

	<p>payroll records</p> <p>A.3.CAGD/MOF will coordinate the verification exercise (involving Chief Directors)</p>	<p>particular month</p> <p>A focused training on the report available on the E-SPV has been given to stakeholders of the MDAs and MMDAs as part of the roll-out to enable them maximise the benefits of the system.</p> <p>Chief Directors have been sensitized on the verification and collation of data from Districts to Regions and Headquarters of MDAs. Reporting template was developed and circulated to Chief directors.</p> <p>The report for October, November and December 2016 have been circulated</p>	CAGD/MOF	On going			Short term	<p>In view of the practical difficulties of collating information from the Districts, it has been agreed that feedback from E-PAYSLIP which is currently being used will serve the same purpose. However, feedback from monthly payroll reports from Sector Minister (in A1 above) is used to update the payroll.</p>
	<p>A.4. Suspension, validation</p>	<p>Salaries of about 47,186 employees with zero bank account were suspended in Sept & Oct.</p> <p>As at end of February, 2015, 44,496 names</p>	CAGD/Audit Service	Completed in Feb, 2015			Audit Service has provided final report and brought	<p>BNI has submitted its investigation report. On 2,005</p>

	<p>and possible restoration of employees with “zero” bank accounts.</p> <p>A.5. Audit & investigation of staff with zero bank accounts who may not be restored back to the payroll (i.e. potential ghost</p>	<p>have been validated by the Audit Service and recommended to be restored for payment. This leaves 2,690 not validated by the Audit Service onto the payroll.</p> <p>Of the number validated 44,496 have been restored onto the payroll by end January 2015. The names of the remaining 2,690 who failed to present themselves to the Auditor General to validate their position were submitted to the Bureau of National Investigation (BNI) for investigation.</p> <p>February was the last month of update of payroll with suspended names with zero bank account.</p> <p>Names not restored as per the Auditor General’s report on the validation has been handed over to BNI for investigation and appropriate sanctions to be applied</p> <p>As part of the reforms, a reconciliation of the payroll data with that of MOF was undertaken. A preliminary report shows that 1,277 employees were paid on the payroll without the biometric registration. These staff were suspended and were restored only after biometric registration</p>	<p>Audit Service, CAGD & BNI</p>	<p>Report from BNI received and further investigation is ongoing.</p>			<p>finality to the verification and restoration of employees with zero bank account.</p>	<p>people leaving 685 people on which further work was expected. 70% of those on which investigation was completed were present and were still working. 30% were dead, retired or resigned.</p> <p>Going forward, it has been decided to interface the payroll with the biometric data base of SSNIT. As at December 2016 tecnil 2016 technical discussion has started.</p> <p>Biometric re enrolment of</p>
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	<p>employees)</p> <p>Use current biometric data base at MOF to validate employees with zero bank accounts restored onto the payroll</p>							<p>327,864 staff of CAGD payroll have been completed by SSNIT</p> <p>Discussion on the interface for continuous verification has begun with full participation of PSC because of the HR implication.</p>
	<p>A, 6. Suspension of staff without financial clearance</p>	<p>Names without financial clearance were suspended from the payroll by the CAGD</p> <p>Continue to enforce the policy of Financial Clearance as precondition for payment of salary on the payroll.</p>	CAGD				On-going activity	
	<p>A, 7. Use report on feedback from the E-Payslips system to update records (investigate complaints and take necessary action)</p>	<p>Employee feedback from the E- payslip system are forwarded to MDAs for resolution.</p> <p>Meanwhile, some feedback from employees through the E-payslip system have been addressed by CAGD on the payroll</p>	CAGD	Continuous activity			Ongoing activity	

	<p>A, 8. Complete roll out of the E-SPV nationwide to enable Unit heads of all MDAs to review and approve staff to be paid at end of every month</p>	<p>Roll out of the E-SPV completed in 10 regions i.e Greater Accra, Ashanti, Brong Ahafo Northern, Upper East and Upper West, Western and Central, Volta and Eastern Regions. E-SPV validation is now mandatory for MDAs and MMDAs in these regions and form the basis of payment of salaries to employees for a particular month.</p>	<p>CAGD</p>	<p>December, 2015</p>			<p>Short term</p>	<p>E-SPV system has been fully rolled out in February 2016. Roll out of system being done with private sector support</p>
	<p>A.9. Recovery of ineligible payments to potential ghost employees</p>	<p>Validation process for zero bank account has been completed and a report issued by Audit Service at end of February. Recovery of salaries made through the banks are paid into salary suspense bank accounts at Commercial and Rural Banks and transferred to Salary suspense bank account with BOG</p>	<p>Economic and Organized Crime Office (EOCO)/Attorney Gen. Dept. BNI</p>	<p>A continuing activity</p>			<p>On going</p>	<p>BNI and AG are handling g all prosecution cases including prosecution and recoveries. Final report from BNI has been issued</p>
	<p>A, 10. Conduct HR Audit (this will involve census as well). Outcome of audit will be used to update the</p>	<p>HR audit with private sector support is currently on going. The first batch of report covering the Ashanti region has been submitted to CAGD for suspension of 2700 staff who did not present themselves for verification. Another batch of 740 people from the Northern and Upper East regions have been submitted for suspension. CAGD has made media announcement for staff to contact their MDAs and the district auditor General staff about procedure for</p>	<p>Public Service Commission /CAGD/MOF</p>	<p>June, 2016</p>				<p>The HR audit was conducted with private sector support by PSC. Findings have been implemented on the payroll system. Report for other region is yet to be received</p>

	payroll data	reinstatement						
	<p>A, 11. Compile list of employees without SSNIT numbers and reconcile with SSNIT data. Investigate employees on the payroll who do not have SSNIT numbers.</p>	<p>Staff without SSNIT numbers totalling 27,805 are on the payroll as at end of June. As at end December, 2015, the total number of staff on the payroll without SSNIT numbers was 5,975 of which GES is 1,848 and others 4,127 The 5,975 names have been suspended on the October payroll and the names will be submitted to BNI for investigation.</p> <p>SSNIT has resumed biometric registration of contributors with priority being given to GoG employees on CAGD payroll. This is the first step towards interfacing CAGD system with SSNIT system for periodic verification of employees. Verification of employees using the SSNIT system is expected to begin by June 2016.</p> <p>So far 327,781 employees on the mechanised payroll were re enrolled on SSNIT biometric system out of the August total of 467,781 eligible SSNIT contributors.</p> <p>SSNIT biometric registration is expected to be completed by March 2016 and will be followed by continuous verification of staff.</p> <p>Government intends to finalize the biometric validation of all its employees using the SSNIT database by December 2015</p> <p>Initial discussion on the biometric interface with SSNIT has begun and the interface requirements have been agreed</p> <p>CAGD is only playing supporting role in the</p>	CAGD/SSNIT		October 2016		Immediate	<p>Names of staff without SSNIT numbers have been terminated on the payroll pending further investigation by the BNI.</p> <p>CAGD made a media announcement to public servants to go for SSNIT re enrolment in August. The names of those who fail to respond after September will be suspended.</p>

		process now while PSC assumes full responsibility for this activity						
	<p>A, 12 Biometric validation of employees at the point of payment using E-zwich database.</p> <p>National Service personnel to be paid via E-zwich</p> <p>Biometric validation of employees on the mechanized payroll</p> <p>A, 13, Payment of a x% of salaries on E-zwich cards of employees. Pay all employees</p>	<p>With effect from February, 2015 National Service Personnel are paid monthly on the E-zwich.</p> <p>Use of E-zwich for employees on the mechanized payroll, as a form of identity verification at point of payment rests on the success story of payment of National Service allowances on E-zwich.</p> <p>Technical Committee of GhIPPS and CAGD is developing a nationwide rollout strategy for payment of employees on the mechanized payroll through the E-zwich</p> <p>GhiPSS has informed CAGD about readiness of banks to implement the e zwich system. CAGD made media announcement for employees in the Greater Accra Region to begin registration with their salary bankers</p> <p>Integrate current biometric database to payroll. The current bio database is centralized and will notcc provide effective system of periodic validation of staff.</p> <p>With respect to use of the E-Zwich to pay employee on the mechanised payroll, an exchange of files between CAGD and GHIPSS systems has been completed. Data of 78,572 government employees in Greater Accra Region has been analyzed, on E-zwich system. Strategy for roll out being done by CAGD/GhIPSS. Stakeholders meetings</p>	<p>GHIPS/ BOG/Commercial banks.</p> <p>MOF/CAGD</p> <p>MOF (to be done under PFM phase 2)</p> <p>CAGD/GHIPS/ BOG/Commercial banks</p>	<p>On going</p> <p>June 2016</p>			<p>Short term</p> <p>Medium (integration with current database)</p> <p>Short term</p>	<p>Integration is to be outsourced</p> <p>Activity has been suspended due to labour unions agitation.</p> <p>E-zwich roll out was temporary suspended because of labour concerns about transaction and loading fees for using the card</p>

	<p>on the mechanized payroll via E-zwich</p> <p>Request all employees on the mechanized payroll to register for E-zwich on regional basis, starting with Greater Accra Region</p>	<p>between GhIPSS and MoF as well as various Labour Unions and the Cabinet Committee on Payroll management has taken place in preparation for the roll-out to Public Servants on CAGD payroll as a whole.</p> <p>GhiPSS has provided certification on the readiness of the banks for the E-zwich. The large scale roll out was however stalled in June when the labour Union raised concerns about the transaction fees for using the SMART cards.</p>						
	<p>A, 14. Implement improved business processes with introduction of E- payroll input forms that provide ready audit trail to act as deterrent to submission of fraudulent forms.</p> <p>Automation of all other input forms will be undertaken by CAGD under</p>	<p>Procurement process for the award of contract for the development of the E-forms have reached the stage of tender evaluation.</p> <p>System has been developed, training is currently being conducted for trainers before full roll out.</p> <p>Interim report for third quarter 2015 has been</p>	CAGD/PSC	June 2016			Short term	<p>To be outsourced. Procurement process has been completed. Training for trainers of end users completed but the budget for rollout is awaiting for funding from MOF.</p>

	<p>the E-Input Forms project</p> <p>A, 15 Inter Ministerial Committee will publish quarterly report on implementation of the Clean-up plan.</p>	<p>produced and published .</p> <p>Report for period ending June, 2015 has been approved by Cabinet Committee on payroll and published.</p> <p>This interim report for the first half of the year 2016 is also ready.</p>						<p>Publication of the last report is done in December 2016.</p>
B .Merger of payrolls	<p>B, 1. Alignment of Management Units to the correct Divisions/Dept. and the Ministries and alignment of staff to the correct management units</p>	<p>Alignment of management units on the payroll has been completed. However, reconciliation of the data with the HR data of MDAs has revealed some fall outs that are being reviewed and addressed with MDAs, PSC (as part of HRMIS) and CAGD. Fall outs in the Chart of Accounts have been addressed.</p>	CAGD	Completed			Short term	Combination of Internal and Outsourced resources.
B, 2. Aligning	Migration of IPPD3 data onto IPPD2 and reconciliation is to be completed by end of	CAGD	Merger of the two data bases to be	Short term		Outsourced & Internal	completed	

<p>of the structure of data in IPPD3 to IPPD2 and vice versa and loading of data on IPPD3 to IPPD2 and vice versa</p>	<p>December 2015</p> <p>Loading and reconciliation for January to June data has been done.</p> <p>Parallel data capture of GES data on IPPD 2 has been done up to June 2016. It was originally planned to start using the single system to run all payroll from June but E&Y quality assurance reveals some fall outs that must be fixed before the system will be used in September.</p>		<p>completed by September 2016</p>			
<p>B, 3..Audit of the Payroll systems</p>	<p>Audit of payroll system with merged data</p> <p>The CAGD contracted Messrs Ernst and Young a private Audit Firm to audit the two payroll systems (IPPD 2 and IPPD 3). It may be recalled that KPMG conducted a payroll assurance on the IPPD 2 payroll system in 2012 and submitted its report to the CAGD. The auditors have submitted a final Report in August which was also presented to some Development Partners on 21st October 2015.</p> <p>Contract has been signed with E&Y to fix the following issues in the report on which substantial work has been done.</p> <ul style="list-style-type: none"> i) Development of updated user manual ii) Quality assurance on IPPD3 migration iii) Closing of system security gap iv) Full review of approved allowances <p>Other items going through tender process at IFMIS are:</p> <ul style="list-style-type: none"> a) Continuous data validation on IPPD2 	<p>CAGD</p>	<p>Completed</p> <p>December 2016</p>	<p>Short term</p>	<p>Audit has been outsourced.</p> <p>The audit which is a system audit of a computer environment was expanded to include issues on the HR practices at the MDA level.</p> <p>Work is in progress and is expected to be delivered in December 2016.</p>	

	<ul style="list-style-type: none"> b) E-SPV interface with Payroll c) Full implementation of responsibility matrix in the integrated environment d) Audit of selected management units based on risk assessment e) Training for key officers 		Ongoing.		Procurement process is completed and actual work has started by KPMG.	
C, 1. Upgrade of Payroll	<p>The potential risks associated with reporting platform as noted previously have been addressed as part of the payroll upgrade. The reporting tables are now permanent structures within the application itself and are viewed.</p> <p>Processing time for payroll on IPPD 2 has been reduced from 21days in 2011 to 3days in 2015. More time is now devoted to payroll checking, including time for E-SPV validation.</p>	CAGD	Completed		Executed by OCS Consultants.	
C, 2. Review of	Audit issues raised in the KPMG reports on user	CAGD/MDAs	September, 2015	Short term	Internal and Outsourcing	

<p>user access on the system</p>	<p>access have been largely addressed.</p> <p>User responsibility per our business rules has been reviewed and user assignment on the system is being updated. The existing responsibility matrix assigned to users has been reviewed and dormant users removed from the system. Existing users of the system at the Treasury headquarters and PPSs are being assigned responsibilities based on specific tasks they perform. This task is expected to be completed end October, 2015</p>	<p>CAGD/MDAs</p>			<p>System Administrators for payroll, GIFMIS have been identified with clearly defined roles to enable them regularly update user access on the system</p>	
<p>C. 3 Develop an ICT policy to guide ICT management</p>	<p>Review to be done by March, 2016 when all system improvements processes would have been completed</p>	<p>CAGD</p>	<p>Completed 2013</p>			
<p>D,1.Submit recommendations for prosecution as identified in the investigative report</p>	<p>Some payroll fraud cases are currently in the courts and others are being investigated by BNI</p>	<p>Attorney General's Dept./BNI</p>	<p>On going</p>		<p>On going</p>	

<p>D, 2 .Bank Accounts have been opened at Regional level for transfer of salaries in suspense. These accounts are monitored by the CAG Directors at the regional level.</p> <p>D. 3. Large scale public audit to be launched.</p> <p>D, 4. New payroll management guidelines to be</p>	<p>This activity has been re-evaluated. The decision is to rely on outcome of HR audit to be undertaken by PSC to update the payroll</p> <p>New guidelines to be adopted after completion of all reviews on the payroll</p>	<p>CAGD</p> <p>CAGD</p>	<p>Continuing activity</p> <p>June, 2016</p> <p>completed</p>		<p>On going</p> <p>completed</p> <p>This was undertaken by E&Y Consultants.</p>	
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adopted						
D.5 Interface the 8 Public Universities, Police Service and GRA payrolls into the GIFMIS Financials	GRA interface file is tested and completed.	CAGD	August 2016	Medum Term	ProVision Consultant has been procured to lead the interface process	
E,1 ,Integratio n of Payroll to GIFMIS HRMIS, GIFMIS Financials and GIFMIS Hyperion (budget)	Integration of IPPD2 into GIFMIS financials was completed in June 2014 Integration of GIFMIS financials has been completed. Work is currently on-going on the integration of HRMIS and Hyperion onto to the payroll	GIFMIS Team/MOF and PSC Completed	June 2017	Short term	Integration of GIFMIS Financials and Hyperion Budget is completed, Payroll and HRMIS is ongoing and partly completed as at December 2016. Whilst HRMIS and Budget is yet to be undertaken.	
E, 2. Impleme nt budgetary control over payroll	Full effect is dependent on the integration with GIFMIS HRMIS and Hyperion. The objective of this activity was to integrate the payroll system (IPPD), the HRMIS and the GIFMIS financials to run on common database. This would also help implement set-ups to achieve seamless	CAGD	June 2017	Short/Medium term.	Internal resource and /Outsource consultant.	

<p>cost</p> <p>Payroll integration with GFMIS Financials</p>	<p>posting of payroll cost into the General ledger for reporting in the Public Accounts, instead of the manual journalisation. As part of the process, the Payroll Structure has been aligned with the Harmonised Chart of Accounts (Organisational Segment), vis-a-vis the budget structure. So far, the integration has been completed and the payroll structure has also been aligned to the CoA awaiting availability of server environment (cloned instance) to carry out final testing of the set-ups for deployment. Ultimately, budgetary controls would be achieved when the HRMIS is fully functional and deployed to MDAs.</p>					
<p>E,3 .Install replication server on IPPD2 to ensure continuous data capture onto the payroll.</p> <p>Managemen nt has adopted an alternative approach</p>	<p>Replication server is to ensure availability of the system to MDAs during payroll run to allow for data entry. Solution developed for continuous data capture – awaiting testing and implementation by December 2015.</p> <p>Business and validation processes have been reviewed to facilitate implementation.</p> <p>Solution for pre-validation for data entered for Personnel Processing Sections developed – awaiting testing</p> <p>The development of the workflow is at testing stage. The system is expected to go live in December, 2016</p>	<p>CAGD</p>	<p>March, 2017</p> <p>Dec, 2016</p>	<p>Short term</p>	<p>This activity has been linked to the transaction processing and workflow system under IFMIS tender process completed, KPMG selected and kick off has began. .</p>	

<p>that will allow data entry round the clock and in addition provide for online approval of entries by MDAs and the validation by CAGD.</p>						
<p>E,4. Disaster Recovery Implementation at Ho for all GIFMIS applications</p>	<p>The DR is currently up and running. However, network limitations only allow updates twice a week.</p> <p>However, the Eastern corridor fibre now in Ho, is expected to enhance the connectivity so that daily updates can be achieved.</p>	<p>CAGD</p>	<p>October 2015</p>	<p>Short/Medium and Long Term.</p>	<p>In view of the network challenges facing the DR site at Ho, alternative arrangement has been made for a Hot standby to be placed at NITA data center in Accra.</p>	
<p>E, 5. Network Connectivity</p>		<p>CAGD/CONSULTANT</p>	<p>On going</p>		<p>Installation of Redundant Network to be outsourced</p>	
<p>E,6. Hardware</p>	<p>Support of the hardware and Software are outsourced through a Service Level Agreement with</p>		<p>On going</p>			

and Software support	Service providers					
	1. Services currently outsourced	CAGD			Developed IPPD 3 and provides system support for the IPPD 3 System Processing of monthly Payroll (for GES and Pension) has been outsourced.. Payroll is processed based on data keyed into the system by MDAs	
	2. Support services for the IBM servers and operating systems	CAGD	On going		Periodic support for the IBM servers and operating systems outsourced	