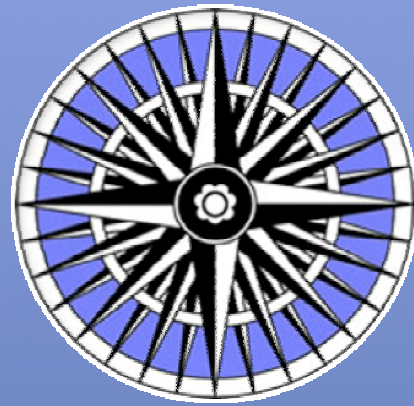


INTERNATIONAL RECORDS MANAGEMENT TRUST



GHANA CASE STUDY

JULY 2008

Fostering Trust and Transparency in Governance

*Investigating and Addressing the Requirements for Building Integrity
in Public Sector Information Systems in the ICT Environment*

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TERMS OF REFERENCE

- 1 Andrew Griffin and Pino Akotia conducted case study visits in August 2006 and in February and March 2007. The methodology for the case study comprised two parts:
 - collecting qualitative information by interviews and through documentary research, focusing on public sector reform, electronic governance initiatives, payroll and personnel processes and records and information management
 - gaining an understanding of the information flows between the human resources functions and payroll by an examination of systems and procedures.
- 2 In particular the study involved consultation with senior officials at the following offices:
 - Office of the Head of the Civil Service (OHCS)
 - Controller and Accountant General's Department (CAGD)
 - Audit Service
 - Ministry of Education
 - Ministry of Health
 - Ministry of Agriculture
 - Public Records and Archives Administration Department.
- 3 The research team also examined payroll data, personnel files in OHCS and Ministry HQs and IPPD records for a sample of 50 civil servants employed in the Ministries of Education, Health and Agriculture. This not only helped the team understand the information processes involved in managing the payroll and personnel, but it also provided evidence of the accuracy and completeness of payroll and personnel data. While not a statistically valid sample, nevertheless the findings are indicative of underlying problems of data accuracy and integrity.

ACKNOWLEDGEMENTS

- 4 The IRMT is grateful to the Government of Ghana for permitting this study to be conducted and for allowing its officials to participate freely; it would like to thank the many government officials who provided their time to the research team and offered support and guidance. In particular, the IRMT would like to thank Mr Joe Issacher, Head of the Civil Service, Mr Christian Sottie, Controller and Accountant General, Mr Frank Braimah, Director ICT, Office of the Head of the Civil Service (OHCS) and Mrs

Elizabeth Osei, Director of Payroll, Controller and Accountant General's Department (CAGD) for their valuable insights and advice. The research team were supported throughout by Mr Cletus Azangweo, Director of the Public Records and Archives Administration Department (PRAAD), who gave generously of his time and also guided the researchers on many issues, drawing on his detailed knowledge and experience of government organisation and processes. In addition, the team received invaluable assistance from Mr Leo Woode of PRAAD, who contributed to the case study as a member of the research team, provided logistical support, made appointments with senior officials and accompanied team members to meetings. A list of people consulted is at Appendix A.

- 5 The study represents a snapshot in time. The observations that it contains were current as of March 2007. Since then, new developments and improvements have taken place on a regular basis, and therefore, the case study does not represent the situation at present. Nevertheless, the findings in the report should provide useful background information in understanding the challenges of providing secure and reliable records as evidence in the electronic environment and in sharing the lessons learned. The IRMT made very effort to verify the information in the report. The officers interviewed did not always have the same views, and the aim was to present a balanced perspective. The IRMT takes full responsibility for any errors that may have been reported inadvertently.

BACKGROUND

- 6 At the time of the case study visits in August 2006 and March 2007, the Government of Ghana had had a long history of attempts to improve the management and control of the civil service and its payroll. A key component of reform since the mid-1990s had been the Integrated Personnel and Payroll Database (IPPD) system, a centralised computer system intended to manage the payroll and handle personnel information for civil servants, teachers and health workers. The Government had also placed records and information management at the core of public sector reform. Staff of the Public Records and Archives Administration Department (PRAAD) had made great progress in improving records management across government and restructuring registries as the traditional information centres of government operations.
- 7 IPPD, introduced to improve personnel and payroll control, had been beset with technical, management, resource and data quality issues and had failed to achieve its objectives. Significantly, efforts to improve financial management, while having some success, most notably in enacting new legislation, had thus far failed in its primary aim of automating the Budget and Public Expenditure Management System (BPEMS) across Government.
- 8 The big step forward brought about by IPPD was the ending of cash payments and some improvement in control of the payroll by the issue of unique staff ID numbers. However, it had still not been possible to know accurately the strength of the civil service; physical head counts, themselves fallible, had been regarded as necessary to

verify the accuracy of the payroll. Data held by IPPD had continued to be unreliable and incomplete, administrative procedures for updating the payroll were frequently not been followed, and payroll irregularities and fraud had been commonplace as documented in Auditor General's reports. At the same time, the quality, completeness and accessibility of paper personnel records held at the centre and in ministries had declined to the point where key events in civil servants' careers were no longer properly documented by the employing authorities.

- 9 A 'Public Sector Employee Census' conducted in 2003¹ reported that there was no single location where data was available for all employees paid by the Government of Ghana's Consolidated Fund. Nor was adequate information available in the ministries. Many staff did not have personnel files. Incorrect job titles were also common. In most MDAs, personnel issues were managed on a verbal rather than a documented basis. Lists of staff presented from ministry HQs differed from those prepared locally, indicating a lack of control and the risk of ghost names on the payroll. MDAs signed off on their IPPD-generated payrolls without actually determining whether those being paid were genuine employees.
- 10 Weaknesses in the internal control system, failure to follow administrative procedures, poor record-keeping practices and collusion among civil servants all contributed to payroll irregularities and fraud. To the credit of the Government of Ghana, information about detected payroll irregularities had been available publicly for many years. For example, based on the 1998 Auditor General's Report and Serious Fraud Office reports, it was estimated that for every ₵100,000 paid in personnel emolument in 1998 about ₵5,800 (or 5.8 %) were unauthorised payments. Payroll fraud in 1998 represented about 83% of the total personnel emoluments of the Ministry of Mines and Energy.² In 2003, wrongful payments of unearned salaries were ₵3.25 billion, an increase of ₵1.18 billion from 2002. The increase was due mainly to payroll fraud amounting to ₵2.75 billion detected by the Auditor-General's staff.
- 11 The IPPD system was in the process of being upgraded and rolled out across Government, and there was plenty of evidence that payroll controls and processes were being reformed and improved. It was too early to say whether the steps being taken would be successful.

EXECUTIVE SUMMARY

Findings

- 12 The term 'Civil Service' was used to refer to the ministries, departments and agencies (MDAs) at national, regional and district level, as well as the specialist services such as Education and Health. The Public Services Commission supervises and regulated entry, recruitment, appointments and promotions and sets standards for terms and

¹ Public Sector Employee Census. Draft Final Report, September 2003. By CoEn Consulting (Ghana) Ltd.

² Based on 1998 budget estimates: The Budget Statement and Economic Policy, 1998

conditions of employment. The Office of the Head of the Civil Service (OHCS) approved departmental structures, maintains records of posts and coordinates civil service improvement. The Controller and Accountant General's Department (CAGD) prepared and administered the payroll. (paras 34 to 38)

- 13 'Subvented' organisations, such as the Police, Army, Internal Revenue and Universities, had their own payrolls. Government policy was to incorporate all public service organisations into the centralised system for handling payroll and personnel information. Reform of the pay structure of the civil service had also been necessary. (paras 39 to 41)
- 14 The government had acknowledged that the civil service has been weak and ineffective in delivering the nation's programme and development agenda. To rehabilitate the Civil Service, the Ministry of Public Sector Reform developed an ambitious and wide-ranging programme to coordinate reform initiatives. Improved human resources management was seen as a basic condition for reform. The improvements needed included establishing a credible payroll system, cleansing the payroll, implementing IPPD II in all MDAs and improving records and information management. The Government of Ghana's 'National ICT for Accelerated Development (ICT4AD) Policy and Plan' objectives also included effective records and information management and enhanced personnel management systems. (paras 42 to 51)
- 15 The Public Records and Archives Administration Department (PRAAD) was charged with ensuring that public offices follow good record keeping practices and establishing national standards. PRAAD needed to acquire new skills and capacity to manage government records in hybrid and multi-media information and communication systems and to contribute to the design and implementation of these new systems. (paras 52 to 55)
- 16 The Government of Ghana had enacted legislation to improve control of public financial management. This new legal framework included some recordkeeping requirements in relation to pay and payroll, but no guidelines or procedures had been introduced to operationalise these requirements. (paras 56 to 59)
- 17 Laws, regulations and guidelines governing civil service organisation and management were being revised. Until 2002, recruitment, appointment and promotion were centrally processed and controlled. New *Guidelines on Appointments and Promotions in the Ghana Civil Service* were issued following the grant of authority to MDAs to process appointments and promotions and in anticipation that MDAs would assume greater autonomy. However, so much information failed to reach OHCS that from 2007 MDAs wishing to make appointments and promotions at senior levels were required to seek advice and clearance from OHCS. (paras 60 to 67)
- 18 The critical link between control of the establishment and human resource management is payroll management. The principal agents that shared responsibilities for managing personnel emoluments and the payroll were defined by law in Financial Regulations. (paras 68 to 69)

- 19 Throughout Government, a network of Payroll Processing Sections (PPS) processed payroll changes. The larger ministries had their own PPS; data entry for smaller MDAs was carried out in OHCS; CAGD had its own PPS as well as serving subvented organisations. The Payroll Processing Division (PPD), located in CAGD, validated the data and processes initiated in the PPSs; the Computer Services Division (CSD) in CAGD was responsible for processing the payroll. Some payroll processes and failure to follow procedures are described. (paras 70 to 83 and Appendix B)
- 20 The OHCS should keep a core record of all civil servants, but its personnel files were incomplete. Despite the best efforts of the staff, the OHCS Personnel Registry had been allowed to decay to a point where it no longer functioned as a central record. MDA personnel registries kept better records, but these were also incomplete. The aim seemed to be to minimise the use of paper files and rely on IPPD data. (paras 84 to 93 and Appendices B and C)
- 21 Data input sheets and supporting documents were poorly organised. There were no obvious linkages between IPPD and paper files held at OHCS despite an OHCS directive that data entry forms should be filed on personnel files. The payroll system itself continued to be very paper dependent, involving many printed reports, ledgers and logs, and numerous cross checks. Offices seem to be overwhelmed with paper. (paras 94 to 102)
- 22 A pre-IPPD2 employee/payroll verification exercise took place in the early 2000s. Significant differences were found between employee information provided by MDAs and data on IPPD. Analysis of IPPD data showed, for example, that there were duplicate individuals on the payroll with the same name and social security numbers. Delays or procedural lapses in updating the payroll were also noted. Some changes were made to payroll control following the exercise. (paras 103 to 111)
- 23 Against the background of a vulnerable IPPD system, unreliable data and incomplete and fragmented paper personnel records, there had been a spate of government payroll fraud in Ghana. Some cases of fraud had been well publicised and the perpetrators prosecuted. Many examples of payroll irregularities and unearned salaries were provided in the Auditor-General's annual reports. Improvements in payroll control were also noted. (paras 112 to 118)
- 24 The original IPPD system was implemented during 1993 to 1995. The data used to populate the system was known to be inaccurate. The network infrastructure for the IPPD system was already out of date by the time the system was implemented. Much effort and ingenuity was exercised in keeping the system going and ensuring that the payroll could be run. (paras 119 to 123)
- 25 In 1998, work commenced to replace the original IPPD system with an Oracle-based system, IPPD2, which offered richer HR management functionality. Data migration began but without any data cleansing. However, this project lapsed. Salaries were paid late in some months and by the early 2000s its collapse was described as imminent. (paras 124 to 128)

- 26 In 2004, the Government decided to rethink the IPPD project. The preferred approach was to stabilise the existing IPPD1 system so that IPPD2 could then be deployed in phases. Ultimately, IPPD2 would be integrated with other control systems such as financial management and audit. Functional requirements for IPPD2 were prepared through a consultation process; however, a significant omission was records management functionality. (paras 129 to 134)
- 27 A new pay scale for doctors was agreed in May 2006, providing an opportunity to fast track IPPD2 implementation in the Ministry of Health so that IPPD2 would be used to pay Health employees in June 2006. When the Audit Service was added to IPPD2 in July 2006, there were far fewer complaints because of the efforts made to clean up data before running the payroll. All other MDAs were required to go through this process when they were migrated to IPPD2. At the time of the case study, there continued to be problems of data accuracy and completeness, but rules had been built into the system to allow previously undetected anomalies to be reported. (paras 135 to 143)
- 28 The consistency and completeness of payroll and personnel data was analysed for a random sample of 50 civil servants employed by the Ministries of Education, Agriculture and Health. The results showed many discrepancies between Ministry files, OHCS files and IPPD information. (paras 144 to 151 and Appendices D and E)

Electronic Systems and Recordkeeping Issues

- 29 Records and information management continued to be recognised as a core component of public sector reform. In the case of personnel and payroll records, the Government had accepted that weak internal control systems, failure to follow procedures and poor recordkeeping practices all needed to be addressed. Improved business systems and information management required the design and implementation of systems that were capable of capturing, protecting and providing reliable information over time. This in turn depended on a records management infrastructure of policies, standards, procedures and trained staff. PRAAD, as the responsible agency, needed to participate in ICT planning if the evidence base of government as to be protected. However, to do so, PRAAD would have to have adequate resources and staff who were trained and experienced in managing records in electronic environments. (paras 152 to 156)
- 30 Paper recordkeeping systems had been neglected. At the time of this study, individual service histories were fragmented and incomplete. Over-confidence that IPPD would meet all information needs brought a risk that the manual paper systems will be further weakened. Ironically, the IPPD sections visited seemed to be almost overwhelmed with their own paper recordkeeping systems. Authentic, reliable and accurate paper records were likely to play a key part in HR management processes for many years and to provide the best information source for verifying IPPD data. A comprehensive and detailed analysis of business processes and information flows

would be needed before further changes were made to IPPD functionality and personnel file and recordkeeping procedures. (paras 157 to 160 and Appendix F)

- 31 An integrated and networked HR information management system, as envisaged by IPPD2, would enable OHCS and MDAs to share and access information and should support decentralisation. However, there was much evidence to suggest that failure to follow procedures was undermining the integrity of the payroll and HR management functions. (paras 161 to 163)
- 32 A fundamental decision needed to be made about whether IPPD held 'records' or just data and information. If it was to be a recordkeeping system, it needed to have built in records management functionality. (paras 164 to 166)
- 33 A major effort was required to improve the quality of personnel records. The lack of accurate and complete personnel information would undermine national objectives for effective and accountable management of human resources and personnel costs. Unless the paper records were well managed and maintained, any attempt to clean up IPPD data would be only partially successful. (paras 167 to 171)

FINDINGS

The Civil Service and its Payroll

- 34 The public service was defined by the Constitution of the Republic of Ghana. The 'Civil Service' consisted of the central ministries that formulated policies; the departments and agencies at national, regional and district level that implemented policies; the Education, Health and Judicial Services and a range of other specialist services. All these services were commonly referred to as the Civil Service, and this term is used throughout this report.
- 35 The Constitution established the Public Services Commission with powers and functions to supervise and regulate entrance and promotion examinations, and recruitment or appointment into or promotions within the public services, and to establish standards and guidelines on the terms and conditions of employment in the public services.
- 36 The Head of the Civil Service was appointed by the President on the advice of the Public Services Commission. The Office of the Head of the Civil Service was created as a centre of personnel management. It approved departmental structures and maintained a record of established and approved posts; it also had a responsibility to coordinate any agenda to improve the overall performance of the civil service. Other central government agencies had responsibilities in relation to human resource management and pay administration. The Ministry of Finance and Economic Planning prepared the annual human resources budget. Within the Ministry, the Controller and Accountant General's Department (CAGD) prepared and administered the payroll. The Auditor General audited the payroll.

- 37 A payroll verification exercise conducted in the early 2000s validated 310,502 public sector employees, excluding the military, casual labour and State Owned Enterprises. This compares with a total of 320,466 employees on the computerised government payroll at that time³. As the table below shows, the greatest proportion was employed by the Ministry of Education.

MDA	Total
Ministry of Health	37,641
Ministry of Education	182,519
All other MDAs	90,342
Total	310,502

- 38 Publicly available figures for the total strength of the public service were difficult to find. The Auditor General’s Report for 2003 referred to 391,573 on CAGD’s payroll as at 31 December 2003, compared with about 400,000 in 2002, totals that presumably included categories excluded from the validation exercise. The emoluments of government employees were paid from public funds allocated by the Ghana Parliament’s annual appropriation⁴. It had been estimated that the ratio of the wage bill to current revenue is 35%, nearly twice that of Botswana and more than twice that of Indonesia and Korea⁵.
- 39 At the time of the case study, ‘subvented’ organisations, such as the Police, Army, Internal Revenue and universities, had their own payrolls. Moneys were released by central government to the subvented organisations, but the organisations were not required to report accurately on their payroll. For example, the University of Ghana reported on budgeted salaries rather than actual salaries; generally the universities were overspent on salaries. This situation resulted in poor public financial management and disjointed information about the public service.
- 40 The Integrated Personnel and Payroll Database (IPPD) was the centralised computer system that handles payroll and personnel information for civil servants, teachers and health workers. Payroll transactions handled by IPPD system account for over 60% of all Government expenditure. Government policy was to incorporate all public service organisations into the IPPD system, but it was recognised that fundamental changes were needed to improve financial management and at the same time allow the payrolls of subvented organisations to be free from direct central government control. Subvented organisations needed to control and validate their own recruitment and promotions while remaining within budgeted establishments.
- 41 Reform of the pay structure of the civil service had also been necessary to solve a range of issues relating to levels, grades, distortions and inequities in grading and job

³ These figures are discussed in more detail in paras 103 -111).

⁴ The percentage of the national budget spent on the payroll is 24.84% (2004)

⁵ Joe Amoako-Tuffour, ‘Ghost names, shadow workers, and the Public Sector Wage Bill’, *Legislative Alert*, 02(1) Institute of Economic Affairs, January 2002, p.2.

classifications and to provide a common framework across the Civil Service to enable proper analysis. Following agreement between the Civil Servants Association of Ghana and the Government, all employees were to be moved to new grade structure with effect from 1 October 2006 with arrears paid in January 2007. However, some civil servants were recorded on the payroll according to the old salary structure.

Public Sector Reform Objectives⁶

- 42 In 2003, the Government of Ghana established the Public Sector Reform Secretariat with a mandate to review all reform initiatives that had taken place prior to 2003 and redesign the framework for public sector reform. This was in recognition that previous reform programmes had fallen short of their stated objectives.
- 43 In May 2005, the Secretariat was transformed into the Ministry of Public Sector Reform reflecting the importance placed by government on this issue and the need for practical improvement in the way that day-to-day tasks were carried out within public institutions. The new ministry was intended to provide focus, direction and coordination for the numerous and disparate reform projects that were both on-going and planned in Ghana. The focus of reform initiatives was to be threefold:
- to deliver efficient and cost-effective public services that would improve the living conditions of the poor
 - to make public organisations more responsive to the needs of the private sector
 - to build capacity and enhance efficiency in the machinery of government to provide timely and productive service to the executive branch of government, particularly advisory support to the Presidency and Ministers of State.
- 44 The government acknowledged that the Civil Service was a ‘critical weak link’, ‘demonstrably weak and ineffective’ in delivering the nation’s programme and development agenda. In order to put the Civil Service on a fast track forward to rehabilitation, the Ministry of Public Sector Reform planned to:
- implement recommendations for the appointment and remuneration of the Civil Service leadership
 - in collaboration with the Office of the Head of the Civil Service, determine an enhanced training programme for all levels of the Civil Service
 - prepare a strategy to deal with government payroll/personnel management (including the Ghana Universal Salary Structure, GUSS)

⁶ Information compiled from Government of Ghana website and *Work Programme to Coordinate the Implementation of Public Sector Reforms*, Jan 2006.

- begin clean up work on the payroll/personnel database.
- 45 To provide a 'blueprint' for improved service delivery and productivity, the Ministry of Public Sector Reform developed a comprehensive work programme for 2006 to 2008 to coordinate reform initiatives and focus on achieving the vision of Government and the Millennium Development Goals.
- 46 The programme was broken down into 'step changes' that were independently realistic and that would gradually build change to create sustainable momentum. Improved human resource management was seen as one of the basic conditions for reform. Establishing credibility of the payroll system and related controls would provide a better grip on overall staff numbers. The cleansing of the payroll and the establishment of ministry responsibility to control payroll were identified as a key milestone for achieving the first phase of reform. Other critical first phase activities included measures to improve responsibility and accountability within the public sector based on removal of excuses for non-performance and clear and appropriate information flows.
- 47 An ambitious work programme was planned to drive the reform forward and deliver the necessary impact. Of particular significance to this case study were the following activities:
- rationalising and improving pay levels and pensions
 - establishing effective HR management policies, for example, a meritocratic system
 - improving records management (storage and retrieval of information), the main focus being to have a public service where information is shared among relevant users, thus mitigating the loss of files during document processing and approval
 - expanding and deepening financial management systems, for example, by automating the Budget and Public Expenditure Management System (BPEMS) and implementing IPPD II in all MDAs; redefining financial management controls and responsibilities
 - continuing the process of decentralisation and governance, for example, in respect of fiscal administration and human resource management
 - making more effective use of information, communication and technology (ICT): harmonising and coordinating ICT and developing an ICT-led socio-economic policy for accelerated development (ICT4AD); adopting a single ICT standard for information/content management in MDAs and implementing an integrated HR information management system.

- 48 Clearly, the new work programme for public sector reform would be heavily dependent on accurate and reliable payroll and personnel information as well as improved records and information systems.

National ICT Objectives

- 49 Information and communication technology (ICT) was regarded as a critical component of national development. The Government of Ghana had issued a National ICT for Accelerated Development (ICT4AD) Policy Statement in June 2003, which was approved by Cabinet in early 2004. The *ICT4AD* strategy for the Civil Service aimed to modernise its efficiency, effectiveness and service delivery by implementing electronic government and government initiatives within the wider scope of the institutional reform and renewal of the Civil Service. *ICT4AD* was prepared within the context of other key national frameworks including the 'Vision 2020 Socio-Economic Development Framework and Co-ordinated Programme for Economic and Social Development of Ghana (2003-2012)'. *ICT4AD* set out a road map for achieving an information society and economy; it envisaged a programme of infrastructure modernisation, expansion and development to bridge the digital divide and meet the Millennium Development Goals. Government ministries and public sector organisations were required to publish their own ICT Policy Statements in line with *ICT4AD*. As an example of MDA policy statements, the Office of the Head of the Civil Service focused, among other areas, on:

- establishing ICT leadership programme within civil service
- facilitating the development and implementation of a performance-based HR and personnel management system within MDAs
- facilitating effective and efficient records and information management within MDAs, from planning and system development to disposal, and to ensure long-term preservation
- ensuring MDAs maintain, protect and preserve information so that information of enduring value is available for future use
- ensuring the effectiveness and efficiency of the management of information throughout its lifecycle by establishing an accountability framework to ensure the appropriate management of information⁷.

- 50 Again, effective records and information management and enhanced personnel management systems were critical components of national ICT objectives.

⁷ Government of Ghana: Ministerial ICT Policy Statements, 2005.

51 A requirement of the Audit Service Act, 2000, Section 11 (1) and (5) was that the Auditor General must approve all financial and accounting systems including computerised systems and electronic transactions.

The Public Records and Archives Administration Department (PRAAD)

52 The Public Records and Archives Administration Department (PRAAD) was charged with the responsibility to 'preserve Ghana's collective memory by facilitating and overseeing the efficient management of records of all ministries, departments and agencies'.⁸ As a department within the Office of the Head of the Civil Service, PRAAD was headed by a director and organised into three divisions: Archives, Records Management, and Training and Research.

53 The Public Records and Archives Administration Act 1997 (ACT 535) required PRAAD to:

- ensure that public offices, institutions and individuals who created and maintained public records followed good record keeping practices
- establish and implement procedures for the timely disposal of public records of no continuing value
- advise on best practices and establish national standards in records keeping in the public services.

54 While the Act defined records as 'recorded information regardless of form or medium', the Act implied hard copy rather than electronic records. For example, the Director 'shall accept custody of semi-current records ... and maintain them within a records centre' (Section 8). The head of every public institution where public records are created and kept shall establish good records keeping practices within the registry ... (Section 9). In this respect, the Act was similar to other national records and archives legislation enacted at about the same time. Since the Act was passed, Ghana, like many other countries, has begun to make the transition to electronic work practices. Desktop and networked computers were commonly used in government offices by secretarial and senior staff and by staff who used the large database applications such as IPPD2. The role of centralised registries, as physical entities, was likely to change or disappear.

55 Throughout the 1990s, PRAAD (previously the National Archives) led a government-wide programme of records management improvement, largely aimed at paper-based systems. The special challenges of ICT environment required PRAAD staff to develop new skills and capacity to manage government records in hybrid and multi-media information and communication systems and to contribute to the design and

⁸ Public Records and Archives Administration Department (PRAAD). Leaflet issued by PRAAD, n.d. Mission statement.

implementation of these new systems. Without training and experience in managing electronic records, PRAAD would be unable to fulfil its responsibilities as defined by law.

Human Resources Management

Legal Framework for Financial Management

56 Financial management legislation had implications for control of the establishment. As part of its Public Financial Management Reform Programme (PUFMARP), the Government of Ghana had enacted new legislation to improve control of public financial management. The new legislation included:

- The Financial Administration Act, 2003 (Act 654)
- The Internal Audit Agency Act, 2003 (Act 658)
- The Public Procurement Act, 2003 (Act 663).

57 This new legal framework was intended to promote efficiency, transparency and accountability. It was also designed to strengthen the monitoring and evaluation capacity of public financial management as well as providing for timely dissemination of financial information. Financial Administration Regulations, 2004 (LI 1802) enacted under the authority of the Financial Administration Act provide for Financial and Accounting Records and Personal Emoluments⁹ respectively. Of particular relevance to this case study was Regulation 292, which required that:

Every head of department shall keep records of all personnel emoluments of staff employed in the department, in a form that ensures that:

- a payments are made as and when due*
- b overpayments are not made*
- c all required deductions are made at the correct time*
- d authorised establishments are not exceeded*
- e the rates authorised for payment are not exceeded*
- f payments are not made to staff who do not belong to the department or unit.*

58 In order to promote efficient pay administration, the accounting authority was required to maintain and update payroll records¹⁰. Payroll records were to be specified in the Departmental Accounting Instructions (LI 1802: 292 (2)).

⁹ Personnel emoluments includes salaries payable to public servants, wages payable to daily rated public servants, and allowances and any additional remuneration paid to public servants as part of their conditions of service.

¹⁰ Payroll records include: birth date, start date, SSN, current management unit of assignment.

- 59 These objectives were laudable but two years after the enactment of the Regulation there were still no guidelines, systems or procedures for the management of financial records. These requirements were a critical condition for realising the objectives for strengthening financial accountability. Records management systems would need to be built into the financial management business processes and responsibility for ensuring compliance would need to be assigned.

Legal and Regulatory Framework for the Civil Service

- 60 The laws, regulations and guidelines governing civil service organisation and management were in the process of being updated and revised.
- 61 The Civil Service in Ghana comprised both central and local civil offices of government. The Civil Service Law, 1993 (PNDCL 327) established the Office of the Head of the Civil Service (OHCS) and the Head of the Civil Service whose functions were to ensure the general efficiency of the service, be in charge of all civil servants and ensure effective implementation of government policies and plans. The Civil Service Law also established a common organisational structure for each ministry and regional coordinating council. The Law itself regulated matters relating to, for example, filling vacancies, conditions of service and leaving the service. Regulations made under the Law designated and specified the categories and classes of posts, the name and salary range of posts, and qualifications for posts.
- 62 Besides the Law and Regulations, the Office of the Head of the Civil Service had published various reference manuals, guidelines and other instructions relating to the management and behaviour of the service. In November 1999, a *Code of Conduct for the Ghana Civil Service* was issued, setting out the norms and standards of behaviour and attitude which should guide normal interactions between civil servants and their employers on the one hand, and their clients and the general public on the other. The Code was intended to provide a framework for good governance and was based on the guiding principles of selflessness, integrity, justice and fairness, accountability, transparency and leadership.
- 63 Until 2002, recruitment, appointment and promotion in the Civil Service was centrally processed and controlled through four principal agencies: the Public Service Commission, the Office of the Head of the Civil Service, the heads of classes or MDAs and the Civil Service Council.
- 64 Centralised systems and procedures were introduced when the size and complexity of civil service functions were simple. National development, together with increased demand for government services, had led to a growth in the size of the civil service. The result was that the centralised machinery was no longer able to cope with the volume of personnel transactions, which in turn resulted in unacceptable processing delays. Furthermore, the centralised system was felt to be too remote from the source of demand at the MDA level. While it was argued that centralised procedures encouraged common standards and transparency in recruitment, appointments and

promotion processes, it was also felt that decentralisation of responsibility for appointments and promotions would increase efficiency and reduce the cost of personnel functions in the Civil Service, as well as support the Government's policy on decentralisation.

Responsibility for Appointments and Promotions

- 65 A new edition of *Guidelines on Appointments and Promotions in the Ghana Civil Service* was issued by the Office of the Head of the Civil Service in August 2001, following the grant of authority to MDAs to process appointments and promotions and in anticipation that MDAs would assume greater autonomy. The 2001 *Guidelines* reflected a growing confidence that MDAs could handle greater responsibility for appointments and promotions. With effect from 1 January 2002, OHCS ceded some of its responsibilities to chief directors and heads of department within ministries, to regional coordinating directors and district coordinating directors, and to the heads of classes for their respective staff.
- 66 As part of these changes, letters sent to the Civil Service Council seeking authorisation for appointments or promotions were required to be copied to the Office of the Head of the Civil Service for purposes of establishment control. Standard appointment and promotion letters were to be used.
- 67 It appeared, however, that much of the information about civil servants failed to reach OHCS under the new decentralised arrangements and that the office was unable to carry out effective monitoring. In addition, questions were raised about fairness in appointments and promotions. Following consultations within the Civil Service, a Circular dated 9 February 2007 was issued by the Chief Director, Office of the Head of the Civil Service, requiring all MDAs wishing to make appointments and promotions to the senior levels of the Civil Service to seek advice and clearance from the Office of the Head of the Civil Service, taking into account the requirements specified in the relevant schemes of service.

Responsibility for Pay

- 68 The critical link between control of the establishment and human resource management in the Ghana Public Service was, as elsewhere, payroll management. Management of personnel emoluments and the payroll were shared responsibilities defined by law. As noted, Heads of MDAs were required to keep records of all personnel emolument of staff employed in their organisation and to provide necessary controls (LI 1802:292). Accounting authority for personnel emoluments, as defined by LI 1820 (293), was assigned as follows:
- Departmental pay and records sections were responsible for general control of personnel emoluments within the departments. The principal agents at the district level were the district co-ordinating director of local head of

department, the accountant or the financial officer. District offices hired staff and processed the raw data for new employees, including the New Entrant Form (NE) and the Establishment Warrant (EW) used to update IPPD.

- Local heads of department were responsible for notifying heads of department of circumstances affecting staff pay which arise within their jurisdictions. At this level, principal agents included the Chief Personnel Officer, local head of department and Data Input Officers at the PPS [Payroll Processing Section] unit. The Ministry PPS input the raw personal data in IPPD and generated the staff number.
- The Central Pay Processing Division in the Controller and Accountant General's Department (CAGD) prepared the 'mechanised' payroll using IPPD. CAGD validated the process to ensure the new employee is on the payroll. This process was complete when PPD validated all the inputs and the staff number, and issued a bank credit voucher at the end of the first month of payment.

69 As the centralised system for handling payroll and personnel information for civil servants, IPPD was seen as an essential tool for managing both public sector finances and personnel deployment. Its integrity and effectiveness of the system and its processes were therefore key to achieving accountability and sound financial and payroll management.

Payroll Processes

Payroll Processes and Controls

- 70 The Controller and Accountant General's Department (CAGD) had responsibility for the payment of personnel emoluments. The procedures to be followed were provided in Departmental Accounting Instructions issued by the Controller.
- 71 Throughout Government, a network of Payroll Processing Sections (PPS) process payroll changes. The larger ministries, including Education, Health, Foreign Affairs, Food and Agriculture, Local Government, Lands and Audit Services had their own PPS that input data into IPPD for all the ministries' cost centres. At the time of the case study, data entry was carried out for smaller MDAs in the IPPD Section of the Office of the Head of the Civil Service (OHCS). CAGD had its own PPS as well as serving subvented organisations such as Immigration, Fire Service, Prisons and Judicial Service.
- 72 The Payroll Processing Division (PPD), which validated the data and processes initiated in the PPSs, was located in CAGD, as is the Computer Services Division (CSD) responsible for processing the payroll.

- 73 All documentation (input forms with supporting docs for new entrants, promotions, change of grade, etc) were sent by MDAs to the relevant PPS¹¹.
- 74 During the case study visits, the procedure for a new entrant was observed in the IPPD Section of the OHCS. (The whole process of making a new appointment and the records that the process generates is summarised in Appendix B.) The Section received from the employing MDA three copies of the standard form and supporting documents that contain the data needed to create a new record in IPPD¹². Data entered might include, for example, name, address, appointment date, social security number, details of birth, bank details, grade, work location, family details, previous employment history and reason for leaving, education and qualifications. Clearly, much of this information was not being used for HR planning. After data entry and checking, the system would generate a unique staff number and this number was written on the input form.
- 75 The first (pink) copy of the input form and supporting documents were sent to the CAGD for validation. The second (white) copy was kept in the OHCS for record purposes, though was no longer filed on the employee's personnel file. The third (blue) copy was sent to the originating MDA. OHCS's copies of input forms were sorted by MDA and retained on wooden shelving in OHCS for six months to a year (depending on volume) before being sent to the Government Records Centre in PRAAD.
- 76 After inputting data in IPPD, the Payroll Processing Section sent the documentation to the relevant section within the Payroll Processing Division (PPD) in CAGD. Each PPD section covered a region, irrespective of MDA, and was managed by a senior supervisor. Within PPD sections, a schedule officer was responsible for a district (referred to as a PPD unit). Accra, however, was different; each schedule officer covered a management unit, such as all the inputs from a particular ministry.
- 77 Guidelines existed for validating inputs; if any document were missing or incomplete, the form and/or documents were returned to the relevant MDA. Validators in PPD checked that all documentation was present, confirmed authorisation signatures against specimen signatures kept on file and carried out other checks. If the input data and documents were in order, the validator passed the documentation to the schedule officer, who entered a final validation in the IPPD system. The payroll change was now activated and the salary for the individual employee was paid according to the change.

¹¹ When an employee separates from the service, the form is submitted direct to the Payroll Processing Division to speed the process of removal from the payroll. Clerks transfer information about separations or deaths to a deletion form and input the changes in IPPD. Some MDAs fax the leave form to PPD, and the relevant Payroll Processing Section Unit deletes the name from the payroll.

¹² New entrant forms are accompanied by an establishment warrant (completed by the MDA and processed by Treasury); the CAGD authorises the create of the position and charges it against the Personnel Emoluments of the MDA concerned; copies of the appointment letter and acceptance letter, medical report, assumption of duty letter.

- 78 Printouts of 'mechanised' payment [salary] vouchers were produced for checking and certification purposes. Four copies of each report were produced and placed within a cover by PPD. Three copies were sent to the relevant MDA so that a certification process could be completed, and one copy was retained in PPD. MDAs were supposed to check the mechanised payment vouchers monthly, make corrections as necessary and return a copy to PPD. However, officers reported that many MDAs were not completing this task. Certain steps were open to CAGD to enforce compliance with this requirement by a certain date. Salaries could be withheld or the salary of the head of department could be stopped if the return was not made or changes of staff were not properly reported or submitted by the time limit. Similarly, failure to remove a former employee from the payroll in a timely manner was regarded as the responsibility of the head of department. It is not known whether these sanctions have ever been enforced.
- 79 After the mechanised payment vouchers had been checked and returned by MDAs to their relevant PPD unit in CAGD, the PPD unit extracted relevant details (for example, a deceased staff member, study leave) so that the change could be made to the payroll. However, MDAs were still required to submit the relevant input form and supporting documents. Validation was carried out by the schedule officer.
- 80 It was reported that this control system would remain essentially the same for IPPD2. However, when IPPD2 was fully deployed, the Payroll Processing Division intended to review paper and information flows to see if any savings or shortcuts could be made.
- 81 Test runs of the payroll produced exception reports (eight were counted, each many hundreds of pages long). At the time of the study, two clerks were employed to go through these reports, page by page, looking for data entry errors or exceptions. Entries have to be sample checked as only a few days are available to complete this exercise before the payroll is run, despite the clerks working overtime and at weekends. The clerks made changes to IPPD data as necessary as they resolved anomalies. Checks were made on the changes by a supervisor. MDAs were also provided with a copy of the relevant exceptional report and are supposed to check them, but it was not certain that this additional check was carried out.
- 82 At the time of the case study, salaries were paid on the twenty-fourth of the month, when cheques were credited to employees' banks. Salary cheques (credit vouchers) were delivered physically to banks, though some banks were beginning to introduce electronic transfers. Rural banks, however, still relied on manual processes. Credit vouchers were accompanied by a payroll report (IPPD Report 11) copies of which would be retained by CAGD and also sent to the Bank of Ghana. Banks were supposed to check the reports for omissions or queries which were then referred to CAGD for resolution. These reports were, of course, specific to each bank and each report was hologrammed for authenticity. Banks were supposed to sign the reports and return them to CAGD.
- 83 When an employee resigned, the employing MDA was responsible for contacting the CAGD to delete person from payroll. Many MDAs failed to report resignations

promptly, and it was common for a period of up to a year or more to elapse before separated employees were removed from the payroll. This appeared to be mainly a result of ignorance of the procedures rather than deliberate fraud. A senior staff member in CAGD noted that training was needed to ensure that staff knew and followed the correct procedures. The MDA also had to write to the individual's bank asking that if salaries or allowances have been paid into the person's account after a particular date, the payment should be returned to the Government's suspense account. The Director of PRAAD reported an example of a bank returning salary payments paid into an employee's account after separation.

Manual Systems and Paper Records

Personnel files

- 84 The Head of the Civil Service felt that the OHCS should keep a central record of service of every civil servant in the country. However, the central personnel records were incomplete. Most civil servants, even those who had been employed for over ten years, had at best only a handful of documents in their files¹³. This was partly the result of decentralisation. MDAs, with responsibility for recruitment and promotion, were required to send copies of key documents to OHCS, but mostly they failed to do so. IPPD held more complete personal information than the paper files but in the process of correcting or validating IPPD data, such as a date of birth or first appointment, it was not possible to refer to the original letter of appointment or birth record as the files were incomplete or not available¹⁴. According to the Head of the Civil Service, this was one reason why paper records continued to be important. His view was that both OHCS and the employing MDA each should keep duplicate 'master' personnel files so that the key documents would be available when required.
- 85 The Head of the Civil Service noted that recordkeeping was a problem throughout the Civil Service and that information was not recognised as a key asset. He would have liked to see more senior staff put in charge of registries and also to improve working conditions and management support for records staff. This would raise the registry staff's feeling of self-worth and encourage them to provide a better service. He had seen this approach work when he had been Regional Director in Kumasi. This view was shared by the Executive Secretary of the Civil Servants Association who noted that registries lacked the right calibre of staff, that few people within the Civil Service valued recordkeeping and that civil servants were no longer taught the basic principles of managing the records that they created and used.
- 86 The OHCS Personnel file registry was supposed to maintain files for established grades, that is, clerical officer grade and above; files for lower grades were kept by the

¹³ The research team carried out a sample check of files in the personnel registry of OHCS. Of 17 civil servants employed in the Ministry of Education HQ, only six files were found; in a similar search at the Ministry of Agriculture only three out of 16 files were found for Ministry of Agriculture employees; no files were found for 17 civil servants working in the Ministry of Health.

¹⁴ This was borne out by the sampling exercise (see Appendix E).

MDAs themselves. However, the registry had been allowed to decay to point where it no longer functioned as a central record of civil servants. Few documents were passed to the registry for filing, and it was clear that MDAs no longer systematically sent copies of new appointments to the OHCS registry or that copies that were sent were filed. The correct process is described in Appendix B. As a result, many newer civil servants lacked files and the files for longer-serving civil servants were incomplete. Files were mainly used for computing pension entitlements, but few of the files examined had any documentation beyond the letter of first appointment.

- 87 Personnel-related documents could be found on subject files or by contacting the current or former employing MDA, where more complete records might be held. Registry staff interviewed noted that files were sometimes reconstructed by locating copies of appointment and promotions letters, which often listed a number of civil servants together. If a civil servant could remember the names of others appointed or promoted on same day, the registry staff searched for the letter listing appointments or promotions at that time and made a copy for the missing file or documentation. If this exercise were conducted more systematically, many more gaps in the documents could be filled and a more complete evidence base provided against which IPPD data could be checked.
- 88 The OHCS personnel file registry was in the process of transferring many semi-current files to the National Records Centre managed by PRAAD, even though some of these files were for serving officers who joined the service in the early 1970s and were therefore related to active civil servants. It was said that the transfers were necessary to relieve congestion caused by lack of space.
- 89 A numbering system was used to identify and organise personnel files kept in the registry. This number was unrelated to the staff number generated by the IPPD. Files were stored numerically according to the registry number and a name index was maintained to locate the file number. However, as some files had been transferred to PRAAD, registry staff also had to look in the transfer registers if the file could not be found, adding to search time and widening the scope for error.
- 90 At the time of the visit, the registry file storage area was in poor condition. One of files retrieved during the visit had been badly damaged in a flood indicating the vulnerability of the storage area. Directors' files were kept in new filing cabinets.
- 91 Although MDA personnel registries kept better personnel records, these were not complete. When employees were transferred from one MDA to another, new files were opened in the new MDA, with the result that the employee's service history was split between any number of files scattered throughout the civil service. Consequently, MDA files did not provide a complete data source. During the case study, a survey was carried out of personnel registries in OHCS, the Ministry of Education, Science and Sport, the Ministry of Agriculture (Engineering Services Section) and the Ministry of Health. Detailed findings are tabulated in Appendix C.

- 92 The impression gained by visits to registries and discussions with senior staff was that the aim was to minimise the use of paper records, reduce personnel registry functions and rely on the electronic data held in IPPD. Given the vulnerability of electronic systems to unauthorised access, the fragility of the storage media, rapidly changing technology and the lack of records management functionality built into IPPD2, this was a risky approach. In fact, manual personnel records systems were weakened by a premature confidence in IPPD to answer all personnel information needs. Should the system have fail for any length of time, there would be significant political and financial consequences to the Government of Ghana and to individual public sector workers. Authentic, reliable and accurate paper records should meet an important need in HR management processes for many years by providing the primary data source for IPPD. It was vital, therefore, to improve the paper recordkeeping systems and personnel registries.
- 93 There was no evidence that personnel files were regularly used to resolve queries about information in IPPD. Paradoxically, the consequences of neglecting the registries, which had led to the deterioration of an important information resource on the personnel of the civil service, had become a justification for ignoring personnel files as a data source for the IPPD system.

CAGD Payroll Processing Division

- 94 Data input sheets and supporting documents were poorly organised. When questioned, staff said that they had no time to file the sheets, but it was also likely that this work was regarded as lower status. Data entry team rarely used paper records to verify data.
- 95 There were no obvious linkages between IPPD and paper files held at OHCS. Despite a directive from Head of Civil Service that IPPD data entry forms should be filed on personnel files, this was not happening. Responsibility should be assigned for managing data entry forms, including their filing, and the management of the forms should be monitored vigorously by PRAAD.
- 96 Retention of input forms and supporting documents by CAGD varied depending on the storage space available. Initially, the records were kept in boxes within PPD for several weeks so that they were readily available if queries arose. The records were then sent to a separate storage area within CAGD where they were kept until they were six months old. At the end of this period, the records would be transferred to the CAGD's own record centre before final transfer to the National Records Centre for government records, managed by PRAAD. Records sent to the CAGD's records centre were packed in boxes and labelled, with a record of the transfer being retained in PPD.
- 97 CAGD's records centre had recently been moved and was about a mile from the main CAGD building; the holdings were being sorted at the time of the visit. It was reported that boxes had been found to contain a mixture of years, suggesting that earlier transfers had not been well organised and labelled.

- 98 IPPD reports and printouts were also produced and kept in CAGD. These included the 'mechanised' payment [salary] vouchers, which tended to be consulted more often than the documents themselves. Another example of a report seen was the 'Returns on Mechanised Vouchers Control Sheet' that listed all management units within a particular district. The control sheet was used as a check to ensure that all returns of salary vouchers had been made from this district and had been correctly signed.
- 99 The overriding impression gained during visits to IPPD sections and CAGD was that the payroll system continued to be very paper dependent, involving many printed reports, ledgers and logs, and numerous cross checks. In fact, offices visited seemed almost overwhelmed by paper. The feeling was that the whole system was only just about managed to keep going.
- 100 The CAGD applied 'holograms' to ensure that certain documents and reports were authentic. For example, financial clearances for the creation of new position were hologrammed, as were IPPD Reports 11, which were sent to each bank detailing salary payments credited to the bank.

Ministry IPPD Section

- 101 The way that input forms are managed in the Ministry of Food and Agriculture provides an example of recordkeeping practices in an MDA. The Ministry's IPPD Section received three copies of input forms and supporting documents: one copy was retained for the section's files, one was sent to CAGD and one was returned to the employing department to be placed on the employee's personnel file. Personnel files were in the departments rather than in the Ministry's HQ. The Section's copies were held for five years before being sent to the Government Records Centre at PRAAD.
- 102 Practices were broadly similar in the IPPD section of OHCS. One copy of the input form was retained in the section (the second copy), one copy was sent to CAGD (the original) and the third copy, signed by a senior official in OHCS, should have been placed on the employee's personnel file, though as noted, this practice did not appear to be followed. Copies held in the IPPD section were batched according to the title of the form, then according to MDA and were transferred to the Government Records Centre after one year. Staff of the section reported that they had never had to recall a form from the Records Centre, suggesting that transfer after only one year was appropriate.

A Pre-IPPD2 Employee/Payroll Verification Exercise¹⁵

- 103 Early in the early 2000s, as part of the National Institutional Renewal Programme (NIRP), an exercise was conducted to gather information useful for manpower

¹⁵ Information based on National Institutional Renewal Programme. Public Sector Employee Census. Draft Final Report, September 2003. By CoEn Consulting (Ghana) Ltd.

planning and the development of public sector pay reform strategies¹⁶. The exercise involved validating employee information provided by MDAs. In July 2001, the Office of the President forwarded employee census verification forms to all MDAs to be completed by heads of institutions, agencies or units and returned to the NIRP via the chief director of the appropriate ministry. State owned enterprises, casual labour paid from local funds and the military were excluded.

- 104 Teams from OHCS and NIRP visited the institutions and agencies to validate the information provided or to assist with completing the forms. The OHCS Report on the Nominal Roll, July 2002, and the IPPD data provided additional information that helped to indicate the expected numbers located in each institution. Pay slips were used to verify the authenticity of the data provided, and official photo ID cards were used for the identification of each member of staff. Names on pay slips were tallied with the names on the photo ID. Other relevant documents of the staff of the institutions were duly checked or used to verify the existence of an individual if the staff member concerned was unavailable.
- 105 The findings of this exercise were of great interest because of the evidence they provide of the inaccuracy of information held by the IPPD system, as well as the lapses in payroll control.
- 106 In regions where institutions had submitted verification forms in advance, the percentage of those validated in the field to those for whom forms were submitted ranged from 95% to over 100% (some names were omitted from the verification lists so that over 100% were validated). Overall 99.5% of the names verified by the institutions were validated in the field, either through a headcount or where the individual performing the validation was confident that the employee was genuine (based on documentation proving that the employee was on leave and was expected to return). All other names were excluded. The validation exercise covered well over 99% of employees in the Education and Health sectors, which together accounted for approximately 70% of the civil service. A total of 310,502 employees were validated either physically or, if on leave, from documentation. The IPPD total number of employees at that time was 320,466.
- 107 Significant differences were found between the forms submitted by institutions and the data on IPPD. Information about many of the individuals could not be reconciled. As the information submitted by the institutions was accurate in more than 95% of cases, the inaccuracies must have been in the IPPD data. While data supplied by the Ministries of Health and Education was validated in more than 99% of cases, IPPD data was reconciled in 86% and 88% of cases respectively. Analysis of the IPPD data showed, for example, that there were a large number of 'duplicate' individuals in the IPPD with the same name and social security numbers.

¹⁶ National Institutional Renewal Programme. Public Sector Employee Census. Draft Final Report, September 2003. By CoEn Consulting (Ghana) Ltd.

108 Other findings pointed to lapses in payroll control and information management. The following are examples:

- failure to account for 1506 staff who had transferred to new locations. A suggested explanation was that employees did not report to their new locations, but remained on the payroll.
- significant delays in processing transfers. These could be explained, for example, by delays in reporting transfers because of a fear of being omitted from the payroll by a processing error, or by delays in reporting transfers by a finance officer who had guaranteed a loan to a transferring officer and wished to see it repaid before the transfer was processed.
- poor management, documentation and abuse of study leave. Study leave was normally taken with pay and when staff failed to return to work their salaries could continue to be paid.
- failure to report a post as vacant. A post was considered to have been vacated when an employee did not report to work for one month without explanation; commonly, however, notification did not occur until months after the person vacated the post with the result that salaries continued to be paid.
- deceased staff remaining on the payroll for many months after the event
- absentee teachers and education workers who received pay. Explanations given for absences were, for example that staff in rural communities combined teaching with farming and therefore did not always attend work; that staff who were not resident in the communities in which they worked (eg, nurses and teachers) were prevented from reaching work for various reasons; that staff in rural areas visited urban centres to conduct personal business; that staff spent a lot of time attending funerals and matters relating to their extended family.
- failure to provide proof of actual work, though attending for verification and validation
- anomalies in staff ID and SSNIT numbers. SSNIT numbers were not recorded on pay slips even though the individual was not a new employee; SSNIT numbers for some staff did not correspond with numbers held by CAGD.

109 Some of the recommendations that were made by consultants who conducted the Public Sector Employee Census appeared to have been implemented. For example, their report recommended that heads of department should review payroll vouchers each month to ensure those employees on their list were actually working for their institution, and that sanctions should be established unit heads who signed off on pay vouchers when it was found later that particular employees were not working in their institutions (see para 98).

110 The consultants also recommended cleaning up the payroll and made suggestions for achieving this, including that:

- Information about actual validated employees should be compared with IPPD records.
- A process should be determined for querying names on IPPD that were not verified by an institution or validated by the teams during the census exercise.
- Names not validated should be removed from IPPD.
- Duplicate and irregular entries should also be removed.
- IPPD should be updated with the current names of institutions
- Regulations should be developed to control transfers, movements of staff and salary particulars within clearly stated deadlines, for approval requirements, for the distribution of requests and responses and sanctions for non-compliance.
- SSNIT numbers should be the unique employee identifier in the IPPD system rather than the staff ID number generated by IPPD. SSNIT numbers would need to be provided for those in the scheme who did not have numbers recorded in the system.

111 However, it appeared that the majority of these recommendations had not been adopted or systematically pursued at the time of the case study.

Payroll Controls and Evidence of Payroll Fraud¹⁷

112 Against the background of a vulnerable IPPD system, unreliable data and incomplete and fragmented paper personnel records, there had been a spate of government payroll fraud in Ghana. There was little doubt that payroll irregularities and fraud had had a damaging effect on government credibility and the national economy. Some cases of fraud had been well publicised and the perpetrators prosecuted. Many were well documented in the Auditor General's reports, though a proportion of these were due to a failure to follow procedures or take action promptly.

113 Closely knit syndicated public officials had carried out payroll fraud in Ghana. At a minimum, a syndicate required the explicit or tacit co-operation of an accountant or a payroll officer at the management unit level, a data input officer at the PPS unit and/or at the PPD in the CAGD, and also a bank employee.¹⁸

¹⁷ Unless otherwise stated, the information presented here is extracted from the Reports of the Auditor General, 2000 to 2004.

¹⁸ Amoako-Tuffour, J. " Ghost Names, Shadow Workers, and the Public Sector Wage Bill " , *Legislative Alert*, O2 (1) Accra: Institute of Economic Affairs, January 2002

- 114 The Auditor-General's report for 2003 provided an example of collusion between officials. Verification of salary cheques sent by CAGD to the West Mamprusi Community Bank, Walewale in July 2002 revealed that the total face value of 28 cheques was in excess of their responding monthly Bank Report 11 figures by ₵2,686,475,607 (approximately £200,000). The signatures on the cheques were all forged by a former computer programmer employed in the CAGD computer section who also had custody of blank cheques. The Accountant of the bank admitted that in the months in which he received the 28 cheques he had also received genuine cheques from the CAGD with face values equalling those of the Report 11. He did not enter the genuine cheques in his records. A few days after receiving the genuine cheques, he would receive the inflated ones through an intermediary/linkman. He then destroyed the genuine cheques, paid the amount on the inflated cheques and shared the difference with the linkman and an official of the CAGD. The investigations resulted in prosecution of the bank accountant, the linkman and a former programmer in charge of the CAG's Computer Section.
- 115 In the year ending 31 December 2004, unearned salaries totalling ₵96.7 million were paid to staff of the Ministry of Education. In the Ministry of Food and Agriculture over the same period, unearned salaries through payroll fraud totalled ₵84.5 million. In all ₵1.90 billion was paid as unearned salaries within that budget period.¹⁹
- 116 Examples of irregularities and unearned salaries included the following:
- study leave without approval; but salaries and allowances paid
 - leave without pay, but salary continued to be paid
 - delays in deletion of names of separated, transferred or deceased staff from payroll; these staff continued to be included in salary vouchers and carry on being paid
 - overpayments in salaries because employees were on the wrong salary scale
 - failure to recover salary advances due to the employee's transfer or vacating of his/her post; improper documentation of personal details of the beneficiaries of salary advances; and inaction by management to recover advances
 - engagement of temporary staff without approval or for longer than the normal period of no more than three months.
- 117 The Auditor-General's reports for the years 2000 to 2004 repeatedly emphasised the need for the Government to strengthen payroll controls. MDAs and the CAGD were

¹⁹ Government of Ghana (2005) Report of the Auditor General on the Public Accounts of Ghana for the year ended 31 December, 2004, Accra: Advent Press, pp 6, 17, 19, 26, 34

urged to delete the names of separated staff promptly from the payroll²⁰. A specific recommendation, for example, was to carry out reconciliation of payroll cheques with bank records (Report 11) and to ensure that the activities of schedule officers were properly supervised. New instructions were issued by the Controller and Accountant General requiring all MDAs to check and certify monthly salary vouchers, thereby improving the deletion of names of ex-employees from the payroll.

118 On the other hand, during the period 2000 to 2004, some improvements in payroll controls were noted in the Auditor-General's reports. The following are examples:

- As part of the measures to ensure the integrity of payroll, a reconciliation unit was set up within the PPD. Between July and December 2001, 11,399 names were deleted from the Government Central Payroll. The Auditor-General noted that because of a CAG's Circular to all MDAs to check and certify monthly salary vouchers, deletion of names of ex-employees from the payroll improved.
- During 2002, additional controls were introduced by CAGD, including a monthly payroll monitoring report.
- The Auditor-General's campaign against ghost employees during 2002 resulted in the deletion of 441 ghost names from the payroll strength of about 400,000. The deleted names accounted for about 0.1% of payroll strength.
- In 2003, CAGD opened a control bank account from which wages and salaries for both subvented and non subvented organisations were paid. This facilitated monitoring and control of the wage bill.
- As a means of controlling the wage bill, cash ceilings were established in 2004 for each MDA.
- In 2004, payroll irregularities had decreased in value by 40%, indicating the positive impact of the Special Payroll Unit set up to investigate potential fraud.

Integrated Personnel and Payroll Database (IPPD)²¹

119 The original IPPD system, SIGAGIP, was supplied by CGI Informatique of Paris, France and implemented between 1993 and 1995²². The methods used to gather data about

²⁰ Delays can occur at three different stages: in the submission of the Leaving Form from the management unit; in the data entry stage at the relevant ministry PPS; and in the final deletion of names from the payroll at the PPD by the CAGD.

²¹ Information compiled from Auditor-General's Reports and comments supplied by government officials and DFID.

²² At about the same time, the Government also decided to implement an integrated financial management information system (BPEMS or Budget and Public Expenditure Management System). As part of its Public Financial Management Reform Programme, BPEMS was intended to provide accurate and up-to-date information on commitments, actual expenditure, budget allocations and financial reports from a common database. Like IPPD, BPEMS had a troubled history and was revived in the early 2000s.

civil servants before IPPD went live in July 1995 were described in a report published in March 1998²³. Data collection exercises had been carried out in 1987, 1988 and 1990 in connection with an exercise to review the pay and grading structure of civil service and control size of public service. The method used was to send out census forms with monthly pay vouchers to the pay points throughout the country, with instructions to pay officers, that staff members who failed to complete the form would not be paid. This exercise flushed out some ghost workers, but the data gathered was not sufficiently accurate for personnel management purposes or for maintaining a ghost-free payroll. Nor were mechanisms established to maintain the integrity of the data held.

- 120 Payroll information from the existing CAGD payroll system was used to populate IPPD. This covered about 292,000 employees in the Civil Service, Ghana Education Service and other agencies. The old payroll system was known to contain a large amount of inaccurate data. Pension information was derived largely from the existing CAGD pensions system. Personnel information was more of a problem and was collected from a variety of sources. Using personnel files as data source was rejected at early stage because they were judged to be incomplete or missing, and because they did not cover non-pensionable posts. It was also felt that IPPD implementation would lead to an abolition of establishment files or at least a reduction of records held by the OHCS personnel registry. Thus, the single most reliable data source was ignored and no effort was made to build complete files.
- 121 The network infrastructure for the IPPD system was already out of date when IPPD was first implemented. It was soon evident that the operating system could not be connected to a large network in a secure way; the source code of the application was not available, so programs could not be corrected or updated unless the supplier visited Ghana. Moreover, it was difficult to integrate this kind of software with a modern financial management system. The network cabling was susceptible to lightning strikes. There were no inbuilt controls to prevent overpayments or the duplication of records. With no proper audit trail, it proved difficult to prosecute fraud cases. There was also a lack of capacity to manage the system, with few trained operators and no documentation for procedures with the result that the Government was dependent on consultants and third parties to support the system. In contravention to international good practice, the payroll system was managed by the same department (CAGD) that authorised payroll payments.
- 122 There were other limitations. For example, any date could be entered and accepted for a date of birth, either in error or as a default, for example, 01-01-1900. The system would not allow full names to be entered, leading to truncations that resulted in confusion about individuals' identity. An employee's status could be recorded as no longer active, but with no corresponding effective date. The system had a cumbersome-looking user interface and had poor report generation functionality. The whole system had to be shut down for up to two weeks each month for anomaly and

²³ *Personnel Records: A Strategic Resource for Public Sector Management*. Piers Cain and Anne Thurston, Commonwealth Secretariat, 1998.

error checking using reconciliation reports. While postings, transfers and promotions could be entered in IPPD during the shut-down period, new entrants could not be entered. Although the intention was to upgrade computer terminals, staff in IPPD sections drew attention to the age of their computer equipment, the slow operating speed and the system's proneness to close down in the middle of an action. They noted that a search for an employee by name could take as long as ten minutes to complete on the older equipment. Power outages were commonplace. On the day that the IPPD section of the Ministry of Food and Agriculture was visited, there had already been three outages.

- 123 IPPD was a great improvement over the previous payroll system because it provided, in one place, detailed information about names, grades, salaries, location and area of responsibility of individuals. However, the reliability of that information was questionable. Much effort and ingenuity was exercised in keeping the system going and ensuring that the payroll could be run.
- 124 In 1998, the UK Department for International Development (DFID) began providing support to the Government of Ghana to replace the IPPD system. The Government provided the hardware including an IBM RS 60000 computer. DFID paid for project management and software and provided assistance to pay for the Government's contract with Provision, the local agent of Oracle, which was selected to supply the human resource management software. Data migration commenced from IPPD1 to the new Oracle-based system, called IPPD2, and tests runs began to validate IPPD2 data against the results of IPPD1. The first review of the IPPD2 project in 1999 recorded satisfactory progress.
- 125 However, there was increasing dissatisfaction with implementation, and DFID allowed its support to lapse. The reasons given were lack of capacity in the Controller and Accountant General's Department (CAGD), the project's home; poor project management by UK consultants; and poor performance by Oracle's local agents and outside consultants²⁴ who, it was felt by some officials, were brought in at a high cost but failed to deliver to expectations.
- 126 Discussions continued with donors after 2000, and the work of replacing IPPD1 with IPPD2 was continued without donor support. CAGD remained committed to IPPD2, but a new Government, which came into office in 2001, was more cautious about funding the project. Although the Auditor-General reported in 2001 and again in 2003 that the 'degree of completion of the project is about 80% and 90% for human resource and payroll system requirements respectively', it also acknowledged that the lack of funding and the delays in procurement greatly affected outstanding work²⁵.
- 127 Meanwhile, problems grew as the existing IPPD1 continued to be used to manage the payroll. Sometime in 2000, the system lost its analysis and reporting capacity. The system hardware was not supported by IBM after 2001. IPPD1 tapes from the mid-

²⁴ Information supplied by DFID and Government of Ghana officials.

²⁵ Report of the Auditor-General on the Public Accounts of Ghana for the year ended 31 December 2001, p 4; Report of the Auditor-General on the Public Accounts of Ghana for the year ended 31 December 2003, p 6.

1990s could no longer be read. The system's inadequate physical capacity led to the loss of pension records. The entire payroll was housed on one server, but there were inadequate contingency plans for system failure. The risk of breakdowns increased, and eventually the network connecting MDAs to the central server failed. In some months, salaries were paid late, sometimes by several weeks, and pension payments were affected. The integrity of the IPPD system was questioned, with numerous instances of overpayments, errors, irregularities and actual fraud being reported in the annual reports of the Auditor General on the Public Accounts of Ghana between 2000 and 2004 (see paras 114 to 116). The collapse of the IPPD1 system was described as imminent. Nevertheless, during this period, the Accountant General's Department took measures to improve payroll integrity. (see paras 117 to 118).

- 128 Data had been migrated from IPPD1 to IPPD2 without data cleansing. As the Auditor-General noted, this implied that 'problems inherent in the old data have been carried over into the new system'²⁶. From 2003, aware of the inaccuracy of the data, the Accountant General's Department began an exercise to verify the authenticity of data transferred to IPPD2, for example, to correct errors in dates of birth. However, despite these efforts, lack of funding for network infrastructure, hardware, work stations and deployment of the IPPD2 system in MDAs meant that there was no significant progress on the IPPD2 project.
- 129 In 2004, the Government decided to review and rethink the IPPD project with donor partners. On the one hand, there was a wish to continue with an Oracle-based system to preserve the Government's investment in IPPD2. On the other, the high maintenance costs of the Oracle system and continued reliance on international technical assistance suggested that alternative options should be considered. Licences for Oracle maintenance and support of IPPD2 had lapsed and there was no qualitative documentation available for configuration and maintenance of IPPD2. Much of the hardware and software probably could not be reused. There was also concern that organisational changes in the Civil Service and changes to business rules would require a reconfiguration of software setups.
- 130 Discussions at this time considered stabilising the payroll system and starting a new payroll configuration and deployment, rather than attempting to build on any partially completed outputs of the previous IPPD2 project. The preferred approach was to stabilise the existing IPPD1 system, so that IPPD2 could then be deployed in phases, with IPPD1 and IPPD2 running in parallel for some time. A phased approach could include for example:
- Phase 1: IPPD2 to go live with the functionalities of IPPD1
 - Phase 2: a full HR management system to include HR data collection and cleansing

²⁶ Report of the Auditor-General on the Public Accounts of Ghana for the year ended 31 December 2003, p 48.

- Phase 3: inclusion of subvented agencies after successful live running of IPPD2 for some time
- Phase 4: deployment of IPPD2 to all MDAs and regions not covered by the IPPD network.

- 131 New efforts to stabilise the IPPD1 system began in 2005. As well as moving the payroll and software to new servers, the payroll servers themselves were to be physically moved to new a purpose-built facility, the Finance Information (Data) Centre. Contingency back up procedures for payroll data were to be introduced, data links were upgraded to enable more timely entry of data for the payroll by MDAs, and the ability of payroll managers to analyse payroll data was restored by providing third party software to enable reporting. The scope of the stabilisation project focused on eight MDAs²⁷. The Government of Ghana indicated its intention to remove the Computer Services Division from CAGD and place it directly under the Ministry of Finance and Economic Planning. The actual payments of salary would continue to be the responsibility of (CAGD). This addressed the criticism that the payroll system was managed by the same department (CAGD) that authorised payroll payments.²⁸
- 132 Preference within the Government of Ghana was to continue with IPPD2, rather than consider a less complex and cheaper solution. The Oracle-based IPPD2 offered a greatly enriched human resources management content²⁹. As the Director of ICT in the Office of the Head of the Civil Service noted, IPPD2 would allow career management for civil servants, with HR processes such as recruitment and promotion based on rules built into the system, triggers and authorisations to control the processes, cross validation of transactions to avoid duplications, and online reporting of exceptions via system alerts to specific users. There would be checks to prevent the insertion of ghost names, cash and numerical ceilings set for each management unit and an audit trail showing the original data, when it was changed and who changed it. All transactions would be date-tracked and identifying information captured for all users. Newly designed forms would capture information such as qualifications and training. The aim was to reduce reliance on paper-based information processes. Ultimately, IPPD2 would be integrated with other control systems, such as the Budget and Public Expenditure Management System (BPEMS) and audit systems
- 133 Consultants prepared functional requirements for IPPD2, and these were submitted to stakeholders for comment, amendment and verification. This contrasted with the procurement of the original IPPD system, which failed to define user requirements.

²⁷ Controller and Accountant General's Department, Office of the Head of the Civil Service, Ghana Education Service (check), Ministry of Food and Agriculture, Ministry of Health, Ministry of Lands, Forestry and Mines, Ministry of Local Government, Rural Development and Environment, Audit Services (check)

²⁸ The Payroll Processing Division (PPD) which validated payroll data was located in CAGD, as was the Computer Services Division (CSD) which was responsible for processing the payroll.

²⁹ There was without doubt a desire to develop the HR functionality of IPPD, but it is possible that CAGD's continued leadership of the project had resulted in less emphasis on human resources management. The research team noted that the Human Resource Director of OHCS did not have direct access to the system and relied on information provided by senior ICT staff.

Some of the additional requirements suggested by the Audit Service, particularly those relating to the capture of transactional 'evidence', illustrated the process of defining and refining functional requirements. The Audit Service asked that audit trail requirements include the capability to record all instances of access to data, whether authorised or unauthorised, with identification of the user ID and user role, terminal ID, time and date, etc. The audit trail itself should be protected from modification, loss or destruction. A requirement was specified to 'archive' and retain data and audit trail information for a time and in a form appropriate for the completion of audits. A ten year retention period was suggested. The Audit Service asked for a data conversion plan to be in place that would ensure that the accuracy and completeness of data migrated from IPPD1 to IPPD2 was maintained and also that the audit trail was preserved. The data conversion plan should also define how archives data from IPPD1 would be processed after decommissioning.

- 134 Records management functionality was a significant omission. While the Audit Service asked for IPPD2 functional requirements to include full audit trail capability and 'archiving' of data, the system designers did not specify the requirement to manage the electronic evidence of transactions over time.

IPPD2 Implementation

- 135 When a new pay scale for doctors was agreed in May 2006, the opportunity was taken to fast track IPPD2 implementation in the Ministry of Health so that IPPD2 would be used to pay health employees in June 2006. There were many complaints following payday. Some of the complaints could be attributed to the job evaluation exercise undertaken as part of establishing the new pay scale, but others were the result of inaccurate data. Employees were not paid because personal data held by the system, such as dates of birth and first appointment, could not be validated by the checks built into IPPD2³⁰. The erroneous data was probably mostly due to incorrect data entry in IPPD1 rather than deliberate fraud but there had been no time for a data cleansing exercise.
- 136 When the Audit Service was added to IPPD2 in July 2006, there were far fewer complaints because of efforts had been made to clean up data before running the payroll. The Audit Service was required to provide the Controller and Accountant General with specific information about each employee that could be mapped to the IPPD fields. After data was loaded in IPPD2, exception reports were generated by the system so that data errors could be corrected.
- 137 All other MDAs were required to go through this process when they were migrated to IPPD2 in October 2006. In the end, the Government chose to adopt a big bang approach rather than a phased approach. At the time of the case study, training for the IPPD user community was in progress, the aim being to equip each MDA with a

³⁰ For example, payment of salary will be passed only if a date of birth is at least 15 years earlier than date of first appointment.

level of skill that would ensure proper management of human resources using IPPD as a supporting tool. High level change management workshops had been delivered to chief directors, senior policy makers and implementers in MDAs. There were plans to programme IPPD2 with further business rules so that, for example, a promotion would be rejected unless there was evidence that the employee was qualified.

- 138 The Government's approach in implementing IPPD2 was firstly to get IPPD2 up and running, and secondly to ensure that personnel and payroll data was accurate and verified. In the Ministry of Food and Agriculture, for example, cost centres did not check data prior to migration from IPPD1. Staff of the Ministry's IPPD section reported that after IPPD implementation problems and anomalies were slowly being dealt with and that they were still undergoing training.
- 139 The change from IPPD1 to IPPD2 coincided with the introduction of a new salary structure for civil servants. This was necessary to remove inconsistencies in grading and job classifications and enable proper analysis of the Civil Service. All grades were placed on levels within a new Ghana Universal Salary Structure (GUSS). When IPPD2 was implemented, some retired or separated civil servants were 're-instated' and included in the new payroll according to the old salary structure. For instance, PRAAD employees were shown as coming under the Ministry of Education, their former ministry, rather than OHCS. These errors suggest that it would have been valuable to carry out more test runs.

The Migration Experience

- 140 At the time of the case study, IPPD1 and IPPD2 were running in parallel. The forms and processes for entering data in the IPPD system and making changes to the payroll were those used for IPPD1, although it was understood that these forms and processes were likely to be reviewed. Some differences between IPPD1 and IPPD2 were noted. For example, all key information was visible on one screen in IPPD2, compared with difference screens in IPPD1; data input staff are able to select some data from 'pick lists', thus reducing the scope for typing errors; certain validations are now done automatically by IPPD2. Another improvement noted was that IPPD2 automatically generated the whole of the staff number, whereas previously this had been a partially manual process. It was also intended that new entrant forms would include a passport photograph that can be scanned into the system, thereby facilitating proof of identify.
- 141 However, it was noted that IPPD2 records did not to include SSNIT numbers for all eligible civil servants, especially lower grade staff; and it appeared that IPPD2 included default data for some fields, for example, the 'date of authorisation for last change in employment affecting pay'. Either this data was not transferred from IPPD1 or it was not available at the time of the migration. Discussions with staff in the Ministry of Food and Agriculture suggested that the records for many of the staff who had retired or had resigned from the Ministry were erroneously migrated from IPPD1 to IPPD2.

- 142 Some existing staff received no salary and had 'zero' pay slips. This may have been because internal checks built into IPPD2 found incorrect or incomplete data and prevented the salary from being paid. There were other types of teething problems. For example, salary details generated by IPPD1 showed the original amount and outstanding balance of loans and advances. IPPD2 did not show these details, resulting in many complaints from civil servants about over-deductions. Misdirected pay slips were also common.
- 143 The improved payroll control functionality was demonstrated by the discovery of cases of cheating, for example, employees who would have had to be aged 10 when they started work, according to their date of first appointment. These anomalies had remained undetected or unreported in the IPPD1 system.

Analysis of Payroll and Personnel Data

- 144 A random sample of 50 civil servants employed by the Ministries of Education, Agriculture and Health was taken from the Government's payroll records. Basic data was captured from the payroll records for each civil servant using a data gathering form (see Appendix D).
- 145 Attempts were then made to locate the files for each civil servant, firstly in the Personnel Records Office of the Office of the Head of the Civil Service and secondly in the Personnel Records Office of the relevant Ministry HQ. Relevant personal and payroll data was extracted from the files and recorded on the data gathering form. Each civil servant was then located in the IPPD database and similar data recorded. The results are tabulated in Appendix E.
- 146 The small sample showed not only that the employing Ministry was far more likely to have files for individual employees than the OHCS personnel registry, but that key information on the Ministry HQ file, such as date of birth and first appointment, were more likely to be complete.
- 147 Of 17 civil servants employed in the Ministry of Education HQ, only six files were found; in a similar search at the Ministry of Agriculture only three out of 16 files were found for Ministry of Agriculture employees; no files were found for 17 civil servants working in the Ministry of Health.
- 148 Differences in dates of birth were found between Ministry files and IPPD in 8 cases out of the sample of 50. In a further five cases, the date of birth was missing from the Ministry file. Four out of the nine OHCS files that were found also lacked any information about dates of birth.
- 149 In the case of one sample of Ministry employees (for which OHCS held six out of 17 files), all but one of the files showed discrepancies between the OHCS file and IPPD for the dates of first appointment. A high level of discrepancies was also found for dates

of first appointment between Ministry files and IPPD, and between OHCS files and Ministry files.

- 150 Discrepancies in names were common between the OHCS file, the Ministry file, the IPPD record and the payroll record. Names were rarely misspelled, but additional elements or initials of the full name were frequently added. Surnames and forenames were sometimes transposed and the order of forenames or initials of forenames frequently differed. In the case of Agriculture employees, only three names out of the sample of 17 showed an exact match between the Ministry file and the IPPD record.
- 151 In summary, there were numerous discrepancies between names, dates of birth and dates of first appointment between the IPPD record and the 'evidentiary' records kept on personnel files. OHCS registry files were found to be either incomplete or missing for individual civil servants.

ELECTRONIC SYSTEMS AND RECORDKEEPING ISSUES

Records Management and Public Sector Reform

- 152 The Government of Ghana had long recognised records management as a core component of public sector reform. Much progress had been made over the previous decade and a half in establishing an effective agency, the Public Records and Archives Administration Department (PRAAD), to be responsible for records management in public institutions and for improving the management of paper-based records throughout government. Records and information management continued to be part of public sector reform strategy. The government sought to increase information sharing and improve the control of documents during processing and approval. National ICT objectives aimed to make more effective use of information, communication and technology (ICT) by, for example, harmonising and coordinating ICT and adopting a single ICT standard for information/content management in MDAs.
- 153 In the case of personnel and payroll records, the government had accepted that weaknesses in internal control systems, failure to follow administrative procedures, poor record-keeping practices and collusion among civil servants had all contributed to payroll irregularities and fraud. Improving payroll and personnel management and cleaning up the data held by IPPD were central to government strategy and basic conditions for reform. Implementing an integrated human resource information management system was a key objective.
- 154 As the Office of the Head of the Civil Service (OHCS) acknowledged, improving records and information management, utilising ICT, cleaning the payroll and implementing integrated human resource information management were interlinked objectives. The stated aims of the OHCS included developing ICT leadership within the Civil Service, implementing personnel management systems within MDAs, ensuring that MDAs protected and preserved information for future use, establishing an accountability framework for information management throughout its lifecycle, and

facilitating effective and efficient records and information management within MDAs, from planning and system development to disposal and ensuring long-term preservation.

- 155 These aims presented huge challenges. Improving business systems and information management was more than procuring ICT equipment and installing networks. It involved the design and implementation of systems capable of capturing, protecting and providing reliable information over time. This in turn depended on a records management infrastructure of policies, standards, procedures and trained staff. PRAAD had had some success in providing expertise and standards for managing paper records, but its capacity to lead and guide the management of government records in the electronic environment needed urgently to be developed. Records management was still often regarded as synonymous with filing. PRAAD, as the responsible agency, needed to participate in ICT planning if the evidence base of government was to be protected. The same broad principles applied to both paper and electronic records. If new information and communication systems were used to create or hold the records of government actions and transactions electronically, then there must be mechanisms in place to preserve the records for as long as they are needed. At the same time, there must be government-wide policies and standards, trained staff and sanctions for non-compliance to ensure that records in both paper and electronic form are managed properly. If PRAAD was to lead in these areas, it needed to have adequate resources and trained staff.
- 156 The Head of the Civil Service recognised that recordkeeping was a problem throughout the Civil Service. He would have liked to see more senior staff put in charge of records offices and also improve working conditions and management support for records staff. This would raise records staff's self-worth and encourage them to provide a better service. However, poor recordkeeping was as much a function of inconsistent, non-standard or non-compliant work practices as it was inadequate records staff. Civil servants would need to learn new practices if they were to create and use records at their desktops. Equally, as government made the transition to electronic business processes, so the capacity of records managers needed to be developed. Until this was done, it was unlikely that PRAAD would be recognised as a lead agency in managing records in electronic environments. Records offices lacked the right calibre of staff, and few people within the Civil Service valued recordkeeping. Civil servants were no longer taught the basics in relation to managing the paper records that they create and use. In the Office of the Head of the Civil Service itself, the personnel records office had deteriorated to the point where it no longer served as a central record of civil servants.

Recordkeeping for the Payroll and Personnel Management Function

- 157 The Head of the Civil Service remained of the opinion that his office should keep a core record of service of all civil servants in the country and that the employing MDA should also keep a 'master' personnel file. Currently, while MDAs kept more up-to-date and complete personnel records than OHCS, they were still far from providing a

continuous and comprehensive record of service. One reason for this was that when an employee transferred or was posted, a new personnel file was opened for the employee in the MDA to which he/she transfers. The result was that the employee's service history was split between any number of files scattered throughout the Civil Service. As well as having an incomplete personnel file for its own purposes, the new MDA could not validate IPPD data, such as a date of birth or first appointment, by referring to the original letter of appointment or birth record. Either more complete files needed to be kept (or reconstructed – see para 159 in OHCS), or MDA personnel files should be transferred with the employee when the employee was posted to a new location. Otherwise files would continue to be incomplete and could not provide a reliable data source for IPPD. Wherever the 'master file' was kept, there should be agreement on its contents. A suggested list of documents is provided at Appendix F.

- 158 Despite a directive from Head of Civil Service that IPPD data entry forms and supporting documents should be filed on personnel files in OHCS, the white copy created for this purpose was no longer filed on the employee's personnel file. There was a vicious circle operating here between the unreliability and incompleteness of paper personnel files and the inability to validate IPPD data. Because the files could not be used to resolve queries about information in IPPD, there was no incentive to develop the paper files and link them to IPPD processes and paper files, for example, by filing copies of input forms on the files. Another consequence was that far more expensive and less reliable methods, such as censuses, had to be used to cleanse IPPD data and must be repeated regularly as the data becomes less accurate over time.
- 159 The impression gained by visits to records offices and from discussions with senior staff was that the aim was to minimise the use of paper records, reduce personnel registry functions and rely on the electronic data held in IPPD. Over-confidence in IPPD to provide all information had contributed to a weakening of the manual paper systems. However, authentic, reliable and accurate paper records were likely to play a key part in HR management processes for many years and to provide the best information source for verifying IPPD data. OHCS personnel records staff could provide some missing documentation from OHCS subject files or personnel files held by MDAs, which proved that key information could still be found in paper records. If this exercise had been conducted more systematically, many gaps could have been filled, providing a more reliable evidence base against which IPPD data could be verified. The personnel records offices needed to be revitalised, not neglected. Furthermore, the business processes that create paper records and initiate changes to IPPD data need to be better integrated so that they support information needs.
- 160 In fact, the IPPD system itself was a significant generator of paper records. Management of personnel and payroll continues to be very paper dependent, involving many forms, supporting documents, printed reports, ledgers and logs, and numerous cross checks between the paper records. The IPPD units visited seemed almost overwhelmed by paper. This suggested that a comprehensive and detailed analysis of business processes and information flows was needed as a basis for further changes in IPPD functionality and in recordkeeping procedures.

Compliance

- 161 An integrated and networked HR information management system, as envisaged by IPPD2, would bring significant benefits. The OHCS and MDAs needed to be able to share and access information. The Public Sector Reform programme aimed to continue the process of decentralising human resource management and fiscal administration. New policies, procedures and accountabilities, including recordkeeping requirements, needed to be developed to support these objectives. At the time of the case study, there was evidence that decentralisation of human resource management had not worked effectively, at least partly because of failures in information management. Having delegated authority to MDAs to process appointments and promotions, the OHCS later issued an instruction that MDAs must seek clearance for appointments and promotions to senior levels. The reason was that so much information about civil servants had failed to reach the centre under the new decentralised arrangements that OHCS was unable to carry out effective monitoring.
- 162 Compliance with policies and procedures was a fundamental requirement for effective and accountable business systems. There was much evidence to suggest that failure to follow procedures was undermining the integrity of the payroll and HR management functions. For example, MDAs were supposed to check the mechanised payment vouchers monthly, make corrections as necessary and return a copy to the Payroll Processing Division (PPD) of the Controller and Accountant General's Department (CAGD). MDAs were also provided with a copy of the relevant IPPD exceptional report so that they could carry out a check and help CAGD resolve anomalies. However, these checks were not routinely carried out. Many MDAs failed to report resignations promptly and it was common for a period of up to a year or more to elapse before separated employees were removed from the payroll. These failures resulted largely from ignorance of the correct procedures, but they might also have been a cover for deliberate fraud. The CAGD could take steps to enforce compliance. For example, salaries could be withheld or the salary of the head of department could be stopped if certain returns were not made or changes of staff were not reported properly or submitted within the required time limit. However, it was not known whether these sanctions had ever been enforced.
- 163 Similarly, the Financial Administration Regulations 2004 required heads of departments to keep records of all emoluments of the department's staff to ensure that overpayments or unauthorised payments were not made and authorised establishments were not exceeded. However, at the time of this study, no guidelines or procedures had been issued to help heads of departments comply with the Regulations.

Business Processes and Recordkeeping

- 164 Business processes and user requirements needed be defined in the design stage of system development. When the decision was taken to roll out IPPD2 in October 2006,

the approach seemed to have been to deploy IPPD2 first and then review processes and information flows. The sense was that deployment was pushed through too quickly and an opportunity was missed to define requirements and make better use of IPPD2's functionality. Though IPPD2 could be programmed with rules to validate processes relating to appointments and promotions (for example, a promotion was rejected unless the employee is already qualified) it was unclear how much consideration was given to defining these rules before the new system was deployed. Not much of the personnel data entered in IPPD were used for HR planning, partly because of its incompleteness and unreliability, but also because IPPD had not been developed for use as a human resource management tool and had continued to be payroll driven. This begged the question whether the new personnel planning and management functionality offered by the new system would have any added value until a proper data cleansing had been completed and controls had been introduced to maintain and protect data integrity.

- 165 Recordkeeping requirements were also needed for business systems that generate and hold records, that is, evidence of decisions, actions and transactions. Unless records management functionality was built into the system, there was no guarantee that the records would remain reliable and accessible. A fundamental decision needed to be made as to whether IPPD was intended to hold 'records' or just data. Did, or would, IPPD contain the authoritative evidence of HR management processes such as appointments, promotions, transfers and retirements, together with all the contextual data needed to render the evidence of those processes meaningful and useable for as long as it was needed? Or was the evidence held separately, for example, on manual personnel files that contained the 'records' needed to verify a date of appointment, a promotion, a posting, a date of birth, a name change and so on? Although the Head of the Civil Service had reaffirmed the importance of keeping paper records, the impression gained was that paper records were being neglected as IPPD2 was expected increasingly to support and provide evidence of HR management processes. If this were the case, recordkeeping requirements would need to be built into IPPD to protect the evidence base for human resource management.
- 166 Many governments now require systems that manage public information to meet certain minimum requirements, in line with international standards. There are a wide range of guidance materials to help planners and designers to define functional requirements for records management. PRAAD needed to be in a position to advise the Government of Ghana in this area, but, as noted, it lacked the capacity to do so. When the IPPD2 roll out was being planned, and the Audit Service asked for functional requirements to include full audit trail capability and 'archiving' of data, this would have been an ideal opportunity to consider records management requirements. However, there was no recognition of the need for records management functionality. Consequently, there was a risk that information generated would not be reliable and trustworthy over time and the desired impact of financial and governance reforms would at best be minimal.

Data Integrity

- 167 IPPD2 was initially implemented in the Ministry of Health, and there were many problems with salary payments. A large number of the anomalies and errors were attributed to the rushed implementation, made necessary because of the need to pay doctors according to a newly agreed pay scale. There was insufficient time for data cleansing and cross-checking. When other MDAs were added from July 2006, there were far fewer problems because efforts had been made to clean up data before running the payroll. However, there were still numerous complaints. The Ministry of Food and Agriculture's IPPD section noted in February 2007 that problems and anomalies were slowly being resolved. For example, many staff who had retired or had resigned from the Ministry were included in the records migrated from IPPD1 to IPPD2. Again, the approach taken seemed to have been to get IPPD2 up and running and then to ensure that personnel data was accurate and verified.
- 168 When the change from IPPD1 to IPPD2 took place, it coincided with the restructuring of civil service pay, adding to the difficulties of transition. Restructuring was needed to remove inconsistencies in grading and job classifications, but the newly implemented IPPD2, 're-instated' separated civil servants and paid others according to the old salary structure. More rigorous testing and data cross checks could have avoided many of these errors.
- 169 A systematic data clean up was in any case probably not feasible without a reliable evidence base of personnel records. The original IPPD database was populated with payroll information from the previous CAGD payroll system that was known to contain a large amount of inaccurate data. Using personnel files as data source was rejected at an early stage because they were judged to be incomplete or missing, and because they did not cover non-pensionable posts. At that time, it was felt that IPPD implementation would lead to an abolition of establishment files or at least a reduction of records held by the OHCS personnel registry. The assumption was that a data clean up would use a different methodology such as a census and that thenceforth, the electronic records would be trustworthy and accurate.
- 170 A government employee census conducted in the early 2000s (see paras 103 to 111) found that personnel information was incomplete and inadequate. The consultants' report on the census made recommendations aimed at cleaning the payroll and improving HR management processes, but made no substantive recommendations for improving the integrity of personnel records themselves, presumably because it was thought that the cleaned up IPPD record would provide the authoritative record for payroll changes and human resource management. The report made recommendations regarding paper records, for example, that documentary evidence of staff movements should be readily available at their local office, that HQ offices of MDAs should make available copies of all postings, training and leave letters to the individual and district office where staff is assigned, and that copies of personnel files should be kept at the district office level. However, there were no practical recommendations to improve the contents of personnel files as an information resource.

171 A major effort was required to improve the quality of personnel records. The lack of accurate and complete personnel information was undermining national objectives for effective and accountable management of human resources and personnel costs, and this problem could not be resolved until the records and their management were strengthened. Much of the data used to populate IPPD and control the payroll and manage human resources was, or needed to be, derived from paper records. Unless the paper records were well managed and maintained, any attempts to clean up IPPD data would be only partially successful.

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Mr Chigabatia, Executive Secretary
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PERSONNEL AND PAYROLL PROCESSES: NEW ENTRANT

New Entrant (for grades between Junior Records Assistant and Principal Records Officer)

The head of the MDA must demonstrate the availability of vacancy in the grade to be filled in accordance with approved Establishment Schedules. It must always be established why new recruitment is preferred to filling the vacancy by promotion from within the MDA. The following processes are typical, though there may be differences in the selection process, for example, by interview, written examination, etc. The example provided here is for a new entrant in the Public Records and Archives Administration Department (PRAAD).

Letter from PRAAD to OHCS seeking approval to fill a position (copy kept on Filing of Vacancies file in PRAAD)

Approval from OHCS to fill position (copy kept on Filing of Vacancies file in PRAAD)

Applicants submit applications for employment in letter form (copy kept on Applications for Employment file in PRAAD) – these may predate position becoming vacant (eg, from applicants who write in asking if vacancy)

PRAAD draws up list of applicants and sends list to OHCS for advice and clearance to go ahead with selection process. [Other MDAs may issue open advertisement – firstly in-service notice to all civil servants and secondly public advertisement, stating qualifications, age requirements, salary, duties and responsibilities, etc.]

OHCS provides clearance and informs PRAAD.

PRAAD shortlists applicants and sends letters to applicants inviting them to attend for interview on the particular date.

Candidate selected for appointment

Result of interview process sent to OHCS (copy kept on Filing of Vacancies file in PRAAD)

OHCS sends PRAAD approval (copy kept on Filing of Vacancies file in PRAAD)

PRAAD sends letter of appointment to successful candidate setting out salary, terms and conditions, etc (PRAAD opens personnel file and files copy of letter and original application letter)

Copies of appointment letter sent to:

- OHCS (for master file)
 - CAG
 - Auditor General
 - Civil Service Council
 - MIS, OHCS
 - PRAAD Accountant
- Applicant sends letter of acceptance to PRAAD (or brings letter on first day of employment)
 - Applicant attends PRAAD on first day of employment and provides medical report
 - PRAAD completes Establishment Warrant (see copy) for new staff member to be paid and sends three copies to Treasury (for PRAAD Castle Treasury is used) with three copies each of following attachments:
 - Appointment letter
 - Acceptance letter
 - Medical report (originals or copies)
 - Approval to replace/fill post (provided by OHCS at beginning of process)
 - PRAAD retains one copy for personnel file (not essential)
 - Treasury adds Establishment Warrant No. to form (in red ink) and checks that details on form are correct (red ticks)
 - Treasury keeps one copy of approved Establishment Warrant and supporting docs for own records
 - Treasury sends two copies of approved Establishment Warrant and supporting docs to PRAAD (one is top copy with red markings)
 - PRAAD makes additional copy of Establishment Warrant and supporting docs
 - PRAAD prepares New Entrant input form (PERS01)
 - PRAAD sends three copies of input form, Establishment Warrant and supporting documents to OHCS MIS
 - OHCS MIS inputs data in IPPD, signs input form and enters new staff number (generated by IPPD)
 - OHCS keeps one copy of input form, Establishment Warrant and supporting documents for own records
 - OHCS sends one copy of input form, Establishment Warrant and supporting documents to PRAAD (which is filed on PRAAD personnel file)

- OHCS sends one copy of input form, Establishment Warrant and supporting documents to CAGC IPPD for validation
- CAGD PPD test runs the payroll and prints 'Exceptional' Reports detailing anomalies and data entry errors
- PPD Regional units check exceptions (may only sample some types of entries), make corrections to IPPD, and annotate exceptional reports with explanation of anomalies
- PPD Regional unit supervisors check changes made by unit staff and validate changes
- Director of Payroll (or delegated officer) signs off corrected payroll
- PPD generates 'Report 11' (detailing names, net salaries and banks to which salary is paid)
- PPD generates hologrammed credit vouchers (salary cheque) for each staff member
- PPD staff divide Report 11 into sections according to management unit and bank; PPD staff divide credit vouchers according to management unit and bank; each separate report and accompanying credit vouchers are made up into bundle.
- PPD regional unit staff enter details of bundles in registers (name of staff member, credit voucher number, name of bank)
- PPD generates and sends to Bank of Ghana consolidated list of all civil servants and banks to which salaries are to be paid
- Bank of Ghana issues instructions to banks to credit civil servants' accounts with their salaries
- Bank of Ghana communicates with PPD to confirm instructions to banks have been sent
- PPD staff deliver Report 11 and credit voucher bundles to individual banks; banks acknowledge receipt in register
- PPD staff divide payroll report into management units and places Certificate of Confirmation cover on report
- PPD staff delivers reports to management units
- Head of unit completes inside cover of Certificate of Confirmation to certify that the names and amounts on the payroll are correct and notes any discontinuation of payment that need to be activated; head of unit also signs undertaking to submit IPPD input form to substantiate the stoppages
- Head of unit returns Certificate of Confirmation to CAGD PPD

- PPD records receipt of Certificate of Confirmation in returns check list.

[Similar process is used for higher grades (Chief Records Officer to Director) but is handled by Public Service Commission.]

PERSONNEL REGISTRY SURVEY

Ministry	OHCS	Education, Science and Sport	Agriculture (Engineering Services Dept)	Health
Example of file number, and explanation of file number components, eg, PF/M/4332 where PF = personnel file, M is the first letter of employee's surname, and 4332 a serial number for employees whose surname begins with the letter M.	Three sequences: <ul style="list-style-type: none"> PA + 4 digits (1940s-50s) PB + 5 digits (1950s-mid-1970s) PB + 6 digits (mid-1070s to present) 	Three sequences: <ul style="list-style-type: none"> PS/123 for senior staff (Directors, Deputy Directors, etc) PJ/123 for junior staff DR123 for drivers, messengers, cleaners, etc 	Two sequences: <ul style="list-style-type: none"> PF123 for established positions PN/A.5 for non-established positions (drivers, labourers, etc) where the letter after PN/ represents the initial of the surname) 	File reference is staff ID (eg, GOV592486B)
Approximate number of files (to nearest 100)	166,380	PS = 171 PJ = 66 DR = 56 Total = 293	PF = 85 PN = 295 Total = 380	250 plus
Approximate number of closed files (to nearest 100)	Separate storage	100 in two cabinets	100 x 5 cabinets	No closed files

Ministry	OHCS	Education, Science and Sport	Agriculture (Engineering Services Dept)	Health
Are any closed files transferred to storage? If yes, describe transfer procedures and state where transferred files are stored.	PA + 4 digits and PB + 5 digits transferred to PRAAD; recommended transfer list used	No transfers in recent years	No transfers	Closed files are transferred to Retirements and Benefits section for preparation of benefits. Files are then returned to Registry for transfer to PRAAD
Records Office environment General comments on cleanliness, office conditions, presence of non-records materials, etc	Clean and air-conditioned	Clean, carpet, two air-conditioners	Clean. Large newspaper collection	Clean. No unwanted materials stored in Registry
Records Office storage conditions Is it congested/no room for expansion (Yes/No) Are boxes/files on floor (Yes/No)	Dusty but not congested	Congested, no room for expansion, files stacked on top of cabinets	Not congested.	Not congested.
File storage security Locks on door? (Yes/No) Restricted Access? (Yes/No)		Yes. One window faulty and cannot be locked. Yes	Yes. No, open access	Yes. But one cabinet has no keys and cannot be locked Yes
Registry staff State total registry establishment and vacancies	6 – insufficient space to accommodate them	6 – including 1 dispatch rider.	1	4

Appendix D

DATA COLLECTION FORM

Ministry:

Data element	Payroll	OHCS Registry file	Ministry HQ file	Dept/Agency file	IPPD	Notes
Employee number						
Name						
Date of Birth						
Position Title						
Level						
Duty Station						
Date of first appt						
Date of authorization for last change in employment affecting pay						
Date change made in payroll						
Base salary						
Social Security No.						

Instructions for completing form:

1. Record details from payroll in 'Payroll' column.
2. Look for all data elements on OHCS personal file. If data is present and is exactly the same as in 'Payroll' column, place ✓ in relevant box of 'OHCS Registry file' column. If data is not present, put ✗ in relevant box of 'OHCS Registry file' column. If data is different (for example, name is spelt differently) record data exactly as it is given on the file in the relevant box.
3. Look for all data elements on Ministry HQ personal file. If data is present and is exactly the same as in 'Payroll' column, place ✓ in relevant box of 'Ministry HQ file' column. If data is not present, put ✗ in relevant box of 'Ministry HQ file' column. If data is different (for example, name is spelt differently) record data exactly as it is given on the file in the relevant box.
4. Look for all data elements on OHCS personal file. If data is present and is exactly the same as in 'Payroll' column, place ✓ in relevant box of 'Dept/Agency file' column. If data is not present, put ✗ in relevant box of 'Dept/Agency file' column. If data is different (for example, name is spelt differently) record data exactly as it is given on the file in the relevant box.
5. Look for all data elements in IPPD record for individual employee. If data is present and is exactly the same as in 'Payroll' column, place ✓ in relevant box of 'IPPD' column. If data is not present, put ✗ in relevant box of 'IPPD' column. If data is different (for example, name is spelt differently) record data exactly as it is given on the file in the relevant box.

Use 'Notes' column to record any relevant observations.

Appendix E

ANALYSIS OF PAYROLL AND PERSONNEL DATA

	Education (sample 17)	%	Agriculture (sample 16)	%	Health (sample 17)	%
Completeness of Data						
File in OHCS registry	6 out of 17	35%	3 out of 16	19%	0 out of 17	0%
File in ministry HQ	17 out of 17	100%	14 out of 16	87%	17 out of 17	100%
IPPD record	17 out of 17	100%	16 out of 17	94%	17 out of 17	100%
Date of birth on OHCS file,	5 out of 6	83%	0 out of 6	0%	0 out of 0	0%
Date of first appointment on OHCS file	5 out of 6	83%	2 out of 6	33%	0 out of 0	0%
Date of birth on ministry file	15 out of 17	88%	11 out of 16	69%	17 out of 17	100%
Date of first appointment on Ministry file	14 out of 17	82%	11 out of 16	69%	17 out of 17	100%
Discrepancies in Data						
Date of birth discrepancy between OHCS file and IPPD record						
Data discrepancy	0 out of 6	0%	0 out of 3	0%	No OHCS files	
Missing data on OHCS file	1 out of 6	17%	3 out of 3	100%		
No discrepancy	5 out of 6	83%	0 out of 3	0%		
Date of birth discrepancy between Ministry file and IPPD record						
Data discrepancy	3 out of 17	18%	2 out of 14 (including no access to one IPPD record)	14%	3 out of 17 (including 1 differing by only 1 day)	18%
Missing data on ministry file	2 out of 17	12%	3 out of 14	21%	0 out of 17	0%
No discrepancy	12 out of 17	70%	9 out of 14	64%	14 out of 17	82%
Date of birth discrepancy between OHCS file and Ministry file						
Data discrepancy	0 out of 6	0%	0 out of 3	0%	No OHCS files	
Missing data on OHCS file	1 out of 6	17%	3 out of 3	100%		
No discrepancy	5 out of 6	83%	0 out of 3	0%		
Date of first appointment discrepancy between OHCS file and IPPD record						
Data discrepancy	5 out of 6 (but 3 differed by five days or less)	83%	1 out of 3	33%	No OHCS files	
Missing data on OHCS file	1 out of 6	17%	1 out of 3	33%		
Missing data on ministry file	0 out of 6	0%	1 out of 3	33%		
No discrepancy	0 out of 6	0%	0 out of 3	0%		
Date of first appointment discrepancy between Ministry file and IPPD record						
Data discrepancy	6 out of 17	35%	3 out of 14 (including no access to one IPPD)	21%	3 out of 17	18%

	Education (sample 17)	%	Agriculture (sample 16)	%	Health (sample 17)	%
			record)			
Missing data on ministry file	3 out of 17	18%	3 out of 14	21%	0 out of 17	0%
No discrepancy	8 out of 17	47%	8 out of 14	57%	14 out of 17	82%
Date of first appointment discrepancy between OHCS file and Ministry file						
Data discrepancy	3 out of 6	50%	1 out of 3	33%	No OHCS files	
Missing data on OHCS file	1 out of 6	17%	1 out of 3	33%		
Missing data on ministry file	1 out of 6	17%	1 out of 3	33%		
No discrepancy	1 out of 6	17%	0 out of 3	0%		
Discrepancies in Names						
Difference in spelling or form of name between OHCS file and IPPD record						
Discrepancy	5 out of 6	83%	1 out of 3	33%	No OHCS files	
No discrepancy	1 out of 6	17%	2 out of 3	67%		
Difference in spelling or form of name between Ministry file and IPPD record						
Discrepancy	4 out of 17	23%	10 out of 14 (including no access to one IPPD record)	71%	1 out of 17	6%
No discrepancy	13 out of 17	77%	4 out of 14	29%	16 out of 17	94%
Difference in spelling or form of name between OHCS file and Ministry file						
Discrepancy	5 out of 6	83%	2 out of 3	67%	No OHCS files	
No discrepancy	1 out of 6	17%	1 out of 3	33%		

Comparison of Name Spellings

Payroll record	OHCS file	Ministry HQ file	IPPD
Education			
Dzikum, Evans	Dzikum, Evans A.	Evans Dzikum	Dzikum, A Evans
Afranie, James	Afranie, James Oppong	J O Afranie	Affranie, O James
Kodom, Gifty	Kodom, Gifty	Gifty Y A Kodom	Kodom, Y A Gifty
Danyo, Pethuel	P A Kwasi Danyo	Danyo A K Pethuel	Danyo, A K Pethuel
Bulley, Joyce	Bulley, Joyce	Bulley, Joyce	Bulley, Joyce
Tay, Donnan	Donnan, Kobla Tay	Donnan K Tay	Tay, Donnan K
Bandaogo, Idrissa	No file	Bandaogo, Idrissa	Bandaogo, Idrissa
Issifu, Dauda	No file	Issifu, Dauda	Issifu, Dauda
Hammond, Joesph	No file	Joseph Hammond	Hammond, Joesph
Kittoe, Eva	No file	Kittoe, Eva	Kittoe, Eva
Atosu, Gershon	No file	Atosu, Gershon	Atosu, Gershon
Lampthey, Moses	No file	Lampthey, Moses	Lampthey, Moses
Andoh, Beatrice	No file	Andoh, Beatrice	Andoh, Beatrice
Quartey, C K	No file	Quartey, C K	Quartey, C K
Henaku, Maud	No file	Maud Okyere-Henaku	Henaku, O Maud

Payroll record	OHCS file	Ministry HQ file	IPPD
Akwetia, Paulina	No file	Akwetia, Paulina	Akwetia, Paulina
Godfrey, Yeboah	No file	Godfrey, Yeboah	Godfrey, Yeboah
Agriculture			
Mehsah, John	Mehsah, John	Mehsah, John	Mehsah, John
Quashiegah, L	Quashiegah, L	L Y Quashiegah	Quashiegah, Y L
Gyamerah, E	Gyamerah, E	Emmanuel Gyamerah	Gyamerah, Emmanuel
Boamah, Joseph	No file	No file	Boamah, K Joseph
Adjartey, Moses	No file	Moses K Adjartey	Adjartey, K Moses
Gyawu, Standford	No file	Gyawu, Standford	Gyawu, Standford
Padi, John	No file	John Kwaku Padi	Padi, K John
Norgbey, K	No file	No file	Norgbey, I K
Addom, Simon	No file	Simon Y Addom	Addom, M Simon
Emayaw, C	No file	Christabel Ameyaw	Ameyaw, Christabel
Anhrah, Eunice	No file	Eunice Twumasi-Ankrah	Amediku, Eunice
Agyiri, Ernestina	No file	Agyiri, Ernestina	Agyiri, T Ernestina
Afulang, William	No file	Afulang, William	Afulang, William
Agyako, Ansah	No file	Christian Agyako Ansah	Agyako, C Ansah
Acquah, F	No file	Freeman Kofi Acquah	No access
Kumado, Peter	No file	Peter K Kumado	Kumado, Peter K

KEY DOCUMENTS FOR 'MASTER' PERSONNEL FILE

The following documents establish and provide evidence of the contractual relationship between the employer and employee and also document all key points in an employment history.

Application form
Appointment letter
Medical report
Personnel Record Card/Form (including Social Security Number)
Birth certificate
Photograph
Letter of first appointment
Acceptance letter
Assumption of duty record
Payroll notification form
Letter of confirmation
Letters of promotion
Letters of transfers/postings
Copies of educational/professional certificates
Marital status record
Medical Board reports
Letters of interdiction
Notification of termination/resignation/retirement/death
Change of name
Disciplinary records
Appraisal forms?
Acting appointments records
Study leave
Secondments
Pension certification

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