFQ	
10	WAGMC	UG/WAGMC/ACE/PQ/GD S/004-1/2021	Supply of Digital Camera and Accessories	GOODS	16,662.02	95,253.46	NCT	RFQ	RFQ	
11	WAGMC	UG/WAGMC/ACE/1/PO/G DS/006-1/2021	Supply of Furniture (Lot 1)	GOODS	3,523.73	20,144.46	RFQ	RFQ	RFQ	
12	WAGMC	UG/WAGMC/ACE/1/PO/G DS/006-1B/2021	Supply of Furniture (Lot 2)	GOODS	4,903.78	28,033.92	RFQ	RFQ	RFQ	
13	WAGMC	UG/WAGMC/PQ/GDS/00 2-5/2021	Supply of ICT Equipment	GOODS	4,228.86	24,175.57	NCT	RFQ	RFQ	
14	WAGMC	UG/WAGMC/ACE/PQ/GD S/004-2A/2021	Supply of ICT Equipment and Accessories (Lot 1)	GOODS	3,031.44	17,330.15	NCT	RFQ	RFQ	
15	WAGMC	UG/WAGMC/ACE/PQ/GD S/004-2B/2021	Supply of ICT Equipment and Accessories (Lot 2)	GOODS	2,849.25	16,288.61	NCT	RFQ	RFQ	
16	WAGMC	UG/WAGMC/PQ/GDS/00 4-3/2021	Supply of iPhone 13pro Max	GOODS	4,471.00	25,559.81	NCT	RFQ	RFQ	

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCUREMENT TYPE	ESTIMATED COST (US\$)	ESTIMATED COST (GHS)*	PROCUREMENT METHOD IN PROCUREMENT PLAN	ACTUAL PROCUREMENT METHOD USED	APPROPRIATE PROCUREMENT METHOD*	REMARKS
17	WAGMC	UG/WAGMC/ACE/PQ/GD S/003-2/2021	Supply of Laboratory Consumables	GOODS	2,655.34	15,180.03	RFQ	RFQ	RFQ	
18	WAGMC	UG/WAGMC/ACE/PQ/GD S/003-5A/2021	Supply of Laboratory Regents and Consumables (Lot 1)	GOODS	18,880.16	107,934.12	RFQ	RFQ	NCT	
19	WAGMC	UG/WAGMC/ACE/PQ/GD S/003-5B/2021	Supply of Laboratory Regents and Consumables (Lot 2)	GOODS	82,452.77	471,366.02	RFQ	RFQ	NCT	
20	WAGMC	UG/WAGMC/ACE/PQ/GD S/003-4A/2021	Supply of Laboratory Regents and Consumables 2 (Lot 1)	GOODS	3,774.89	21,580.29	RFQ	RFQ	RFQ	
21	WAGMC	UG/WAGMC/ACE/PQ/GD S/003-4B/2021	Supply of Laboratory Regents and Consumables 2 (Lot 2)	GOODS	3,874.23	22,148.20	RFQ	RFQ	RFQ	
22	WAGMC	UG/WAGMC/ACE/PQ/GD S/003-4C/2021	Supply of Laboratory Regents and Consumables 2 (Lot 3)	GOODS	8,362.60	47,807.34	RFQ	RFQ	RFQ	
23	WAGMC	UG/WAGMC/ACE/PQ/GD S/005-4/2021	Supply of Stabilizers and Freezer	GOODS	4,498.71	25,718.22	RFQ	RFQ	RFQ	
24	WAGMC	UG/WAGMC/PQ/GDS/00 2-6/2021	Supply of Toners	GOODS	1,024.63	5,857.59	NCT	RFQ	RFQ	
TOTAL					255,000.00	1,457,784.00				

GHS* Exchange rate of 3.1986 as at 30th November 2020 (<https://bog.gov.gh/markets/daily-interbank-r-rates>)

2.2.2.9 Appropriate Contract Approving Authority

In accordance with section 20 of Act 663 as amended, Procurement Entities are required to refer to the appropriate contract approving authority any procurement above its threshold or usage of specific procurement methods for approval or otherwise. During the period of the review and examination of the procurement contracts, all the reviewed procurement contracts were referred to the appropriate contract approving authority for approval or otherwise. See table 18 below

2.2.2.10 Review and Concurrent Approvals

In accordance with section 87 of Act 663 as amended, Entity Tender Committees are required to refer to the appropriate tender review committee any procurement above its threshold for concurrent approval or otherwise due to contract modifications exceeding 10%. During the period under review and examination of the procurement contracts, no contract had contract modifications exceeding 10% of the original contract sum. See table 19 below.

Table 18 Contract Approving Authority

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCUREMENT TYPE	PROCUREMENT METHOD USED	CONTRACT SUM @ AWARD (GHS)*	CONTRACT APPROVING AUTHORITY USED	APPROPRIATE CONTRACT APPROVING AUTHORITY*	REMARKS
1	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-2/2021	Supply and Installation of Furniture	GOODS	RFQ	21,164.00	HOE	HOE	
2	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-1A/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 1)	GOODS	RFQ	30,758.00	HOE	HOE	
3	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-1B/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 2)	GOODS	RFQ	29,640.00	HOE	HOE	
4	WAGMC	UG/WAGMC/PQ/GDS/002-4A/2021	Supply and Installation of Standing Air-condition and Tabletop Fridge (Lot 1)	GOODS	RFQ	14,352.00	HOE	HOE	
5	WAGMC	UG/WAGMC/PQ/GDS/002-4B/2021	Supply and Installation of Standing Air-condition and Tabletop Fridge (Lot 2)	GOODS	RFQ	3,120.00	HOE	HOE	
6	WAGMC	UG/WAGMC/PQ/GDS/002-3/2021	Supply of Computers and Accessories (Lot 1)	GOODS	RFQ	42,398.72	HOE	HOE	
7	WAGMC	UG/WAGMC/PQ/GDS/002-3B/2021	Supply of Computers and Accessories (lot 2)	GOODS	RFQ	14,256.00	HOE	HOE	
8	WAGMC	UG/WAGMC/PQ/GDS/002-3C/2021	Supply of Computers and Accessories (Lot 3)	GOODS	RFQ	4,368.00	HOE	HOE	
9	WAGMC	UG/WAGMC/PQ/GDS/002-2A/2021	Supply of Computers and Accessories	GOODS	RFQ	12,164.30	HOE	HOE	
10	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-1/2021	Supply of Digital Camera and Accessories	GOODS	RFQ	43,971.20	HOE	HOE	
11	WAGMC	UG/WAGMC/AGE/LPO/GDS/006-1/2021	Supply of Furniture (Lot 1)	GOODS	RFQ	4,500.00	HOE	HOE	
12	WAGMC	UG/WAGMC/AGE/LPO/GDS/006-1B/2021	Supply of Furniture (Lot 2)	GOODS	RFQ	6,262.40	HOE	HOE	
13	WAGMC	UG/WAGMC/PQ/GDS/002-5/2021	Supply of ICT Equipment	GOODS	RFQ	11,160.00	HOE	HOE	
14	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-2A/2021	Supply of ICT Equipment and Accessories (Lot 1)	GOODS	RFQ	8,000.00	HOE	HOE	
15	WAGMC	UG/WAGMC/AGE/PQ/GDS/004-2B/2021	Supply of ICT Equipment and Accessories (Lot 2)	GOODS	RFQ	10,452.00	HOE	HOE	
16	WAGMC	UG/WAGMC/PQ/GDS/004-3/2021	Supply of iPhone 13pro Max	GOODS	RFQ	11,799.00	HOE	HOE	
17	WAGMC	UG/WAGMC/AGE/PQ/GDS/003-2/2021	Supply of Laboratory Consumables	GOODS	RFQ	2,779.92	HOE	HOE	
18	WAGMC	UG/WAGMC/AGE/PQ/GDS/003-5A/2021	Supply of Laboratory Regents and Consumables (Lot 1)	GOODS	RFQ	19,765.98	HOE	HOE	
19	WAGMC	UG/WAGMC/AGE/PQ/GDS/003-5B/2021	Supply of Laboratory Regents and Consumables (Lot 2)	GOODS	RFQ	86,321.28	HOE	HOE	

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCUREMENT TYPE	PROCUREMENT METHOD USED	CONTRACT SUM @ AWARD (GHS)*	CONTRACT APPROVING AUTHORITY USED	APPROPRIATE CONTRACT APPROVING AUTHORITY*	REMARKS
20	WAGMC	UG/WAGMC/AGE/PQ/GDS/003-4A/2021	Supply of Laboratory Regents and Consumables 2 (Lot 1)	GOODS	RFQ	3,952.00	HOE	HOE	
21	WAGMC	UG/WAGMC/AGE/PQ/GDS/003-4B/2021	Supply of Laboratory Regents and Consumables 2 (Lot 2)	GOODS	RFQ	4,056.00	HOE	HOE	
22	WAGMC	UG/WAGMC/AGE/PQ/GD S/003-4C/2021	Supply of Laboratory Regents and Consumables 2 (Lot 3)	GOODS	RFQ	8,754.96	HOE	HOE	
23	WAGMC	UG/WAGMC/AGE/PQ/GDS/005-4/2021	Supply of Stabilizers and Freezer	GOODS	RFQ	7,699.00	HOE	HOE	
24	WAGMC	UG/WAGMC/PQ/GDS/002-6/2021	Supply of Toners	GOODS	RFQ	2,704.00	HOE	HOE	
TOTAL						404,398.76			

1-Approving Authority based on 5th Schedule of Act 663 as amended

Table 19: Review and Concurrent Approvals

ID	ENTITY	CONTRACT NO	PROJECT NAME	TYPE OF PROCUREMENT	SUCCESSFUL SUPPLIER/ CONTRACTOR	TOTAL CONTRACT SUM (GHS)	TOTAL PAYMENTS TO DATE (GHS)	DEFICIT/SUR PLUS PAYMENTS (GHS)	% COST OVERRUN
1	WAGMC	UG/WAGMC/ACE/PQ/GD S/006-2/2021	Supply and Installation of Furniture	GOODS	Grace-Filled Ventures	21,164.00	21,164.00	-	0.0%
2	WAGMC	UG/WAGMC/ACE/PQ/GD S/006-1A/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 1)	GOODS	Kingsdeco Limited	30,758.00	30,758.00	-	0.0%
3	WAGMC	UG/WAGMC/ACE/PQ/GD S/006-1B/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 2)	GOODS	Moscow Ventures	29,640.00			0.0%
4	WAGMC	UG/WAGMC/PQ/GDS/00 2-4A/2021	Supply and Installation of Standing Air-condition and Tabletop Fridge (Lot 1)	GOODS	Oak-Van Ghana Limited	14,352.00	14,352.00	-	0.0%
5	WAGMC	UG/WAGMC/PQ/GDS/00 2-4B/2021	Supply and Installation of Standing Air-condition and Tabletop Fridge (Lot 2)	GOODS	Hilltop Distribution Services	3,120.00	3,120.00	-	0.0%
6	WAGMC	UG/WAGMC/PQ/GDS/00 2-3/2021	Supply of Computers and Accessories (Lot 1)	GOODS	Lotus Tuus Enterprise	42,398.72	42,398.72	-	0.0%
7	WAGMC	UG/WAGMC/PQ/GDS/00 2-3B/2021	Supply of Computers and Accessories (lot 2)	GOODS	Sollatek Electronics Ghana Limited	14,256.00	14,256.00	-	0.0%
8	WAGMC	UG/WAGMC/PQ/GDS/00 2-3C/2021	Supply of Computers and Accessories (Lot 3)	GOODS	Mega-Buo Enterprise	4,368.00	4,368.00	-	0.0%
9	WAGMC	UG/WAGMC/PQ/GDS/00 2-2A/2021	Supply of Computers and Accessories 2	GOODS	Goodwill Supplies	12,164.30	12,164.30	-	0.0%
10	WAGMC	UG/WAGMC/ACE/PQ/GD S/004-1/2021	Supply of Digital Camera and Accessories	GOODS	Delta Unic Limited	43,971.20	43,971.20	-	0.0%
11	WAGMC	UG/WAGMC/ACE/LPO/G DS/006-1/2021	Supply of Furniture (Lot 1)	GOODS	Kingdom Books and Stationery Limited	4,500.00			0.0%
12	WAGMC	UG/WAGMC/ACE/LPO/G DS/006-1B/2021	Supply of Furniture (Lot 2)	GOODS	Grace-Filled Ventures	6,262.40	6,262.40	-	0.0%
13	WAGMC	UG/WAGMC/PQ/GDS/00 2-5/2021	Supply of ICT Equipment	GOODS	Fransbel Ventures	11,160.00	11,160.00	-	0.0%

ID	ENTITY	CONTRACT NO	PROJECT NAME	TYPE OF PROCUREMENT	SUCCESSFUL SUPPLIER/ CONTRACTOR	TOTAL CONTRACT SUM (GHS)	TOTAL PAYMENTS TO DATE (GHS)	DEFICIT/SUR PLUS PAYMENTS (GHS)	% COST OVERRUN
14	WAGMC	UG/WAGMC/ACE/PQ/GD S/004-2A/2021	Supply of ICT Equipment and Accessories (Lot 1)	GOODS	Get4less Ghana Limited	8,000.00			0.0%
15	WAGMC	UG/WAGMC/ACE/PQ/GD S/004-2B/2021	Supply of ICT Equipment and Accessories (Lot 2)	GOODS	Delta Unic Limited	10,452.00	10,452.00	-	0.0%
16	WAGMC	UG/WAGMC/PQ/GDS/00 4-3/2021	Supply of iPhone 13pro Max	GOODS	Compu Ghana Limited	11,799.00	11,799.00	-	0.0%
17	WAGMC	UG/WAGMC/ACE/PQ/GD S/003-2/2021	Supply of Laboratory Consumables	GOODS	DCL Laboratory Products Limited	2,779.92	2,779.92	-	0.0%
18	WAGMC	UG/WAGMC/ACE/PQ/GD S/003-5A/2021	Supply of Laboratory Regents and Consumables (Lot 1)	GOODS	Ingaba Biotech West Africa Ltd	19,765.98			0.0%
19	WAGMC	UG/WAGMC/ACE/PQ/GD S/003-5B/2021	Supply of Laboratory Regents and Consumables (Lot 2)	GOODS	Labmart Limited	86,321.28	86,321.28	-	0.0%
20	WAGMC	UG/WAGMC/ACE/PQ/GD S/003-4A/2021	Supply of Laboratory Regents and Consumables 2 (Lot 1)	GOODS	Labmart Limited	3,952.00	3,952.00	-	0.0%
21	WAGMC	UG/WAGMC/ACE/PQ/GD S/003-4B/2021	Supply of Laboratory Regents and Consumables 2 (Lot 2)	GOODS	Diagnomedics Limited	4,056.00	4,056.00	-	0.0%
22	WAGMC	UG/WAGMC/ACE/PQ/GD S/003-4C/2021	Supply of Laboratory Regents and Consumables 2 (Lot 3)	GOODS	Ingaba Biotech West Africa Limited	8,754.96			0.0%
23	WAGMC	UG/WAGMC/ACE/PQ/GD S/005-4/2021	Supply of Stabilizers and Freezer	GOODS	Trademark Limited	7,699.00	7,699.00	-	0.0%
24	WAGMC	UG/WAGMC/PQ/GDS/00 2-6/2021	Supply of Toners	GOODS	Mega-Buo Enterprise	2,704.00	2,704.00	-	0.0%
TOTAL						404,398.76	333,737.82	0.00	0.0%

*-10% limit of modification without need to seek concurrent approval per section 87 of Act 663 as amended

2.3 Tendering & Solicitation

Under this aspect, a critical review was made on the tender process with a view to determining whether the tender process complied with Public Procurement Act 663 as amended and the Bank's Regulations. In addition, the assessment aimed at determining whether procurement contract documents contained all necessary information and whether the contract was properly signed.

2.3.1 Findings

The observed strengths and weaknesses on tendering and solicitation included:

1. Procedures and processes used during procurement activities were found adequate and acceptable and in line with Act 663 as amended and the Bank's Guidelines and Regulations for the procurement of Goods for all the procurement contracts reviewed.
2. All 24 procurement contracts audited (100%), were procured through Request for Quotations (RFQ) (Shopping).
3. The usage of RFQ were found consistent with the procedures and processes outlined in section 43 of Act 663 as amended.
4. Tender openings were done per specific invitation notices. Tender Opening panels were used with the availability of one member of Entity Tender Committee (ETC) on the tender opening panels.
5. A net average duration of 139 days was lost in the preparation and submission of Tender Evaluation Reports with 137 average days lost with respect to the Final Approval of Evaluation Reports and issuance of Acceptance Letters (Notification of Awards).
6. A total net average duration of 139 days was lost in the planned issuance of Specific Procurement Notices (Invitation to Tenders).
7. A total net average duration of 126 days was lost on the submission and closure of tenders.
8. Adequate modification of special conditions of contract and tender data sheets in STDs was done for all procurement contracts.
9. Non-Publication of Invitations to Tenders with the Public Procurement Authority which is not in accordance with section 47(1) of the public procurement act as amended for contracts (0 out of 24).
10. Non-Issuance of Receipts to Tenderers after submission of tenders which is not in accordance with section 53(8) of act 663 as amended (0 out of 24).
11. Notification to Unsuccessful Bidders per Section 65(9) of Act 663 as amended was unavailable (0 out of 24).
12. Non-publication of contract awards (0 out of 24) in accordance with section 2.60 of the Banks guidelines for procurement of Goods, Works and Non-Consulting Services.
13. Evaluation Committee members have the technical expertise necessary to conduct evaluations in accordance with section 20E Of Act 663 as amended.
14. All the reviewed procurement contracts were referred to the appropriate contract approving authority for approval.

2.3.2 Performance Rating

1. The Overall Performance and Score Rating for tendering and solicitation was 91.23% signifying a performance of "Very Good". See table 20 below highlighted green

2.4 Contract Administration and Quality

Under this aspect, a critical review was made on whether the procurement contracts were properly administered by assessing time, scope, quality, risk, communication and cost management issues such as extension of time, delays, variation orders, claims analysis, price fluctuations, payment procedures, dispute resolutions, contract terminations, etc.

Under quality, issues related to compliance with Specifications, Designs, and quality assurance plan were critically reviewed.

The audit team visited the stores for the goods supply contracts to undertake physical assessment of the deliverables. The team also inspected available test certificates/reports and other quality assurance and control tools. The team is of the considered opinion that the quality of goods delivered met the specifications stated in the contract documents and met the desired levels of quality.

2.4.1 Findings

With respect to contracts administration and quality, the auditors revealed the following strengths and weaknesses:

1. Procedures and processes used during procurement activities were found adequate and acceptable and in line with Act 663 as amended for all the procurement contracts reviewed.
2. Inadequate procurement contract close out for all procurement contracts (unavailability of Project Completion Reports to document lessons learnt).
3. Invoices submitted by contractors, suppliers and consultants were paid on an average 4 days later than the 30 days per contract.
4. A total net average duration of 133 days was lost in overall procurement contract formation and signing activities.
5. A total net average duration of 128 days was lost in the expected contract delivery periods.
6. For all the goods procurement contracts, there was no contract modification for any of the procurement contracts audited. Hence, no procurement contract was referred to any tender review committee for concurrent approval or otherwise as a result of contract modifications during implementation in accordance with section 87 of act 663 as amended.
7. Non-Issuance of Final Acceptance Certificates/Certificates of Completion/Service Performance Certificates.
8. Some procurement contracts (37.5%) were not completed within project stipulated time (9 out of 24).
9. All of the procurement contracts audited were completed within the approved budget (24 out of 24).
10. Contract files contained required documentation. The filing was well done and chronological. Procurement contract documentations/ records and filing were moderately adequate.
11. Based on visits to stores to assess and undertake physical inspections of the works executed, services provided, goods supplied vis-à-vis the available reports, the consultants are of the considered opinion that the works executed, the goods supplied, and the services provided met the required quality levels (by relative quantitative assessment of quality by the audit team, quality of works scored 99.65%).

2.4.2 Performance Rating

1. The overall performance rating for contract administration and quality were evaluated as 98.33% and 99.65% respectively indicating "Very Good". See Table 20 below highlighted yellow.

Table 20 Procurement Performance Ratings 2

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROC METHOD USED	CONTRACT AMOUNT (GHS)	PROCUREMENT TYPE	STATUS	PERFORMANCE RATING		
									TENDERING & SOLICITATION	CONTRACT ADMINISTRATION	QUALITY
1	WAGMC	UG/WAGMC/ACE/P O/GDS/006-2/2021	Supply and Installation of Furniture	Grace-Filled Ventures	RFQ	21,164.00	GOODS	COMPLETE	92.98%	100.00%	100.00%
2	WAGMC	UG/WAGMC/ACE/P O/GDS/006-1A/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 1)	Kingsdeco Limited	RFQ	30,758.00	GOODS	COMPLETE	91.23%	100.00%	100.00%
3	WAGMC	UG/WAGMC/ACE/P O/GDS/006-1B/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 2)	Moscow Ventures	RFQ	29,640.00	GOODS	ONGOING	91.23%	100.00%	100.00%
4	WAGMC	UG/WAGMC/PQ/GD S/002-4A/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 1)	Oak-Van Ghana Limited	RFQ	14,352.00	GOODS	COMPLETE	91.23%	100.00%	100.00%
5	WAGMC	UG/WAGMC/PQ/GD S/002-4B/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 2)	Hilltop Distribution Services	RFQ	3,120.00	GOODS	COMPLETE	91.23%	100.00%	100.00%
6	WAGMC	UG/WAGMC/PQ/GD S/002-3/2021	Supply of Computers and Accessories (Lot 1)	Lotus Tuus Enterprise	RFQ	42,398.72	GOODS	COMPLETE	92.98%	100.00%	100.00%
7	WAGMC	UG/WAGMC/PQ/GD S/002-3B/2021	Supply of Computers and Accessories (lot 2)	Sollatek Electronics Ghana Limited	RFQ	14,256.00	GOODS	COMPLETE	92.98%	100.00%	100.00%
8	WAGMC	UG/WAGMC/PQ/GD S/002-3C/2021	Supply of Computers and Accessories (Lot 3)	Mega-Buo Enterprise	RFQ	4,368.00	GOODS	COMPLETE	92.98%	100.00%	100.00%
9	WAGMC	UG/WAGMC/PQ/GD S/002-2A/2021	Supply of Computers and Accessories 2	Goodwill Supplies	RFQ	12,164.30	GOODS	COMPLETE	91.23%	100.00%	100.00%
10	WAGMC	UG/WAGMC/ACE/P O/GDS/004-1/2021	Supply of Digital Camera and Accessories	Delta Unic Limited	RFQ	43,971.20	GOODS	COMPLETE	91.23%	100.00%	100.00%
11	WAGMC	UG/WAGMC/ACE/L PO/GDS/006-1/2021	Supply of Furniture (Lot 1)	Kingdom Books and Stationery Limited	RFQ	4,500.00	GOODS	ONGOING	84.21%	80.00%	95.83%
12	WAGMC	UG/WAGMC/ACE/L PO/GDS/006-1B/2021	Supply of Furniture (Lot 2)	Grace-Filled Ventures	RFQ	6,262.40	GOODS	COMPLETE	82.46%	80.00%	95.83%
13	WAGMC	UG/WAGMC/PQ/GD S/002-5/2021	Supply of ICT Equipment	Fransbel Ventures	RFQ	11,160.00	GOODS	COMPLETE	92.98%	100.00%	100.00%
14	WAGMC	UG/WAGMC/ACE/P O/GDS/004-2A/2021	Supply of ICT Equipment and Accessories (Lot 1)	Get4less Ghana Limited	RFQ	8,000.00	GOODS	ONGOING	91.23%	100.00%	100.00%
15	WAGMC	UG/WAGMC/ACE/P O/GDS/004-2B/2021	Supply of ICT Equipment and Accessories (Lot 2)	Delta Unic Limited	RFQ	10,452.00	GOODS	COMPLETE	92.98%	100.00%	100.00%

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROC METHOD USED	CONTRACT AMOUNT (GHS)	PROCUREMENT TYPE	STATUS	PERFORMANCE RATING		
									TENDERING & SOLICITATION	CONTRACT ADMINISTRATION	QUALITY
16	WAGMC	UG/WAGMC/PQ/GD S/004-3/2021	Supply of iPhone 13pro Max	Compu Ghana Limited	RFQ	11,799.00	GOODS	COMPLETE	91.23%	100.00%	100.00%
17	WAGMC	UG/WAGMC/ACE/P O/GDS/003-2/2021	Supply of Laboratory Consumables	DCI Laboratory Products Limited	RFQ	2,779.92	GOODS	COMPLETE	91.23%	100.00%	100.00%
18	WAGMC	UG/WAGMC/ACE/P O/GDS/003-5A/2021	Supply of Laboratory Regents and Consumables (Lot 1)	Ingaba Biotech West Africa Ltd	RFQ	19,765.98	GOODS	ONGOING	91.23%	100.00%	100.00%
19	WAGMC	UG/WAGMC/ACE/P O/GDS/003-5B/2021	Supply of Laboratory Regents and Consumables (Lot 2)	Labmart Limited	RFQ	86,321.28	GOODS	COMPLETE	91.23%	100.00%	100.00%
20	WAGMC	UG/WAGMC/ACE/P O/GDS/003-4A/2021	Supply of Laboratory Regents and Consumables 2 (Lot 1)	Labmart Limited	RFQ	3,952.00	GOODS	COMPLETE	92.98%	100.00%	100.00%
21	WAGMC	UG/WAGMC/ACE/P O/GDS/003-4B/2021	Supply of Laboratory Regents and Consumables 2 (Lot 2)	Diagnomedics Limited	RFQ	4,056.00	GOODS	COMPLETE	92.98%	100.00%	100.00%
22	WAGMC	UG/WAGMC/ACE/P O/GDS/003-4C/2021	Supply of Laboratory Regents and Consumables 2 (Lot 3)	Ingaba Biotech West Africa Limited	RFQ	8,754.96	GOODS	ONGOING	92.98%	100.00%	100.00%
23	WAGMC	UG/WAGMC/ACE/P O/GDS/005-4/2021	Supply of Stabilizers and Freezer	Trademart Limited	RFQ	7,699.00	GOODS	COMPLETE	91.23%	100.00%	100.00%
24	WAGMC	UG/WAGMC/PQ/GD S/002-6/2021	Supply of Toners	Mega-Buo Enterprise	RFQ	2,704.00	GOODS	COMPLETE	91.23%	100.00%	100.00%
OVERALL PROCUREMENT CONTRACTS ASSESSMENT									91.23%	98.33%	99.65%

2.5 Price Competitiveness

Under this aspect, a critical review was made on the tender process with a view to determining the cost of procurement to the entities, price reasonableness of contracts, prices of competing bids, deviation of winning bids from the Entity's budget. In addition, the assessment aimed at determining whether procurement contracts were competitively priced by bidders

Table 21 below illustrates the establishment of competition with average number of bids per lot, percentage deviation from client's budget, variance of competing bids and average price of competing bids.

2.5.1 Findings

The observed strengths and weaknesses on price competitiveness included the following:

2.5.1.1 Establishment of Competition

Price Quotation (PQ) was the method of procurement used by the Centre for all contracts audited. Competitive Tendering is the default method of procurement per section 35(1) of Act 663 as amended hence can be concluded that competitive procurement methods were employed for all procurement undertaken.

An average of 3 bidders was recorded per lot for the procurements undertaken through RFQ and this should guarantee adequate competition and ensure price reasonableness. It is the most appropriate competitive method for procuring small value and off-the-shelf products and /or services.

The dominant method of procurement used by the Centre is adequate to guarantee price competition. Although some bidders did not meet the technical specifications of the tender documents, a minimum average of 3 bids prices were available for comparison. This feature was dominant with all bids.

2.5.1.2 Percentage Deviation from Client's Budget

The percentage deviation of the lowest evaluated bidders' price from the client's budget recorded an overall average of minus 69.00% for all twenty-four (24) procurement contracts reviewed. Fifteen extreme outliers were recorded for the selected contracts under review. Far below the Centre's Budget (minus 50% and below) recorded an average price of minus 77.8% (ID 1, 2, 3, 4, 5, 11, 12, 13, 16, 17, 18, 19, 20, 21, 22, 23)

There were no bids received above the Centre's budget for all 24 procurement contracts reviewed.

For the 24 procurement contracts above, inspections of the supplies revealed that, the suppliers met the expectations of the Centre with respect to the goods supplied. This presupposes that, the Centre's estimate for the procurement contracts were comparatively high.

2.5.1.3 Variance of Competing Bids

The period under review recorded an unusually large variance between the prices of competing bids for two (2) procurement contracts (ID 10, 17)

This unusually large variance between the prices of competing bids (2 procurement contracts) could suggest a lack of understanding and appreciation of the scope of works to be executed in the specific lots with this challenge.

2.5.1.4 Average Price of Competing bids

The average price of competing bids was found to be good except for the two (2) procurement contracts where an unusually large variance between the price of competing bids was recorded as stated in section 2.5.1.3 above.

Twenty-two (22) procurement contracts award bid prices were found to be closer to the average bid price between the competing bids. See table 21 below, average column.

2.5.2 Performance Rating

1. The performance of the Centre on price competitiveness is rated under Tendering and Solicitation. This was determined as 91.23% signifying "Very Good".

Table 21 Price Reasonableness Analysis

ID	ENTITTY	Contract Package No.	Project Name	Bidder ID	Responsive Bidders	Corrected Bidder's Quotation GHS	Corrected Bidder's Quotation US\$	Centre's Budget US\$	%Deviation from Centre's Budget	AVERAGE of Corrected Bidders Quotation	STD. DEV. Of Corrected Bidders Quotation		
1	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-2/2021	Supply and Installation of Furniture	3	Bersmah Logistix	22,828.00	3,890.12	16,572.49	-76.5%	3,999.41	457.40		
												Exchange Rate	5.8682
												Tender Opening Date/ Exchange Rate Date	28 September 2021
2	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-1A/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 1)	3	Moscow Ventures	34,444.80	5,908.20	17,972.63	-67.1%	5,932.28	668.83		
												Exchange Rate	5.83
												Tender Opening Date/ Exchange Rate Date	19 August 2021
3	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-1B/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 2)	3	Moscow Ventures	29,640.00	5,084.05	17,319.36	-70.6%	5,608.81	587.54		
												Exchange Rate	5.83
												Tender Opening Date/ Exchange Rate Date	19 August 2021
4	WAGMC	UG/WAGMC/PQ/GDS/002-4A/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 1)	4	Mega-Buo Enterprise	18,200.00	3,162.80	8,386.21	-62.3%	2,792.30	297.52		
												Exchange Rate	5.7544
												Tender Opening Date/ Exchange Rate Date	19 August 2021
												1	Hilltop Distribution Services
2	Meek House Company Limited	15,080.00	2,620.60	8,386.21	-68.8%								
3	Oak-Van Ghana Limited	14,352.00	2,494.09	8,386.21	-70.3%								

ID	ENTITY	Contract Package No.	Project Name	Bidder ID	Responsive Bidders	Corrected Bidder's Quotation GHS	Corrected Bidder's Quotation US\$	Centre's Budget US\$	%Deviation from Centre's Budget	AVERAGE of Corrected Bidders Quotation	STD. DEV. Of Corrected Bidders Quotation
			Tender Opening Date/ Exchange Rate Date		11 June 2021						
5				1	Hilltop Distribution Services	3,120.00	542.19	1,823.09	-70.3%		
				2	Week House Compray Limited	4,680.00	813.29	1,823.09	-55.4%		
				3	Oak-Van Ghana Limited	4,680.00	813.29	1,823.09	-55.4%	754.51	142.55
				4	Mega-Buo Enterprise	4,886.96	849.26	1,823.09	-53.4%		
			Exchange Rate		5.7544						
			Tender Opening Date/ Exchange Rate Date		11 June 2021						
					Oak-Van Ghana Limited						
6	WAGMC	UG/WAGMC/PQ/GDS/002-3/2021	Supply of Computers and Accessories (Lot 1)	1	Totus Tuus Enterprise	42,398.72	7,393.75	16,066.16	-54.0%	7,805.68	363.17
				2	Goodwill Supplies	45,552.00	7,943.64	16,066.16	-50.6%		
			Exchange Rate		5.7344						
			Tender Opening Date/ Exchange Rate Date		21 May 2021						
					Sollatek Electronics Ghana Limited						
7	WAGMC	UG/WAGMC/PQ/GDS/002-3B/2021	Supply of Computers and Accessories (lot 2)	1	Sollatek Electronics Ghana Limited	14,256.00	2,486.05	5,402.03	-54.0%	2,486.05	#DIV/0!
			Exchange Rate		5.7344						
			Tender Opening Date/ Exchange Rate Date		21 May 2021						
				1	Fransbel Ventures	5,167.76	901.19	1,655.17	-45.6%		
				2	Mega-buo Enterprise	4,368.00	761.72	1,655.17	-54.0%	824.60	70.74
				3	Electroland Limited	4,650.00	810.90	1,655.17	-51.0%		
			Exchange Rate		5.7344						
			Tender Opening Date/ Exchange Rate Date		21 May 2021						
					Goodwill Supplies						
9	WAGMC	UG/WAGMC/PQ/GDS/002-2A/2021	Supply of Computers and Accessories 2	1	Goodwill Supplies	12,164.30	2,123.03	4,609.42	-53.9%	2,123.03	#DIV/0!

ID	ENTITY	Contract Package No.	Project Name	Bidder ID	Responsive Bidders	Corrected Bidder's Quotation GHS	Corrected Bidder's Quotation US\$	Centre's Budget US\$	%Deviation from Centres Budget	AVERAGE of Corrected Bidders Quotation	STD. DEV. OF Corrected Bidders Quotation
			Exchange Rate								
			Tender Opening Date/ Exchange Rate Date		5.7297						
					25 March 2021						
10	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-1/2021	Supply of Digital Camera and Accessories	1	Delta Unic Limited	43,971.20	7,494.41	16,662.02	-55.0%	9,866.40	3,354.50
			Exchange Rate	2	Trademart Limited	71,805.04	12,238.38	16,662.02	-26.5%		
			Tender Opening Date/ Exchange Rate Date		5.8672						
					24 September 2021						
11	WAGMC	UG/WAGMC/ACE/LPO/GDS/006-1/2021	Supply of Furniture (Lot 1)	1	Kingdom Books and Stationery Limited	4,500.00	784.75	3,523.73	-77.7%	784.75	
			Exchange Rate								
			Tender Opening Date/ Exchange Rate Date		5.7343						
					15 April 2021						
12	WAGMC	UG/WAGMC/ACE/LPO/GDS/006-1B/2021	Supply of Furniture (Lot 2)	1	Grace-Filled Ventures	6,262.40	1,092.09	4,903.78	-77.7%	1,092.09	
			Exchange Rate								
			Tender Opening Date/ Exchange Rate Date		5.7343						
					15 April 2021						
13	WAGMC	UG/WAGMC/PQ/GDS/002-5/2021	Supply of ICT Equipment	1	Megabuo Enterprise	11,260.00	1,941.58	4,228.86	-54.1%	1,932.96	12.19
			Exchange Rate	2	Franspel Ventures	11,160.00	1,924.34	4,228.86	-54.5%		
			Tender Opening Date/ Exchange Rate Date		5.7994						
					16 July 2021						
14	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-2A/2021	Supply of ICT Equipment and Accessories (Lot 1)	1	Getfless Ghana Limited	8,000.00	1,363.51	3,031.44	-55.0%	1,363.51	
			Exchange Rate								
			Tender Opening Date/ Exchange Rate Date		5.8672						
					24 September 2021						

ID	ENTITY	Contract Package No.	Project Name	Bidder ID	Responsive Bidders	Corrected Bidder's Quotation GHS	Corrected Bidder's Quotation US\$	Centre's Budget US\$	%Deviation from Centre's Budget	AVERAGE of Corrected Bidders Quotation	STD. DEV. Of Corrected Bidders Quotation
15	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-2B/2021	Supply of ICT Equipment and Accessories (Lot 2)	1	Tokus Tuus Enterprise	7,519.20	1,281.57	2,849.25	-55.0%	1,531.50	353.46
				2	Delta Unic	10,452.00	1,781.43	2,849.25	-37.5%		
			Exchange Rate		5.8672						
			Tender Opening Date/ Exchange Rate Date		24 September 2021						
16	WAGMC	UG/WAGMC/PQ/GDS/004-3/2021	Supply of iPhone 13pro Max	1	Trademart Ghana Limited	13,750.00	2,335.42	18,880.16	-87.6%	2,259.11	176.10
				2	Compu Ghana Limited	11,799.00	2,004.04	18,880.16	-89.4%		
				3	Getfless Ghana Limited	13,500.00	2,292.95	18,880.16	-87.9%		
				4	Mega-bou Enterprise	14,154.00	2,404.04	18,880.16	-87.3%		
			Exchange Rate		5.8876						
			Tender Opening Date/ Exchange Rate Date		21 October 2021						
17	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-2/2021	Supply of Laboratory Consumables	1	Labmart Limited	16,016.00	2,783.16	2,655.34	4.8%	1,486.48	1,177.76
				2	DCL Laboratories Limited	2,779.92	483.08	2,655.34	-81.8%		
				3	Ingaba Biotech West Africa	6,866.43	1,193.21	2,655.34	-55.1%		
			Exchange Rate		5.7546						
			Tender Opening Date/ Exchange Rate Date		10 June 2021						
18	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-5A/2021	Supply of Laboratory Regents and Consumables (Lot 1)	1	Ingaba Biotec	19,765.98	3,417.41	18,880.16	-81.9%	5,482.46	2,920.41
				2	Bany Lab	43,654.00	7,547.50	18,880.16	-60.0%		
			Exchange Rate		5.7839						

ID	ENTITY	Contract Package No.	Project Name	Bidder ID	Responsive Bidders	Corrected Bidder's Quotation GHS	Corrected Bidder's Quotation US\$	Centre's Budget US\$	%Deviation from Centre's Budget	AVERAGE of Corrected Bidders Quotation	STD. OF Corrected Bidders Quotation
			Tender Opening Date/ Exchange Rate Date		13 July 2021						
			Supply of Laboratory Regents and Consumables (Lot 2)	1	Labmart Limited	86,321.28	14,924.41	82,452.77	-81.9%	14,924.41	
19	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-5B/2021	Exchange Rate Tender Opening Date/ Exchange Rate Date		5,7839						
			Supply of Laboratory Regents and Consumables 2 (Lot 1)	1	Labmart Limited	3,952.00	685,4565953	3,774.89	-81.8%	685.46	
20	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4A/2021	Exchange Rate Tender Opening Date/ Exchange Rate Date		5,7655						
			Supply of Laboratory Regents and Consumables 2 (Lot 2)	1	Diagnomedics Limited	4,056.00	703,4949267	3,874.23	-81.8%	703.49	
21	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4B/2021	Exchange Rate Tender Opening Date/ Exchange Rate Date		30 June 2021						
			Supply of Laboratory Regents and Consumables 2 (Lot 3)	1	Lambart Limited	15,808.00	2741,826381	8,362.60	-67.2%		
			Supply of Laboratory Regents and Consumables 2 (Lot 3)	2	Ingaba Biotech West Africa	8,754.96	1518,508369	8,362.60	-81.8%	2,130.17	865.02
			Exchange Rate Tender Opening Date/ Exchange Rate Date		5,7655						
			Supply of Stabilizers and Freezer	1	Trademart Ghana Limited	7,699.00	1301,760141	4,498.71	-71.1%	1,516.92	304.28
23	WAGMC	UG/WAGMC/ACE/PQ/GDS/005-4/2021	Exchange Rate Tender Opening Date/ Exchange Rate Date		5,9143						
			Supply of Toners	1	Megabuo Enterprise	2,704.00	465,8855961	1,024.63	-54.5%	525.38	54.43
24	WAGMC	UG/WAGMC/PQ/GDS/002-6/2021									

ID	ENTITY	Contract Package No.	Project Name	Bidder ID	Responsive Bidders	Corrected Bidder's Quotation GHS	Corrected Bidder's Quotation US\$	Centre's Budget US\$	%Deviation from Centre's Budget	AVERAGE of Corrected Bidders Quotation	STD. DEV. OF Corrected Bidders Quotation
				2	Hilltop Distribution Services	3,120.00	537,5603032	1,024.63	-47.5%		
				3	Sanatel Limited	3,323.84	572.6809097	1,024.63	-44.1%		
			Exchange Rate		5.804						
			Tender Opening Date/ Exchange Rate Date		29 July 2021						

2.6 Examination of Procurement Risks and Red Flags

To collect information about possible risks levels and exposure in the procurements carried out by Centre, the Procurement Audit Team specifically developed Procurement Risks Indicators and Red Flags Checklist which were used.

It is important to note that a detected red flag is not in itself evidence of a procurement risk. However, the higher the number of red flags detected, the higher the likelihood that the risk exposure level is high. To that end, Red Flag Checklist for each project was completed, and findings summarized.

It is the Procurement Audit Team's opinion that all procurement contracts which scored 40% and above on Red Flags scale, indicates likelihood of Medium, Substantial and High Risk Exposure level in their procurements or the procurement of the respective contracts.

Table 22 below provides the overall risk rating, risk at the procurement planning, pre-bid, evaluation and award and contract close out phases of the procurement cycle.

2.6.1 General/Overall Risk

1. The overall score and assessment of procurement risks and red flags was rated as 35.06%. This represented 'low risk' based on the risk scale provided. This implies, the 'Entity's systems, procurement processes, and/or contract administration are of highest quality; are fit for purpose in achieving value for money, economy, efficiency, effectiveness, integrity, fairness, transparency, and accountability; and require little or no corrective action by the Bank'.
2. The low risk rating can be attributed largely to the fact that the audit team is able to falsify the red flags based on the available documentation.

2.6.2 Procurement Planning, Procurement Systems and Capacity Assessment

1. Risk Rating of Procurement Processes, systems and assessment was low.
2. The risk rating for procurement planning, procurement systems and capacity assessment was rated at 33.53% signifying "Low Risk" (see table 22 below).
3. The low risk rating is an indication that, the Centre adheres to the national legal regulatory framework on procurements. The Public Procurement Act 663 as amended is applicable to the entities, and they have access to the regulations, the manuals and acts. Procurement plans were prepared and submitted to the Bank.

2.6.3 Tendering and Solicitation

1. The overall risk rating for tendering and solicitation was evaluated as 33.52% signifying a risk scale of "Low Risk".
2. Procurement documents contain sufficient information to enable the submission of responsive tenders/bids/proposals by bidders/consultants. It also establishes the basis for a transparent evaluation and award process. The use of price and non-price attributes and/or the consideration of life cycle cost is permitted as appropriate to ensure objective and value-for-money decisions by the Centre.

2.6.4 Contract Administration and Quality

1. The overall quality assessment risk was "low", rated at 33.33%. This is largely due to the fact that, inspections of the supplies, revealed that, the suppliers and contractors met the expectations of the Centre with respect to the quality of the goods supplied and works executed.
2. The risk rating for contract administration and close out was determined as "Low Risk" on a scale of 34.31% (see table 22 below).
3. The functions and responsibilities of parties are clearly stated in bidding documents. Contracts amendments and variations are clearly stated with special conditions of contract amended appropriately. Dispute resolution procedures that provide for an efficient and fair process to resolve disputes during the performance of the contract are allowed in tender documents.

2.6.5 Frequency of Bidders in Winning Multiple Contracts

Efforts to fight bid rigging more effectively can be supported by collecting historical information on bidding behaviour, by constantly monitoring bidding activities, and by performing analyses on bid data received by the Centre. The frequency of bidders winning contracts with the Centre was analysed with respect to competitive tenders. It is important to state that, this does not confirm any pattern but seek to indicate the risk exposure level of the Centre with respect to these tenders.

It can therefore be inferred from table 23 below that, bidders have the tendency of winning multiple lots in subsequent tenders. This may not entirely constitute a risk to the procurement entity in goods procurement contracts as long as the supplier demonstrates adequate financial capacity to handle the multiple lots concurrently.

In goods procurement contracts, the risk is minimal with respect to multiple lots awarded to one bidder. However, this tend to be more a cause of concern in works procurement contracts in which case, the procurement entity must package tender documents in such a way that, a bidder will be required to make available different set of personnel and equipment in the event if one particular bidder emerging successful in multiple lots.

Table 22 General Procurement Risk Rating & Performance

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROC. METHOD USED	CONTRACT AMOUNT (GHS)	PROC. TYPE	STATUS	PRE-BID PHASE	EVALUATION AND AWARD PHASE	CONTRACT MGT AND CLOSE OUT PHASE	OVERALL PROC. QUALITY	PROJECT OVERALL
1	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-2/2021	Supply and Installation of Furniture	Grace-Filled Ventures	RFQ	21,164.00	GOODS	COMPLETE	33%	37%	33%	33%	34%
2	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-1A/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 1)	Kingsdeco Limited	RFQ	30,758.00	GOODS	COMPLETE	33%	41%	35%	33%	36%
3	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-1B/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 2)	Moscow Ventures	RFQ	29,640.00	GOODS	ONGOING	33%	41%	35%	33%	36%
4	WAGMC	UG/WAGMC/PQ/GDS/002-4A/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 1)	Oak-Van Ghana Limited	RFQ	14,352.00	GOODS	COMPLETE	33%	37%	35%	33%	35%
5	WAGMC	UG/WAGMC/PQ/GDS/002-4B/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 2)	Hilltop Distribution Services	RFQ	3,120.00	GOODS	COMPLETE	33%	37%	33%	33%	34%
6	WAGMC	UG/WAGMC/PQ/GDS/002-3/2021	Supply of Computers and Accessories (Lot 1)	Lotus Tuus Enterprise	RFQ	42,398.72	GOODS	COMPLETE	33%	37%	33%	33%	34%
7	WAGMC	UG/WAGMC/PQ/GDS/002-3B/2021	Supply of Computers and Accessories (lot 2)	Sollatek Electronics Ghana Limited	RFQ	14,256.00	GOODS	COMPLETE	33%	37%	35%	33%	35%
8	WAGMC	UG/WAGMC/PQ/GDS/002-3C/2021	Supply of Computers and Accessories (Lot 3)	Mega-Bio Enterprise	RFQ	4,368.00	GOODS	COMPLETE	33%	37%	33%	33%	34%
9	WAGMC	UG/WAGMC/PQ/GDS/002-2A/2021	Supply of Computers and Accessories 2	Goodwill Supplies	RFQ	12,164.30	GOODS	COMPLETE	33%	37%	35%	33%	35%
10	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-1/2021	Supply of Digital Camera and Accessories	Delta Unic Limited	RFQ	43,971.20	GOODS	COMPLETE	33%	37%	35%	33%	35%
11	WAGMC	UG/WAGMC/ACE/LPO/GDS/006-1/2021	Supply of Furniture (Lot 1)	Kingdom Books and Stationery Limited	RFQ	4,500.00	GOODS	ONGOING	33%	41%	35%	33%	36%
12	WAGMC	UG/WAGMC/ACE/LPO/GDS/006-1B/2021	Supply of Furniture (Lot 2)	Grace-Filled Ventures	RFQ	6,262.40	GOODS	COMPLETE	33%	41%	35%	33%	36%
13	WAGMC	UG/WAGMC/PQ/GDS/002-5/2021	Supply of ICT Equipment	Franshel Ventures	RFQ	11,160.00	GOODS	COMPLETE	33%	41%	33%	33%	35%
14	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-2A/2021	Supply of ICT Equipment and Accessories (Lot 1)	Getikess Ghana Limited	RFQ	8,000.00	GOODS	ONGOING	33%	41%	35%	33%	36%
15	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-2B/2021	Supply of ICT Equipment and Accessories (Lot 2)	Delta Unic Limited	RFQ	10,542.00	GOODS	COMPLETE	33%	41%	33%	33%	35%
16	WAGMC	UG/WAGMC/PQ/GDS/004-3/2021	Supply of Iphone 13pro Max	Compu Ghana Limited	RFQ	11,799.00	GOODS	COMPLETE	38%	37%	33%	33%	35%
17	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-2/2021	Supply of Laboratory Consumables	DCL Laboratory Products Limited	RFQ	2,779.92	GOODS	COMPLETE	33%	37%	33%	33%	34%

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROC. METHOD USED	CONTRACT AMOUNT (GHS)	PROC. TYPE	STATUS	PRE-BID PHASE	EVALUATION AND AWARD PHASE	CONTRACT MGT AND CLOSE OUT PHASE	OVERALL PROC. QUALITY	PROJECT OVERALL
18	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-5A/2021	Supply of Laboratory Regents and Consumables (Lot 1)	Ingaba Biotech West Africa Ltd	RFQ	19,765.98	GOODS	ONGOING	33%	41%	35%	33%	36%
19	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-5B/2021	Supply of Laboratory Regents and Consumables (Lot 2)	Labmart Limited	RFQ	86,321.28	GOODS	COMPLETE	33%	41%	35%	33%	36%
20	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4A/2021	Supply of Laboratory Regents and Consumables 2 (Lot 1)	Labmart Limited	RFQ	3,952.00	GOODS	COMPLETE	33%	41%	33%	33%	35%
21	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4B/2021	Supply of Laboratory Regents and Consumables 2 (Lot 2)	Diagnomedics Limited	RFQ	4,056.00	GOODS	COMPLETE	33%	41%	33%	33%	35%
22	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4C/2021	Supply of Laboratory Regents and Consumables 2 (Lot 3)	Ingaba Biotech West Africa Limited	RFQ	8,754.96	GOODS	ONGOING	33%	41%	33%	33%	35%
23	WAGMC	UG/WAGMC/ACE/PQ/GDS/005-4/2021	Supply of Stabilizers and Freezer	Trademart Limited	RFQ	7,699.00	GOODS	COMPLETE	33%	37%	33%	33%	34%
24	WAGMC	UG/WAGMC/PQ/GDS/002-6/2021	Supply of Toners	Mega-Buo Enterprise	RFQ	2,704.00	GOODS	COMPLETE	33%	41%	35%	33%	36%
OVERALL RISK ASSESSMENT						404,398.76			33.53%	34.31%	34.31%	33.33%	35.08%

Table 23 Frequency of Bidders in winning Multiple Contracts

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCUREMENT TYPE	PROCUREMENT METHOD USED	CONTRACT SUM @ AWARD (GHS)*	SUCCESSFUL BIDDER	FREQUENCY OF BIDDER WITHIN SAMPLE
1	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-2/2021	Supply and Installation of Furniture	GOODS	RFQ	21,164.00	Grace-filled Ventures	2 LOT
2	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-1A/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 1)	GOODS	RFQ	30,758.00	Kingsdeco Limited	1 LOT
3	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-1B/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 2)	GOODS	RFQ	29,640.00	Moscow Ventures	1 LOT
4	WAGMC	UG/WAGMC/PQ/GDS/002-4A/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 1)	GOODS	RFQ	14,352.00	Oak-Van Ghana Limited	1 LOT
5	WAGMC	UG/WAGMC/PQ/GDS/002-4B/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 2)	GOODS	RFQ	3,120.00	Hilltop Distribution Services	1 LOT
6	WAGMC	UG/WAGMC/PQ/GDS/002-3/2021	Supply of Computers and Accessories (Lot 1)	GOODS	RFQ	42,398.72	Lotus Tuus Enterprise	1 LOT
7	WAGMC	UG/WAGMC/PQ/GDS/002-3B/2021	Supply of Computers and Accessories (Lot 2)	GOODS	RFQ	14,256.00	Sollatek Electronics Ghana Limited	1 LOT
8	WAGMC	UG/WAGMC/PQ/GDS/002-3C/2021	Supply of Computers and Accessories (Lot 3)	GOODS	RFQ	4,368.00	Mega-Buo Enterprise	2 LOT
9	WAGMC	UG/WAGMC/PQ/GDS/002-2A/2021	Supply of Computers and Accessories 2	GOODS	RFQ	12,164.30	Goodwill Supplies	1 LOT
10	WAGMC	UG/WAGMC/ACE/LPO/GDS/004-1/2021	Supply of Digital Camera and Accessories	GOODS	RFQ	43,971.20	Delta Unic Limited	1 LOT
11	WAGMC	UG/WAGMC/ACE/LPO/GDS/006-1/2021	Supply of Furniture (Lot 1)	GOODS	RFQ	4,500.00	Kingdom Books and Stationery Limited	1 LOT
12	WAGMC	UG/WAGMC/ACE/LPO/GDS/006-1B/2021	Supply of Furniture (Lot 2)	GOODS	RFQ	6,262.40	Grace-Filled Ventures	2 LOT
13	WAGMC	UG/WAGMC/PQ/GDS/002-5/2021	Supply of ICT Equipment	GOODS	RFQ	11,160.00	Fransbel Ventures	1 LOT
14	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-2A/2021	Supply of ICT Equipment and Accessories (Lot 1)	GOODS	RFQ	8,000.00	Get4less Ghana Limited	1 LOT
15	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-2B/2021	Supply of ICT Equipment and Accessories (Lot 2)	GOODS	RFQ	10,452.00	Delta Unic Limited	1 LOT
16	WAGMC	UG/WAGMC/PQ/GDS/004-3/2021	Supply of Iphone 13pro Max	GOODS	RFQ	11,799.00	Compu Ghana Limited	1 LOT
17	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-2/2021	Supply of Laboratory Consumables	GOODS	RFQ	2,779.92	DCL Laboratory Products Limited	1 LOT
18	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-5A/2021	Supply of Laboratory Regents and Consumables (Lot 1)	GOODS	RFQ	19,765.98	Ingaba Biotech West Africa Ltd	2 LOT

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCUREMENT TYPE	PROCUREMENT METHOD USED	CONTRACT SUM @ AWARD (GHS)*	SUCCESSFUL BIDDER	FREQUENCY OF BIDDER WITHIN SAMPLE
19	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-5B/2021	Supply of Laboratory Regents and Consumables (Lot 2)	GOODS	RFQ	86,321.28	Labmart Limited	2 LOT
20	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4A/2021	Supply of Laboratory Regents and Consumables 2 (Lot 1)	GOODS	RFQ	3,952.00	Labmart Limited	2 LOT
21	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4B/2021	Supply of Laboratory Regents and Consumables 2 (Lot 2)	GOODS	RFQ	4,056.00	Diagnomedics Limited	1 LOT
22	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4C/2021	Supply of Laboratory Regents and Consumables 2 (Lot 3)	GOODS	RFQ	8,754.96	Ingaba Biotech West Africa Limited	2 LOT
23	WAGMC	UG/WAGMC/ACE/PQ/GDS/005-4/2021	Supply of Stabilizers and Freezer	GOODS	RFQ	7,699.00	Trademart Limited	1 LOT
24	WAGMC	UG/WAGMC/PQ/GDS/002-6/2021	Supply of Toners	GOODS	RFQ	2,704.00	Mega-Buo Enterprise	2 LOT
TOTAL						404,398.76		

3 MEASUREMENT OF PROCUREMENT PROGRESS PERFORMANCE

3.1 Overall Procurement Performance

The overall score and assessment of procurement performance was rated as 97.30%. This represented 'very good' based on the performance scale provided. This implies, the 'Entities systems, procurement processes, and/or contract administration is/are of highest quality; are fit for purpose in achieving value for money, economy, efficiency, effectiveness, integrity, fairness, transparency, and accountability; and require little or no corrective action by the Bank'.

3.2 Works Procurement Performance

There were no works procurement within the audit period. See table 24 below.

3.3 Goods Procurement Performance

Goods procurement contracts recoded an average of 97.30% in overall procurement performance. The performance of the Centre in Goods procurement contracts can be described as 'very good' based on the performance rating scale. See table 24 below.

3.4 Consulting Services Procurement Performance

There were no Consulting Services procurement within the audit period. See table 24 below.

3.5 Technical Services Procurement Performance

There were no Technical Services procurement within the audit period. See table 24 below

Table 24 Overall Procurement Performance Ratings

ID	ENTITY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT(GHS)	PROCUREMENT TYPE	STATUS	PROJECT OVERALL
1	WAGMC	UG/WAGMC/AGE/PQ/GDS/006-2/2021	Supply and Installation of Furniture	Grace-Filled Ventures	RFQ	21,164.00	GOODS	COMPLETE	98%
2	WAGMC	UG/WAGMC/AGE/PQ/GDS/006-1A/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 1)	Kingsdeco Limited	RFQ	30,758.00	GOODS	COMPLETE	98%
3	WAGMC	UG/WAGMC/AGE/PQ/GDS/006-1B/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 2)	Moscow Ventures	RFQ	29,640.00	GOODS	ONGOING	98%
4	WAGMC	UG/WAGMC/PQ/GDS/002-4A/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 1)	Oak-Van Ghana Limited	RFQ	14,352.00	GOODS	COMPLETE	98%
5	WAGMC	UG/WAGMC/PQ/GDS/002-4B/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 2)	Hilltop Distribution Services	RFQ	3,120.00	GOODS	COMPLETE	98%
6	WAGMC	UG/WAGMC/PQ/GDS/002-3/2021	Supply of Computers and Accessories (Lot 1)	Lotus Tuus Enterprise	RFQ	42,398.72	GOODS	COMPLETE	98%
7	WAGMC	UG/WAGMC/PQ/GDS/002-3B/2021	Supply of Computers and Accessories (lot 2)	Sollatek Electronics Ghana Limited	RFQ	14,256.00	GOODS	COMPLETE	98%
8	WAGMC	UG/WAGMC/PQ/GDS/002-3C/2021	Supply of Computers and Accessories (Lot 3)	Mega-Buo Enterprise	RFQ	4,368.00	GOODS	COMPLETE	98%
9	WAGMC	UG/WAGMC/PQ/GDS/002-2A/2021	Supply of Computers and Accessories 2	Goodwill Supplies	RFQ	12,164.30	GOODS	COMPLETE	98%
10	WAGMC	UG/WAGMC/AGE/PQ/GDS/004-1/2021	Supply of Digital Camera and Accessories	Delta Unic Limited	RFQ	43,971.20	GOODS	COMPLETE	98%
11	WAGMC	UG/WAGMC/AGE/LPO/GDS/006-1/2021	Supply of Furniture (Lot 1)	Kingdom Books and Stationery Limited	RFQ	4,500.00	GOODS	ONGOING	90%
12	WAGMC	UG/WAGMC/AGE/LPO/GDS/006-1B/2021	Supply of Furniture (Lot 2)	Grace-Filled Ventures	RFQ	6,262.40	GOODS	COMPLETE	90%
13	WAGMC	UG/WAGMC/PQ/GDS/002-5/2021	Supply of ICT Equipment	Fransbel Ventures	RFQ	11,160.00	GOODS	COMPLETE	98%
14	WAGMC	UG/WAGMC/AGE/PQ/GDS/004-2A/2021	Supply of ICT Equipment and Accessories (Lot 1)	Get4less Ghana Limited	RFQ	8,000.00	GOODS	ONGOING	98%
15	WAGMC	UG/WAGMC/AGE/PQ/GDS/004-2B/2021	Supply of ICT Equipment and Accessories (Lot 2)	Delta Unic Limited	RFQ	7,519.20	GOODS	COMPLETE	98%
16	WAGMC	UG/WAGMC/PQ/GDS/004-3/2021	Supply of iPhone 13pro Max	Compu Ghana Limited	RFQ	11,799.00	GOODS	COMPLETE	98%
17	WAGMC	UG/WAGMC/AGE/PQ/GDS/003-2/2021	Supply of Laboratory Consumables	DCL Laboratory Products Limited	RFQ	2,779.92	GOODS	COMPLETE	98%
18	WAGMC	UG/WAGMC/AGE/PQ/GDS/003-5A/2021	Supply of Laboratory Regents and Consumables (Lot 1)	Ingaba Biotech West Africa Ltd	RFQ	19,765.98	GOODS	ONGOING	98%

ID	ENTTTY	CONTRACT NO	PROJECT NAME	SUCCESSFUL BIDDER	PROCUREMENT METHOD USED	CONTRACT AMOUNT(GHS)	PROCUREMENT TYPE	STATUS	PROJECT OVERALL
19	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-5B/2021	Supply of Laboratory Regents and Consumables (Lot 2)	Labmart Limited	RFQ	86,321.28	GOODS	COMPLETE	98%
20	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4A/2021	Supply of Laboratory Regents and Consumables 2 (Lot 1)	Labmart Limited	RFQ	3,952.00	GOODS	COMPLETE	98%
21	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4B/2021	Supply of Laboratory Regents and Consumables 2 (Lot 2)	Diagnomedics Limited	RFQ	4,056.00	GOODS	COMPLETE	98%
22	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4C/2021	Supply of Laboratory Regents and Consumables 2 (Lot 3)	Ingaba Biotech West Africa Limited	RFQ	8,754.96	GOODS	ONGOING	98%
23	WAGMC	UG/WAGMC/ACE/PQ/GDS/005-4/2021	Supply of Stabilizers and Freezer	Trademart Limited	RFQ	7,699.00	GOODS	COMPLETE	98%
24	WAGMC	UG/WAGMC/PQ/GDS/002-6/2021	Supply of Toners	Mega-Buo Enterprise	RFQ	2,704.00	GOODS	COMPLETE	98%
OVERALL PROCUREMENT CONTRACTS ASSESSMENT						404,398.76			97.30%

3.6 Timely Performance

Timeliness of the performance of the procurement contracts were assessed using the procurement plan provided (attached in appendix 1). Timely performance of procurement was done based on two (2) categories to ascertain 'planned' activities of procurement against 'actual' activities of procurement. Table 25 below provides the actual dates of execution compared with the plan dates of execution in the updated procurement plan and contract files.

1. Tendering stage
2. Contract Formation and Delivery stage

3.6.1 Tendering & Solicitation Stage

This stage of the procurement process was assessed in terms of timely procurement progress performance with respect to efficiency of timeliness utilized within the procurement cycle. This was based on the following information on the procurement plans of the Centre.

1. Tender Invitation and Evaluation Report Submission
 - a. A total net average duration of 139 days was lost in the plan issuance of Specific Procurement Notices (Invitation to Tenders).
2. Tender Closing/Submission
 - a. A total net average duration of 126 days was lost on the submission and closure of tenders.
3. Period of Evaluation of tenders and submission of tender evaluation reports
 - a. A total net average duration of 139 days was lost on Evaluation of tenders and submission of tender evaluation reports to the head of entity.
4. Approval of Evaluation Reports by Final Authorities
 - a. A total net average duration of 137 days was lost in overall Approval of evaluation reports by final Approving Authorities.

3.6.2 Contract Formation and Delivery Stage

The table below (Table 25) provides detailed information on the planned activities of procurement and actual activities of procurement executed by the Centre for the procurement contracts reviewed and examined during the procurement audit.

None of the procurement Contracts, had the Centre exceeding their approved budgetary allocation for the procurements

A total net average duration of 133 days was lost in overall procurement contract formation and signing activities. In terms of contract delivery activities, the Centre could not execute planned activities of procurement within the stipulated plan periods. A total net average duration of 128 days was lost in the expected contract delivery periods.

3.7 Payment of Invoices for Procurement Contracts

3.7.1 Timeliness of Payment

For the period under review, timeliness of the Centre in the receipt, processing and payments of invoices submitted by contractors/suppliers/consultants was measured. Invoices for Nine (9) out of the 24 procurement contracts reviewed, were paid beyond the thirty (30) days allowed in the bidding documents (ITT) (Contract ID 1, 5, 7, 12, 13, 15, 17, 20 and 33). On the average, payment of invoices on all projects was made 4 days later than the contractual payment duration. See table 26 and 27 below.

3.7.2 Delay in Payments

Nine (9) out of the 24 procurement contracts reviewed, were paid beyond the thirty (30) days allowed in the bidding documents (ITT) (Contract ID 1,5,7,12,13,15,17,20 and 33). On the average, payment of invoices on all projects was made 4 days later than the contractual payment duration.

3.7.3 Interest on Delayed payment

The Centre recorded zero interest on delayed payment with respect to invoices submitted by various contractors, suppliers, and consultants. This is attributed largely to the fact that, there was no significant delay in payment of invoices.

3.7.4 Claims – additional claims on loss and expenses

There was no record of contractors/suppliers/consultants submitting additional claims for loss and expenses to the Centre.

3.7.5 Foreign Exchange Losses Payments

For the period under review, the Centre recorded no foreign exchange losses in terms of payments for procurement contracts.

Table 25: Timely Procurement Progress Performance

No.	ENTITY	Contract No./Package No.	Contract Description	TYPE OF PROCUREMENT	Estimated Cost (Planned) US\$	Actual Cost US\$	Diff. (US\$)	Contract Signing Date (Planned)	Contract Signing Date (Actual)	Diff. (Days)	Contract Delivery Date (Planned)	Contract Delivery Date (Actual)	Diff. (Days)
1	1A	2	3		4	5	6	7	8	9	10	11	12
1	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-2/2021	Supply and Installation of Furniture	GOODS	16,572.49	3,606.56	12,965.93	23-Mar-21	13-Oct-21	-204	30-Mar-21	15-Oct-21	-199
2	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-1A/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 1)	GOODS	17,972.63	5,275.81	12,696.82	26-Mar-21	25-Aug-21	-152	9-Apr-21	27-Aug-21	-140
3	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-1B/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 2)	GOODS	17,319.36	5,084.05	12,235.31	26-Mar-21	25-Aug-21	-152	9-Apr-21		
4	WAGMC	UG/WAGMC/PQ/GDS/002-4A/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 1)	GOODS	8,386.21	2,494.09	5,892.12	26-Mar-21	22-Jun-21	-88	9-Apr-21	22-Jun-21	-74
5	WAGMC	UG/WAGMC/PQ/GDS/002-4B/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 2)	GOODS	1,823.09	542.19	1,280.90	26-Mar-21	22-Jun-21	-88	9-Apr-21	23-Jun-21	-75
6	WAGMC	UG/WAGMC/PQ/GDS/002-3/2021	Supply of Computers and Accessories (Lot 1)	GOODS	16,066.16	7,393.75	8,672.41	2-Mar-21	31-May-21	-90	16-Mar-21	7-Jun-21	-83
7	WAGMC	UG/WAGMC/PQ/GDS/002-3B/2021	Supply of Computers and Accessories (lot 2)	GOODS	5,402.03	2,486.05	2,915.98	2-Mar-21	31-May-21	-90	16-Mar-21	4-May-21	-49
8	WAGMC	UG/WAGMC/PQ/GDS/002-3C/2021	Supply of Computers and Accessories (lot 3)	GOODS	1,655.17	901.19	753.98	2-Mar-21	31-May-21	-90	16-Mar-21	3-Jun-21	-79
9	WAGMC	UG/WAGMC/PQ/GDS/002-2A/2021	Supply of Computers and Accessories 2	GOODS	4,609.42	2,123.03	2,486.40	2-Mar-21	29-Apr-21	-58	16-Mar-21	22-May-21	-67
10	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-1/2021	Supply of Digital Camera and Accessories	GOODS	16,662.02	7,494.41	9,167.62	2-Mar-21	22-Nov-21	-265	16-Mar-21	9-Dec-21	-268
11	WAGMC	UG/WAGMC/ACE/LPO/GDS/006-1/2021	Supply of Furniture (Lot 1)	GOODS	3,523.73	784.75	2,738.98	23-Mar-21	26-Apr-21	-34	30-Mar-21		
12	WAGMC	UG/WAGMC/ACE/LPO/GDS/006-1B/2021	Supply of Furniture (Lot 2)	GOODS	4,903.78	1,092.09	3,811.68	23-Mar-21	26-Apr-21	-34	30-Mar-21	27-Apr-21	-28
13	WAGMC	UG/WAGMC/PQ/GDS/002-5/2021	Supply of ICT Equipment	GOODS	4,228.86	1,924.34	2,304.53	2-Mar-21	13-Aug-21	-164	16-Mar-21	20-Aug-21	-157
14	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-2A/2021	Supply of ICT Equipment and Accessories (Lot 1)	GOODS	3,031.44	1,363.51	1,667.93	2-Mar-21	20-Oct-21	-232	16-Mar-21		
15	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-2B/2021	Supply of ICT Equipment and Accessories (Lot 2)	GOODS	2,849.25	1,281.57	1,567.69	2-Mar-21	20-Oct-21	-232	16-Mar-21	5-Nov-21	-234
16	WAGMC	UG/WAGMC/PQ/GDS/004-3/2021	Supply of iPhone 13pro Max	GOODS	4,471.00	2,004.04	2,466.96	2-Mar-21	3-Nov-21	-246	16-Mar-21	4-Nov-21	-233
17	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-2/2021	Supply of Laboratory Consumables	GOODS	2,655.34	483.08	2,172.26	3-Jun-21	18-Jun-21	-15	17-Jun-21	26-Aug-21	-70
18	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-5A/2021	Supply of Laboratory Regents and Consumables (lot 1)	GOODS	18,880.16	3,417.41	15,462.75	3-Jun-21	22-Oct-21	-141	17-Jun-21		

No.	ENTITY	Contract No./Package No.	Contract Description	TYPE OF PROCUREMENT	Estimated Cost (Planned) US\$	Actual Cost US\$	Diff. (US\$)	Contract Signing Date (Planned)	Contract Signing Date (Actual)	Diff. (Days)	Contract Delivery Date (Planned)	Contract Delivery Date (Actual)	Diff. (Days)
19	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-5B/2021	Supply of Laboratory Regents and Consumables (Lot 2)	GOODS	82,452.77	14,924.41	67,528.37	3-Jun-21	22-Oct-21	-141	17-Jun-21	18-Nov-21	-154
20	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4A/2021	Supply of Laboratory Regents and Consumables 2 (Lot 1)	GOODS	3,774.89	685.46	3,089.43	3-Jun-21	16-Aug-21	-74	17-Jun-21	13-Sep-21	-88
21	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4B/2021	Supply of Laboratory Regents and Consumables 2 (Lot 2)	GOODS	3,874.23	703.49	3,170.73	3-Jun-21	16-Aug-21	-74	17-Jun-21	16-Aug-21	-60
22	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4C/2021	Supply of Laboratory Regents and Consumables 2 (Lot 3)	GOODS	8,362.60	1,518.51	6,844.10	3-Jun-21	16-Aug-21	-74	17-Jun-21		
23	WAGMC	UG/WAGMC/ACE/PQ/GDS/005-4/2021	Supply of Stabilizers and Freezer	GOODS	4,498.71	1,301.76	3,196.95	26-Mar-21	23-Dec-21	-272	9-Apr-21	2-Dec-21	-237
24	WAGMC	UG/WAGMC/PQ/GDS/002-6/2021	Supply of Toners	GOODS	1,024.63	465.89	558.74	2-Mar-21	26-Aug-21	-177	16-Mar-21	9-Aug-21	-146
			TOTAL		255,000.00	69,351.43	185,648.57			-3187			-2441
			AVERAGE							-133			-128

N o.	ENTITY	Contract No./ Package No.	Contract Description	TYPE OF PROCUREMENT	Tender Invitation Date (Planned)	Tender Invitation Date (Actual)	Diff. (Days)	Tender Submission/ Closing Date (Planned)	Tender Submission /Closing Date (Actual)	Diff. (Days)	Submission of Tender Evaluation Report (Planned)	Submission of Tender Evaluation Report (Actual)	Diff. (Days)	Approval by Final Authority (Planned)	Approval by Final Authority (Actual)	Diff (Days)
1	1A	2	3		13	14		15	16	17	18	19	20	21	22	
1	WAGMC	UG/WAGMC/ACE/PQ/GDS/000-6-2/2021	Supply and Installation of Furniture	GOODS	16-Feb-21	20-Sep-21	-216	2-Mar-21	28-Sep-21	-210	9-Mar-21	30-Sep-21	-205	16-Mar-21	11-Oct-21	209
2	WAGMC	UG/WAGMC/ACE/PQ/GDS/000-6-1A/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 1)	GOODS	12-Feb-21	12-Aug-21	-181	5-Mar-21	19-Aug-21	-167	12-Mar-21	23-Aug-21	-164	19-Mar-21	25-Aug-21	159
3	WAGMC	UG/WAGMC/ACE/PQ/GDS/000-6-1B/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 2)	GOODS	12-Feb-21	12-Aug-21	-181	5-Mar-21	19-Aug-21	-167	12-Mar-21	23-Aug-21	-164	19-Mar-21	25-Aug-21	159
4	WAGMC	UG/WAGMC/PQ/GDS/0002-4A/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 1)	GOODS	12-Feb-21	4-Jun-21	-112	5-Mar-21	11-Jun-21	-98	12-Mar-21	15-Jun-21	-95	19-Mar-21	22-Jun-21	-95
5	WAGMC	UG/WAGMC/PQ/GDS/0002-4B/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 2)	GOODS	12-Feb-21	4-Jun-21	-112	5-Mar-21	11-Jun-21	-98	12-Mar-21	15-Jun-21	-95	19-Mar-21	22-Jun-21	-95
6	WAGMC	UG/WAGMC/PQ/GDS/0002-3/2021	Supply of Computers and Accessories (Lot 1)	GOODS	19-Jan-21	14-May-21	-115	9-Feb-21	21-May-21	-101	16-Feb-21	26-May-21	-99	23-Feb-21	27-May-21	-93
7	WAGMC	UG/WAGMC/PQ/GDS/0002-3B/2021	Supply of Computers and Accessories (Lot 2)	GOODS	19-Jan-21	14-May-21	-115	9-Feb-21	21-May-21	-101	16-Feb-21	26-May-21	-99	23-Feb-21	27-May-21	-93
8	WAGMC	UG/WAGMC/PQ/GDS/0002-3C/2021	Supply of Computers and Accessories (Lot 3)	GOODS	19-Jan-21	14-May-21	-115	9-Feb-21	21-May-21	-101	16-Feb-21	26-May-21	-99	23-Feb-21	27-May-21	-93
9	WAGMC	UG/WAGMC/PQ/GDS/0002-2A/2021	Supply of Computers and Accessories	GOODS	19-Jan-21	18-Mar-21	-58	9-Feb-21	25-Mar-21	-44	16-Feb-21	14-Apr-21	-57	23-Feb-21	28-Apr-21	-64
10	WAGMC	UG/WAGMC/ACE/PQ/GDS/000-4-1/2021	Supply of Digital Camera and Accessories	GOODS	19-Jan-21	17-Sep-21	-241	9-Feb-21	24-Sep-21	-227	16-Feb-21	8-Nov-21	-265	23-Feb-21	18-Nov-21	268
11	WAGMC	UG/WAGMC/ACE/LPO/GDS/006-1/2021	Supply of Furniture (Lot 1)	GOODS	16-Feb-21	8-Apr-21	-51	2-Mar-21	15-Apr-21	-44	9-Mar-21	16-Apr-21	-38	16-Mar-21	21-Apr-21	-36
12	WAGMC	UG/WAGMC/ACE/LPO/GDS/006-1B/2021	Supply of Furniture (Lot 2)	GOODS	16-Feb-21	8-Apr-21	-51	2-Mar-21	15-Apr-21	-44	9-Mar-21	16-Apr-21	-38	16-Mar-21	21-Apr-21	-36
13	WAGMC	UG/WAGMC/PQ/GDS/0002-5/2021	Supply of ICT Equipment	GOODS	19-Jan-21	9-Jul-21	-171	9-Feb-21	16-Jul-21	-157	16-Feb-21	8-Aug-21	-173	23-Feb-21	11-Aug-21	169
14	WAGMC	UG/WAGMC/ACE/PQ/GDS/000-4-2A/2021	Supply of ICT Equipment and Accessories (Lot 1)	GOODS	19-Jan-21	17-Sep-21	-241	9-Feb-21	24-Sep-21	-227	16-Feb-21	8-Oct-21	-234	23-Feb-21	20-Oct-21	239
15	WAGMC	UG/WAGMC/ACE/PQ/GDS/000-4-2B/2021	Supply of ICT Equipment and Accessories (Lot 2)	GOODS	19-Jan-21	17-Sep-21	-241	9-Feb-21	24-Sep-21	-227	16-Feb-21	8-Oct-21	-234	23-Feb-21	20-Oct-21	239
16	WAGMC	UG/WAGMC/PQ/GDS/0004-3/2021	Supply of Iphone 13pro Max	GOODS	19-Jan-21	14-Oct-21	-268	9-Feb-21	21-Oct-21	-254	16-Feb-21	20-Oct-21	-246	23-Feb-21	1-Nov-21	251
17	WAGMC	UG/WAGMC/ACE/PQ/GDS/000-3-2/2021	Supply of Laboratory Consumables	GOODS	15-Apr-21	3-Jun-21	-49	6-May-21	10-Jun-21	-35	17-May-21	10-Jun-21	-24	27-May-21	15-Jun-21	-19
18	WAGMC	UG/WAGMC/ACE/PQ/GDS/000-3-5A/2021	Supply of Laboratory Regents and Consumables (Lot 1)	GOODS	15-Apr-21	6-Jul-21	-82	6-May-21	13-Jul-21	-68	17-May-21	13-Oct-21	-149	27-May-21	20-Oct-21	146
19	WAGMC	UG/WAGMC/ACE/PQ/GDS/000-3-5B/2021	Supply of Laboratory Regents and Consumables (Lot 2)	GOODS	15-Apr-21	6-Jul-21	-82	6-May-21	13-Jul-21	-68	17-May-21	13-Oct-21	-149	27-May-21	20-Oct-21	146
20	WAGMC	UG/WAGMC/ACE/PQ/GDS/000-3-4A/2021	Supply of Laboratory Regents and Consumables 2 (Lot 1)	GOODS	15-Apr-21	23-Jun-21	-69	6-May-21	30-Jun-21	-55	17-May-21	10-Aug-21	-85	27-May-21	11-Aug-21	-76
21	WAGMC	UG/WAGMC/ACE/PQ/GDS/000-3-4B/2021	Supply of Laboratory Regents and Consumables 2 (Lot 2)	GOODS	15-Apr-21	23-Jun-21	-69	6-May-21	30-Jun-21	-55	17-May-21	10-Aug-21	-85	27-May-21	11-Aug-21	-76
22	WAGMC	UG/WAGMC/ACE/PQ/GDS/000-3-4C/2021	Supply of Laboratory Regents and Consumables 2 (Lot 3)	GOODS	15-Apr-21	23-Jun-21	-69	6-May-21	30-Jun-21	-55	17-May-21	10-Aug-21	-85	27-May-21	11-Aug-21	-76
23	WAGMC	UG/WAGMC/ACE/PQ/GDS/000-5-4/2021	Supply of Stabilizers and Freezer	GOODS	12-Feb-21	12-Nov-21	-273	5-Mar-21	19-Nov-21	-259	12-Mar-21	8-Dec-21	-271	19-Mar-21	21-Dec-21	277
24	WAGMC	UG/WAGMC/PQ/GDS/0002-6/2021	Supply of Toners	GOODS	19-Jan-21	22-Jul-21	-184	9-Feb-21	29-Jul-21	-170	16-Feb-21	16-Aug-21	-181	23-Feb-21	24-Aug-21	182
			TOTAL				334 6			303 2			333 4			329 6
			AVERAGE				-139			-126			-139			137

Table 26 Payment of Invoices 1

ID	ENTITY	CONTRACT NO	PROJECT NAME	TYPE OF PROC.	INVOICE #	STATUS	AMOUNT (GHS)	DATE OF INVOICE	EXPECTED DATE OF PAYMENT	ACTUAL DATE OF PAYMENT	DIFFERENCE (DAYS)	REMARKS
1	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-2/2021	Supply and Installation of Furniture	GOODS	1	COMPLETE	21,164.00	15 October 2021	14 November 2021	22 November 2021	-8	
2	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-1A/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 1)	GOODS	1	COMPLETE	30,758.00	20 September 2021	20 October 2021	14 October 2021	6	
3	WAGMC	UG/WAGMC/ACE/PQ/GDS/006-1B/2021	Supply and Installation of Laboratory Cabinet and Upholstery (Lot 2)	GOODS	1	TERMINATED					0	
4	WAGMC	UG/WAGMC/PQ/GDS/002-4A/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 1)	GOODS	1	COMPLETE	14,352.00	23 June 2021	23 July 2021	21 July 2021	2	
5	WAGMC	UG/WAGMC/PQ/GDS/002-4B/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 2)	GOODS	1	COMPLETE	3,120.00	23 June 2021	23 July 2021	26 August 2021	-34	
6	WAGMC	UG/WAGMC/PQ/GDS/002-3/2021	Supply of Computers and Accessories (Lot 1)	GOODS	1	COMPLETE	42,398.72	7 June 2021	7 July 2021	21 June 2021	16	
7	WAGMC	UG/WAGMC/PQ/GDS/002-3B/2021	Supply of Computers and Accessories (lot 2)	GOODS	1	COMPLETE	14,256.00	27 April 2021	27 May 2021	26 June 2021	-30	
8	WAGMC	UG/WAGMC/PQ/GDS/002-3C/2021	Supply of Computers and Accessories (Lot 3)	GOODS	1	ONGOING	4,368.00	3 June 2021	3 July 2021	21 June 2021	12	
9	WAGMC	UG/WAGMC/PQ/GDS/002-2A/2021	Supply of Computers and Accessories 2	GOODS	1	COMPLETE	11,669.90	22 May 2021	21 June 2021	21 June 2021	0	
10	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-1/2021	Supply of Digital Camera and Accessories	GOODS	1	COMPLETE	43,971.20	9 December 2021	8 January 2022	23 December 2021	16	
11	WAGMC	UG/WAGMC/ACE/LPO/GDS/006-1/2021	Supply of Furniture (Lot 1)	GOODS	1	ONGOING					0	
12	WAGMC	UG/WAGMC/ACE/LPO/GDS/006-1B/2021	Supply of Furniture (Lot 2)	GOODS	1	COMPLETE	6,262.40	2 June 2021	2 July 2021	7 July 2021	-5	
13	WAGMC	UG/WAGMC/PQ/GDS/002-5/2021	Supply of ICT Equipment	GOODS	1	COMPLETE	11,160.00	20 August 2021	19 September 2021	29 September 2021	-10	

ID	ENTITY	CONTRACT NO	PROJECT NAME	TYPE OF PROC.	INVOICE #	STATUS	AMOUNT (GHS)	DATE OF INVOICE	EXPECTED DATE OF PAYMENT	ACTUAL DATE OF PAYMENT	DIFFERENCE (DAYS)	REMARKS
14	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-2A/2021	Supply of ICT Equipment and Accessories (Lot 1)	GOODS	1	ONGOING					0	
15	WAGMC	UG/WAGMC/ACE/PQ/GDS/004-2B/2021	Supply of ICT Equipment and Accessories (Lot 2)	GOODS	1	COMPLETE	10,452.00	5 November 2021	5 December 2021	23 December 2021	-18	
16	WAGMC	UG/WAGMC/PQ/GDS/004-3/2021	Supply of iPhone 13pro Max	GOODS	1	COMPLETE	11,799.00	4 November 2021	4 December 2021	22 November 2021	12	
17	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-2/2021	Supply of Laboratory Consumables	GOODS	1	COMPLETE	2,779.92	26 August 2021	25 September 2021	19 October 2021	-24	
18	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-5A/2021	Supply of Laboratory Regents and Consumables (Lot 1)	GOODS	1	ONGOING					0	
19	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-5B/2021	Supply of Laboratory Regents and Consumables (Lot 2)	GOODS	1	COMPLETE	86,321.28	18 November 2021	18 December 2021	16 December 2021	2	
20	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4A/2021	Supply of Laboratory Regents and Consumables 2 (Lot 1)	GOODS	1	COMPLETE	3,952.00	13 September 2021	13 October 2021	14 October 2021	-1	
21	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4B/2021	Supply of Laboratory Regents and Consumables 2 (Lot 2)	GOODS	1	COMPLETE	4,056.00	16 August 2021	15 September 2021	6 September 2021	9	
22	WAGMC	UG/WAGMC/ACE/PQ/GDS/003-4C/2021	Supply of Laboratory Regents and Consumables 2 (Lot 3)	GOODS	1	ONGOING					0	
23	WAGMC	UG/WAGMC/ACE/PQ/GDS/005-4/2021	Supply of Stabilizers and Freezer	GOODS	1	COMPLETE	7,699.00	2 December 2021	1 January 2022	3 February 2022	-33	
24	WAGMC	UG/WAGMC/PQ/GDS/002-6/2021	Supply of Toners	GOODS	1	COMPLETE	2,704.00	9 August 2021	8 September 2021	6 September 2021	2	
TOTAL											-4	

Table 27 Payment of Invoices 2

Procurement Contract	Invoice No. 1	Invoice No. 2	Invoice No. 3	Invoice No. 4	Invoice No. 5	Invoice No. 6	Invoice No. 7	Invoice No. 8	Invoice No. 9	Invoice No. 10	Total Invoices
Date of Invoice											
Expected Date of Payment											
Actual Date of Payment											
Difference (Days)											-
Date of Invoice											
Expected Date of Payment											
Actual Date of Payment											
Difference (Days)											-
Date of Invoice											
Expected Date of Payment											
Actual Date of Payment											
Difference (Days)											

4 MEASUREMENT OF PROCUREMENT TRANSPARENCY

4.1 Overall transparency Score

Public Procurement should, to the greatest extent practicable, be transparent in its practices, processes, policies, and relationships with all stakeholders, while ensuring protection of confidential information. To measure transparency of the various procurement contracts reviewed and audited, twelve (12) criteria were used to collect data.

The evaluation score for the measurement of transparency was determined using the level of compliance of the Centre to the 12 set criteria.

The overall transparency score of the Centre is 78.3% as per table 29 below for the procurement contracts that were reviewed and audited for the period. This signifies "substantial Compliance" to the transparency procurements of the Centre for the Period.

4.2 Evaluation Criteria and Results Interpretation

The transparency of all procurement contracts was measured on the scale of "Non-Compliance", "Partial Compliance", "substantial Compliance", "Full Compliance" and "Not Applicable" with respect to the following 12 criteria. The score sheet for the evaluation of each procurement contract is in table 28 below.

Table 28 Transparency Score Sheet

ID	TRANSPARENCY CRITERIA	KEY	EVALUATION SCORE				
			NA	NC	PC	SC	FC
	<i>mark</i>			0	1	2	3
1	Publication of Procurement Plan to PPA Website in Compliance with Section 47 of Act 663 as amended	PPW					
2	Publication of Procurement Notice in Compliance with Section 47 of Act 663 as amended	PPN					
3	Pre-Bid Meeting and Minutes of Pre-Bid Meeting circulated to all Bidders (If applicable) [Section 51(5) and 51(6)]	PBM					
4	Tender Submission Box availability & Issuance of Tender Receipt [53(8)]	TSB					
5	Public Opening of Tenders with Bidders Representatives Present (if applicable) [section 56]	POT					
6	Declaration of Conflict of Interest by Evaluation Panel Members	COI					
7	Notification to Unsuccessful Bidders - Section 65(9)	NUB					
8	Publication of Award-section 31	POA					
9	Designated Files for Procurement Contract	FPC					
10	Accurate and Adequate Record Keeping of Files – section 28	AAR					
11	Minutes of Project Meetings Recorded and Circulated (if applicable)- – section 28	MOM					
12	Complaints and Administrative Review Awareness	CAR					
	Average Score						
	% Score of Average [average score/max score]						

4.3 Publication of Procurement Plan to PPA Website

In compliance with Section 21 of Act 663 as amended, procurement entities are required to publish invitation to tenders on the website of the Public Procurement Authority. This is to allow adequate access to the specific procurement notice by all tenderers. This is largely used to measure the level of compliance of procurement entities to transparency in procurement contracts.

Table 29 below reveals the 'substantial compliance' of the Entities to the publication of its Procurement Plan (Integrated with the Procurement Plan of the University) to the website of the Public Procurement Authority. The overall score for publication of procurement plan to the PPA Website is 100%.

4.4 Publication of Procurement Notice

Procurement entities are required per section 47 to publish invitations to tender or prequalification by causing an invitation to be published in the Public Procurement Bulletin, on the website of the PPA. This publication when applicable, shall be published in at least one (1) newspaper of national circulation. The invitation may also be published in a relevant trade, technical publication, or professional journal of wider international circulation. Not all procurement notices require the publication in one newspaper of wider circulation per section 47(1).

The overall score for this criterion is 100% (see table 29). The Centre scored 'substantial compliance' with respect to publication of procurement notices. This can largely be attributed to the formal invitation of tenders for the goods in accordance with RFQ procedures as specified in section of 43 of PPA Act 663 as amended.

4.5 Pre-Bid Meeting and Minutes of Pre-Bid Meeting

Procurement entities may convene a meeting of consultants, suppliers and contractors to clarify and modify tender documents when necessary and applicable. Minutes of this meeting shall be circulated to all prospective bidders. Section 51(5) and 51(6) compliance level was measured for all the procurement contracts.

For the period under review, the Centre did not convene any pre-Bid Meeting for any of the procurement contracts executed.

4.6 Availability of Tender Submission Box & Issuance of Tender Receipt

In accordance with section 53 and 53(8), the Centre is required to provide a tender box and issue a tender receipt to tenderers showing the date and time when their tender was received.

During the period under consideration, the Centre measured 83% for 'substantial compliance' to the provision of tender box and the issuance of receipt to bidders. The score of the Centre is attributable to the non-issuance of tender receipts for tender indicating the date and time tenders were received. See table 29 below.

4.7 Public Opening of Tenders

The public opening of tenders was measured with respect to section 56 of Act 663 as amended. The Centre scored 100% on the public opening of tenders. The significant performance of the Centre on this criterion is largely attributed to the availability of bidder's representatives for the public opening of bids and the recording of bids received, and the record of minutes for bids opening. See table 29 below for details of score for public opening of tenders.

4.8 Declaration of Conflict of Interest

Good practice requires members of evaluation panels to declare conflict of interest and sign 'Conflict of Interest Declaration Forms'. Section 20E of act 663 as amended, requires the empanelling of competent evaluation panel members to do tender evaluations. For the period under review, no conflict of interest declaration forms were seen for all the procurement contracts audited. However, competent evaluation panel members were empanelled by Heads of Entities for the evaluation of bids received.

The Entity recorded 33% for declaration of conflict of interest by evaluation panel members during evaluations. This is as a result of the Centre empanelling competent staff for evaluation but there was no conflict of interest declaration forms signed by evaluation panel members.

4.9 Notification to Unsuccessful Bidders

Per Section 65(9), procurement entities are required to give notice of the procurement contract in writing to unsuccessful suppliers and contractors. The entity scored 33% with respect to this criterion. This was largely attributable to the non-availability of records to confirm the notification of procurement contracts to unsuccessful bidders. See table 29 below.

4.10 Publication of Award

Procurement entities are required per section 31 to promptly publish notice of procurement contract awards on the website of the Public Procurement Authority. For the period under review, the Centre published these awards on the website of the Centre but did not publish same in the website of the Public Procurement Authority.

This was reviewed as Partial Compliance of the Centre to this criterion with a score of 33% for all the procurement contracts audited.

4.11 Designated Files for Procurement Contract/Accurate and Adequate Record Keeping of Files / Minutes of Project Meetings Recorded and Circulated (if applicable)

In accordance with section 28 of act 663, record of procurement proceedings shall be maintained adequately with designated files for all procurement contracts. Minutes of meetings and other project record proceedings shall be maintained and made available when necessary.

The Centre recorded an overall score of 100% and 100% for Designated Files for Procurement Contract, and Accurate and Adequate Record Keeping of Files, respectively. These scores are largely influenced by the keeping of contract files per required documentation. The filing was well

done and distributed across various departments. Procurement contract documentations/ records and filing were considered adequate.

4.12 Complaints and Administrative Review Awareness

The awareness of the Centre in complaints and administrative review procedure was reviewed. In accordance with Section 78, 79, 80 and 81, the Centre was scored an overall mark of 100%. The staff involved in the Centre's activities of procurement have requisite understanding and experience in complaints and administrative review procedures. Dispute resolution mechanisms are indicated in tender and contract documentations.

Table 29 Transparency Measurement

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCUREMENT TYPE	PROCUREMENT METHOD USED	CONTRACT SUM @ AWARD (GHS)	TRANSPARENCY CRITERIA*														AVER AGE	% SCORE
							PPW	PPN	PBM	TSB	POT	COI	NUB	POA	FPC	AAR	MMM	CAR				
1	WAGMC	UG/WAGMC/ACE/P Q/GDS/006-2/2021	Supply and Installation of Furniture	GOODS	RFQ	21,164.00	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%
2	WAGMC	UG/WAGMC/ACE/P Q/GDS/006-1A/2021	Supply and Installation of Laboratory Cabinet and Uproistery (Lot 1)	GOODS	RFQ	30,758.00	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%
3	WAGMC	UG/WAGMC/ACE/P Q/GDS/006-1B/2021	Supply and Installation of Laboratory Cabinet and Uproistery (Lot 2)	GOODS	RFQ	29,640.00	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%
4	WAGMC	UG/WAGMC/PO/GD S/002-4A/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 1)	GOODS	RFQ	14,352.00	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%
5	WAGMC	UG/WAGMC/PO/GD S/002-4B/2021	Supply and Installation of Standing Air-condition an Tabletop Fridge (Lot 2)	GOODS	RFQ	3,120.00	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%
6	WAGMC	UG/ORID/LPO/GDS /0044/2021	Supply and Servicing of Laboratory Equipment	GOODS	RFQ	1,004.18	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%
7	WAGMC	UG/WAGMC/PO/GD S/002-3/2021	Supply of Computers and Accessories (Lot 1)	GOODS	RFQ	42,398.72	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%
8	WAGMC	UG/WAGMC/PO/GD S/002-3B/2021	Supply of Computers and Accessories (lot 2)	GOODS	RFQ	14,256.00	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%
9	WAGMC	UG/WAGMC/PO/GD S/002-3C/2021	Supply of Computers and Accessories (Lot 3)	GOODS	RFQ	4,368.00	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%
10	WAGMC	UG/WAGMC/PO/GD S/002-2A/2021	Supply of Computers and Accessories 2	GOODS	RFQ	12,164.30	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%
11	WAGMC	UG/WAGMC/ACE/P Q/GDS/004-1/2021	Supply of Digital Camera and Accessories	GOODS	RFQ	43,971.20	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%
12	WAGMC	UG/WAGMC/ACE/L PO/GDS/006-1/2021	Supply of Furniture (Lot 1)	GOODS	RFQ	4,500.00	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%
13	WAGMC	UG/WAGMC/ACE/L PO/GDS/006-1B/2021	Supply of Furniture (Lot 2)	GOODS	RFQ	6,262.40	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%
14	WAGMC	UG/WAGMC/PO/GD S/002-5/2021	Supply of ICT Equipment	GOODS	RFQ	11,160.00	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%
15	WAGMC	UG/WAGMC/ACE/P Q/GDS/004-2A/2021	Supply of ICT Equipment and Accessories (Lot 1)	GOODS	RFQ	8,000.00	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%
16	WAGMC	UG/WAGMC/ACE/P Q/GDS/004-2B/2021	Supply of ICT Equipment and Accessories (Lot 2)	GOODS	RFQ	7,519.20	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%
17	WAGMC	UG/WAGMC/PO/GD S/004-3/2021	Supply of Iphone 13pro Max	GOODS	RFQ	11,799.00	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%
18	WAGMC	UG/WAGMC/ACE/P Q/GDS/003-2/2021	Supply of Laboratory Consumables	GOODS	RFQ	2,779.92	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%
19	WAGMC	UG/WAGMC/ACE/P Q/GDS/003-5A/2021	Supply of Laboratory Regents and Consumables (Lot 1)	GOODS	RFQ	19,765.98	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%
20	WAGMC	UG/WAGMC/ACE/P Q/GDS/003-5B/2021	Supply of Laboratory Regents and Consumables (Lot 2)	GOODS	RFQ	86,321.28	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%
21	WAGMC	UG/WAGMC/ACE/P Q/GDS/003-4A/2021	Supply of Laboratory Regents and Consumables 2 (Lot 1)	GOODS	RFQ	3,952.00	3	3	N/A	2.5	3	1	1	1	1	1	3	3	N/A	3	2.35	69.3%

ID	ENTITY	CONTRACT NO	PROJECT NAME	PROCUREMENT TYPE	PROCUREMENT METHOD USED	CONTRACT SUM @ AWARD (GHS)	TRANSPARENCY CRITERIA*													AVER AGE	% SCORE	
							PPW	PPN	PBM	TSB	POT	COI	NUB	POA	FPC	AAR	MOM	CAR				
22	WAGMC	UG/WAGMC/ACE/P Q/GDS/003- 48/2021	Supply of Laboratory Regents and Consumables 2 (Lot 2)	GOODS	RFQ	4,056.00	3	3	N/A	2.5	3	1	1	1	1	3	3	3	N/A	3	2.35	69.3%
23	WAGMC	UG/WAGMC/ACE/P Q/GDS/003- 4C/2021	Supply of Laboratory Regents and Consumables 2 (Lot 3)	GOODS	RFQ	8,754.96	3	3	N/A	2.5	3	1	1	1	1	3	3	3	N/A	3	2.35	69.3%
24	WAGMC	UG/WAGMC/ACE/P Q/GDS/005-4/2021	Supply of Stabilizers and Freezer	GOODS	RFQ	7,699.00	3	3	N/A	2.5	3	1	1	1	1	3	3	3	N/A	3	2.35	69.3%
25	WAGMC	UG/WAGMC/PO/GD S/002-6/2021	Supply of Toners	GOODS	RFQ	2,704.00	3	3	N/A	2.5	3	1	1	1	1	3	3	3	N/A	3	2.35	69.3%
TOTAL SUM & AVERAGE FOR CRITERIA							402,470.14	2	3		3	3	1	2.5	1	3	3	3		3	2.35	78.3%
% SCORE of AVERAGE							Max Score=3	100%	100%		83%	100%	33%	33%	33%	100%	100%		100%		100%	

5 INDEPENDENT REVIEW OF THE BANK'S PROCUREMENT SUPERVISION

The Bank reviews samples of procurement activities implemented by WAGMC to ensure compliance with the legal agreement and agreed procedures, and to improve procurement practices. If the Borrower or other parties involved in the procurement do not comply with the applicable procurement requirements, the Bank may, in addition to the contractual remedies set out in the relevant legal agreement, take other appropriate actions consistent with the terms and conditions of the legal agreement and the Bank's implementation support and monitoring role. For the ACE Project, the bank utilised these common oversight instruments in procurement supervision for the period under review.

1. Prior Review
2. Post Procurement Reviews (PPR)
3. Independent Procurement Review (IPR)
4. Independent Fiduciary Review (IFR)

5.1 Prior Review of Contracts

'Prior Review is an ex-ante exercise conducted by the Bank to determine whether the Borrower's procurement process complies with the legal agreement and the Procurement Regulations for Borrowers'. For the ACE Project, a total of 75% of contracts audited were subject to Prior Review by the Bank. See table 30 below.

5.1.1 Review of the Procurement Plan/ToR/RFP/Tech Eval Report/Minutes/Draft Contract

The procurement plan was prepared by the Centre. The Bank reviewed and approved prior to implementation. The bank spent an average of 4 days to review the procurement plans, Terms of References (ToR), Consultants Short-list, Request for Proposal (RFP) documents, Technical evaluation reports, Combined evaluation report, Minutes of Negotiations, Draft Negotiated Contract and give their no objection. Refer to table 30 below for details.

5.2 Post Procurement Reviews (PPR)

1. The Bank did not conduct any PPRs for the period under review (January 2021-December 2021)
2. There were however, PPRs done for the years 2017, 2018, 2019, 2020. Copies of these reports were made available to the Procurement Audit Consultant for Review. The previous year's procurement audit reports were published at the website of the Centre.

5.3 Independent Fiduciary Review (IFR)

1. For the period under review, the Centre, conducted 1 IFRs per the records available

Table 30 Prior Review by Bank

No.	Description of Activity	Date of Submission	Date of Review by WB	Duration (Days)	Category (Post Review/Prior Review)	Average Duration (Days)
1	Review of the Procurement Plan					
	Procurement Plan 2020	22-Oct-19	25-Oct-19	3	Prior Review	4
	Procurement Plan 2021	17-Oct-20	22-Oct-20	5	Prior Review	
2	Review of Terms of References (ToR),					
	Consultancy Service TOR 1				Prior Review	
	Consultancy Service TOR 2				Prior Review	
3	Review of Consultants Short-list					
4	Review of Request for Proposal (RFP) documents					
5	Review of Technical evaluation reports					
6	Review of Combined evaluation report					
	Combined Evaluation Report 1					
	Combined Evaluation Report 2					
7	Review of Minutes of Negotiations					
	Minutes of Negotiations 1					
	Minutes of Negotiations 2					
8	Review of Draft Negotiated Contract					
	Draft Negotiated Contract 1					
	Draft Negotiated Contract 2					

5.4 Post Review of Contracts, On a Sample Basis

1. For all the post review of contracts on a sample basis, the records available indicate the conduct of Post Reviews by the Internal Audit of the University of Ghana Audit
2. Records for the Financial Years 2021 were made available by the Centre.

Table 31 Post Review of Contracts on Sample basis

No.	Financial Year of Project	Total Number of Contracts Reviewed	Date of Review by WB	Date of Review by SAA/ SAI or Others (if applicable)
1	Financial Year [2021]			
2				
3				

6 OVERALL CONCLUSION AND RECOMMENDATION

6.1 Overall Conclusion

Overall, the results of the audit were measured against the objectives of the assignment as stated in the Terms of Reference (TOR).

6.1.1 Objective 1:

"To review the procurement, contracting, and implementation processes which have been followed [for a sample of up to 30% of the total contracts], to confirm their consistency with the Legal Agreements".

1. Sampling of the contracts audited was done through Simple Random Sampling based on a Simplified (Cluster) sampling technique to arrive at a minimum of 30% of the procurement contracts.
2. A total of thirteen (13) procurement contracts packages was planned and executed by the Centre for the period under Review (January 2021 – December 2021). No procurement contract was previously audited under a procurement audit assignment for the period under review.
3. A total of six (6) procurement contract packages representing approximately 46.15% of the contract packages was reviewed and examined.
4. The six (6) selected contract packages had a total of 24 lots which was analysed in this assignment and were found consistent with the Credit Agreements of the ACE Impact Project.

6.1.2 Objective 2a:

"To (i) Verify that the procurement and contracting procedures and processes have been followed for the contracts"

1. For all the twenty-four (24) procurement contracts audited, the Centre adopted the appropriate processes and procedures and procurement methods for solicitation of bids. This was found consistent with the Implementation Plan and Act 663 as amended and its regulations.
2. All the procurement contracts were referred to the appropriate tender committee or tender review committees for concurrent approval or otherwise as a result of contract modifications during implementation
3. The Centre had referred all the twenty-four (24) procurement contracts under review to the appropriate final contract approving authority for approval prior to award of contract.
4. Request for quotations (RFQ) was the dominant methods of procurement used by the Centre in the solicitation of bids for all contract audited
5. Publication of procurement contracts awards notices on the website of the Centre.
6. Lack of notification of contract award to unsuccessful bidders.

7. Non-Issuance of Receipts to Tenderers after submission of tenders which is not accordance with section 53(8) of act 663 as amended (0 out of 24).
8. Adequate modification of special conditions of contract and tender data sheets in STDs was done for all goods procurement contracts.
9. For all the procurement contracts reviewed, they were no contract modifications during implementation which may require concurrent approval or otherwise from an appropriate tender review committee.
10. No request for Performance Securities/Guarantees/Bonds for low value procurements (RFQ procurement contracts).
11. Unavailability of warranty period in award Notification Letters or Contract Documents for RFQ procurement contracts.
12. Non-Issuance of Final Acceptance Certificates/Certificates of Completion/Service Performance Certificates for goods supplied to the Centre.

6.1.3 Objective 2b:

"To (iii) perform an independent review of the Bank's procurement supervision"

1. The 2021 Financial Year Procurement Plan was subject to the Bank's prior review and approval with no objection granted prior to commencement of the procurement process;
2. Seventy-five percent (75%) of contracts subject to Post Review falls within the sample size of the procurement audit.
3. The Bank's procurement supervision has been assessed as "GOOD". See section 2.12 of this report
4. The Bank spent an average of 4 days to review Procurement Plans and give their no objection
5. An average of 4 days was used by the Bank to review TORs, RFP documents, RFP Evaluation Reports prior to giving their no objection.
6. For all the post review of contracts on a sample basis, the records available indicate the conduct of Post Procurement Reviews and Financial Audits by the Internal Audit Unit of the University of Ghana and the Ghana Audit Service (Supreme Audit Institution-SAI of Ghana)
7. Records of PPRs for the financial years 2017, 2018, 2019, and 2020 were made available by the Centre.

6.1.4 Objective 2c:

"To (iii) verify technical compliance, physical completion, and price competitiveness of each contract"

Guided by the principle that "open competition is the basis for efficient public procurement" the following conclusions were made:

1. The overall Performance Assessment and Score of the Centre and Implementing Agency was assessed as 'GOOD' with a mark of 97.30% on the procurement contracts audited in terms of procurement planning, tendering and solicitation, contract administration and quality.
2. Request for Quotations RFQ) was the dominant method of procurement used by the borrower within the sample selected for procurement audit (for all 24 Contracts Audited). The procedures and processes engaged were found consistent with section 43 of Act 663 as amended).
3. The percentage deviation of the lowest evaluated bidder's price from the client's budget recorded an overall average of minus 69.0% for twenty-four (24) procurement contracts reviewed. For the twenty-four (24) procurement contracts above, inspections of the supplies revealed that, the suppliers and contractors met the expectations of the Centre with respect to the goods supplied and works executed.
4. There was no plus percentage deviation of lowest evaluated bidder's price from the Centre's budget recorded for the twenty-four (24) contracts.
5. The period under review recorded an unusually large variance between the price of competing bids for two (2) procurement contracts (ID 10, 17). This could suggest a lack of understanding and appreciation of the scope of works to be executed in the specific lots with this challenge.
6. The average price of competing bids was found to be good except the two (2) procurement contracts where an unusually large variance between the price of competing bids was recorded.
7. Non-publication of contract awards in accordance with section 2.60 of the Bank's guidelines for procurement of Goods, Works and Non-Consulting Services and per section 31 of Act 663 as amended.
10. The overall score on quality of contracts delivered/ongoing was assessed as "VERY GOOD" at a mark of 97.30%.
11. The overall score and assessment of procurement risks and red flags was rated as 35.06% This represented 'low risk' based on the risk scale provided. Pre-Bid Phase and Quality recorded the best score in risk performance (33.53% and 33.33% respectively) with Evaluation and Award Phase recording a comparatively higher risk performance (39.04%);
12. The overall transparency score of the Centre was assessed as 78.3% for the procurement contracts that were reviewed and audited for the period. This signifies "substantial Compliance" to the transparency criteria.
13. There has not been any incident of conflict of interest recorded or seen during the procurement audit.
14. A total net average duration of 133 days was lost in overall procurement contract formation and signing activities.

15. A total net average duration of 128 days was lost in the expected delivery of contracts.
16. None of the procurement Contracts exceeded their approved budgetary allocation for the procurements.
17. A total net average duration of 139 days was lost in the plan issuance of Specific Procurement Notices (Invitation to Tenders).
18. A total net average duration of 126 days was lost on the submission and closure of tenders.
19. A total net average duration of 139 days was lost on Evaluation of tenders and submission of tender evaluation reports to the head of entity.
20. A total net average duration of 137 days was lost in overall Approval of evaluation reports by final Approving Authorities.
21. Contract files contained required documentation. The filing was well done with various documents located across different units of the Centre. Procurement contract documentations/ records and filing were considered adequate.
22. Based on visits to stores to assess and undertake physical inspections of the goods supplied vis-à-vis the available reports, the consultants are of the considered opinion that the goods supplied met the required quality levels (by relative quantitative assessment of quality by the audit team, quality of works scored 99.67%).
23. All procurement contracts were referred to the appropriate tender review committee for concurrent approval or otherwise as a result of contract modifications during implementation in accordance with section 87 of act 663 as amended.

6.1.5 Objective 2d:

"To review the internal capacity to handle procurement efficiently, comment on the quality of procurement and contracting; and identify reasons for delays, if any"

1. Performance of the Centre on quality of procurement and contracting is rated as 98.40%. This is considered "SATISFACTORY" and "VERY GOOD" based on the evaluation scale of procurement performance assessment.
2. The procurement structures of the Centre are in consonance with Act 663 as amended, with the following structures present during the period of the audit:
 - a. Logistics and Procurement Directorate
 - b. Director of Logistics
 - c. Procurement Entity
 - d. Internal Audit Unit
 - e. Head of Procurement Entity
 - f. Entity Tender Committee
 - g. Chairman of Entity Tender Committee
3. The procurement units of the Centre are well established with professionals with the requisite qualifications. The professionals are professional members of the Chartered Institute of Procurement and Supply (CIPS)

4. Considering the total net duration of delays (average of 134 days) in the overall formation and delivery of contracts with respect to the ACE, the Centre has a moderately efficient procurement system. A total net average duration of 139 days was lost on Evaluation of tenders and submission of tender evaluation reports to the head of entity. A total net average duration of 137 days was lost in overall approval of evaluation reports by final Approving Authorities.
5. All procurement contracts were referred to the appropriate approving authority prior to award of contracts.
6. The Centre has the internal capacity to handle procurements considering the procurement structure, systems and personnel and their educational/professional qualifications at the procurement units and the FPDMSD of the University.
7. There are designated procurement specialist officers responsible for procurements of activities of the Centre over period of the Project Implementation.

6.1.6 Objective 2e:

"(v) To Outline any potential risks identified to inform future funding decisions"

1. The overall risk performance and rating of the Centre was determined quantitatively as 35.08%. this signifies "Low Risk (LR)"
2. Non-filling and signing of conflict of interest declaration forms by evaluation panel members.
3. Non-Publication of Invitations to Tenders with the Public Procurement Authority which is not in accordance with section 47(1) of the Public Procurement Act 663 as amended for contracts.
4. Non-Issuance of Receipts to Tenderers after submission of tenders which is not in accordance with section 53(8).
5. Notification to Unsuccessful Bidders per Section 65(9) of act 663 as amended was unavailable.
6. Non-publication of contract awards in accordance with section 31 of Act 663 as amended.
7. Lack of Project Completion Reports with lessons learnt.
8. Non-Issuance of Final Acceptance Certificates/Certificates of Completion/Service Performance Certificates.
9. Inadequate procurement contract close out for all procurement contracts (lack of Project Completion reports to document lessons learnt).

6.1.7 Objective 2f:

"To seek conclusions on Possible improvements in the system"

1. There is the need for continuous improvement of the filing and documentation system of the Procurement Unit of the Centre. Specific procurement contract files should be kept with 'all' files of the contract stored appropriately. Preferably 'hard cover' files should be used to enhance safe storage. Electronic Storage System should be considered in the medium to long term.
2. Initiation of steps to properly close out all procurement contracts including the preparation of project completion reports.
3. Continuous professional training and development of the skills and capacity of the staff of the procurement unit (proactive contract close out phase).
4. Request for Price/Rate Analysis from bidders with large variance between bids received and estimates of WAGMC. This will allow price reasonableness Analysis prior to award of contract.
5. Review of solicitation documents prior to invitation to tenders.
6. Publication of all procurement contracts awarded.
7. Issuance of Notification to all unsuccessful bidders.

6.2 Recommendations

Following the review and examination of the procurement contracts, the following recommendations have been put forward for the improvement of the procurement processes within the Centre:

6.2.1 General Recommendations

1. Continuous Professional Training and Development of Staff of Procurement Units.
2. Adaptation of the newly published PPA Standard Tender Documents (STDs) dated December 2019 (especially usage of Low Value and Minor Procurement Forms for low value and minor procurement contracts).
3. Proper and accurate keeping of procurement files and records. Electronic and digitalisation of these records should be considered in the medium to long term of the Centre.

6.2.2 Procurement Planning, Procurement Systems and Capacity Assessment

1. Specific capacity building and training of procurement officers on Estimation and Budgeting for the Entities.
2. Creation of an internal control system that allows procurement officers to participate fully in post contract stage of procurement contracts.
3. Publication of General Procurement Notice (GPN) by the Centre at the beginning of every Financial Year.
4. Usage of the Public Procurement Authority's (PPA's) standard Template of Procurement Planning for preparation of Procurement Plans.
5. Frequent update of procurement plans.

6.2.3 Tendering and Solicitation

1. Publication of contracts awarded by the Borrower with the PPA for all contracts within the audit period.
2. Publication of all Invitations to Tenders with the Public Procurement authority.
3. Issuance of Receipts to Tenderers after submission of tenders in accordance with section 53(8) of act 663 as amended.
4. Notification of contract awards to all unsuccessful bidders in accordance with section 65(9) of act 663 as amended.
5. Drafting of clear and unambiguous technical specifications for procurement contracts.
6. Signing Conflict of Interest declaration forms by all Evaluation Panel members prior to start of bids evaluation.

6.2.4 Contract Administration and Quality

1. Continuous Improvement of procurement contract records/documentations and filing.
2. Initiation of steps to properly close out procurement contracts (issuance of Final Acceptance Certificates, discharge of Performance Security after warranty period, writing of project completion reports etc).
3. Issuance of Final Acceptance Certificates/Certificates of Completion/Service Performance Certificates for all procurement contracts.

6.2.5 Price Competitiveness

5. Implementation of section 64(2) when winning bids record substantially high margins between client's budget and least evaluated bidder.
6. Request for rate analysis from suppliers and contractors who offer high prices or lower prices beyond or below entities budgets. This will allow proper analysis and consideration of section 64(2).
7. Use of Performance Securities or Warranties in Contract to secure performances of Contractor/Suppliers.
8. Increasing the value of performance security in situations where bid prices of tenderers record significant minus deviations from the entity's budget.

6.2.6 Country Issues

1. There should be specific capacity building and training for procurement officers of Centre on Contract Administration and Management.
2. Amendments of Section 74(2) and 74(4) of act 663 as amended to allow the usage of 'appropriate approving authority' after combined evaluation report (Technical and Financial) is produced (which will be based on threshold) whilst 'appropriate entity tender committee' is used after completion of only 'Technical Evaluation Report'. At the time of technical evaluation report, there is no commercial values to consider and hence it will be

inappropriate to refer the technical evaluation report to an approving authority based on the procurement plan estimated cost of the contract.

6.2.7 Bank's Issues

1. Measurement of Project Impact Assessment 10 years after end of the Project.
2. Continuous support to the UoG-WAGMC to implement the challenges and gaps that will be identified after the completion of the ACE Impact Project.

7 POSSIBLE INDICATION OF NONCOMPLIANCE REQUIRING ACTION

7.1 Potential Actions on Non-Compliance

For the period under review, all the procurement contracts reviewed and audited did not reveal any possible indication of non-compliance by Centre requiring any action from the Public Procurement Authority (PPA) or the World Bank.

7.2 Misprocurement

All the procurement contracts reviewed and audited during the period under review did not reveal any possible indication of misprocurement by Centre requiring any action from the Public Procurement Authority (PPA) or the World Bank.

8 STATUS OF MITIGATION ACTIONS

This review includes an update on the progress of implementation of the risk mitigation and corrective actions from the previous procurement review and audit report by WAGMC.

8.1 Corrective Actions Implemented by the WAGMC

The following corrective actions were implemented by the Centre for the period under review:

1. Usage of appropriate procurement methods for all procurement contracts selected for review based on estimates and thresholds of the Act 663 as amended.
2. Referral of all procurement contracts to the appropriate procurement approving authority based on thresholds and method of procurement.
3. Improvement in the overall transparency score and rating for the Centre from 71.50% (in 2020) to 78.30% in current audit.
4. Improvement in the overall score for procurement performance assessment and rating from 96.09% in 2020 to 97.30% in current audit.

8.2 Corrective Actions Pending/Remaining Unfinished

The following corrective actions could not be implemented by Centre following the last review and examination of procurement contracts:

1. Publication of notice of procurement awards
2. Specific training on estimation and budgeting for procurement officers.
3. Notification to Unsuccessful Bidders per Section 65(9) of Act 663 as amended.
4. Closing out of procurement contracts with project completion reports.
5. Regular and quarterly update of Procurement Plan per section 21(4) of the Public Procurement Act, 2003 as amended.

9 APPENDICES

9.1 Appendix 1: Procurement Plans of WAGMC

Please see attached files

9.2 Appendix 2: TOR of Assignment

Please see attached file

9.3 Appendix 3: Exit Conference Notes & Response of WAGMC

S/NO	ISSUES IDENTIFIED	RECOMMENDATIONS	WAGMC Responses/Remarks
1	Notification to unsuccessful bidders	<ol style="list-style-type: none"> 1. Notification of contract awards to unsuccessful bidders 2. Publication of award of contracts especially NCT Procurements 	<ol style="list-style-type: none"> 1. Entities are willing to notify all unsuccessful bidders 2. Publication of procurement contracts shall be done
2	Publication of contract awards with PPA (done on WB website)	<ol style="list-style-type: none"> 1. Publication of procurement contracts awarded with the PPA 	<ol style="list-style-type: none"> 1. Publication of procurement contracts shall be done
3	In-adequate modification of some tender and contract data sections of STD's	<ol style="list-style-type: none"> 1. Review of all solicitation documents before issuance 	<ol style="list-style-type: none"> 1. Procurement Unit/senior procurement officer shall always review all solicitation documents after preparation

4	Regular update of Procurement Plan	<ol style="list-style-type: none">1. Use Standard PPA Template for Procurement Plan2. Regular update Procurement plan as procurement progresses	Entity to adopt Standard Template for Procurement planning and ensure regular update of same
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9.4 Appendix 4: Procurement Audit Tools and Explanatory Notes

9.4.1 Guidelines for Use of Procurement Risks (Red Flags) Checklist

Note:

The auditor is required to use his or her professional judgment when completing the Checklist

The risk assessment of all procurement contracts is qualitative based on available documentations provided in procurement files.

When Checklists have been completed for all sampled procurements in a procurement audit, all Checklists shall be submitted to the Team Leader for report compilation.

It is important to note that a detected red flag is not in itself evidence of high risk. However, the higher the number of red flags detected, the higher the likelihood that the risk levels are high in the procurement contract.

Objective of the Checklist

The objective of this *Checklist* is to provide a tool for the Procurement Audit Team to collect information about possible risks in the procurements carried out by procuring entities.

When to use the Checklist?

The Checklist is applicable to procurement audits. For every procurement contract sampled for auditing, a procurement risk Checklist shall be completed by the auditor as part of his or her auditing of the various phases of the procurement.

How to use the Checklist?

The Checklist consists of statements ("Risks" or "red flags"), each of which must be thoroughly considered by the procurement auditor when auditing a procurement contract. For each statement, the auditor must assess whether the statement is of low risk, medium or high risk based on a true or false response, or whether the statement is not relevant to the procurement contract in question. Based on the assessment, the auditor must tick one of four (4) possible boxes: "Not applicable = 0". "Low risk = 1", "medium risk = 2", or "High risk = 3. The four (4) boxes are to be used as follows:

Not applicable = 0

Indicates that the risk is not relevant to the method of procurement used for the procurement contract in question. For example, (*The tender is not packaged with other tenders for similar goods*) only applies to procurement of goods, as the problem of splitting contracts is not relevant to services. When completing the Red Flags Checklist for a major works or services procurement, the auditor hence ticks "*Not applicable*" for this red flag. Similarly, (*Insufficient advertising*) does only apply to procurements using competitive methods for which advertisement is a requirement. When completing the Red Flags Checklist for a request for price quotation, the auditor hence ticks "Not applicable". In other words, the auditor is required to use his or her professional judgment when completing the Checklist

The “*Not applicable*” box shall also be used if insufficient documentation is available to assess whether a red flag exists or not.

High Risk = 3

Indicates that the auditor is able to verify the red flag based on the available documentation. For example, (*The same Evaluation Committee members are involved in many procurements*), the assessor must look into the appointment letters of Evaluation Committee members for the specific procurement and compare these with appointment letters in other procurements, in order to establish if there is an unnaturally high overlap between the two. If this is the case, the auditor will verify this red flag by ticking “3”.

Low Risk = 1

Indicates that the auditor is able to falsify the red flag based on the available documentation. For example, (*Major similarities between competing bids*), the auditor must compare the formats, content, prices of all submitted tenders in order to detect major similarities. If such similarities are not found, the auditor falsifies this red flag by ticking “1”.

Medium Risk = 2

Indicates that the auditor is not able to entirely falsify the red flag based on the available documentation.

Project	
Contract No.	
Supplier/Contractor	
Contract Sum	
Contract Period	
Date of Procurement Audit	

S/N	PROCUREMENT RISK (RED FLAG)	EVALUATION SCORE			
		NA	L	M	H
A	Pre-bid phase	0	1	2	3
1	The procurement is not in the procurement plan				
2	The objective of the procurement is unclear or vague				
3	Insufficient or inconsistent planning timeframe applied				
4	The tender is not packaged with other tenders for similar goods (i.e. splitting/Bulk Breaking)				
5	Significant deviations from standard bidding documents				
6	Technical specifications are weak or unclear				
7	Technical specifications are narrow or appear tailored				
8	Selected procurement method does not observe existing thresholds				
9	Insufficient advertising				
10	Inadequate time given for preparing bids				
11	Lack of mandatory approvals by appropriate authority				
12	Inaccurate minutes of pre-bid meetings				
13	Clarifications are not circulated to all bidders				
14	Incomplete records of the pre-bid phase				
	Average Performance Pre-bid phase Stage				
B	Evaluation and award phase	0	1	2	3
1	Evaluation Committee members do not have the technical expertise necessary				
2	The evaluation is being conducted by a small number of persons (less 3)				
3	The same Evaluation Committee members are involved in many procurements				
4	Qualified bidders are voluntarily dropping out of tender process				
5	Disqualification of bidders on minor technicalities				
6	Unreasonable delays in evaluating the bids and awarding the contract				
7	Evaluation criteria are amended after receipt of bids				
8	Narrow variance between the cost estimate and the bid amounts received				
9	Major similarities between competing bids (e.g. similar format, errors, prices)				
10	Unusually large variance between the price of competing bids				
11	The same shareholders are involved in several bids using different company names				
12	Failure to disqualify bids despite major errors				
13	Falsification of submitted documentation (e.g. authorisations, CVs, etc.)				

S/N	PROCUREMENT RISK (RED FLAG)	EVALUATION SCORE			
		NA	L	M	H
14	Failure to publicise award decisions simultaneously to all bidders				
15	Contract is not in conformity with bid documents (e.g. specification or quantities)				
16	Non-responsive bids are made responsive as result of clarification from procuring entity				
17	Quality criteria are not defined in the contract				
18	Incomplete records of evaluation and award				
	Average Performance Evaluation and award phase Stage				
C	Contract management and Close Out phase	0	1	2	3
1	Negotiation team does not include adequate technical expertise				
2	Minutes of the negotiations are not in line with Terms and Conditions of Contract				
3	Contract specifications altered after award of contract				
4	Contract is not signed by duly authorised officer				
5	Failure to deliver the quality specified in contract				
6	Failure to deliver the right quantities of goods and materials				
7	Delays in delivery of goods, works or services				
8	Replacement of nominated consultant by less qualified personnel				
9	Instructions are not given in writing to contractors/Suppliers				
10	Cost overruns are inadequately justified				
11	Contract variations are not approved by appropriate authority				
12	Failure to impose liquidative damages in case of delays				
13	Failure to make progress payments or final payment within stipulated timeframe				
14	Failure to pay retention money in a timely manner				
15	Double payment of supplier				
16	No or insufficient evaluation of the contractors' quality of performance				
17	Client dissatisfaction with completed products				
18	Incomplete contract management records				
19	Failure to write project completion reports				
	Average Performance Contract management and Close Out				
	Overall Project Performance				
			0=NA	0%	

S/N	PROCUREMENT RISK (RED FLAG)	EVALUATION SCORE			
		NA	L	M	H
Evaluation Scale		1=LR	0% - 39%		
		2=MR	40% - 59%		
		3=SR	60% - 79%		
		4=HR	80% -100%		
NA=Not Applicable, LR=Low Risk, MR=Medium, SR=Substantial Risk and HR=High Risk					

9.4.2 Procurement Performance Measurement Tool

S/N	ASPECT	EVALUATION SCORE		
		POOR	FAIR	GOOD
A	Planning Stage	1	2	3
1	Was the project in the approved/ revised budget?			
2	Was the project in the approved procurement plan?			
3	Was the procurement plan/ revised procurement plan approved/ followed?			
4	Was the Consultant timely engaged before the Contractor?			
5	Was the Need/ Problem properly identified?			
6	Was feasibility study/ survey carried out correctly before detailed designs?			
7	Were designs and drawings complete and adequate?			
8	Were engineer's estimates prepared and adequate?			
9	Were BoQs for the works prepared and adequate?			
10	Were Technical Specifications, including Specifications of Particular Application, written properly?			
11	Were bidding documents satisfactorily prepared?			
	Average Performance Planning Stage			
B	Tendering/ Solicitation Stage	1	2	3
1	Was tender notice in compliance with Section 47 of PPA 2003 or 2016?			
2	Were the tender documents & tender documents availability to all prospective bidders in compliance with Section 49 & 50 of PPA 2003 or 2016?			
3	Was the procurement method used in line with Section 34A of PPA 2016 or Part IV of PPA 2003?			
4	Was the selected contractor appropriate with respect to the size of the Procurement Contract (Goods/ works/ Services)?			
5	Were appropriate bidding documents used in compliance with Section 50 of PPA 2003 or PPA 2016?			
6	Was the Invitation to tenders/ prequalification and shortlist carried out as per Section 47 of PPA 2003 or 2016?			
7	Were evaluation and award in line with the PPA 2003 or 2016?			
8	Was adequate time given to bidders in compliance with Section 53 of the PPA 2003 or 2016?			
9	Were clarifications (if any) communicated to all bidders?			
10	Was the tender evaluation committee constituted as per Section 19 of PPA 2003 or Section 20E of PPA 2016?			
11	Was the tender evaluation report comprehensive?			

S/N	ASPECT	EVALUATION SCORE		
		POOR	FAIR	GOOD
12	Was the approval for award by the ETC in compliance with PPA 2003 or 2016?			
13	Were unsuccessful bidders notified in line with Section 65 (9) of PPA 2003 or 2016?			
14	Were awards published in line with Section 31 of PPA 2003 or 2016?			
15	Were minutes of Tender Committee meetings properly prepared?			
16	Was the procurement process efficient in comparison with the standard procession times?			
17	Were contract documents adequately prepared?			
18	Was the contract properly signed?			
19	Were records for this tender properly kept and readily available?			
20	Were there any other deviation from PPA 2003 or 2016?			
	Average Performance Procurement Stage			
C	Contract Administration	1	2	3
1	Did the contractor submit the performance bond? (If applicable?)			
2	Did the Contractor submit a contractually complying Advance payment Bond? (If applicable)			
3	Was the work program prepared, approved and satisfactory?			
4	Was the Good supplied/work implemented according to the approved Delivery Schedule/work program? (within contract period)			
5	Were site meetings held regularly as per the contract?			
6	Was the project completed in time?			
7	Were the variations approved according to laid down procedure?			
8	Were extensions of time contractually justifiable and were legally approved?			
9	Was the project completed within the approved budget (Including approved variations)?			
10	Did payment certificates include measurement sheets/Valuations/Invoices?			
11	Was the Supplier/contractor paid in accordance with provisions in the contract?			
12	Are the records of selecting and testing of the materials used and completed works complete and adequate?			
13	Were claims properly managed?			
14	Were site Instructions properly and timely issued?			

S/N	ASPECT	EVALUATION SCORE		
		POOR	FAIR	GOOD
15	Was the snag list prepared and signed by parties? (Client, Consultant, Contractor)			
16	Was Final Certificate Issued and on time?			
17	Were communications from the contractor/Supplier timely acted upon?			
18	Were liquidated damages contractually claimed for delayed completion?			
19	Any other aspect noted (specify)? Record keeping			
	Average Performance Contract Administration and Quality Aspects			
D	Quality of Product/Works	1	2	3
1	Was there a quality assurance plan (supervision, stage approvals, testing and test results)?			
2	Were specifications/TOR adhered to?			
3	Were there stage approvals? (where applicable)			
4	Certificates of acceptance/completion, defects list, tests, etc			
5	Status of Contract (Completed/in Progress/ Yet to Start)			
6	Works Contracts			
7	Were the materials tested and approved?			
8	Are the dimensions (lay out) in accordance to drawings?			
9	Quality of materials used and completed works assessment			
10	Floor (assess general quality appearance)			
11	Walls (assess general quality appearance)			
12	Roof (assess general quality appearance)			
13	Ceiling (assess general quality appearance)			
14	Doors (assess general quality appearance)			
15	Windows (assess general quality appearance)			
16	Ironmongeries (assess general quality appearance)			
17	External works			
18	Were final inspections carried out properly?			
19	Final Account Prepared and Submitted			
20	Goods Contracts			
21	Evidence of Stores Receipt Vouchers (SRVs) for the goods			
22	Quantity of Goods Received Per Contract			
23	Product Substitution or Substandard			
24	Certificate of Defects Issued (if applicable)			
25	Test certificates, quality certificates Available			

S/N	ASPECT	EVALUATION SCORE		
		POOR	FAIR	GOOD
26	Services Contracts			
27	Submission of Project Inception Reports			
28	Submission of Design Reports/Technical Reports (if applicable)			
29	Submission of Architectural/Structural/MEP Drawings to Client (if applicable)			
30	Submission of Technical Specifications (if applicable)			
31	Submission of Cost Estimates and Bid Documentation (if applicable)			
32	Participation in Bidding process (Invitation to Bids, Pre-Bid Meetings, Bid Opening, Evaluation of Tenders, Preparation of Contract Documents (if applicable)			
33	Supervision of Services (if applicable)			
34	Certification of Works/IPC/Certificates/Final Accounts			
35	Submission of Progress/Status Reports (Monthly, Quarterly etc)			
36	Evidence of Advice Letters and Memos to Client			
37	Submission of Project Completion/Closure Report			
Overall Project Performance				
Evaluation Scale		1=Poor	0%-40%	
		2=Fair	41%-50%	
		3=Good	51%-79%	
		4=Very Good	80% - 100%	

9.4.3 Transparency Measurement Tool

ID	TRANSPARENCY CRITERIA	KEY	EVALUATION SCORE				
			NA	NC	PC	SC	FC
	<i>mark</i>			0	1	2	3
1	Publication of Procurement Plan to PPA Website in Compliance with Section 47 of Act 663 as amended	PPW					
2	Publication of Procurement Notice in Compliance with Section 47 of Act 663 as amended	PPN					
3	Pre-Bid Meeting and Minutes of Pre-Bid Meeting circulated to all Bidders (If applicable) [Section 51(5) and 51(6)]	PBM					
4	Tender Submission Box availability & Issuance of Tender Receipt [53(8)]	TSB					
5	Public Opening of Tenders with Bidders Representatives Present (if applicable) [section 56]	POT					
6	Declaration of Conflict of Interest by Evaluation Panel Members	COI					
7	Notification to Unsuccessful Bidders - Section 65(9)	NUB					
8	Publication of Award-section 31	POA					
9	Designated Files for Procurement Contract	FPC					
10	Accurate and Adequate Record Keeping of Files – section 28	AAR					
11	Minutes of Project Meetings Recorded and Circulated (if applicable)- – section 28	MOM					
12	Complaints and Administrative Review Awareness	CAR					
	Average Score						
	% Score of Average [average score/max score]						

ID	Description	Mark
NA	Not Applicable	
NC	None Compliance	0
PC	Partial Compliance	1
SC	Substantial Compliance	2
FC	Full Compliance	3

ID	Interpretation of Results
1	0=[Non Compliance]
2	0-49 =[Partial Compliance]
3	50-74 = [Substantial Compliance]
4	75-100 = [Full Compliance]

9.5 Appendix 5: Educational and Professional Qualifications of LoD & PDMSD

9.6 Appendix 6: Pictures of Procurement Contracts

[See attached file]

9.7 Appendix 7: Management Comments on Key Findings

9.8 Appendix 8: Specific Procurement Contracts Data

[See attached file]