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TECHNICAL AND FORENSIC AUDIT REPORT OF THE AUDITOR-GENERAL ON THE CSMP & METRIC APP OF THE NATIONAL SERVICE AUTHORITY



This report has been prepared in compliance with Article 187(8) of the 1992 Constitution of Ghana and Section 16 of the Audit Service Act, 2000 (Act 584) for submissions to Parliament.

**Johnson Akuamoah Asiedu
Auditor-General
Ghana Audit Service
01 October 2025**

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TRANSMITTAL LETTER

My Ref. No.: **AG.SAR/2025/01**

**THE RIGHT HON. SPEAKER
OFFICE OF PARLIAMENT
PARLIAMENT HOUSE
ACCRA.**

Rt. Hon. Speaker,

TECHNICAL AND FORENSIC AUDIT REPORT OF THE AUDITOR-GENERAL ON THE CSMP & METRIC APP OF THE NATIONAL SERVICE AUTHORITY

I have the honour to present a Technical and Forensic audit report on the CSMP & METRIC APP of the National Service Authority. This audit was commissioned at the request of H.E. the President of the Republic of Ghana pursuant to Article 187 (8) of the 1992 Constitution.

2. The audit revealed weak internal controls, deliberate bypasses, and unsupported transactions resulting in total financial irregularities of GH¢2,448,202,404.
3. We have made recommendations to address the irregularities identified in the report.
4. Thank you.



**JOHNSON AKUAMOAH ASIEDU
AUDITOR-GENERAL**

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15 August 2025

**SECRETARY TO H.E. THE PRESIDENT
OFFICE OF THE PRESIDENT
JUBILEE HOUSE
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**REPORT ON THE TECHNICAL AND FORENSIC AUDIT OF THE CSMP AND METRIC
APP OF NATIONAL SERVICE AUTHORITY FOR THE PERIOD JANUARY 2018 TO
DECEMBER 2024**

INTRODUCTION

We have carried out a Technical & Forensic audit of the National Service Authority (NSA) covering the period 1 January 2018 to 31 December 2024 in accordance with Section 16 of the Audit Service Act, 2000 (Act 584). We wish to bring to your attention the following observations made during the audit. These observations have been discussed with the key personnel whose comments and responses, where appropriate, have been incorporated in this Report.

Institutional Profile of National Service Authority (NSA)

2. Established in 1973 as the National Service Secretariat (NSS) by the military regime of Ignatius Kutu Acheampong to foster national development by requiring graduates to serve the country for one year after completing their tertiary education, the program was introduced following a proposal for a National Service Scheme in 1969. A decree, National Redemption Council (NRC) 208, was promulgated to dissolve the National Service Committee (NSC) and established the NSS, with the objective of addressing national development challenges in urban and rural areas, particularly in education.
3. The National Service Scheme Act, 1980 (Act 426) established a Ghana National Service Scheme in accordance with article 176 of the 1979 Constitution of Ghana.
4. In October 2024, the former President, H.E. Nana Addo Dankwa Akufo-Addo, officially launched the National Service Authority (NSA) under the National Service Authority Act, 2024 (Act 1119), marking a significant milestone in Ghana's efforts towards youth empowerment and national development. Until its transfer in 2025 to the Ministry

of Youth and Employment, the Scheme had operated as a Government of Ghana programme under the Ministry of Education.

5. The Authority is mandated to deploy a pool of graduates, drawn primarily from tertiary institutions, to support the development efforts of Ghana's Public and Private sectors. It operates from the National Secretariat in Accra and offices in all administrative regions and districts nationwide.

Our Mandate

6. Under Article 187 (2) of the 1992 constitution and Section 11 (1) of the Audit Service Act, 2000 (Act 584), the Auditor-General has the mandate to audit and report on all public institutions of Ghana. Section 16 of the Audit Service Act, 2000 (Act 584) provides that the Auditor-General may, in addition to the audit of public accounts, carry out in the public interest, such special audits or reviews as he considers necessary and shall submit reports on the audits or reviews undertaken by him to Parliament.
7. By a letter from the Office of the President dated 17 June 2025 with reference number "OPS 141/1/25/2275", the President requested a Technical and Forensic Audit stating: The Auditor-General is to initiate, in collaboration with the Ministry of National Security and the Ghana Audit Service, a full forensic and systems audit of the Metric App and all data and transactions processed through it since its inception.

Audit Objectives

8. The objectives of the Technical and Forensic Audit include:
 - a. Assess the integrity and functionality of the Central Service Management Portal (CSMP) and Metric App.
 - b. Investigate financial records, user management, and data security.
 - c. Identify irregularities such as ghost names, unauthorised access, or manipulation.
 - d. Obtain sufficient and appropriate evidence of any loss that might have occurred through the action or inaction of any officer, that would lead to the exercise of our powers of disallowance and surcharge in accordance with Article 187(7)(b) of the 1992 Constitution.
 - e. Recommend systemic improvements and accountability mechanisms.

Key Personnel

9. The following were the key personnel at post during the period of audit.

Table 1: Key Personnel

No.	Name	Position	Period
1.	Osei Assibey Antwi	Executive Director / Director General	1 Sept. 2021 to 31 Jan. 2025
2.	Mustapha Ussif	Executive Director	06 Feb. 2017 to 21 Jan. 2021
3.	Gifty Oware-Aboagye	Deputy Executive Director, General Services	06 Feb. 2017 to 31 Jan. 2025
4.	Kwaku Ohene Djan	Deputy Executive Director, Operations	10 Sept. 2018 to 31 Jan 2025
5.	Paul Owusu Appiah	Director, General Administration	01 Jan. 2018 to 31 Mar. 2024
6.	Emma Hammond	Director, Deployment	01 Jan. 2018 to 31 Jul. 2020
7.	Albert Oteng	Director, Internal Audit	28 Nov. 2014 to Dec. 2024
8.	Robert Nii Laryea Kumah	Head, Management Information Systems (MIS)	1 Jan. 2018 to Date
9.	Benjamin Freeman Kusi	Head, Management Information Systems (MIS)	1 Jan. 2018 to Date
10.	Eric Nyarko	Head, Accounts	5 May 2015 to Jan. 2024
11.	Iddrisu Ibn Abubakar	Head, Accounts	11 Sept. 2017 to 25 Dec. 2024
12.	Mark Danso	Head, Accounts	Jan. 2025 to Date
13.	Jemima Anokye Boateng	Ag. Head, Policy Planning	01 Jan. 2018 to Date
14.	Armstrong Esaah	Head, Corporate Affairs	01 Apr. 2019 to Date
15.	Oxford Bonsu	Head, Projects (Consultant)	02 Feb. 2020 to Sept. 2023
16.	Angela Boateng	Ag. Head, Monitoring and Evaluation	01 Feb 2018 to Date
17.	Abraham Gaisie	Head of Mobilization, Deployment and Enforcement	1 January 2022 to April 2025 (Interdicted)

Table 1: Key Staff of NSS/NSA between January 2018 to August 2025

Scope of Audit

10. Our audit covered 1 January 2018 to 31 December 2024. It was undertaken to review control procedures and transactions relating to the enrollment, deployment/posting, validation, and payment of Service Personnel (NSPs), as well as the application of Information Technology Systems (CSMP and Metric App). Specifically, our audit covered
 - a. Validation of the NSS Payroll



- b. Internal Controls within the CSMP and associated Metric App
- c. Compliance with policies, guidelines, circulars and applicable laws and regulations.

Audit Methodology

11. Our audit approach was risk-based and conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). The following key activities were undertaken to achieve the audit objectives within the defined scope:
 - a. Gained an understanding of the roles and responsibilities of key functional officers involved in the service cycle/calendar.
 - b. Conducted interviews with employees to understand the national service processes.
 - c. Performed a preliminary risk assessment of existing controls related to national service activities.
 - d. Analyzed financial data and transactions and reviewed supporting records.
 - e. Reviewed the CSMP and Metric App system documentation and tested controls over input, processing, output, and related system interfaces.
 - f. Examined the vendor management database (Marketplace) and associated payment transactions.
 - g. Reviewed enrollment, posting, validation, payroll databases, and payment transactions.

Terms of Reference

12. The terms of reference for the audit required a full forensic and systems audit of the Metric App and all data and transactions processed since its inception.

EXECUTIVE SUMMARY

Controls within the CSMP System

The CSMP included critical controls to ensure accountability, such as:

- Three levels of approval for class list uploads.
- Biometric validation at both regional and district levels.
- Seven layers of approval for verified Nominal Rolls.
- System-generated Payroll Master lists to prevent manipulation.

The CSMP, despite the few control weaknesses identified in the report, **is fit for purpose**; however, the National Service Authority (NSA) deliberately **disregarded or bypassed these controls**, sometimes issuing indemnities to GhIPSS to override security features. This systemic disregard was at the core of the irregularities identified by the audit.

Cost of Irregularities

13. The forensic and technical audit of the National Service Authority (NSA) revealed **eight (8) major categories of financial irregularities** amounting to **GH¢2,448,202,404.46**. These irregularities primarily stem from weak controls, deliberate bypasses, and unsupported transactions across Ezwich and GhanaPay payment platforms.

14. These irregularities include:

- A. Payments without biometric or monthly validation – GH¢989,032,520.38
- B. Unverified or unsupported payments to volunteers – GH¢40,104,660.18
- C. Unverified or unsupported payments to the NSP Vendors (MarketPlace) – GH¢301,935,899.82
- D. Irregular payments exceeding 13 months – GH¢1,017,827,083.99
- E. Irregular deductions not accounted for – GH¢28,537,647.17
- F. Irregular payments to former officials – GH¢8,256,000.00
- G. Payments not found in CSMP database – GH¢7,508,592.92
- H. Unaccounted banking transactions – GH¢55,000,000.00

SN	Issue	Ezwich	GhanaPay	Total Irregularities
A	Payments to NSPs Without Biometric or Monthly Validation	988,577,447.86	455,072.52	989,032,520.38
B	Irregular Deductions Not Accounted For	28,395,964.31	141,682.86	28,537,647.17
C	Irregular Payments to Former D-G (Mr. Assibey Antwi Osei)	8,256,000.00	-	8,256,000.00
D	Payments to NSPs Not Found in CSMP Database	7,403,404.13	105,188.79	7,508,592.92
E	Unverifiable Payments to Volunteers Assigned to User Agencies, NSA Offices and Projects	38,871,987.00	1,232,673.18	40,104,660.18
F	Irregular Payments to NSPs: Payments Exceeding 13 Months/Times	1,017,682,475.56	144,608.43	1,017,827,083.99
G	Unsupported Payments to the NSP Vendors (MarketPlace)	301,601,289.71	334,610.11	301,935,899.82
H	Banking Transactions not Accounted for	55,000,000.00	-	55,000,000.00
Total		2,445,788,568.57	2,413,835.89	2,448,202,404.46

Table 2: Summary of Cost of Irregularities in Ghana Cedis



15. While the gross irregularities totaled **GH¢2.45 billion**, this figure may change with the provision of **sufficient and appropriate supporting evidence** from respondents.
16. The magnitude of these irregularities highlights systemic weaknesses in payroll controls, database integrity, and vendor management, and underscores the urgent need for strengthened oversight and compliance mechanisms within the NSA.

Other Financial Irregularities

17. The following financial irregularities were also discovered:

	Title	Finding
1	Payments of NSS Funds to Internal Staff: Mr. Jacob Yawson and Mr. Gaisie Abraham Bismark – GH¢20,234,468.18	Mr. Jacob Yawson (former IT Officer in Northern Region) received GH¢18,822,869.82 through his entity, Nyansapo Comp Ltd, as a vendor, whilst Mr. Gaisie Abraham Bismark (former Head of Deployment), with Vendor CONABPOWER, received a total of GH¢1,411,598.36 via Ezwich.
2	Unsupported Payments to the National Service Personnel Association (NASPA) – GH¢9,276,535.00	Significant payments were made to the National Service Personnel Association (NASPA) during the period without formal agreements or memoranda of understanding (MOUs) between NSS and NASPA defining the terms, purpose, scope, and conditions under which funds were transferred. There was no evidence of accountability or retirement of the funds by NASPA leadership to justify how the monies were applied.
3	Enrollment and Payments to National Service Personnel (NSPs) with Ineligible or Invalid Ages – GH¢1,973,583.04	Personnel below the eligible age of 18 years were enrolled and paid allowances. Personnel above 60 years - some aged up to 1027 years – were also enrolled; Records showed negative ages in some instances.



	Title	Finding
4	Deputy Executive Director on NSP Payroll	Miss OWARE-ABOAGYE Gifty Afia (NSSGST4842621), the Deputy Executive Director of NSA, was enrolled on 16th March 2021 and placed on the NSS payroll as an NSP, despite already being a full-time salaried public officer. The enrolment was based on a Master of Public Administration (MPA) Degree from the Kwame Nkrumah University of Science and Technology (KNUST). She was placed on the payroll, and 100% of her monthly allowance for 12 months in the 2021/2022 Service Period amounting to GH¢6,708.48 (being GH¢559.04 x 12 months) was deducted and paid to a vendor through the "MarketPlace" for a purported credit facility. She was enrolled as a service person along with 4,556 others, irregularly costing GH¢899,350. Hon. Mustapha Ussif approved her PIN on 22nd April 2021. Refer to Appendix 'OBS-15' for details of the irregular enrolments.
5	Duplicate NSS Numbers Linked to Multiple Ezwich USNs – GH¢149,960,667.35	Analysis of Ezwich payment records revealed a significant anomaly involving the use of multiple Ezwich Unique Serial Numbers (USNs) against duplicated National Service Numbers (NSS Numbers). This anomalous transaction was executed in 2 ways/approaches: - Payments to Multiple USNs with the Same NSS Number - Multiple USNs Used for Direct Payments and Marketplace Deductions

Table 2b: Summary of Other Financial Irregularities



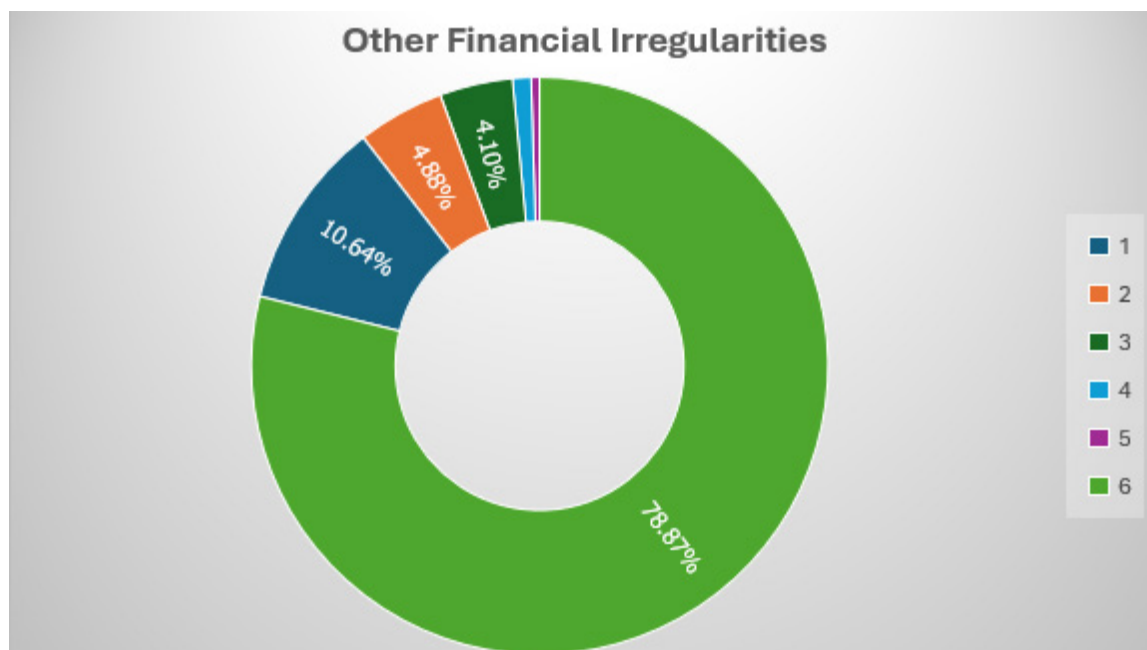


Figure 1: Pie Chart of the Estimated Cost of Irregularities

Control Weaknesses and Irregularities

19. The following financial irregularities were also discovered:

- Absence of Key Project Documentation for CSMP and Metric App Procurement
- Lack of Segregation of Duties in Payroll Processing
- Excessive Use of Protocol-Based and Manual Override Postings in Violation of Prescribed Controls in the CSMP
- Excessive Use of Manual Uploads by NSA Officials in Violation of Prescribed Controls in the CSMP
- Control Weaknesses in the Enrollment, Posting, Validation & Payment of Volunteers
- Weak System Controls and Breaches in CSMP PIN Assignment and Validation Process.

Conclusion

The audit identified **irregularities totaling GH¢2.45 billion** between 2018 and 2024. These stemmed from **system bypasses, poor governance, payroll manipulation, and vendor mismanagement**. The financial impact, though subject to change if respondents provide sufficient evidence, reflects systemic abuse of process and disregard for accountability.

General Recommendations

Based on the audit findings, the following reforms are recommended:

1. **Shut the Door to Private Enrolments & Manual Uploads** – Cancel all private/manual enrolments; enforce only approved CSMP channels.
2. **Enforce “No Biometric Verification, No Posting” Policy** – Require valid Ghana Card and biometric validation before posting.
3. **Avoid Out-of-System Processes** – Discontinue manual overrides; enforce all postings and validations through the CSMP only.
4. **Strengthen System-Based Controls** – Forbid manual processes, restrict overrides to exceptional cases, enforce audit trails, and implement automated alerts for suspicious postings.
5. **Payroll Management by CAGD** – Transfer payroll management to the Controller & Accountant-General’s Department.

THE CSMP SYSTEM:

Overview of the CSMP Enrollment, Posting/Deployment, and Payroll Processing

20. The Central Service Management Portal (CSMP) is the integrated digital platform used by the **National Service Authority (NSA)** to manage the end-to-end processes of enrolment, posting, evaluation/validations, and payroll of National Service Personnel (NSPs). The process flow covers **four key stages**: Enrolment, Posting, Monthly Evaluation & Validation, and Payroll Management, as depicted by the diagram in Figure 1 below:

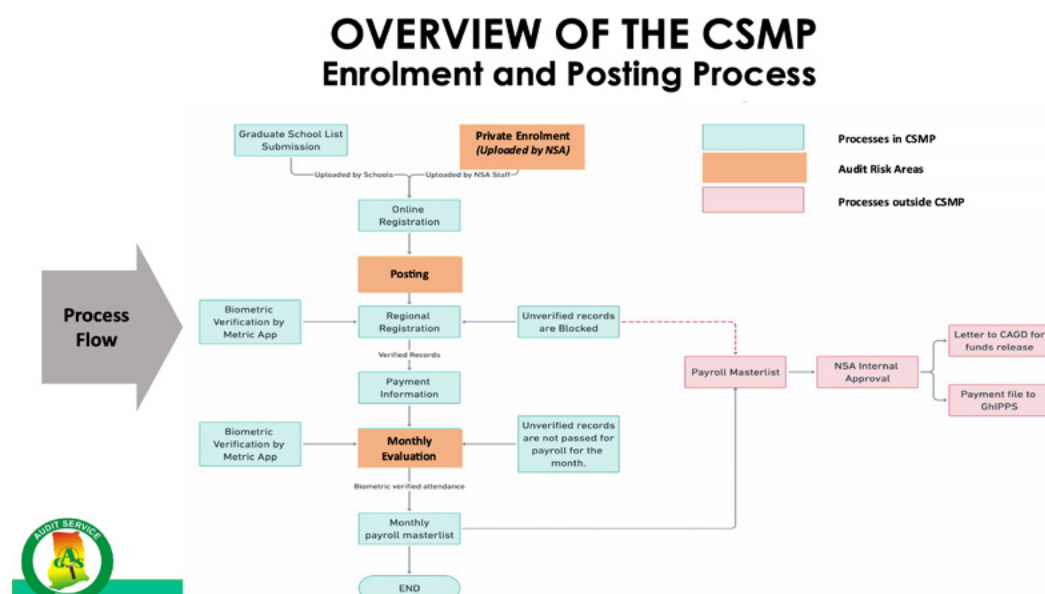


Figure 2: Overview of the CSMP Enrollment and posting Process

A. Enrolments

21. The enrolment process includes:

- i. **Graduate School List Submissions:** Universities and tertiary institutions upload lists of eligible graduates directly into the CSMP system.
- ii. **Private Enrolments:** NSA officials manually upload privately submitted enrolments into the system.

22. This process ensures that all eligible graduates and private applicants are captured in the service database for deployment.

B. Posting/Deployment

23. Posting of service personnel is managed through both **system-based and manual override processes**. Categories include:

- i. **Study Leave Posting** (for personnel pursuing further studies).
- ii. **Married & Health-Related Posting** (special consideration based on personal/family or medical grounds).
- iii. **Personnel-Based Posting** (general postings by individual details).
- iv. **User Agency-Based Posting** (placements according to institutional requests).
- v. **Protocol-Based Posting** (special directives from higher authorities).
- vi. **Manual Override Posting** (where adjustments are required outside automated processes).
- vii. **Blocked from Re-posting** (controls in place to prevent multiple unauthorized repostings).

24. This stage determines the assignment of service personnel to institutions across the country.

C. Monthly Evaluation & Validation

25. A critical control function in the CSMP is the **Monthly Evaluation** of NSPs, which ensures that payments are based on verified attendance and service performance.

C.3.1 Payroll Preparation Validation

26. **Awaiting Ezwich/GhanaPay Verification List:** NSP payment details undergo initial verification against financial databases.

C.3.2 Multi-Level Monthly Validation (6-step approval chain)

- i. District Manager Approval – Personnel details approved and submitted.
- ii. Regional Accountant Approval.
- iii. Regional Director Approval.
- iv. Head Office Internal Audit Approval.
- v. Head Office Accountant Approval.
- vi. Executive Approval – final clearance for payroll processing.

C.3.3 Monthly Evaluation Forms

27. Evaluation forms submitted by supervisors determine eligibility:
 - i. Submitted.
 - ii. Declined (e.g., less than 15 days worked or no supervisor's approval).
 - iii. Pre-Verified.
 - iv. Pre-Approved.
 - v. Verified (Final) Approved.
 - vi. Authorized Payment.
28. These checks safeguard against unauthorized claims and ensure only duly validated NSPs are processed for pay.

D. Payroll Processing

29. The final stage involves payroll compilation and payment disbursement:
 - vii. Payroll Master List – generated after all validations.
 - viii. GhIPPS Evaluation & Validation – submitted for financial verification through Ghana Interbank Payment and Settlement Systems.
 - ix. Payment Execution – NSP allowances are paid securely via Ezwich or GhanaPay platforms.
30. In summary, the CSMP integrates enrolment, posting, attendance validation, and payroll management into a structured process with multiple layers of verification and approvals. This framework is intended to ensure **transparency, accountability, and efficiency** in the management of National Service Personnel, while reducing risks of payroll fraud, ghost names, and unauthorized postings.

General Controls within the CSMP System

31. The CSMP (Central Service Management Portal) was designed with several embedded system controls to ensure transparency, accountability, and integrity of enrolment, posting, validation, and payroll processes for National Service Personnel (NSPs). These controls include:
- i. **System-Embedded Approvals:**
 - o Three (3) levels of approval on **Class List uploads**.
 - Biometric approval at the **regional level** during registration.
 - Biometric approval at the **district level** on a monthly basis to confirm attendance.
 - Seven (7) levels of approval of the final verified **Nominal Roll/Master List**, cascading from District through Regional to Headquarters level.
 - ii. **System-Generated Payroll:**
 - o The **Payroll MasterList** is system-generated and is the official basis for payment processing.
32. Despite these robust system controls, the audit revealed instances of **manual interventions and deliberate bypasses**, which undermined the integrity of the CSMP process:
- NSA Manual Overrides were frequently used to alter postings, evaluations, or payroll data.
 - Nominal Rolls and Payroll MasterLists were generated outside the system, thereby defeating the system's built-in verification mechanisms.
 - Payroll processing was executed outside the CSMP platform, exposing the process to irregularities.
 - Disregard of GhIPPS Control Requirements: NSA disregarded the control safeguards proposed by GhIPPS to ensure payroll integrity and instead issued an **Indemnity** to GhIPPS, thereby sidestepping these critical checks.
33. Our findings thus reveal that the CSMP system itself is technically **fit for purpose**; the audit established that **intentional bypasses of system controls** - often supported by written instructions, letters, and emails from NSA officials - directly contributed to the irregularities and control failures observed.

AUDIT FINDINGS

Summary of Significant Findings and Recommendations

34. **Absence of Key Project Documentation** – NSA procured and implemented the CSMP and Metric App without a business case, business requirements document (BRD), or project plan, undermining governance and exposing the projects to cost overruns, scope creep, and misaligned objectives. *Recommendation:* Retrospectively compile missing documentation and institutionalize ICT project governance frameworks.
35. **Non-Utilization of Payroll Module** – Despite a functional payroll feature in CSMP, management bypassed it, relying on manual processes that weakened audit trails, increased risks of ghost names, and wasted the system investment. *Recommendation:* Transfer payroll management to the Controller & Accountant-General's Department.
36. **Lack of Segregation of Duties** – NSA staff responsible for enrolment and postings also managed payroll preparation and approvals, violating internal control principles and creating opportunities for fraud and ghost names. *Recommendation:* Enforce segregation by assigning payroll to CAGD and separating enrolment/validation roles.
37. **Excessive Protocol & Manual Override Postings** – Between 2018 and 2024, 78% of postings (733,139 out of 935,375) bypassed system rules through overrides, undermining transparency and allowing ghost enrolments. *Recommendation:* Restrict overrides to exceptional cases, enforce dual approvals, and configure CSMP alerts.
38. **Irregular Manual Uploads** – Over 842,000 (65%) of enrolments were manually uploaded by NSA staff and developers, outside prescribed channels, compromising enrolment integrity and exposing payroll to manipulation. *Recommendation:* Cease manual uploads, enforce official channels only, and restrict developer roles.
39. **Unaccounted Deductions** – Payroll analysis revealed 39,683 personnel received zero or negative allowances, with deductions totaling GH¢28.4 million unaccounted for, suggesting diversion or manipulation of funds. *Recommendation:* Align future deductions with BoG rules, recover all irregular deductions, and surcharge culpable officers.
40. **Payments Beyond 13 Months** – A total of 120,777 personnel received allowances exceeding the 13-month statutory maximum, costing GH¢1.017 billion, due to systemic override of payroll restrictions. *Recommendation:* Recover overpayments, enforce system restrictions, and surcharge culpable officers.
41. **Payments to Former Director-General** – Mr. Osei Assibey Antwi, a former NSA Director-General, irregularly received GH¢8.26 million under a volunteer number,

equivalent to allowances for over 721 personnel, with no supporting documentation. *Recommendation:* Block accounts, and tighten controls, recover funds and surcharge culpable officers.

42. **Payments to Internal Staff** – NSA officials, Jacob Yawson and Gaisie Abraham Bismark, were paid GH¢20.2 million through vendor accounts, raising conflict of interest and misappropriation concerns. Until his interdiction in May 2019, Mr. Jacob Yawson was the MIS Officer in the NSS Office in Tamale from January 2022, responsible for daily IT issues, verification and validation of NSS personnel in the region, whilst Mr. Abraham Gaisie was Head of Deployment, responsible for statistics of postings and posting of NSS staff between April 2019 and April 2025. He oversees upload and facilitates the upload of class lists and validate the lists before submitted to management. *Recommendation:* Provide justification, submit contracts/invoices, or recover funds and surcharge culpable officers.
43. **Unsupported Payments to NASPA** – GH¢9.28 million was disbursed to the National Service Personnel Association (NASPA) without agreements, accountability (evidence of proper acquittals), or board approval, breaching financial regulations. *Recommendation:* Provide supporting documents or recover amounts; discontinue such transfers and surcharge culpable officers.
44. **Unsupported Vendor Payments (Marketplace)** – GH¢301.6 million was paid to 32 vendors without contracts, invoices, or delivery evidence, including GH¢169 million to Direct Savings & Loans, raising procurement and collusion risks. *Recommendation:* Submit invoices and delivery records or recover sums and surcharge culpable officers.
45. **Ineligible Age Enrolments** – GH¢1.97 million was paid to personnel under 18, above 60, or with invalid ages (negative or up to 1,027 years), reflecting gross enrolment validation failures. *Recommendation:* Configure CSMP to reject invalid ages, recover funds and surcharge culpable officers.
46. **Payments Without Validation** – GH¢988.6 million was paid to personnel without biometric or monthly attendance validation, contrary to NSA controls, enabling widespread payroll fraud. *Recommendation:* Suspend unvalidated payments, sanction officers, enforce validation with CAGD payroll integration, recover funds and surcharge culpable officers.
47. **Deputy Executive Director on NSP Payroll** – Ms. Gifty Oware-Aboagye, a salaried Deputy Executive Director, was simultaneously enrolled as service personnel along with 4,556 others, irregularly costing GH¢899,350. *Recommendation:* Block future enrolment of officers on Government payroll, sanction responsible staff, recover funds and surcharge culpable officers.

48. **Volunteers at Subvented Agencies** – 2,850 volunteers were improperly deployed to subvented agencies, against NSA guidelines, receiving GH¢11.3 million without authorization. *Recommendation:* Suspend irregular payments, enforce posting rules, improve regional monitoring, recover funds and surcharge culpable officers.
49. **Unverifiable Payments to NSA Volunteers** – 6,460 volunteers at NSA offices/projects were paid GH¢38,871,987.00 without verifiable records. *Recommendation:* Compile detailed nominal rolls and enforce monthly validations.
50. **Duplicate NSS Numbers & Multiple Ezwich USNs** – Manipulations linked to duplicate NSS numbers caused losses of GH¢149,960,667.35. *Recommendation:* Reconcile enrolments, block duplicate USNs, and enforce single ID rules.
51. **Payments to NSPs via GhanaPay Exceeding 13 Months** – The audit identified that 13 National Service Personnel (NSPs) received payments via GhanaPay exceeding the statutory 13-month maximum, with some spanning multiple years. This irregularity led to an excess payment of GH¢144,608.43. *Recommendation:* Recover all overpayments, surcharge culpable officers, enforce system-level restrictions to prevent payments beyond 13 months, and strengthen payroll validation controls
52. **Payments Without Biometric or Monthly Validation via GhanaPay** – A total of 636 allowance payment transactions via GhanaPay amounting to GH¢455,072.52 were made without biometric or monthly attendance validations, violating the National Service Act guidelines. Such weaknesses heighten the risk of ghost names and payroll fraud. *Recommendation:* Suspend unvalidated payments, recover wrongful disbursements, sanction and surcharge responsible officers, and integrate CSMP validations with CAGD payroll systems.
53. **Unsupported Payments to Vendors (MarketPlace) via GhanaPay** – Payments totaling GH¢334,610.11 were made to Marketplace vendors via GhanaPay without contracts, invoices, or evidence of services rendered. These lacked Board approval and accountability, contravening the PFM Act. *Recommendation:* NSA should provide contracts, invoices, and proof of delivery; otherwise, recover funds and surcharge culpable officers.
54. **Deductions via GhanaPay Not Accounted For** – Eighteen (18) NSPs had their allowances reduced to zero, resulting in GH¢141,682.86 in unexplained deductions via GhanaPay. This suggests diversion of funds to third parties within payroll processes. *Recommendation:* Align payroll rules with BoG's 60/40 emolument guideline, and implement exception reporting to flag zero or negative payments, recover funds and surcharge culpable officers.

55. **Payments to NSPs Not Found in CSMP Database** – The audit revealed that 710 NSPs, not found in the CSMP database, received GH¢7,508,592.92 through GhanaPay and Ezwich platforms. Some NSS numbers reflected future years, indicating fabrication (e.g., NSSGKN9695026, NSSGKN9695027, NSSGCC5212028, NSSGCC5212031, and NSSGST6975432). *Recommendation:* Suspend all unverified payments, recover wrongful disbursements, sanction and surcharge culpable officers, and integrate CSMP biometric validation with CAGD payroll platform.
56. **Payments to Volunteers Not Accounted For via GhanaPay** – A total of 269 volunteers were paid GH¢1,232,673.18 through GhanaPay without verifiable nominal rolls, attendance records, or proper oversight. *Recommendation:* Compile digitized nominal rolls, enforce monthly attendance validations, strengthen monitoring of volunteer payments, recover funds and surcharge culpable officers.
57. **Unapproved Transfers of E-Cash to Fiat** – NSA transferred GH¢152,467,100 from e-cash to fiat without Ministry of Finance approval or supporting documentation, of which GH¢137,467,100 occurred in 2024. This raises risks of misappropriation and breaches of the PFM Act. *Recommendation:* Provide MoF approvals, submit complete supporting documentation, or recover funds and surcharge culpable officers.
58. **Irregularities in Service Extension Project** – A GH¢55 million allocation for a Service Extension Project initially intended for volunteers to augment teaching of *ICT and STEM in deprived and hard-to-reach communities in Ghana, " for 6 months, and later changed to farming activities at Kumawu for 20,000 personnel*, was misapplied. No evidence of recruitment was found, and GH¢34 million was diverted to vehicles and irrigation systems. Only approximately 4,000 of the 200,000 acres targeted were cultivated. *Recommendation:* Submit proof of recruitment, payroll validation, contracts, and project status reports, recover unsupported amounts and surcharge culpable officers.
59. **Control Weaknesses in Volunteer Management** – Irregular volunteer identification led to payments of GH¢35,012,946.34 that cannot be confirmed. Volunteers used NSS numbers, un-serialized IDs, regional codes, or project names as identifiers; some had no IDs at all. *Recommendation:* Standardize volunteer IDs, enforce CSMP enrolment controls for Volunteers, require monthly attendance reports, and reconcile all records against deployment data.
60. **Weak PIN Assignment and Validation Controls** – The CSMP allowed premature NSS number generation and PIN reactivation abuses, leading to payments of GH¢310,726,892.76 to personnel with inactive PINs, duplicate numbers, or without validation. *Recommendation:* Restrict NSS number generation to fully verified personnel,

disable duplicate PIN reactivations, reconcile inactive PIN records, and mandate Ghana Card verification before enrolment and generation of PINs.

Details of Key Findings

Absence of Key Project Documentation for CSMP and Metric App Procurement

1. ISO Standards such as ISO/IEC 12207:2017 "Systems and software engineering - Software life cycle processes" and ISO/IEC 38500 "IT Governance Standard" emphasize the importance of a Business Requirements Document (BRD) during the initiation and planning phases of IT projects to define the requirements for the system design as well as suggest the use of functional requirements specifications.
2. PRINCE2 (Projects IN Controlled Environments), a widely accepted best practice in public sector ICT projects, also mandates the following:
 - a) Business Case to justify the investment decisions, such as the need and cost.
 - b) Product Description aligned with the BRD to define the requirements for the system design.
 - c) Stage and Project plans (Implementation plans) to guide the deployment, roles, and timelines.
3. The Central Service Management Portal (CSMP) was developed and implemented by the National Service Authority (NSA) with the support of PropBureau Limited in 2018, intended to streamline national service operations, including enrolment, postings/deployments, verifications, and payments. In 2022, version 2 of the CSMP was developed by InPath Technologies Limited and deployed by the NSA.
4. Our audit review revealed that the National Service Authority (NSA) did not prepare and maintain key project governance documents prior to the procurement and implementation of the CSMP and Metric App. Specifically, the following were not available at the time of our audit:
 - a) A documented and approved Business Case
 - b) A signed-off Business Requirements Document (BRD)
 - c) A structured and approved Project Implementation Plan
5. The key risks & implications (effects) arising from these anomalies include:

- a) Lack of Business Case: The project lacked formal justification, increasing the risk of misaligned objectives, unjustified expenditures, and inadequate stakeholder buy-in, which increases the risk of poor governance.
- b) Absence of BRD: Without a clear statement of functional and technical requirements, the project is exposed to scope creep, vendor disputes, and user dissatisfaction.
- c) Missing Implementation Plan: Without timelines, milestones, and resource allocations, the project lacked accountability and monitoring mechanisms, increasing the risk of delays and cost overruns.

Recommendations:

6. Management should, in collaboration with the IT and Procurement Units:
 - a) Retrospectively compile the missing project documentation aligned with the best international practices, such as ISO and PRINCE2
 - b) Institutionalize a formal ICT Project Governance Framework, ensuring that all future digital projects include:
 - A documented Business Case
 - A formally approved Business Requirements Document
 - A detailed Project Implementation Plan with milestones and assigned roles

Management Response

Refer to "Appendix RESP-01" attached.

Failure to Utilize the CSMP Payroll Module Despite Availability of System Features

7. ICT Standards require the full utilization of procured IT systems to avoid redundancy and maximize return on investment. Also, Good Practices recommend that payroll systems be fully integrated and capable of generating reliable audit trails and minimizing manual interventions.
8. During the audit of the National Service Scheme's (NSA) payroll management processes, it was observed that the payroll module of the Central Service Management Portal (CSMP) was not being utilized by management for the generation and processing of payroll. This is despite the existence of a fully functional payroll feature within the CSMP, which includes the generation of a Payroll Masterlist based on verified records of National Service Personnel (NSPs), internal approval workflows, integration for secure payment file



transmission to Ghana Interbank Payment and Settlement Systems (GhIPSS), and audit trail functionality.

9. The current process adopted by management circumvents the automated payroll workflow provided in the CSMP, instead relying on parallel manual interventions that increase the risk of human error, fraud, and data inconsistencies.

10. Key risks & implications (effects) include:

a) Increased Risk of Payroll Irregularities: Bypassing the CSMP payroll system is the leading cause of errors, ghost names, and unauthorized payments, as validation controls built into the system are not enforced.

b) Loss of Value for Money: Non-utilization of an existing system feature undermines the purpose of the CSMP investment and results in wasteful expenditure on software development.

c) Audit Trail Compromise: Manual processing weakens the ability to track changes, approvals, and authorization trails, undermining transparency and accountability.

d) Non-Compliance: The practice violates principles of good governance and financial management expected of public institutions.

Recommendation:

11. We recommended the immediate transfer of the payroll management to the Controller and Accountant-General's Department (CAGD) for processing monthly service personnel allowances. This should include system-based generation of Payroll Master lists, automatic interface with CAGD for payments, and use of in-built biometric validation reports.

12. NSA should also document any technical or operational reasons for prior non-usage and ensure that the payroll process is fully auditable, secure, and compliant with applicable financial and ICT regulations.

Management Response

Refer to "Appendix RESP-02"

Lack of Segregation of Duties in Payroll Processing

13. Section 7(1)(a)(iv) of Ghana's Public Financial Management Act, 2016 (Act 921) outlines the responsibilities of Principal Account Holders and Principal Spending Officers for the effective financial management of covered entities. Specifically, this section assigns them responsibility for "ensuring that public funds are used only for the purposes for which they are intended". This is a key part of ensuring transparency and accountability in public

financial management by implementing effective systems of risk management and internal controls.

14. INTOSAI GOV 9100 - Guidelines for Internal Control Standards for the Public Sector regards segregation of duties (authorizing, processing, recording, reviewing) as an essential internal control. It states in paragraph 2.3 that, to reduce the risk of error, waste, or wrongful acts and the risk of not detecting such problems, no single individual or team should control all key stages of a transaction or event. Instead, duties and responsibilities should be assigned systematically to a number of individuals to ensure that adequate checks and balances exist.

15. During the audit of the National Service Secretariat (NSA), it was observed that the same NSA staff/team responsible for enrolling and posting National Service Personnel (NSPs) also manage the payroll processing, including the preparation of the payroll masterlist, generating the monthly payroll list, approving the validation sheet, and initiating payment instructions.

16. This constitutes a violation of the segregation of duties principle, as it combines record creation (enrolment/posting/validation) with payment processing, without independent oversight or checks. There is no formal functional separation between the units responsible for personnel validation and those authorizing payments.

17. The key risks & implications (effects) arising from these anomalies include:

e) The lack of segregation creates a high-risk environment for:

- Inclusion of ghost names,
- Concealment of unauthorized personnel,
- Manipulation of payroll records, and
- Collusion among staff without detection.

f) It undermines data integrity, compromises the reliability of the payroll system, and erodes trust in financial accountability.

g) It also poses a serious risk to public funds, as payroll fraud can occur without adequate internal checks or audit trails.

Recommendation:

18. We strongly recommended that:

a) Segregation of duties is enforced by separating the functions of:

- Enrolment and posting of NSPs,

- Monthly validation and biometric attendance tracking, and
- Payroll generation and payment authorization.

b) The Controller and Accountant-General's Department (CAGD) should be assigned the role of:

- System-based payroll Master list generation, and
- Interfacing with the appropriate payment platform for automated disbursement of allowances.

19. The segregation of duties, by assigning the generation, validation, and payment of payroll to the Controller and Accountant-General's Department (CAGD), is a critical internal control measure that significantly strengthens the integrity, transparency, and auditability of the payroll process.

20. This reform will introduce a layer of independent validation and control, minimize the risk of payroll fraud, and align the NSA's operations with PFM best practices and national regulatory standards.

Management Response

Refer to "Appendix RESP-03"

Excessive Use of Protocol-Based and Manual Override Postings in Violation of Prescribed Controls in the CSMP

21. The process controls for CSMP (Process 13.0), as shown below, provide categories of "Posting Management" and "Blocked from Re-posting Management". The six (6) different categories of legitimate postings prescribed in the CSMP include:

- Study Leave Posting
- Married & Health Related Posting
- Personnel-Based Posting
- User Agency-Based Posting
- Protocol-Based Posting
- Manual Override Posting

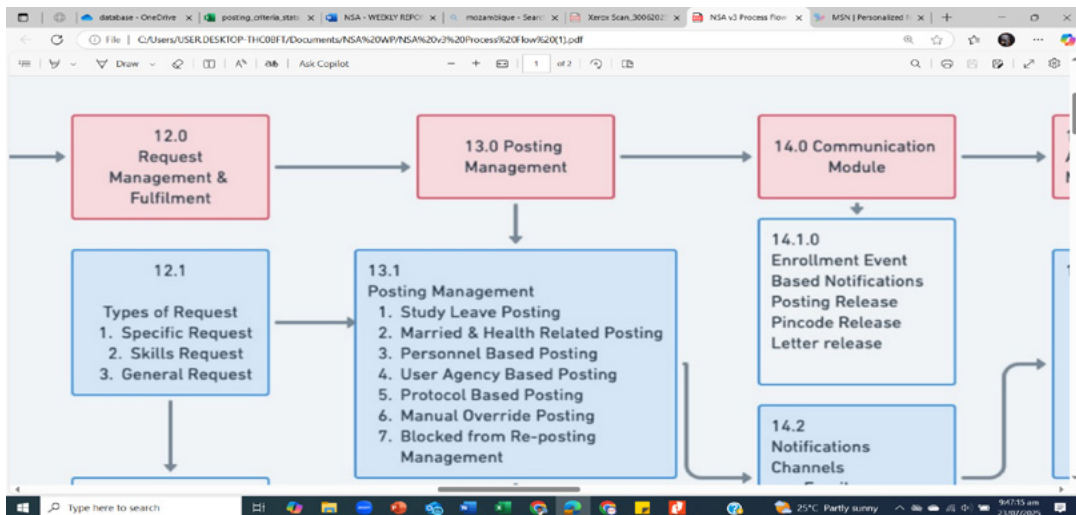


Figure 3 : Posting Management Process in the CSMP

22. Management of the National Service Authority (NSA) disproportionately utilized Protocol-Based and Manual Override Postings, which were originally designed to accommodate exceptional and exigent cases outside the standard automated posting logic.

Year	Manual Override & Protocol (M&P)	Total Postings	% of M&P
2018	77,192	124,913	62%
2019	99,638	114,494	87%
2020	102,257	123,268	83%
2021	93,998	114,245	82%
2022	93,147	134,128	69%
2023	147,545	174,645	84%
2024	119,362	149,682	80%
Grand Total	733,139	935,375	78%

Table 3: Use of Protocol and Manual Overrides in posting from 2018 to 2024

23. Available system data, as shown in Table 3 above, reveals that between 2018 and 2024, a total of 733,139 out of 935,375 postings were executed via protocol and manual override methods - representing a high 78% of all postings. It is noteworthy that, except for 2018 and 2022, 5 out of the 7 years had recorded an average of 83% postings without proper controls. These override methods bypass standard verification workflows and do not enforce the same level of audit trail or control checks.

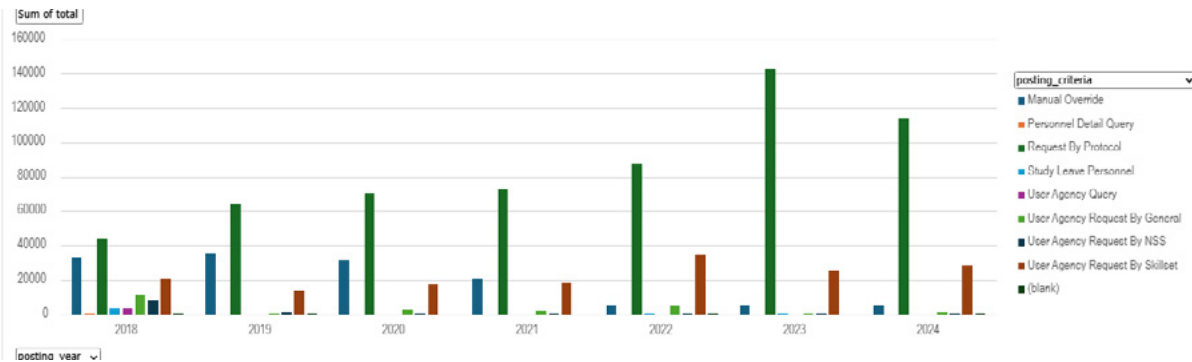


Figure 4: Bar Chart of Posting criteria from 2018 to 2024

24. There was weak enforcement of posting guidelines and system access controls, allowing broad administrative discretion over postings with limited oversight or justification logs.

25. The key effects (risks and implications) arising from this anomaly include:

- a) The overuse of discretionary posting methods **compromised the integrity of the CSMP controls**, leading to:
 - Insertion of ghost names into the payroll.
 - Circumvention of the Regional Registration and Biometric Verification process.
 - Elevated risk of collusion and concealment of unauthorized beneficiaries.
- b) Financial losses due to unearned allowances paid to ineligible or non-existent persons.
- c) Loss of public trust in the fairness, transparency, and automation objective of the CSMP.

Recommendation:

26. We recommended the following:

- a) Management should restrict the use of protocol and manual override postings to truly exceptional cases and enforce prior written justification, audit trails, and approvals.
- b) Review all postings executed through protocol/manual override routes in 2024 to remove ghost names.
- c) The CSMP system should be configured to trigger automated alerts for excessive or unjustified override postings and require dual-level authorization.
- d) The "Blocked from Re-posting Management" functionality should be enforced to prevent users from re-enrolling or reposting disqualified National Service Personnel.

Management Response

Refer to "Appendix RESP-04"

Excessive Use of Manual Uploads by NSA Officials in Violation of Prescribed Controls in the CSMP

27. The process controls for CSMP (Process 3.0.0), as shown below, provide five distinct data-related actions or processes to "Upload Data on Enrollment". The five (5) different legitimate data upload prescribed processes in the CSMP include:

- Tertiary School Data Upload
- Council Data Upload
- International Graduate Data Upload
- Individual Data Upload
- PIN Reactivation

28. These upload channels are designed to ensure accountability, traceability, and integrity in the enrolment process.

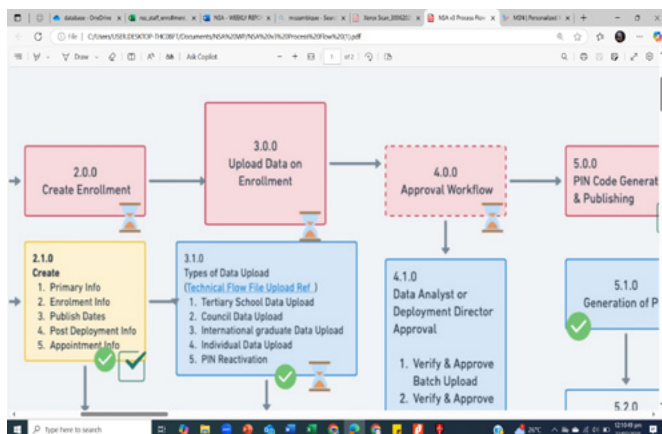


Figure 5 : Business process of uploading student list to CSMP

29. Our audit review of upload logs and control reports from 2018 to 2024 revealed that a significant majority - 842,696 out of 1,288,843 uploads (65.38%) - were executed manually by NSA staff and the system developer, Inpath Technologies, contrary to the CSMP's built-in process controls. A summary is shown in Table 4 below:

Year	No. of Uploads / Files	Uploads by NSS & Inpath (a)	Total Uploads (b)	% (a)/(b)
2018	3	157,005	157,138	99.92%
2019	2	148,345	148,485	99.91%
2020	4	174,271	174,983	99.59%

Year	No. of Uploads / Files	Uploads by NSS & Inpath (a)	Total Uploads (b)	% (a)/(b)
2021	3	149,235	149,806	99.62%
2022	7	134,429	255,528	52.61%
2023	6	28,603	188,564	15.17%
2024	6	50,808	214,339	23.70%
Grand Total	31	842,696	1,288,843	65.38%

Table 4: File upload by NSS and INPATH from 2018 to 2024

30. Further checks revealed that 28.07% (236,511 out of 842,696) of these manual uploads were done by the system Developers while the remaining 606,185 manual uploads representing 71.93% were done by the NSS.

31. Inquiry established that the NSA often sends requests via email to Inpath Technology to assist in uploading data outside the prescribed channels. This manual and undocumented process is not only a breach of system control protocols but also undermines the integrity of enrolment data.

Year / Enroll	Count per	
	Year	Sum
Inpath	14	236,511
2018	2	131,355
2019	1	4,102
2020	3	38,360
2021	1	1
2022	3	62,071
2023	2	8
2024	2	614
NSS	17	606,185
2018	1	25,650
2019	1	144,243
2020	1	135,911
2021	2	149,234
2022	4	72,358
2023	4	28,595
2024	4	50,194

Table 5 : NSS and INPATH files uploads by year

32. The details of uploads are shown in table 6 below.

33. The key effects (risks and implications) arising from this anomaly include:

- Increased risk of ghost names and payroll fraud, since the bypass of legitimate upload processes creates gaps in accountability.

- b) Loss of audit trail and traceability, making forensic verification of uploaded records difficult.
- c) Compromise of system integrity, as the developer is embedded in a transactional process instead of remaining a technical support resource.
- d) Violation of access controls and change management standards, exposing the system to potential abuse or manipulation of enrolment data.

Recommendation

34. We recommended the following:

- a) Immediately cease all manual uploads and enforce the exclusive use of the five (5) authorized upload paths within CSMP.
- b) Develop and implement an access control policy that restricts the role of developers to system maintenance only, excluding operational data transactions.
- c) Establish a formal SOP and audit trail mechanisms for all future uploads and technical support engagements.

Table 6 – Excessive use of manual uploads

Year	Name of Enroller	Email	Total	Enroller
2018	Korley Samuel	info@inpathgroup.africa	120,984	Inpath
2018	Korley Samuel	samuel.korley@inpathgroup.africa	10,371	Inpath
2019	Korley Samuel	samuel.korley@inpathgroup.africa	4,102	Inpath
2020	Korley Samuel	samuel.korley@inpathgroup.africa	38,329	Inpath
2020	Korley Samuel	info@inpathgroup.africa	2	Inpath
2020	NEIL WILSON	wilson.adjiri@inpathgroup.africa-deativated	29	Inpath
2021	Korley Samuel	samuel.korley@inpathgroup.africa	1	Inpath
2022	Okpattah Christian F.W.K	Christian.okpattah@inpathgroup.africa	33,267	Inpath
2022	Korley Samuel	samuel.korley@inpathgroup.africa	28,785	Inpath
2022	Zubairu Mohammed	mohammed.zubairu@inpathgroup.africa	19	Inpath
2023	Okpattah Christian F.W.K	Christian.okpattah@inpathgroup.africa	7	Inpath
2023	Bossman Alfred	alfred.bossman@inpathgroup.africa	1	Inpath
2024	Korley Samuel	samuel.korley@inpathgroup.africa	332	Inpath
2024	Okpattah Christian F.W.K	Christian.okpattah@inpathgroup.africa	282	Inpath
	<i>Subtotal</i>		<i>236,511</i>	
2018	Adjei Robert Nii Laryea Kumah	robert.adjei@nss.gov.gh	25,650	NSS
2019	Adjei Robert Nii Laryea Kumah	robert.adjei@nss.gov.gh	144,243	NSS



2020	Adjei Robert Nii Laryea Kumah	robert.adjei@nss.gov.gh	135,911	NSS
2021	Kabutey Samuel	deployment@nss.gov.gh	89	NSS
2021	Adjei Robert Nii Laryea Kumah	robert.adjei@nss.gov.gh	149,145	NSS
2022	Adjei Robert Nii Laryea Kumah	robert.adjei@nss.gov.gh	39	NSS
2022	Kusi Benjamin	benjamin.freeman@nss.gov.gh	213	NSS
2022	Lampitey Daniella	daniella.lampitey@nss.gov.gh	1,461	NSS
2022	Gaisie Abraham Bismark	abraham.gaisie@nss.gov.gh	70,645	NSS
2023	Kusi Benjamin	benjamin.freeman@nss.gov.gh	83	NSS
2023	Godson Ahlijah	godson.ahlijah@nss.gov.gh	351	NSS
2023	Apraku John	john.apraku@nss.gov.gh	996	NSS
2023	Gaisie Abraham Bismark	abraham.gaisie@nss.gov.gh	27,165	NSS
2024	Kabutey Samuel	samuel.kabutey@nss.gov.gh	3	NSS
2024	Adjei Robert Nii Laryea Kumah	robert.adjei@nss.gov.gh	885	NSS
2024	Apraku John	john.apraku@nss.gov.gh	1,752	NSS
2024	Gaisie Abraham Bismark	abraham.gaisie@nss.gov.gh	47,554	NSS
	Total uploads by NSS		606,185	
	Total manual uploads		842,696	

Table 6 : Details of Excessive Use of Manual Uploads by NSA Officials in Violation of Prescribed Controls in the CSMP

Management Response

Refer to "Appendix RESP-05"

Irregular Deductions of GH¢28,395,964.31 Not Accounted For

35. Standards & Good Practice Guidelines in payroll management mandate transparent payroll computation and audit trail of all deductions and payments

36. Contrary to the above directive, analysis of payroll data from 2018 to 2024 revealed significant irregularities in the disbursement of service allowances to National Service Personnel (NSPs) through the Ezwich platform. Specifically:

- 39,683 distinct NSPs were paid zero (GH¢0.00) service allowance on their Ezwich cards.
- Of these:
 - 39,466 individuals received exactly zero (0.00) payment.



- 217 individuals were paid negative values, implying possible deduction errors or data manipulation.
- A case in point: *Theresa Habiba Mensah* (NSP# NSSGEW6947421) was paid zero (0.00) despite being listed under two different CLIENT_USNs (10187034 and 10187051), indicating a possible duplication or override of payroll records.

37. These payment anomalies suggest either excessive deductions beyond the allowed threshold, or possible diversions of funds to third parties within the payroll processing system.

38. In today's terms, 39,466 NSPs have been deducted, about GH¢28,395,964.31 using the current service allowance of GH¢715.57

39. Details are shown as "Appendix OBS-06".

40. The key effects (risks and implications) arising from this anomaly include:

- a) Violation of BoG regulatory framework, exposing NSA to administrative sanctions.
- b) Welfare and morale impact on affected NSPs, many of whom may have relied on these allowances for subsistence.
- c) Potential manipulation or duplication of records as indicated by cases like Theresa Habiba Mensah.
- d) Systemic payroll control failure, especially if deductions were automated without validation.
- e) Increased risk of legal and reputational consequences for NSA, including litigation from affected personnel.

Recommendation:

41. We recommended the following:

- a) Recover the total of GH¢28,395,964.31 from Mustapha Ussif, who was the Executive Director in 2018, Osei Assibey Antwi, who was the Executive Director and Director General from 2021 to 2025, and Eric Nyarko, Head of Accounts, into the Auditor-General's Recovery Account (BoG Account Number 1018331470015 held at High Street or GCB Account Number 1011200005912 held at High Street).
- b) NSA should implement validation and exception reporting within the payroll system to flag zero or negative payment values before payroll approval.
- c) The persons involved will be surcharged with the amount of GH¢28,395,964.31 at the current Bank of Ghana (BoG) interest rate.



Management Response

Refer to "Appendix RESP-06"

Irregular Payments to NSPs: Payments Exceeding 13 Months/Times – GH¢1,017,682,475.56

42. The National Service Scheme is governed by Act 426 of 1980, which mandates a compulsory one-year service (12 months) for eligible citizens of Ghana who are 18 years and above. Upon completion of this 12-month period, each National Service Personnel (NSP) may be eligible for a one-time Travel and Transport (T&T) allowance - resulting in a maximum of 13 payments per NSP (12 months' allowance + 1 T&T).

43. Our audit analysis of payroll data for the period 2018–2024 revealed widespread anomalies, where 120,777 NSPs were paid more than the statutory 13-month maximum, with some receiving payments spanning multiple years. A summary is shown below:

No. of Payments	No. of NSPs	Amount Paid (GH¢) - Ezwich
70+ times	2	66,881.43
50–59 times	2	57,943.94
40–49 times	42	978,052.34
30–39 times	2,012	33,779,995.77
20–29 times	7,788	100,853,735.18
14–19 times	110,931	881,945,866.90
>13 payments	120,777	1,017,682,475.56

44. These irregular payments far exceed the allowable service duration and indicate systemic control failures or deliberate overrides in the payroll process.

45. Details are shown as "Appendix OBS-07".

46. The key effects (risks and implications) arising from this anomaly include:

- Overpayment of GH¢1.017 billion over statutory limits imply potential loss of public funds.
- Possibility of ghost names or system abuse, especially where payments extended beyond service exit.
- Erosion of public confidence in the NSA's control systems and financial integrity.
- Potential collusion between system administrators and payroll staff to prolong or duplicate NSP service entries.
- Risk of audit qualifications and sanctions by the Auditor-General and Parliamentary Committees.

Recommendation:

47. We recommended the following:

- a) Recover from Mustapha Ussif and Osei Assibey Antwi, the spending officers from 2018 to 2024, all overpayments into the Auditor-General's Recovery Account (BoG Account Number 1018331470015 held at High Street or GCB Account Number 1011200005912 held at High Street).
- b) Enforce system-level restrictions in the Payroll System to prevent payments beyond 13 months without a written and approved extension by the Board.
- c) Strengthen controls and segregation of duties within the payroll, validation, and exit clearance processes.

Management Response

Refer to "Appendix RESP-07"

Irregular Payments to Former D-G (Mr. Assibey Antwi Osei) - GH¢8,256,000

48. Section 96 of the Public Financial Management Act, 2016 (Act 921) prohibits the misuse or misapplication of public funds.

49. The NSA's internal controls and payroll validation procedures require that all allowances paid to personnel be based on biometric verification, deployment records, and monthly evaluation attendance logs.

50. Good governance and accountability standards outlined in the Public Services Commission Guidelines and Audit Service Regulations, 2011 (C.I. 70) mandate that all payments from public funds be verifiable, supported by documentation, and approved through proper channels.

51. During the review of payroll and financial transactions related to the National Service Programme (NSP), we identified an anomalous case of recurring high-value payments to a single individual, Mr. Assibey Antwi Osei, a former Director-General of the NSA.

52. The anomalies relating to these payments include:

- a) Mr. Assibey Antwi Osei was registered in the system under the volunteer number NVPKUMAWUFARMS.
- b) He was officially posted to the Greater Accra Region, yet payroll records indicate that he was assigned to Kumawu Farms, a deviation from his official deployment.
- c) He was issued an EZWICH card with USN# 1177042059, under which he received GH¢516,000 every month between 2023 and 2024.

- d) The total amount received over the period amounted to GH¢8,256,000.
- e) Kumawu Farms has 50 registered volunteers, each of whom is individually paid via their respective EZWICH cards as per the nominal roll.
- f) There is no evidence or documentation at Kumawu Farms (e.g., sign-in sheets, receipts, disbursement logs) indicating that Mr. Assibey Antwi Osei received the funds on behalf of the volunteers or disbursed the same to them.
- g) The monthly disbursement of GH¢516,000 is equivalent to allowances for approximately 721 personnel, using the standard monthly NSP allowance of GH¢715.57 per person.

53. A summary of the payments is shown in Table 7 below:

Client USN	Surname	First Name	Department No	Amount Per Month (GH¢)	District	Year	No. of Months	Total (Ezwich) GH¢
1177042059	Assibey Antwi	Osei	NVPKUMAWUFARMS	516,000	Accra metro	2023	12	6,192,000
1177042059	Assibey Antwi	Osei	NVPKUMAWUFARMS	516,000	Accra metro	2024	4	2,064,000
TOTAL								8,256,000

Table 7 : Irregular Payments to Former D-G (Mr. Assibey Antwi Osei)

54. Details are shown as “Appendix OBS-08”.

55. The key effects (risks and implications) arising from this anomaly include:

- a) Financial Loss: Payments totaling GH¢8,256,000 to a single individual without documented justification represent a potential loss to the State.
- b) Payroll Fraud Risk: This arrangement circumvents core system controls designed to detect ghost names and fraudulent payroll entries.
- c) Accountability Gap: Absence of supporting documents (signatures, receipts, volunteer confirmations) undermines transparency and opens the system to abuse.
- d) Potential Conflict of Interest or Abuse of Office: The subject is a former head of the institution, raising further concerns of control override and internal collusion.

Recommendation:

56. We recommended the following:

- a) Recover the GH¢8,256,000 from Mr. Osei Assibey Antwi into the Auditor-General’s Recovery Account (BoG Account Number 1018331470015 held at High Street or GCB Account Number 1011200005912 held at High Street).



- b) NSA should block further payments under the said USN and flag similar high-volume transactions in the payroll for special audit review.
- c) The payroll oversight process should be reviewed, and control restrictions (including posting and disbursement authority) should be tightened.
- d) Mr. Osei Assibey Antwi would be surcharged with the amount of GH¢8,256,000 at the current Bank of Ghana (BoG) interest rate.

Management Response

Refer to "Appendix RESP-08"

Payments of NSS Funds to Internal Staff: Mr. Jacob Yawson and Mr. Gaisie Abraham Bismark – GH¢20,234,468.18

57. The Public Financial Management Act, 2016 (Act 921), Section 96 prohibits irregular, unauthorized, or improper payments from public funds.

58. The Public Financial Management Regulations, 2019 (L.I. 2378) requires that all payments from public funds be supported by appropriate documentation and made to legitimate entities for valid services rendered.

59. The Code of Conduct for Public Officers prohibits conflict of interest, self-dealing, or benefiting from public positions for personal financial gain.

60. The audit team identified that substantial payments were made from National Service Scheme (NSS) funds to individuals who appear to be internal staff or affiliated service persons. Specifically:

- a) Mr. Jacob Yawson, with Client USN: 3020768055, was recorded as having received payments under two vendor names:
 - i. Nyansapo Ltd: GH¢18,811,366.95
 - ii. Nyansapo Comp Ltd: GH¢11,502.87
 - iii. Total paid: GH¢18,822,869.82
 - iv. These disbursements spanned 51 transactions under the main vendor identity.
 - v. Mr. Jacob Yawson was a MIS Officer in the NSS Office in Tamale between January 2022 and April 2025, responsible for daily IT issues, verification and validation of NSS personnel in the region.
- b) Mr. Gaisie Abraham Bismark, with Client USN: 3691751002 and Vendor Name CONABPOWER, received a total of GH¢1,411,598.36 in a single transaction. Mr.



Abraham Gaisie was Head of Deployment between April 2019 and April 2025, responsible for statistics of postings and posting of NSS staff. He oversees uploads and facilitates the upload of class lists and validates the lists before submission to management.

61. These payments were processed through the NSS system and classified as vendor transactions, raising red flags regarding the appropriateness of such large-scale disbursements to individuals possibly linked to MarketPlace operations.

62. A summary of the payments is shown in Table 8 below:

Client_USN	Full Name	NSP_No	No. of Pmts	Amount Paid (Ezwich) GH¢	Grand Total (Ezwich) GH¢
3020768055	Jacob Yawson	NyansapoLtd	50	18,811,366.95	
3020768055	Jacob Yawson	Nyansapo Comp Ltd	1	11,502.87	18,822,869.82
3691751002	Gaisie Abraham Bismark	CONABPOWER	1	1,411,598.36	1,411,598.36
					20,234,468.18

Table 8: Payments of NSS Funds to Internal Staff: Mr. Jacob Yawson and Mr. Gaisie Abraham Bismark

63. Details are shown as "Appendix OBS-09".

64. The key effects (risks and implications) arising from this anomaly include:

- Conflict of Interest and Abuse of Office: Staff or personnel receiving NSS funds as vendors may have influenced approvals, processing, or disbursements, violating ethical and financial conduct principles.
- Risk of Fraud and Misappropriation: The absence of a clear business justification, supporting documentation, or board approval for such payments heightens the risk of fund diversion or ghost vendor schemes.
- Weak Internal Controls: These transactions bypass typical procurement vetting or payment approval frameworks, exposing the system to unmonitored cash flows and reputational damage.

Recommendation:

65. We recommended the following:

- Recover from Mr. Abraham Bismark Gaisey the amount of GH¢18,822,869.82 and from Mr. Jacob Yawson the amount of GH¢1,411,598.36 into the Auditor-General's Recovery Account (BoG Account Number 1018331470015 held at High Street or GCB Account Number 1011200005912 held at High Street).



- b) Draft and implement a proper National Service Scheme Policy Framework that limits payments to National Service Personnel (NSPs), approved service providers, and authorized operational expenditures.
- c) The persons involved will be surcharged with the amount of GH¢20,234,468.18 at the current Bank of Ghana (BoG) interest rate.

Management Response

Refer to "Appendix RESP-09"

Unsupported Payments to the National Service Personnel Association (NASPA) – GH¢9,276,535.00

66. The Public Financial Management Act, 2016 (Act 921), requires that:
- a) Public officers shall ensure that public resources are used in a manner that is lawful, efficient, effective, and economical.
 - b) Any payment made without proper authorization or justification constitutes irregular expenditure.
67. The audit review of disbursements from the National Service Scheme (NSS) identified significant payments made to the National Service Personnel Association (NASPA) during the audit period. However, the following control deficiencies were noted:
- a) There were no formal agreements or memoranda of understanding (MOUs) between NSS and NASPA defining the terms, purpose, scope, and conditions under which funds were transferred.
 - b) There was no evidence of accountability or retirement of the funds by NASPA leadership to justify how the monies were applied.
 - c) Payments were made without prior approval from the Board of the NSS or the Ministry of Education and were also not disclosed in the annual financial statements of the Scheme.
 - d) The utilization of these funds falls outside the core mandate of the Scheme under the National Service Act (Act 426).
68. A summary of the payments is shown Table 9 below:

Client USN	Full Name	NSP_NO	No. of Pmt	Total Paid (Ezwich) GH¢
677444011	Afriyie Owusu Osei	NASPA	1	1,139,775.00



678312206	Akosah Emmanuel	NASPA2020/2021	3	1,410,930.00
678519026	Osei Gideon	NASPA2022/2023	5	4,452,475.00
677206804	Personnel Association National Service	NASPADUES	2	1,049,505.00
676921493	Twumasi Stephen	NASPA_DUES	2	1,223,850.00
TOTAL				9,276,535.00

Table 9: Unsupported Payments to the National Service Personnel Association

69. Details are shown as "Appendix OBS-10".
70. The key effects (risks and implications) arising from this anomaly include:
- a) Risk of Misapplication of Public Funds: Funds transferred to NASPA without oversight may be diverted to non-service-related purposes or personal use.
 - b) Lack of Accountability and Transparency: The absence of financial reporting or retirement processes creates a fertile ground for mismanagement and misuse.
 - c) Precedent for Irregular Payments: Continuous unsupported payments may legitimize illegality and weaken financial discipline within the Scheme.

Recommendation:

71. We recommended the following:
- a) Recover the irregular payments to the NASPA leadership who received the payments in their personal EZWICH accounts between the period of 2017 and 2024 into the Auditor-General's Recovery Account (BoG Account Number 1018331470015 held at High Street or GCB Account Number 1011200005912 held at High Street).
 - b) The practice of transferring public funds to NASPA without proper authority should be immediately discontinued.
 - c) Going forward, any association requesting funding from NSA must be incorporated into an approved annual plan, properly budgeted, and subjected to audit and accountability controls.
 - d) Failing to account for the payments, the persons involved would be surcharged with the amount of GH¢9,276,535.00 at the current Bank of Ghana (BoG) interest rate.

Management Response

Refer to "Appendix RESP-10"



Unsupported Payments to the NSP Vendors (MarketPlace) – GH¢301,601,289.71

72. Public Financial Management Act, 2016 (Act 921), requires that:

- a) Public officers shall ensure that public resources are used in a manner that is lawful, efficient, effective, and economical.
- b) Any payment made without proper authorization or justification constitutes irregular expenditure.

73. The audit review of disbursements from the National Service Scheme (NSS) identified significant payments made to thirty-two (32) Vendors (MarketPlace) during the audit period. However, the following control deficiencies were noted:

- a) There were no formal agreements or memoranda of understanding (MOUs) between NSS and the Vendors defining the terms, purpose, scope, and conditions under which goods and services are provided, as well as funds transferred.
- b) There was no evidence of accountability or submission of detailed invoices and receipts of the funds by the Vendors to justify how the monies were applied.
- c) Payments were made without prior approval from the Board of the NSS and were also not disclosed in the annual financial statements of the Scheme.
- d) The utilization of these funds falls outside the core mandate of the Scheme under the National Service Act (Act 426).

74. A large chunk of the funds, amounting to GH¢169,233,252.50, representing 56% was paid to Direct Savings and Loans Ltd under the Vendor Name “DSLCONSUM” or “NSSDSLCOUM” through 151 transactions using 5 distinct USNs 2182589962, 5201141677, 3355990043, 5201305828, 5201141677, 5201188941, and 2684496340

75. A summary of the payments is shown in Table 10 below:

Client USN	Full Name	NSP No	No. Of Pmt	Total Paid (Ezwich) GH¢
839445362	ACHEAMPONG-KYEI MAAME DUFIE	CONSUMER GLICO	52	1,446,137.36
1678090322	ANDREW ADU ASANTE	CONTRONICSHUB22	26	3,902,215.80
2684524345	ANIM ISAAC	CFGATE	10	20,119.27
3859094387	ANTHONY BOADU	NSSCONPS	26	3,859,500.80
1511001497	ASAMANI ISAAC	CONSUMER STALWART	72	10,794,762.70
1511076934	ADONTENG KOFI	CONSUMER STALWART	6	81,643.19
1342510192	ASARE JERRY	CONSUMER KITE	1	1,350.68
3859254211	ASOMANING ERIC KWAKU	CONSUMER KASGOLD	25	488,324.10

Client USN	Full Name	NSP No	No. Of Pmt	Total Paid (Ezwich) GH¢
677243166	AYAH SELASE	CONSUMER APPLIANCE EXPERT	70	3,326,485.70
2182589962	ADU-OWUSU BENJAMIN	DSLCONSUM	8	7,887,197.55
5201141677	BENJAMIN ADU-OWUSU	DSLCONSUM	38	67,843,388.74
3355990043	BENJAMIN ADU-OWUSU	DSLCONSUM	20	8,732,708.15
5201305828	BENJAMIN ADU-OWUSU	DSLCONSUM	1	3,029,386.87
5201141677	BENJAMIN ADU-OWUSU	DSLCONSUM	1	1,841,729.94
5201188941	SAMUEL SASU APPIAH	DSLCONSUM	45	50,576,584.39
2684496340	D DIRECT SAVINGS AND LOANS	NSSDSLCOUM	38	29,322,256.86
1846648326	CHARLES OHEMENG	CHOHECENTERPRISE	32	14,092,066.70
1511139618	DAVID JOCKIC ANKRAH	NSSSICLIFE	29	3,821,380.00
1846025870	FOAM ASHANTI	CONSUMER ASHFOAM	92	5,577,955.21
4867844213	PHILIP MAISON	ConsumerAshfoam	2	253,238.52
1846044026	FOAM LATEX	CONSUMER LATEX FOAM	49	747,090.21
2853433184	FRIMPONG ROBERT	GREEN GEM LOGISTICS	22	274,268.80
1011238946	MARGARET OWUSU-MENSAH	NSSCOUMER IKEMEG	27	44,801.63
4194933522	MAXWELL TECHIE	CTCL	31	667,477.80
5201231295	NANA YAW BOATENG SARPONG	NSSConsumerIBigma	11	2,549,393.00
1177041788	NSS HIRE PURCHASE	CONADBHIGHPUR22	34	38,458,248.87
3859564767	OPARE AGBOFA KWAKU	CONSFANLISA	27	9,008,417.19
3859300564	PHILOMINA ARTHUR	CONSUMERBRAINWAVE	23	8,894,823.81
1177158102	SOLOMON DWAMENA	CONSUMERALFARITA	49	7,766,419.67
1847046780	SYLVIA NTRIWA OPARE	SYLSONA VENTURES	48	6,211,974.97
2853144472	OPARE SLYVIA	SYLSONA VENTURES	46	4,532,461.66
2852363534	TONY Afoakawh	NSSCOUMER TONYSAC	108	5,547,479.57
TOTAL				301,601,289.71

Table 10: Unsupported Payments to the NSP Vendors

76. Details are shown as "Appendix OBS-11".

77. The key effects (risks and implications) arising from this anomaly include:

- Risk of Misapplication of Public Funds: Funds transferred to Vendors (MarketPlace) without oversight may be diverted to non-service-related purposes or personal use.
- Lack of Accountability and Transparency: The absence of financial reporting or retirement processes creates a fertile ground for mismanagement and misuse.
- Precedent for Irregular Payments: Continuous unsupported payments may legitimize illegality and weaken financial discipline within the Scheme.
- Potential Conflict of Interest or Abuse of Office: The lack of procurement transparency opens avenues for insider dealings or collusion between officials and the Vendors.

Recommendation:

78. We recommended the following:

- a) NSA should provide full documentation supporting the purpose, approval, and use of funds disbursed to the Vendors (MarketPlace), including budgets, detailed invoices, receipts, proof of delivery of goods/services to the respective NSPs, and resolutions by the board.
- b) In the absence of appropriate justification, the total amount disbursed to the Vendors would be recovered from the respective Vendors in the table above, and the person involved would be surcharged with the amount of GH¢301,601,289.71 at the current Bank of Ghana (BoG) interest rate.
- c) All recoveries should be made into the Auditor-General's Recovery Account (BoG Account Number 1018331470015 held at High Street or GCB Account Number 1011200005912 held at High Street).

Management Response

Refer to "Appendix RESP-11"

Enrollment and Payments to National Service Personnel (NSPs) with Ineligible or Invalid Ages – GH¢1,973,583.04

79. According to the National Service Scheme Act, 1980 (Act 426), the Scheme mandates that all Ghanaian citizens aged 18 years and above undertake a one-year compulsory national service. The Act also provides *exemption for individuals aged 40 and above at the time of enrollment*. Furthermore, Article 199(1) of the 1992 Constitution of Ghana provides that public officers *shall retire at age 60*, further establishing a clear upper limit for active public service engagement.

80. It is thus worthy of note that enrolling personnel above 60 for mandatory national service would be a significant departure from the NSS Act, administrative practice, established norms, and contrary to the spirit of the Constitution.

81. Contrary to the above legal and administrative provisions, our audit of enrollment and payroll data for 3 **Service Years 2022/2023 to 2024/2025** identified numerous anomalies in the age profiles of persons enrolled and paid as National Service Personnel:

- Personnel *below the eligible age of 18 years* were enrolled and paid allowances amounting to GH¢1,313,144.29
- Personnel *above 60 years* — some aged up to *1027 years* —were also enrolled and paid allowances amounting to GH¢660,438.75



- Records showed *negative ages*, such as *-3,968 years*, enrolled and paid allowances.
- A total of *3,607 payment transactions* were associated with personnel within these questionable age bands.
- The cumulative amount paid to these age-ineligible NSPs amounts to GH¢1,973,583.04

82. The table below and the accompanying diagram shows a summary of the age groups, the number of payment transactions, and the amount paid:

Age Range	No of Transactions	Amount paid	Group Sum
Less than 1 Yr	26	15,178.50	1,313,144.29
0 - 10 Yrs	1570	889,977.77	
11 - 17 Yrs	778	407,988.02	
61 - 70 Yrs	765	414,820.30	660,438.75
71 - 80 Yrs	194	103,399.90	
81 - 90 Yrs	31	16,068.52	
90 - 100 Yrs	28	11,112.79	
Btn 100 & 1027 Yrs	215	115,037.24	
TOTAL	3,607	1,973,583.04	1,973,583.04

Table 11: Categories of Enrollment and Payments to National Service Personnel (NSPs) with Ineligible or Invalid Ages

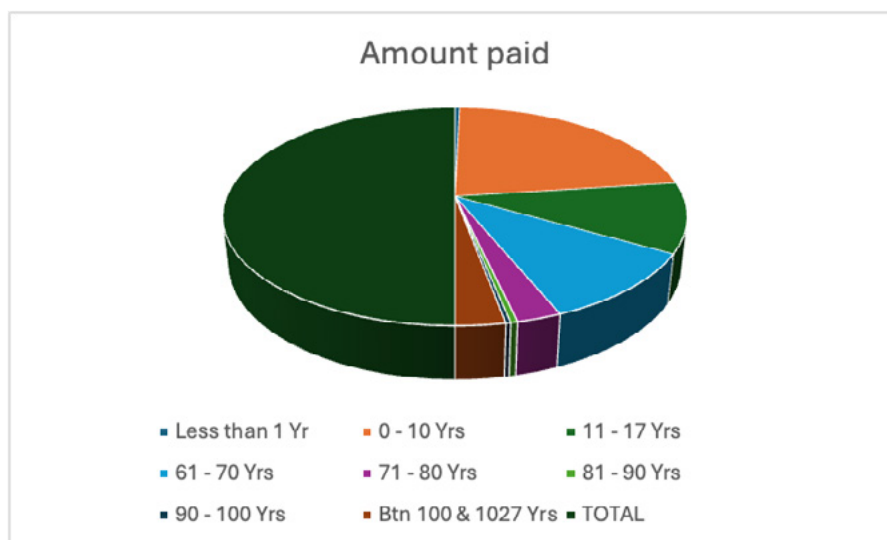


Figure 6: pie chart of Enrollment and Payments to National Service Personnel (NSPs) with Ineligible or Invalid Ages

83. These anomalies represent a gross violation of the eligibility rules governing national service and raise serious concerns regarding the authenticity of personnel records, the integrity of the enrollment process, and potential ghost names and payroll fraud.

84. Details are shown as "Appendix OBS-13".

85. The key effects (risks and implications) arising from this anomaly include:
- a) Payroll Fraud and Ghost Names: The inclusion of non-existent or ineligible persons (underage, elderly, or invalid ages) may indicate a deliberate manipulation of payroll for fraudulent gain.
 - b) Loss of Public Funds: Payments to personnel outside the eligibility threshold represent unauthorized expenditure and waste of public resources.
 - c) Weak Data Validation Controls: The presence of extreme or negative ages reveals that the CSMP platform and validation systems lack proper input validation and audit trails.
 - d) Breach of Legal and Constitutional Provisions: NSA's actions are inconsistent with Act 426 and Article 199 of the Constitution, raising potential legal accountability issues.

Recommendation:

86. We recommended the following:
- a) Immediate reconciliation of all enrolment and postings of personnel with age entries below 18, above 60, or with invalid (e.g., negative or nonsensical) age records.
 - b) Recover funds paid to all ineligible or fictitious personnel. All recoveries should be made into the Auditor-General's Recovery Account (BoG Account Number 1018331470015 held at High Street or GCB Account Number 1011200005912 held at High Street).
 - c) The Director-General and Deputies at the helm of affairs would be surcharged with the amount of GH¢1,973,583.04 at the current Bank of Ghana (BoG) interest rate.
 - d) The CSMP system must be configured with strict input validation controls to reject any invalid ages during enrollment.
 - e) Management should conduct a comprehensive review of historical personnel records, and all future enrollment should be subjected to automated age verification checks using ID documents.

Management Response

Refer to "Appendix RESP-13"

**Payments to NSPs Without Biometric or Monthly Validation –
GH¢988,577,447.86**

87. According to the National Service Secretariat's (NSA) established internal controls, supported by the CSMP (Central Service Management Portal) system architecture, the validity

of allowance payments to NSPs is contingent upon successful completion of biometric and attendance validations. These validations include:

- Initial Validation at the Regional Office upon assumption of duty;
- Monthly Evaluations for each of the 12 months of active service;
- Final Validation at the end of the service year, confirming service completion.

88. Offences Under the National Service Act, 1980 (426) also exist to ensure NSPs who are not validated as reported or remain at post do not receive allowances, and are sanctioned:

- a) Evasion: Any person called for national service who is not available or does not report at his/her service post within a period of three months after close of posting, and without proper authorisation from the National Service Board, shall be considered an evader and the appropriate sanctions shall be evoked under Section 28 (c) of Act 426.
- b) Desertion: A service person that takes posting but does not complete the full period, without proper authorisation from the Board, shall be declared a deserter and appropriate sanctions shall be applied against him/her. Three months after desertion, the service person shall be declared an evader. Any national service rendered before desertion will be nullified and personnel on reporting back to the National Service Secretariat shall be made to start the service afresh
- c) Absenteeism: National service personnel who absent themselves from work without approval of their Supervisors/Heads of the institutions/establishments will forfeit their allowance for the number of days they were absent. The daily allowance shall be calculated based on the number of working days in the month.

89. Where the service person is being paid through the Government Treasury, the amount shall be deducted at source and paid into the government's chest.

90. Contrary to the National Service Scheme Act, 1980 (Act 426), which requires that only personnel duly posted and in active national service are eligible for allowances, our audit identified that a total of 1,436,490 allowance payment transactions, amounting to GH¢988,577,447.86, were made without any evidence of at least one of the required validations in the CSMP system.

91. These transactions lack biometric verification, monthly evaluation logs, or posting confirmation. This suggests that the personnel paid may not have assumed their posts, fulfilled their service obligations, or were never subjected to monitoring and attendance checks.

92. The table below and the accompanying diagram show a summary of the Service Years, the number of payment transactions, and the amount paid:

Service Year	No of Transactions	Amount Paid – Ezwich (GH¢)	Responsible officers
2018-2019	178	92,003,389.96	Mustapha Ussif, Eric Nyarko
2019-2020	222	14,376,034.41	Mustapha Ussif, Eric Nyarko
2020-2021	785	78,856,408.88	Mustapha Ussif, Eric Nyarko
2021-2022	898,820	463,964,689.77	Osei Assibey Antwi, Eric Nyarko
2022-2023	490,540	337,321,782.23	Osei Assibey Antwi, Eric Nyarko
2023-2024	45,945	2,055,142.62	Osei Assibey Antwi, Eric Nyarko
	1,436,490	988,577,447.86	

Table 12: Payments to NSPs Without Biometric or Monthly Validation

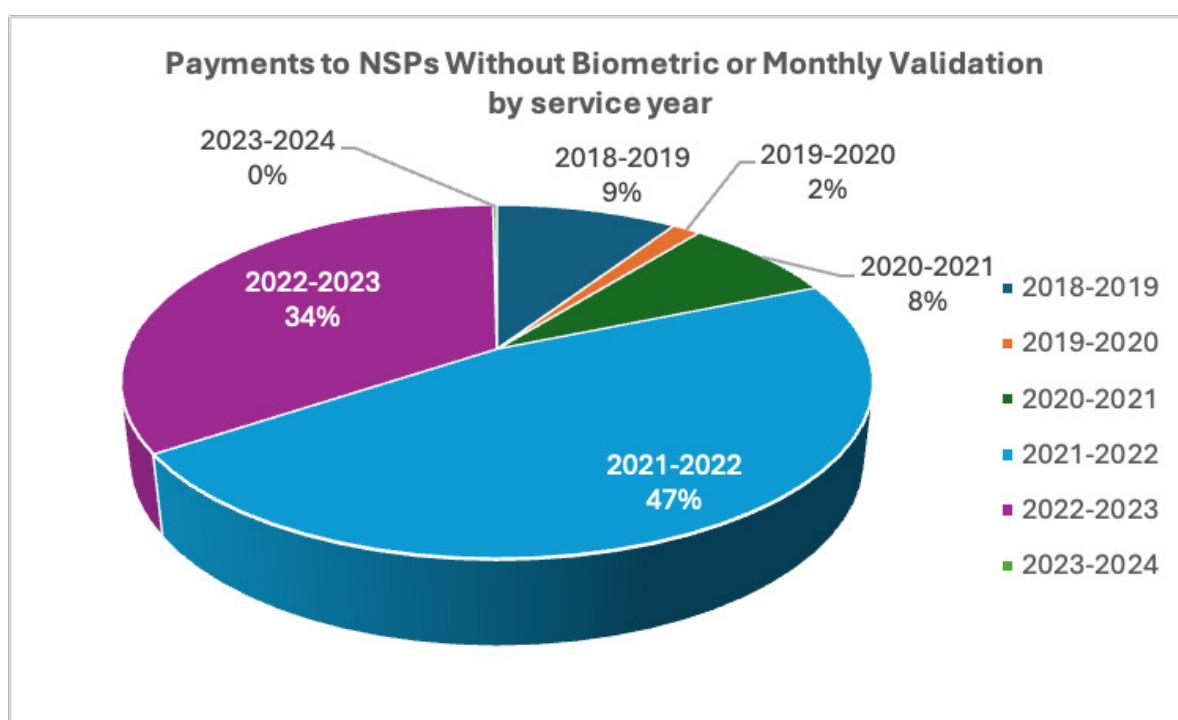


Figure 7: Payments to NSPs Without Biometric or Monthly Validation by service year

93. These anomalies represent a gross violation of the eligibility rules governing national service and raise serious concerns regarding the authenticity of postings, the integrity of the enrollment process, and potential ghost names and payroll fraud.

94. Details are shown as "Appendix OBS-14".

95. The key effects (risks and implications) arising from this anomaly include:

- Risk of Ghost Names and Payroll Fraud: Payments may have been made to non-existent or inactive NSPs.

- b) Financial Loss: The state may have lost GH¢988.6 million due to non-compliance with validation protocols.

Recommendation:

96. We recommended the following:

- a) Suspend further payments to any personnel not validated.
- b) Recover the full amount from the officers responsible according to the table above. All recoveries should be made into the Auditor-General's Recovery Account (BoG Account Number 1018331470015 held at High Street or GCB Account Number 1011200005912 held at High Street).
- c) Sanction all officers responsible for authorizing payments without validation in accordance with the Public Financial Management Act. Key officers include Executive Directors, Deputy Executive Directors, Directors (General Administration, Deployment and Internal Audit) as well as Head of Accounts between 2018 and 2024.
- d) The Director-General and Deputies at the helm of affairs would be surcharged with the total amount of GH¢988,577,447.86 at the current Bank of Ghana (BoG) interest rate.
- e) Enforce strict compliance with CSMP validation protocols before any payment approval and require biometric attendance records for payroll processing.
- f) NSA should integrate validation enforcement with CAGD to ensure no payment is processed without validation.

Management Response

Refer to "Appendix RESP-14"

Irregular Enrolment and Payment of Deputy Executive Director and 4,556 Other NSPs – GH¢899,349.67

97. NSA Act mandates the full-time engagement of eligible graduates under service, with oversight and validation by designated authorities.

98. NSA's Rules & Regulations stipulate that personnel must:

- Report to their posted institution within three months of posting.
- Undergo biometric registration and periodic validation.
- Be accepted by User Agencies and receive regional approval.

99. This implies that Public Officers already on the government payroll are ineligible to be paid allowances as NSPs.

100. Our audit noted a serious breach of the NSA's statutory and procedural framework in the case of **Miss OWARE-ABOAGYE Gifty Afia (NSSGST4842621)**. While being employed as the **Deputy Executive Director** of the National Service Secretariat (being a full-time salaried public officer), she was also **enrolled and placed on the national service payroll** as a national service person (NSP) on **16th March 2021**. The enrolment was based on a Master of Public Administration (MPA) Degree from the Kwame Nkrumah University of Science and Technology (KNUST).

101. Key findings from her enrolment and payroll records reveal:

- a) She was **manually uploaded** into the NSS system by **Adjei Robert Nii Laryea Kumah**, an NSA Officer.
- b) **Mustapha Ussif** approved her PIN on 22nd April 2021. Our checks revealed Mustapha Ussif was appointed as Minister for Youth and Sports on 12th January 2021. Thus, he lacked the requisite authority to approved the PIN.
- c) She was posted to **Koblimahagu Sobriya Primary School, Tamale**, but **did not report** to the post within the stipulated three-month period.
- d) She **did not undergo any of the 14 mandatory biometric and physical validations** required under NSA regulations.
- e) Despite the above, she was **placed on the payroll**, and **100% of her monthly allowance** of GH¢6,708.48 (GH¢559.04 per month) for 12 months within the 2021/2022 Service Year was **deducted and paid to a vendor** through the "MarketPlace" platform for a purported product/credit facility.

102. Further analysis of enrolment data of KNUST Postgraduate Students from the same upload batch (Batch No. 20210316-9840) reveals systemic violations:

- a) **4,557 personnel** were manually uploaded by the same officer on **16th March 2021**.
- b) No evidence in the system confirms that any of the personnel were **accepted by a User Agency** as required.
- c) **Only 19** had received **Regional Approval**, the last step national service personnel should go through before they can start their service.
- d) Out of the total loaded, **2,802** of them were **posted and paid a total of GH¢899,349.67** instead of the estimated GH¢1,566,430 (being GH¢559.04 x 2,802

persons). This suggests that the difference was deducted and paid to a Vendor (MarketPlace).

103. Specific anomalies include:

- a) **338 personnel** had **incomplete online registration** yet received **GH¢416,304.04**.
- b) **2,169 personnel** failed authentication but still received **GH¢6,708.48**.
- c) Only **19 out of 4,557** met the minimum criteria for validation and approval.

104. Table 14 below shows a summary of the number of persons, the number of payment transactions, and the amount paid:

Enrolment/Deployment/Acceptance Status	No. of NSPs	No. of Pmts	Total Amount
On-Hold Bio-Metric Issue	3	25	13,416.96
Personnel Posted	273	1,974	447,851.11
Payment Received - Online Registration Incomplete	338	1,498	416,304.04
On Hold - Failed Authentication	2,169	2,180	6,708.48
User Agency Acceptance, Approved By Region	19	55	15,069.08
TOTAL	2,802	5,732	899,349.67

Table 13: Irregular Enrolment and Payment of Deputy Executive Director and 4,556 Other

105. Details are shown as "Appendix OBS-15".

106. Our analysis reveals this anomaly can be attributed to several factors, such as:

- a) Manual override of enrolment and posting protocols by unauthorized or unchecked administrative processes.
- b) Lack of automated checks to prevent dual enrollment (public officer + NSP).
- c) Inadequate enforcement of validation and approval requirements prior to payroll activation.
- d) Misuse of the "MarketPlace" platform to deduct and divert NSP allowances without proof of delivery of goods/services.

107. The key effects (risks and implications) arising from this anomaly include:

- a) Unauthorized payments to ineligible and unverified personnel, including a high-ranking NSA official.
- b) Potential misappropriation of GH¢1,566,430 (being GH¢559.04 x 2,802 persons) through ghost names and unqualified NSPs.



- c) Breach of public trust and compromise of the integrity of the NSS's deployment and payroll systems.
- d) Risk of fraudulent vendor collaboration through the MarketPlace platform.

Recommendation:

108. We recommended the following:

- a) Recover any unearned allowances, especially where no service was rendered by Gifty Oware-Aboagye Afia and all others listed in Appendix OBS-15.
- b) Recover any outstanding amount from the Osei Assibey Antwi and Eric Nyarko for approving and sending the payment instruction to GHIPSS, respectively.
- c) All recoveries should be made into the Auditor-General's Recovery Account (BoG Account Number 1018331470015 held at High Street or GCB Account Number 1011200005912 held at High Street).
- d) Gifty Oware-Aboagye Afia, Osei Assibey Antwi and Eric Nyarko would be surcharged with the total amount of GH¢899,349.67 at the current Bank of Ghana (BoG) interest rate.
- e) The hire-purchase scheme (MarketPlace) is not the core function of NSA and so should not be encouraged.
- f) Automate checks to block double enrolment of public officers as NSPs.
- g) Institute disciplinary action against officials who bypassed standard protocols, particularly the officer responsible for the manual uploads.
- h) Strengthen oversight of batch uploads, enforcing that only digitally verified, accepted, and regionally approved personnel can be posted or paid.

Management Response

Refer to "Appendix RESP-15"

Payments to Volunteers Assigned to Sub-vented User Agencies – GH¢11,308,043.08

109. NSA's internal procedures require that:

- Volunteers retained for internal service are issued formal appointment letters.
- Regional Offices validate and register such Volunteers before inclusion on payroll.

- NSPs are not to be posted to Sub-vented Agencies under this internal support arrangement.

110. Our interviews with Regional Directors show that Volunteers engaged by NSA are only posted to NSS Offices, farms, and other NSA projects, not to external or subvented User Agencies. Contrary to the above, our interviews and analysis of Volunteer (NSP) payment records revealed that a total of **2,850 NSPs** were posted to organizations not related to the NSA and paid **GH¢11,308,043.08** between **2019 and 2024**.

111. Table 15 below and the accompanying diagram show a summary of the number of Volunteers posted to subvented user agencies, the number of payment transactions, and the amount paid for each year:

Year	No of NSPs	No of Payments	Amount GH¢	Responsible officers
2019	4	22	10,677.21	Mustapha Ussif, Eric Nyarko
2020	166	505	278,295.16	Mustapha Ussif, Eric Nyarko
2021	486	2,823	1,578,169.92	Mustapha Ussif, Osei Assibey Antwi, Eric Nyarko
2022	469	3,622	2,024,842.88	Osei Assibey Antwi, Eric Nyarko
2023	1,013	7,202	4,619,610.35	Osei Assibey Antwi, Eric Nyarko
2024	712	3,908	2,796,447.56	Osei Assibey Antwi, Eric Nyarko
Grand Total	2,850	18,082	11,308,043.08	

Table 14; Payments to Volunteers Assigned to Sub-vented User Agencies by year

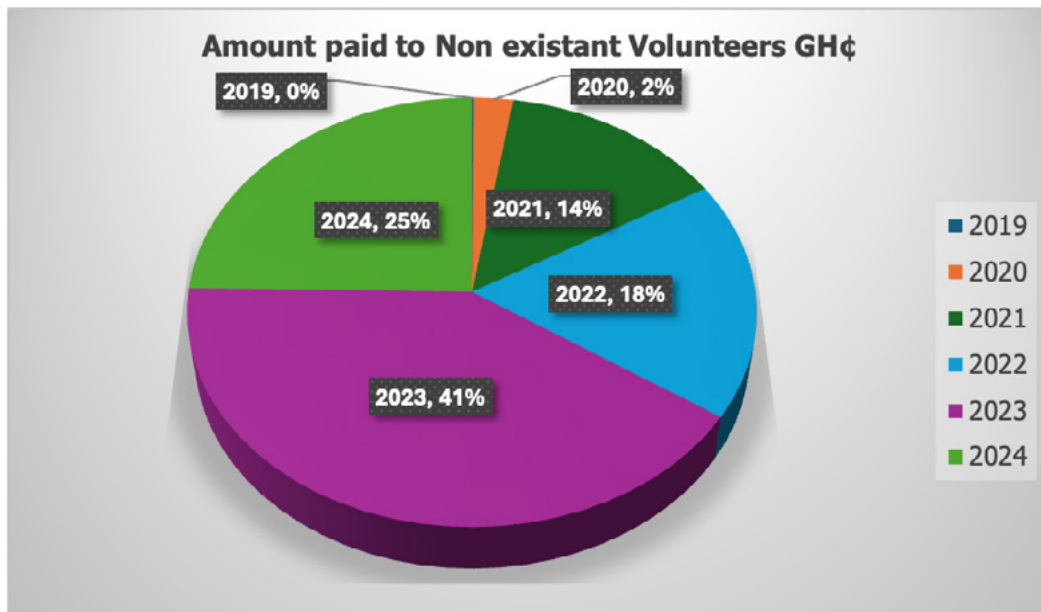


Figure 8: Pie Chart of Payments to Volunteers Assigned to Sub-vented User Agencies

112. Details are shown as "Appendix OBS-16".

113. Lack of alignment and enforcement of internal posting protocols and limited oversight over the designation and deployment of Volunteer NSPs under the internal support structure.

114. The key effects (risks and implications) arising from this anomaly include:

- Volunteers appear to have been irregularly posted to subvented User Agencies contrary to internal guidelines.
- There is a heightened risk of unauthorized or improper payroll expenditures.
- GH¢11.3 million in public funds have been disbursed without due process or compliance checks.

Recommendation:

115. We recommended the following:

- a) Recover all payments from responsible officers as shown in the table above. All recoveries should be made into the Auditor-General's Recovery Account (BoG Account Number 1018331470015 held at High Street or GCB Account Number 1011200005912 held at High Street).
- b) The persons involved would be surcharged with the total amount of GH¢11,308,043.08 at the current Bank of Ghana (BoG) interest rate.
- c) Ensure all postings of Volunteers are supported by proper documentation, including appointment letters and regional registration logs.
- d) Suspend future payments where documentation or deployment clarity is lacking.
- e) Strengthen monitoring and payroll validation controls at the Regional levels to prevent recurrence.

Management Response

Refer to "Appendix RESP-16"

Unverifiable Payments to Volunteers Assigned to NSA Offices and Projects – GH¢38,871,987.00

116. NSA's internal control framework for managing Volunteers/Personnel requires:

- a) A comprehensive and verifiable nominal roll per Region, containing unique personnel numbers, appointment dates, duty status, and exit records.
- b) A monthly validation and attendance confirmation process to ensure personnel are actively reporting and working at their designated posts.



- c) Payment Vouchers are submitted to the NSA Headquarters by the Regions/Districts for only volunteers/personnel who are validated for monthly allowances.

117. Our audit analysis revealed that between **2018 and 2024**, a total of **6,460 Volunteers** were paid **GH¢38,871,987.00** for services rendered to NSA Offices (Headquarters, Regional, or District) and Projects (e.g., Farms). However, these payments **could not be fully accounted for** due to several critical deficiencies in record-keeping and oversight mechanisms, such as:

- a) Lack of a comprehensive and verifiable nominal roll per Region, containing unique personnel numbers, appointment dates, duty status, and exit records.
- b) A monthly validation and attendance confirmation process to ensure personnel/volunteers are actively reporting and working at their designated posts.
- c) Proper coordination between NSA Headquarters and the Regions/Districts to ensure local awareness and oversight of all deployed volunteers. Many Regions/Districts do not prepare proper PVs that clearly and uniquely identify each volunteer within the Regions/Districts.

118. Table 16 below and the accompanying diagram show a summary of the Service Years, the number of Volunteers/Personnel and the number of payment transactions, and the amount paid:

Year	No of NSPs	No of Payments	Amount GH¢	Responsible officers
2018	2	18	10,062.72	Mustapha Ussif, Eric Nyarko
2019	6	49	25,227.25	Mustapha Ussif, Eric Nyarko
2020	759	2,332	1,295,493.21	Mustapha Ussif, Eric Nyarko
2021	1248	10,150	5,644,667.49	Mustapha Ussif, Osei Assibey Antwi, Eric Nyarko
2022	1163	10,539	5,868,502.56	Osei Assibey Antwi, Eric Nyarko
2023	1849	17,731	16,183,641.16	Osei Assibey Antwi, Eric Nyarko
2024	1433	10,877	9,844,392.61	Osei Assibey Antwi, Eric Nyarko
TOTAL	6,460	51,696	38,871,987.00	

Table 15: Unverifiable Payments to Volunteers Assigned to NSA Offices and Projects



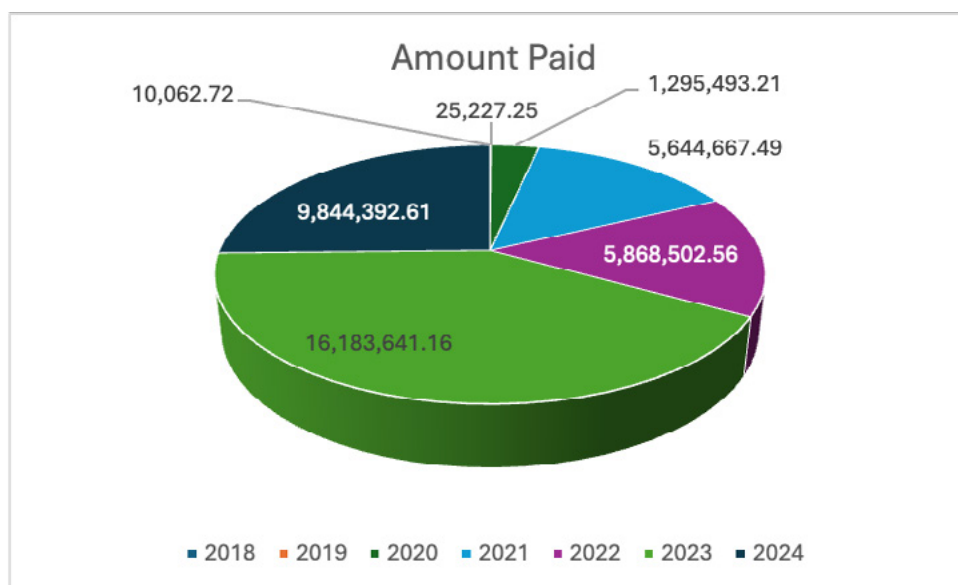


Figure 9: Pie Chart of Unverifiable Payments to Volunteers Assigned to NSA Offices and Projects by year

119. Details are shown as “Appendix OBS-17”.
120. Our analysis reveals this anomaly can be attributed to several factors such as:
- Lack of a verifiable nominal roll for volunteers with sufficient data to support payment integrity.
 - Absence of regional validation mechanisms for volunteers for monthly payroll inclusion.
 - Weak coordination and communication between NSA Headquarters and decentralized operational units regarding deployed volunteers.
121. The key effects (risks and implications) arising from this anomaly include:
- Payments totaling GH¢38.87 million are unverifiable and fictitious.
 - A significant number of Volunteers remain unknown to the Regions or Districts they are reportedly serving.
 - Increased risk of payroll fraud, ghost names, and non-performance.

Recommendation:

122. We recommended the following:
- Recover all payments from responsible officers as shown in the table above. All recoveries should be made into the Auditor-General’s Recovery Account (BoG Account Number 1018331470015 held at High Street or GCB Account Number 1011200005912 held at High Street).

- b) The persons involved would be surcharged with the total amount of GH¢38,871,987.00 at the current Bank of Ghana (BoG) interest rate.
- c) Immediately compile and maintain a detailed and digitized Nominal Roll across all regions for all volunteers deployed internally.
- d) Introduce monthly attendance validation reports signed off by Regional/District Officers before processing payments of volunteers.
- e) Strengthen internal audit and monitoring mechanisms to ensure that all volunteer engagements are trackable, authorized, and verifiable.

Management Response

Refer to "Appendix RESP-17"

Duplicate NSS Numbers Linked to Multiple Ezwich USNs – GH¢149,960,667.35

123. NSA's Payroll and Biometric Validation Procedures

- The Scheme mandates biometric verification and user agency acceptance prior to onboarding personnel to the payroll.
- It explicitly prohibits the disbursement of allowances to multiple accounts associated with the same NSS Number.
- Each USN is expected to be linked to a single, uniquely verified service personnel.

124. Our audit of the National Service Secretariat (NSA) payment records revealed a significant anomaly involving the use of multiple Ezwich Unique Serial Numbers (USNs) against duplicated National Service Numbers (NSS Numbers), which resulted in inflated payments. This systemic loophole has cost the Secretariat **at least GH¢149,960,667.35** over the period under review.

125. This anomalous transaction is executed in 2 ways/approaches:

A. Payments to Multiple USNs with the Same NSS Number

126. We found instances where the same NSS Number was used for multiple personnel records, each associated with different USNs. This allowed personnel to receive multiple payments using variations of their full names.

Specimen 1:

- **ISMAEL MOHAMMED** (NSSFJO6819818) received **GH¢5,600.40** on USN: 2852552433 via 11 payments



- The same NSS No (NSSFJO6819818) was associated with another EZWICH card with number 4026718361, and the name changed to **SUMAILA MOHAMMED**. This card received 10 payments totaling **GH¢5,041.36**.

Specimen 2:

- **ABAKA ASSAN KOJO** (NSSFRU8454118) received **GH¢6,114.44** on USN: 8053911494 via 11 payments
- The other EZWICH card associated with the same NSS number has the number 2852954638 and name **ASSAN KOJO** and received 13 payments totaling **GH¢6,801.48**

127. These duplicated payments were made by slightly altering the full names while maintaining the same NSS Number, effectively evading existing system checks.

B. Multiple USNs Used for Direct Payments and Marketplace Deductions

128. A more complex method involved using separate Ezwich USNs to receive allowance payments and others to route the entire allowance as a **Marketplace deduction**, typically resulting in a zero-net-pay.

Specimen 1:

- **MENSAH THERESA HABIBA** or **MENSAH THERESA HABIBA** (NSSGEW6947421)
 - USN 1018703419 (12 payments, all fully deducted)
 - USN 678173111 (13 payments totalling **GH¢7,183.48**)
 - USN 1018705146 (12 payments, all fully deducted)

Specimen 2:

- **KUTAN THOMAS MMONBE** or **KUTAN THOMAS MMONBELA** (NSSGEW6757521)
 - USN 678173141 (13 payments totalling **GH¢7,145.98**)
 - USN 1018703014 (12 payments, all fully deducted)

129. These cases reveal deliberate manipulation of the payroll system to exploit the Marketplace deduction facility while still receiving allowances through an alternate USN.

130. Table 17 below shows a summary of the fictitious transactions:

A. Payments to Multiple USNs with the Same NSS Number				
Full Name	NSP No.	Ezwich USN	No. Of Pmts	Amount GH¢
ISMAEL MOHAMMED	NSSFJO6819818	2852552433	11	5,600.40
SUMAILA MOHAMMED	NSSFJO6819818	4026718361	10	5,041.36



ABAKA ASSAN KOJO	NSSFRU8454118	8053911494	11	6,114.44
ASSAN KOJO	NSSFRU8454118	2852954638	13	6,801.48
B. Multiple USNs Used for Direct Payments and Marketplace Deductions				
Full Name	NSS No.	Ezwich USN	No. Of Pmts	Amount GH¢
MENSAH THERESA HABIBA	NSSGEW6947421	1018703419	12	-
MENSAH THERESA HABIBA	NSSGEW6947421	678173111	13	7,183.48
MENSAH THERESA HABIBA	NSSGEW6947421	1018705146	12	-
KUTAN THOMAS MMONBE	NSSGEW6757521	678173141	13	7,145.98
KUTAN THOMAS MMONBELA	NSSGEW6757521	1018703014	12	-

Table 16: Duplicate NSS Numbers Linked to Multiple Ezwich USNs

131. Details are shown as “Appendix OBS-18”.

132. The key effects (risks and implications) arising from this anomaly include:

- a) The use of multiple USNs for a single NSS Number undermines the integrity of the personnel identity and payroll system.
- b) The cumulative effect of these anomalies has resulted in **substantial financial losses to the NSA**, estimated at **GH¢149,960,667.35**.

Recommendation:

133. We recommended the following:

- a) Strengthening system controls to enforce **one-to-one mapping** between NSS Number and USN, using biometric and national ID verification.
- b) Take disciplinary or legal action against personnel or internal staff found complicit in this scheme.
- c) Failing to account for the excess payments, the persons involved would be surcharged with the amount of GH¢149,960,667.35 at the current Bank of Ghana (BoG) interest rate.

Management Response

Refer to “Appendix RESP-18”

GhanaPay ~ Payments to NSPs Exceeding 13 Months/Times – GH¢144,608.43

134. The National Service Scheme is governed by Act 426 of 1980, which mandates a compulsory one-year service (12 months) for eligible citizens of Ghana who are 18 years and above. Upon completion of this 12-month period, each National Service Personnel (NSP) may be eligible for a one-time Travel and Transport (T&T) allowance - resulting in a maximum of 13 payments per NSP.

135. Our audit analysis of payroll data processed through the GhanaPay platform for the period revealed that 13 NSPs were paid more than the statutory 13-month maximum, with some receiving payments spanning multiple years.

136. A summary is shown in Table 18 below:

Beneficiary ID	Sum of Transactions	Sum of Total
NSSGUG4689723	22	15,226.97
NSSGDH9745023	20	13,795.83
NSSGKP2967523	18	12,364.69
NSSGCC9249723	16	10,933.55
NSSGEW7852523	16	10,933.55
NSSGHP9777823	16	10,933.55
NSSGTG6943924	16	11,449.12
NSSGCC9982423	15	10,217.98
NSSGEW7435823	15	10,217.98
NSSGUG3699923	15	10,217.98
NSSGAP8573223	14	9,502.41
NSSGHP9778923	14	9,407.41
NSSGWE5372523	14	9,407.41
	Total	144,608.43

Table 17: GhanaPay ~ Summary Payments to NSPs Exceeding 13 Months/Times

137. These irregular payments far exceed the allowable service duration and indicate systemic control failures or deliberate overrides in the payroll process.

138. Details are shown as "Appendix OBS-19".

139. The key effects (risks and implications) arising from this anomaly include:

- Overpayment of GH¢144,608.43 over statutory limits implies potential loss of public funds.
- Possibility of ghost names or system abuse, especially where payments extended beyond service exit.



- c) Erosion of public confidence in the NSA's control systems and financial integrity.
- d) Potential collusion between system administrators and payroll staff to prolong or duplicate NSP service entries.
- e) Risk of audit qualifications and sanctions by the Auditor-General and Parliamentary Committees.

Recommendation:

140. We recommended the following:

- a) Recover all overpayments from the Spending Officer and surcharge culpable officers with the total amount of GH¢144,608.43 at the current Bank of Ghana (BoG) interest rate.
- b) All recoveries should be made into the Auditor-General's Recovery Account (BoG Account Number 1018331470015 held at High Street or GCB Account Number 1011200005912 held at High Street).
- c) Enforce system-level restrictions in the Payroll System to prevent payments beyond 13 months without a written and approved extension by the Board.
- d) Strengthen controls and segregation of duties within the payroll, validation, and exit clearance processes.

Management Response

Refer to "Appendix RESP-19"

GhanaPay ~ Payments to NSPs Without Biometric or Monthly Validation – GH¢455,072.52

141. According to the National Service Secretariat's (NSA) established internal controls, supported by the CSMP (Central Service Management Portal) system architecture, the validity of allowance payments to NSPs is contingent upon successful completion of biometric and attendance validations. These validations include:

- Initial Validation at the Regional Office upon assumption of duty;
- Monthly Evaluations for each of the 12 months of active service;
- Final Validation at the end of the service year, confirming service completion.

142. Offences Under the National Service Act, 1980 (426) also exist to ensure NSPs who are not validated as having reported or remain at post do not receive allowances, and are sanctioned:



- a) Evasion: Any person called for national service who is not available or does not report at his/her service post, within a period of three months after close of posting, and without proper authorisation from the National Service Board, shall be considered an evader and the appropriate sanctions shall be evoked under Act 426 Section 28 (c).
- b) Desertion: A service person who takes a posting but does not complete the full period, without proper authorisation from the Board, shall be declared a deserter and appropriate sanctions shall be applied against him/her. Three months after desertion, the service person shall be declared an evader. Any national service rendered before desertion will be nullified and personnel on reporting back to the National Service Secretariat shall be made to start the service afresh
- c) Absenteeism: National service personnel who absent themselves from work without the approval of their Supervisors/Heads of the institutions/establishments will forfeit their allowance for the number of days they were absent. The daily allowance shall be calculated based on the number of working days in the month.

143. Where the service person is being paid through the Government Treasury, the amount shall be deducted at source and paid into the government's chest.

144. Contrary to the National Service Scheme Act, 1980 (Act 426), which requires that only personnel duly posted and in active national service are eligible for allowances, our audit identified that a total of 636 allowance payment transactions, amounting to GH¢455,072.52, were made without any evidence of at least one of the required validations in the CSMP system.

145. These transactions lack biometric verification, monthly evaluation logs, or posting confirmation. This suggests that the personnel paid may not have assumed their posts, fulfilled their service obligations, or were never subjected to monitoring and attendance checks.

146. The table below and the accompanying diagram show a summary of the Service Years, the number of payment transactions, and the amount paid:

Service Year	No of Transactions	Amount Paid – Momo Pmt
2023-2024	636	455,072.52

147. These anomalies represent a gross violation of the eligibility rules governing national service and raise serious concerns regarding the authenticity of postings, the integrity of the enrollment process, and potential ghost names and payroll fraud.

148. Details are shown as "Appendix OBS-20".

149. The key effects (risks and implications) arising from this anomaly include:



- a) Risk of Ghost Names and Payroll Fraud: Payments may have been made to non-existent or inactive NSPs.
- b) Financial Loss: The state may have lost GH¢455,072.52 due to non-compliance with validation protocols.

Recommendation:

150. We recommended the following:

- a) Suspend further payments to any personnel not validated and recover overpaid amounts where applicable. All recoveries should be made into the Auditor-General's Recovery Account (BoG Account Number 1018331470015 held at High Street or GCB Account Number 1011200005912 held at High Street).
- b) Sanction all officers responsible for authorizing payments without validation in accordance with the Public Financial Management Act. The officers include Executive Directors (Osei Assibey Antwi), Deputy Executive Directors, Directors (General Administration, Deployment and Internal Audit) as well as Head of Accounts (Eric Nyarko) during the 2023 2024 service year.
- c) The persons involved would be surcharged with the total amount of GH¢455,072.52 at the current Bank of Ghana (BoG) interest rate.
- d) Enforce strict compliance with CSMP validation protocols before any payment approval and require biometric attendance records for payroll processing.
- e) NSA should integrate validation enforcement with CAGD to ensure no payment is processed without validation flags.

Management Response

Refer to "Appendix RESP-20"

GhanaPay ~ Unsupported Payments to the NSP Vendors (MarketPlace) – GH¢334,610.11

151. Public Financial Management Act, 2016 (Act 921), requires that:

- a) Public officers shall ensure that public resources are used in a manner that is lawful, efficient, effective, and economical.
- b) Any payment made without proper authorization or justification constitutes irregular expenditure.



152. Regulation 235 of the Public Financial Management Regulations, 2019 (L.I. 2378) defines “questioned expenditure” as expenditure that is:

- (i) unreasonable or prohibited by the award contract;
- (ii) not allowed by applicable laws;
- (iii) not programmed or in the procurement plan of a covered entity;
- (iv) not in the approved related budget or that exceeds the approved appropriation; or
- (v) unsupported expenditure which has no or inadequate documentations or did not have required prior approval or authorisation

153. The audit review of disbursements from the National Service Scheme (NSS) identified significant payments made to ten (10) Vendors (MarketPlace) during the audit period. However, the following control deficiencies were noted:

- a) There were no formal agreements or memoranda of understanding (MOUs) between NSS and the Vendors defining the terms, purpose, scope, and conditions under which goods and services are provided, as well as funds transferred.
- b) There was no evidence of accountability or submission of detailed invoices and receipts of the funds by the Vendors to justify how the monies were applied.
- c) Payments were made without prior approval from the Board of the NSS, and were also not disclosed in the annual financial statements of the Scheme.
- d) The utilization of these funds falls outside the core mandate of the Scheme under the National Service Act (Act 426).
- e) A summary of the payments is shown in Table 19 below:

Acc Number	Dest Acc Name	Amount	Region
208509055	Rose Hamilton	170,715.00	Greater Accra
541271304	Philip Kwabena Maison	3,973.03	Greater Accra
557963029	Peter Kwame Ahiafor	1,739.20	Greater Accra
558782496	Charles Ohemeng	35,420.72	Eastern
558782496	Charles Ohemeng	35,420.72	Eastern
558782496	Charles Ohemeng	35,420.72	Eastern
558782496	Charles Ohemeng	35,420.72	Eastern
541271304	Philip Kwabena Maison	1,110.00	Greater Accra
208509055	Rose Hamilton	3,800.00	Greater Accra
208509055	Rose Hamilton	11,590.00	Greater Accra
	Total	334,610.11	

Table 18: GhanaPay ~ Unsupported Payments to the NSP Vendors (MarketPlace)



154. Details are shown as "Appendix OBS-21".
155. The key effects (risks and implications) arising from this anomaly include:
- a) Risk of Misapplication of Public Funds: Funds transferred to Vendors (MarketPlace) without oversight may be diverted to non-service-related purposes or personal use.
 - b) Lack of Accountability and Transparency: The absence of financial reporting or retirement processes creates a fertile ground for mismanagement and misuse.
 - c) Precedent for Irregular Payments: Continuous unsupported payments may legitimize illegality and weaken financial discipline within the Scheme.
 - d) Potential Conflict of Interest or Abuse of Office: The lack of procurement transparency opens avenues for insider dealings or collusion between officials and the Vendors.

Recommendation:

156. We recommended the following:
- a) NSA should provide full documentation supporting the purpose, approval, and use of funds disbursed to the Vendors (MarketPlace), including budgets, detailed invoices, receipts, proof of delivery of goods/services to the respective NSPs, and resolutions by the board.
 - b) In the absence of appropriate justification, the total amount disbursed to the Vendors should be recovered from the Spending Officers (Osei Assibey Antwi and Eric Nyarko) and/or the respective Vendors. All recoveries should be made into the Auditor-General's Recovery Account (BoG Account Number 1018331470015 held at High Street or GCB Account Number 1011200005912 held at High Street).
 - c) Failing to account for the funds, the persons involved would be surcharged with the total amount of GH¢334,610.11 at the current Bank of Ghana (BoG) interest rate.

Management Response

Refer to "Appendix RESP-21"

GhanaPay ~ Irregular Deductions Not Accounted For – GH¢141,682.86

157. Payroll Standards & Good Practice Guidelines mandate transparent payroll computation and an audit trail of all deductions and payments. Best Practice as well as administrative directives from the Bank of Ghana also limit deductions from emoluments (such as loan repayments, insurance, and other third-party deductions) to not more than 40% of the gross. This is to ensure that employees retain at least 60% of their salary for living expenses.

158. Analysis of payments using the GhanaPay platform for 2024 revealed significant irregularities in the disbursement of service allowances to National Service Personnel (NSPs). Specifically, 18 distinct NSPs were paid zero (GH¢0.00) service allowance on their MobileMoney via GhanaPay. The total deductions amounted to GH¢**141,682.86** (being GH¢715.57*11*18 persons) via mobile money platforms. A summary is shown in Table 20 below:

NSS No.	Region	No. of Pmts
NSSGPR6460323	Eastern	11
NSSGPR6433323	Eastern	11
NSSGPR4744623	Eastern	11
NSSGOE3946823	Eastern	11
NSSGPR6466323	Eastern	11
NSSGPR5992023	Eastern	11
NSSGPR6454523	Eastern	11
NSSGPR4745023	Eastern	11
NSSGPR6423023	Eastern	11
NSSGPR6466223	Eastern	11
NSSGPR5976023	Eastern	11
NSSGPR4383323	Eastern	11
NSSGPR7209223	Eastern	11
NSSGPR6674523	Eastern	11
NSSGPR5973023	Eastern	11
NSSGPR6455323	Eastern	11
NSSGPR7530723	Eastern	11
NSSGOE7626223	Eastern	11

Table 19: GhanaPay ~ Deductions Not Accounted For

159. These payment anomalies suggest possible diversions of funds to third parties within the payroll processing system.

160. Details are shown as "Appendix OBS-22".

161. The key effects (risks and implications) arising from this anomaly include:

- a) Welfare and morale impact on affected NSPs, many of whom may have relied on these allowances for subsistence.
- b) Potential manipulation of payroll to divert payments to fictitious vendors.



- c) Systemic payroll control failure, especially if deductions were automated without validation.
- d) Increased risk of legal and reputational consequences for NSA, including litigation from affected personnel.

Recommendation:

162. We recommended the following:

- a) Recover the irregular deductions from the responsible officers. All recoveries should be made into the Auditor-General's Recovery Account (BoG Account Number 1018331470015 held at High Street or GCB Account Number 1011200005912 held at High Street).
- b) The persons involved would be surcharged with the total amount of GH¢141,682.86 at the current Bank of Ghana (BoG) interest rate.
- c) Review and align payroll computation rules within the Payroll System to enforce BoG's 60/40 emolument rule.
- d) Implement validation and exception reporting within the payroll system to flag zero or negative payment values before payroll approval.

Management Response

Refer to "Appendix RESP-22"

Ezwich & GhanaPay ~ Payments to NSPs Not Found in CSMP Database – GH¢7,508,592.92

163. The **Centralized Service Management Portal (CSMP)** of the NSA governs the end-to-end national service processing workflow. According to CSMP's standard operating procedures and the **National Service Scheme (NSS) Rules and Regulations**, all National Service Personnel (NSPs) must complete the following processes before becoming eligible for payroll:

- Enrollment by the tertiary or regulatory institution;
- Online NSP registration via CSMP;
- Deployment/posting to user agencies;
- Acceptance by user agencies;
- Physical biometric registration at NSA regional or district offices;



- Monthly evaluations by supervisors and validations by NSA District Officers.

164. Additionally, NSA's **payroll validation procedure** mandates that allowance payments be processed **only after validation of biometric data, deployment status, and monthly evaluations**.

165. Our audit revealed critical violations of this protocol:

- A total of 58 NSPs were paid GH¢105,188.79 through the *GhanaPay platform*, yet their NSS Numbers were non-existent in the CSMP database. Some of these numbers — e.g., NSSGKN9695026, NSSGKN9695027, NSSGCC5212028, NSSGCC5212031, and NSSGST6975432 — suggesting enrolment in future years like 2026, 2027, 2028, 2031, and 2032, respectively, indicating fabricated or irregular number assignments.
- An additional 652 NSPs were paid GH¢7,403,404.13 through the *Ezwich payment platform*. These individuals were also not found in the CSMP, raising serious concerns about the legitimacy of their registration and service.

166. This totals to GH¢7,508,592.92 in payments to NSPs not traceable in the official CSMP records, indicating potential ghost names or unauthorized database bypass.

167. A summary is shown in Table 21 and Table 22 below:

GhanaPay Transactions			
Region	No. of NSPs	No. of Pmts	Total Amount
Western North	1	3	2146.71
Greater Accra	19	39	27907.23
Northern	1	3	2146.71
Upper East	5	20	14311.4
Western	6	15	10733.55
Ashanti	8	16	11449.12
Eastern	3	9	6440.13
Volta	5	15	10733.55
Bono East	2	6	4293.42
Upper West	6	17	12164.69
Oti	2	4	2862.28
Total	58		105,188.79

Table 20 : GhanaPay ~ Payments to NSPs Not Found in CSMP Database

Ezwich Transactions			
Region	No. of NSPs	No. of Pmts	Total Amount
Western	43	1,136	622,003.64
Eastern	187	4,066	2,396,727.93

Ezwich Transactions			
Region	No. of NSPs	No. of Pmts	Total Amount
Northern	92	1,290	714,822.36
Central	22	301	165,349.32
Ashanti	57	1,306	744,901.64
Brong Ahafo	29	735	404,809.37
Upper East	52	812	454,147.04
Volta	19	558	305,483.12
Greater Accra	125	2,277	1,240,536.80
Western North	1	12	6,708.48
Ahafo	3	35	22,697.00
Bono	6	104	65,184.01
North East	1	16	8,238.78
Savannah	4	56	28,558.96
Upper West	8	335	185,869.48
Bono East	3	59	37,366.20
Total	251		7,403,404.13

Table 21 : Ezwich ~ Payments to NSPs Not Found in CSMP Database

168. Details are shown as "Appendix OBS-23".

169. The key effects (risks and implications) arising from this anomaly include:

- a) Payroll Fraud and Ghost Names: Payments may have been made to non-existent personnel.
- b) Loss of Public Funds: The state may have lost over GH¢7,508,592.92 in unverified disbursements.
- c) Breakdown of Payroll Control: Lack of CSMP linkage and biometric validation creates systemic payroll vulnerabilities.
- d) Reputational Damage: Undermines public trust in the integrity of national service administration.

Recommendation:

170. We recommended the following:

- a) Recover the irregular deductions from the responsible officers. All recoveries should be made into the Auditor-General's Recovery Account (BoG Account Number 1018331470015 held at High Street or GCB Account Number 1011200005912 held at High Street).

- b) The persons involved would be surcharged with the total amount of GH¢7,508,592.92 at the current Bank of Ghana (BoG) interest rate.
- c) In line with the NSA Payroll Procedures and CSMP Workflow Documentation, payment eligibility must be tied to successful biometric verification and validation status.
- d) Suspend all future payments to these individuals pending full validation.
- e) Recover wrongful payments and apply appropriate administrative and legal sanctions against officers responsible.
- f) Immediately integrate CSMP validation checks with CAGD payment platforms to block unverified payments.

Management Response

Refer to "Appendix RESP-23"

GhanaPay ~ Payments to Volunteers Not Accounted For – GH¢1,232,673.18

171. NSA's internal control framework for managing Volunteers/Personnels requires:

- a) A comprehensive and verifiable nominal roll per Region, containing unique personnel numbers, appointment dates, duty status, and exit records.
- b) A monthly validation and attendance confirmation process to ensure personnel are actively reporting and working at their designated posts.
- c) Payment Vouchers are submitted to the NSA Headquarters by the Regions/Districts for only volunteers/personnel who are validated for monthly allowances.

172. Our audit analysis revealed that a total of **269 Volunteers** were paid **GH¢1,232,673.18** through the GhanaPay mobile money payment platform. However, these payments **could not be fully accounted for** due to several critical deficiencies in record-keeping and oversight mechanisms, such as:

- a) Lack of a comprehensive and verifiable nominal roll per region, containing unique personnel numbers, appointment dates, duty status, and exit records.
- b) A monthly validation and attendance confirmation process to ensure personnel/volunteers are actively reporting and working at their designated posts.
- c) Proper coordination between NSA Headquarters and the Regions/Districts to ensure local awareness and oversight of all deployed volunteers. Many Regions/Districts do not prepare proper PVs that clearly and uniquely identify each volunteer within the Regions/Districts.



173. Table 23 below and the accompanying diagram show a summary of the number of Volunteers/Personnel and the regions, and the amount paid:

Region	No of NSPs	No of Pmts	Amount GH¢
Greater Accra	19	532	568,624.20
Eastern	43	110	217,533.30
Ashanti	109	187	133,811.59
Central	60	156	111,628.92
Bono	7	66	47,227.62
Northern	1	47	33,631.79
Western	2	36	25,760.52
Upper East	9	27	19,320.39
Savannah	2	32	22,898.24
Upper West	7	21	15,026.97
Ahafo	1	18	12,880.26
Volta	5	14	10,017.98
Bono East	2	9	6,440.13
North East	1	8	5,724.56
Western North	1	3	2,146.71
	269	1,266	1,232,673.18

Table 22: GhanaPay ~ Payments to Volunteers Not Accounted For

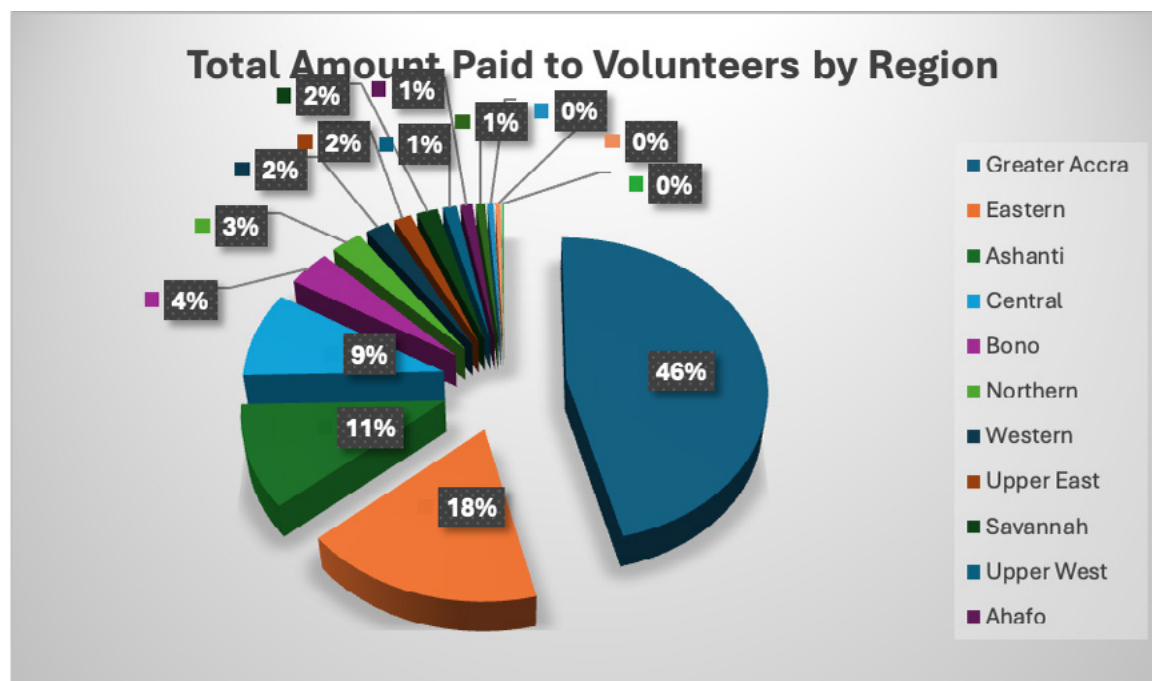


Figure 10: Total Amount Paid to Volunteers by Region

174. Details are shown as "Appendix OBS-24".

175. Our analysis reveals this anomaly can be attributed to several factors such as:
- a) Lack of a verifiable nominal roll for volunteers with sufficient data to support payment integrity.
 - b) Absence of regional validation mechanisms for volunteers for monthly payroll inclusion.
 - c) Weak coordination and communication between NSA Headquarters and decentralized operational units regarding deployed volunteers.
176. Risks and Implications:
- a) Payments totaling GH¢1.23 million are unverifiable and fictitious.
 - b) A significant number of Volunteers remain unknown to the Regions or Districts they are reportedly serving.
 - c) Increased risk of payroll fraud, ghost names, and non-performance.

Recommendation:

177. We recommended the following:
- a) Recover the irregular deductions from the responsible officers. All recoveries should be made into the Auditor-General's Recovery Account (BoG Account Number 1018331470015 held at High Street or GCB Account Number 1011200005912 held at High Street).
 - b) The persons involved would be surcharged with the total amount of GH¢1,232,673.18 at the current Bank of Ghana (BoG) interest rate.
 - c) Immediately compile and maintain a detailed and digitized Nominal Roll across all regions for all volunteers deployed internally.
 - d) Introduce monthly attendance validation reports signed off by Regional/District Officers before processing payments of volunteers.
 - e) Strengthen internal audit and monitoring mechanisms to ensure that all volunteer engagements are trackable, authorized, and verifiable.

Management Response

Refer to "Appendix RESP-24"



Ezwich & GhanaPay ~ Unapproved and Unaccounted Transfers of E-Cash to Fiat – GH¢152,467,100

178. Public Financial Management Act, 2016 (Act 921), requires that:

- a) Public officers shall ensure that public resources are used in a manner that is lawful, efficient, effective, and economical.
- b) Any payment made without proper authorization or justification constitutes irregular expenditure.

179. Our audit of NSA's transactions with the Ghana Interbank Payment and Settlement Systems (GhIPSS) revealed that between **September 2022 and December 2024**, the NSA requested GhIPSS to **unload e-cash into fiat** and transfer the amounts into designated bank accounts.

180. A total of **GH¢152,467,100** was transferred in this manner, of which **GH¢137,467,100** (representing **90%**) was transferred during 2024 alone.

181. We **did not sight**:

- a) **Approval from the Ministry of Finance (MoF)** authorising the transfer of these funds.
- b) **Supporting documentation** justifying the use of the funds.
- c) **Evidence of expenditure verification** to confirm that the disbursements represented legitimate and value-for-money transactions.

182. The absence of these approvals and supporting documentation casts doubt on the legitimacy, appropriateness, and value-for-money of the transfers.

Date	Amounts
18/10/2023	15,000,000
23/01/2024	4,000,000
21/03/2024	10,000,000
10/05/2024	10,000,000
10/05/2024	12,000,000
24/07/2024	21,467,100
05/12/2024	20,000,000
05/12/2024	20,000,000
05/12/2024	20,000,000
05/12/2024	20,000,000
Total	152,467,100

Table 23 : Ezwich & GhanaPay ~ Unapproved and Unaccounted Transfers of E-Cash to Fiat



183. Effect (Risks & Implications):

- a) **Risk of Misappropriation:** Without approval and documentation, funds may have been misapplied or diverted.
- b) **Non-Compliance:** The absence of MoF authorisation breaches the PFM Act and related financial regulations.
- c) **Value-for-Money Risk:** The legitimacy and efficiency of the expenditure cannot be guaranteed.
- d) **Accountability Gap:** Weakens audit trail and financial transparency.

Recommendation

184. We recommended that:

- a) **Submit MoF approval** for the e-cash-to-fiat transfers or provide evidence that approval was sought and granted prior to the transactions.
- b) **Submit full supporting documentation** detailing the purpose, utilisation, and beneficiaries of the funds.
- c) **Recover** the irregular transfers from the responsible officers in the absence of valid approvals and supporting documentation. Failing to account for the payments, the responsible officers would be surcharged with the total amount of GH¢152,467,100 at the current Bank of Ghana (BoG) interest rate. All recoveries should be made into the Auditor-General's Recovery Account (BoG Account Number 1018331470015 held at High Street or GCB Account Number 1011200005912 held at High Street).
- d) **Strengthen internal controls** to ensure that future fund transfers receive prior MoF approval and are adequately documented before execution.

Management Response

Refer to "Appendix RESP-25"

Ezwich & GhanaPay ~ Irregularities in the Utilisation of GH¢55m for "Service Extension Project" – GH¢55,000,000

185. Public Financial Management Act, 2016 (Act 921), requires that:

- Public officers shall ensure that public resources are used in a manner that is lawful, efficient, effective, and economical.
- Any payment made without proper authorization or justification constitutes irregular expenditure.



186. MoF Approval Letter (30 October 2022) – Specifically authorised GH¢55m for the recruitment of 20,000 voluntary NSPs for six months on 200,000 acres of Kumawu farmland.

187. We noted several anomalies in the execution of the GH¢55m "Service Extension Project":

- a) **Scope Variance:** The original request to the Ministry of Finance via the Ministry of Education was meant to *"recruit, train and deploy 15,000 Voluntary Personnel to augment the teaching of ICT and STEM in deprived and hard to reach communities in Ghana" for 6 months*. However, the approval was for 20,000 personnel for farming activities at Kumawu.
- b) **No Evidence of Recruitment:** There are no records of the recruitment, acceptance letters, or assumption of duty confirmations for the said 20,000 volunteers.
- c) **Contractual Deviations:** Appointment letters (dated 20 December 2022) indicated a 1-year renewable contract with GH¢800 monthly allowances (non-taxable), which exceeds the MoF-approved allowance rate of GH¢715.57 and bypassed tax deductions. There is also a deviation from the approved contract period of 6 months. The contract sum of GH¢800 meant they ought to have deducted taxes.
- d) **Absence of Performance Records:** There is no evidence of payroll validations, daily attendance sheets, monthly reports, or proof of work done by the said volunteers.
- e) **Non-Standard Fund Disbursement:** GH¢55m was transferred into NSA's Project Account (No. 1018631542212) instead of a direct GhIPPS payment to the voluntary personnel via Ezwich or GhanaPay.
- f) **Diversion of Funds:** Review of expenditure revealed payments outside the scope of the MoF approval:

Date	Purpose	Payee	Amount (GH¢)	Source Document
25/10/2022	Purchase of vehicles towards Kumawu Farm Project	Erata Company Ltd	17,842,708	Pro-forma Invoice (#0686), Receipt (#3898) & PV (#25/10/22)
17/11/2022	Drip irrigation system at NSS Kumasi Farm Land – 800 Acres	Arabilis Agric	16,180,000	Cheque #001170, Pro-forma Invoice, Receipt (#0178) & PV (#25/10/22)
Total			34,022,708	

Table 24: ~ Irregularities in the Utilisation of GH¢55m for "Service Extension Project"

- g) **Agricultural Project Limitations:** Our review also revealed that:



- Only 4,000 acres out of the targeted 200,000 acres were available, and not all of the 4,000 acres were ready for planting. Rice, maize, and soya beans were planted in 2023.
- The irrigation project was not completed in 2023 despite full payment in 2022. Currently, irrigation systems have been installed for tomatoes on approximately 70 acres only.

188. Effect (Risks & Implications)

- a) Misapplication of public funds and breach of the approved budget purpose.
- b) Possible financial loss to the State due to payments without adequate records or proof of service delivery.
- c) Significant underachievement of project targets (less than 4,000 acres utilised out of 200,000 acres planned).
- d) Exposure to fraud risks due to the absence of recruitment and attendance validation records.
- e) Non-compliance with MoF approval and statutory payment processes.
- f) Potential sanctions under the PFM Act, Act 426, and other financial regulations.

Recommendation

189. We recommended the following:

- a) Provide documentary evidence of recruitment, acceptance, assumption of duty, and work done by the 20,000 volunteers.
- b) Submit all payroll validation records and attendance schedules.
- c) Justify the transfer of funds to the NSA Project Account and the deviation from the GhIPPS direct payment model.
- d) Provide contracts and value-for-money assessment for the GH¢34m spent on vehicles and irrigation systems.
- e) Submit a detailed status report on the Kumawu farming project, explaining the variance between the planned and actual acreage cultivated, and completion delays of the irrigation project.
- f) Recover any amounts found to be ineligible or unsupported. All recoveries should be made into the Auditor-General's Recovery Account (BoG Account Number



1018331470015 held at High Street or GCB Account Number 1011200005912 held at High Street).

- f) Failing to account for the payments, the persons involved would be surcharged with the total amount of GH¢55,000,000 at the current Bank of Ghana (BoG) interest rate.

Management Response

Refer to "Appendix RESP-26"

Control Weaknesses in the Enrollment, Posting, Validation & Payment of Volunteers

190. **National Service Scheme Act, 1980 (Act 426)** – Requires proper enrolment, posting, and identification of personnel to ensure accountability and control over allowances paid.

191. **Public Financial Management Act, 2016 (Act 921)** – Requires public institutions to maintain effective internal controls to safeguard public funds and prevent irregular expenditure.

192. **Best Practice in Payroll & Human Resource Management** – Requires the use of unique, verifiable personnel identification numbers, attendance tracking, and performance assessments to prevent payroll fraud and ensure equitable compensation.

193. Our review of the volunteer enrolment, posting, validation, and payment processes revealed significant control weaknesses in the identification and validation of volunteers. These deficiencies increase the risk of payroll manipulation and undermine the integrity of the volunteer management system.

194. Specifically, we observed that:

- a) A total of 1,915 volunteers used **NSS Numbers** as their unique identification number. They were paid a total of GH¢20,997,894.05 from 2018 to 2024.
- b) A total of 336 volunteers used **un-serialized NVP Numbers** as their unique identification number. They were paid a total of GH¢14,015,052.29 from 2018 to 2024.
- c) Some volunteers are using **Regional Codes** (e.g. NSS/ASH/LO/48; NSSER/NVS/01415) as their unique identification number.
- d) Some volunteers are using **Project Names** (e.g. FARM) as their unique identification number.



- e) Some volunteers have **unrecognizable personnel numbers** that do not conform to any standard format.
- f) Some volunteers are listed on the **nominal roll and payroll without any identification numbers**.
- g) There is no standard approach to validating volunteers for payments.
- h) There are no attendance records, routine monitoring, or performance assessments/evaluations of volunteers to authenticate and assure equal pay for work of equal value.

195. These weaknesses were identified in both the nominal roll and payroll records, making it impossible to reliably match personnel records with validated deployment and attendance records.

196. Risks and Implications:

- a) **Payroll Manipulation:** Absence of a standardized, verifiable unique ID makes it easier to insert fictitious personnel or alter records without detection.
- b) **Duplicate and Multiple Payments:** Volunteers with multiple IDs or without IDs could receive duplicate payments or allowances intended for others.
- c) **Unequal Pay for Work:** Without attendance and performance records, there is no assurance that allowances are based on actual work performed.
- d) **Inability to Reconcile Records:** Weak identification and validation controls hinder effective reconciliation between the nominal roll, deployment records, and payroll.
- e) **Loss of Public Funds:** Payments may be made to non-existent, inactive, or ineligible volunteers, resulting in financial loss to the State.

Recommendation:

197. We recommended the following:

- a) **Standardize Volunteer Identification:** Introduce a single, serialized, system-generated unique ID for all volunteers, distinct from NSS Numbers, regional codes, or project names.
- b) **Implement Robust Validation Controls:** Configure the CSMP to regulate the enrolment and posting of volunteers as well as block any volunteer from appearing on the payroll without a valid, unique ID linked to enrolment, posting, attendance, and performance validation records.



- c) **Introduce Attendance & Performance Tracking:** Mandate user agencies to submit signed monthly attendance sheets and performance reports for volunteers as a precondition for payment.
- d) **Cleanse and Reconcile Records:** Immediately review all current volunteer records to identify and correct invalid or missing IDs, and reconcile against physical deployment and attendance records.
- e) **Strengthen Oversight:** Institute regular data integrity checks and spot audits to detect anomalies before payroll is processed.

Management Response

Refer to "Appendix RESP-28"

Weak System Controls and Breaches in CSMP PIN Assignment and Validation Process

198. **National Service Scheme Act, 1980 (Act 426)** – Prescribes the criteria for eligibility, enrolment, and deployment of National Service Personnel (NSPs).

199. **NSA CSMP Process Flow and Validation Rules** – Require that NSS Numbers (NSS#) be generated after a series of authentication, verification, and approval stages, and that payments be based strictly on completed validations, deployment records, and attendance confirmations.

200. **Public Financial Management Act, 2016 (Act 921)** – Requires robust internal controls to safeguard public funds and prevent fraudulent or irregular payments.

201. Our review of the **Central Service Management Portal (CSMP)** process controls revealed significant weaknesses in the **assignment of NSS Numbers at the "Class List Upload" stage** of enrolment, before full completion of the mandatory verification and approval checkpoints.

202. While the CSMP process includes several control statuses — *Enrolment Rejected, Verification Complete, Awaiting Final Approval, PINCODE Inactive, Payment Received – Online Registration Incomplete, PINCODE Active/Personnel Registered, On Hold – Failed Authentication, Registration Completed – Awaiting Posting*, and *Registration Verified – Awaiting Posting* — our analysis identified multiple breaches:

- a) Personnel uploaded and assigned NSS Numbers despite holding second degrees or higher, suggesting they may have already completed their mandatory service. Most



of these numbers remain inactive or idle creating opportunities for it's abuse for payroll fraud.

- b) Personnel who have **not activated PINs**.
- c) Personnel who have **reactivated PINs**.
- d) Personnel **paid with Inactive PIN**.
- e) Personnel who **reactivated PINs but were never posted**.
- f) Personnel who **reactivated PINs and were paid without at least one validation**.

203. Table 26: See the table below for a summary of results from the CSMP and Ezwich Payments:

CSMP System Status	No. of NSPs
No Status	1,906
Accepted By User Agency	300
Awaiting Final Approval	105,056
Banned	48,742
Enrolment Rejected	329
On Hold - Failed Authentication	12,920
On-Hold Bio-Metric Issue	759
On-Hold Identity Mismatch	135
Payment Received - Online Registration Incomplete	17,702
Personnel Posted	66,143
PINCODE Active/Personnel Registered	705
PINCODE In-Active	285,016
Regional ID verification Completed	38
Registration Completed - Awaiting Posting	3,514
Registration Verified - Awaiting Posting	6,263
Rejected by User Agency - Awaiting Reposting	1,519
Re-Submitted	1
Submission	6,870
Verification Complete	31,717

Table 25 : summary of payments to NPSs with ineligible statuses

CSMP System Status	NSPs	Amount
Accepted By User Agency	16	115,075.05
Banned	4,134	3,586,654.83
On Hold - Failed Authentication	27	204,306.38
On-Hold Bio-Metric Issue	239	1,305,249.80



On-Hold Identity Mismatch	70	301,304.61
Payment Received - Online Registration Incomplete	5,376	39,505,600.06
Personnel Posted	27,622	228,937,433.80
Regional ID verification Completed	10	74,964.57
Registration Completed - Awaiting Posting	12	85,150.30
Registration Verified - Awaiting Posting	4,036	34,660,651.76
Rejected by User Agency - Awaiting Reposting	451	1,949,383.52
User Agency Acceptance, Approved By Region	2	1,118.08
Total	41,995	310,726,892.76

204. The key effects (risks and implications) arising from this anomaly include:

- a) **Fraudulent Payroll Inclusion:** Assigning NSS Numbers prematurely at enrolment (especially to second degree holders or higher) allows perpetrators to exploit these numbers to create manual payment lists, enabling diversion of allowances through vendor deductions.
- b) **Duplicate NSS Numbers:** PIN reactivation generates a new NSS Number for the same person. If these reactivated but unposted PINs remain in the system, they can be manipulated into manual payroll runs for illegitimate payments.
- c) **Weakened Control Environment:** Payments to personnel without PIN activation, posting, or validation undermine the integrity of payroll controls and increase the risk of ghost names.

Recommendation

205. We recommended the following:

- a) Restrict NSS Number generation until **full biometric verification and approval** (*Registration Verified Status*) are completed in the CSMP.
- b) Disable the possibility of **PIN reactivation generating duplicate NSS Numbers**.
- c) Immediately reconcile all personnel records with inactive or reactivated PINs against payroll lists to detect and remove illegitimate names.
- d) Enforce **mandatory validation** with the Ghana Card before assigning personnel numbers.

Management Response

Refer to "Appendix RESP-28"



CONCLUSION

206. The forensic and technical audit of the National Service Authority revealed **pervasive systemic irregularities** across enrolment, posting, validation, and payroll processes. Key weaknesses included the absence of proper project governance, widespread manual overrides, failure to use automated payroll modules, poor segregation of duties, and deliberate circumvention of controls.

207. These deficiencies directly enabled ghost names, duplicate enrolments, ineligible payments, unsupported vendor disbursements, and large-scale misapplication of public funds.

208. The audit quantified irregularities at approximately **GH¢2.45 billion**, reflecting both financial loss and governance failure, and highlighting urgent risks to accountability, transparency, and the integrity of national service administration.

GENERAL RECOMMENDATIONS

209. To restore integrity and safeguard public funds, the NSA must **reform its governance and control framework** by:

- a) **Institutionalizing robust ICT and project governance** with mandatory documentation (business cases, BRDs, audit trails).
- b) **Enforcing CSMP automation end-to-end**, banning manual uploads, overrides, and out-of-system payrolls.
- c) **Strengthening accountability** by transferring payroll management to CAGD, enforcing biometric validations, and reconciling enrolments with payments in real time.
- d) **Standardizing personnel identification and validation** to prevent duplicate or fictitious enrolments.
- e) **Ensuring financial discipline and procurement compliance** by requiring Board and Ministry of Finance approvals, supported by contracts, invoices, and verifiable records before disbursements.
- f) **Pursuing recovery and sanctions** for unsupported, excess, or irregular payments, including surcharges on culpable officers.

210. Implementing these reforms holistically will not only recover misapplied resources but also rebuild **public trust, operational efficiency, and financial integrity** within the NSA.



JOHNSON AKUAMOAH ASIEDU

AUDITOR-GENERAL



APPENDICES

Appendix RESP-01

Observation Title:

Absence of Key Project Documentation for CSMP and Metric App Procurement

Response Received from

1. Felix Gyamfi, Director-General, NSA



**NATIONAL
SERVICE
AUTHORITY**
HEADQUARTERS

**46 Patrice Lumumba Road
Airport Residential Area
P. O. Box 46, State House - Accra
Digital Address: GA-117-2059**

Kindly quote this number and date on all correspondence

My Ref. No. NSA HQ/CON/099/07-25

Your Ref. No. _____

Date. 29th July, 2025

**THE AUDIT TEAM LEADER
AUDIT SERVICE OF GHANA
ACCRA**

Attention: Jemima Arthur

**RESPONSE TO OBSERVATION ON ABSENCE OF KEY PROJECT
DOCUMENTATION FOR CSMP AND METRIC APP PROCUREMENT. REF:
AOM/NSA-CSMP/2025/01**

We acknowledge the observation and concur with the findings. The absence of some key documentations, including a signed Business Case, Business Requirements Document (BRD), and structured Implementation Plan was due to limitations in internal technical expertise and low digital awareness at the time of project initiation. While a working BRD was issued by the IT team, it was not formally signed off, reflecting the operational gaps present then.

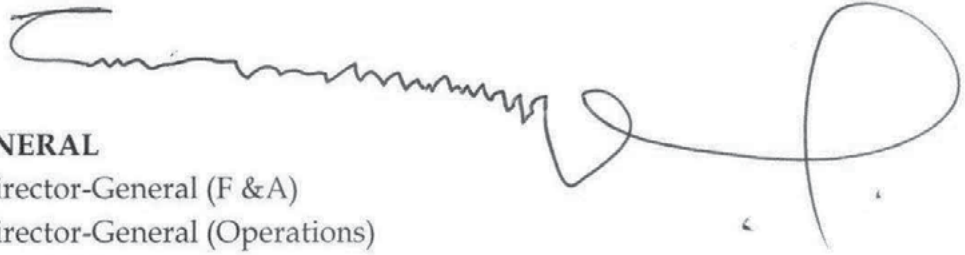
This situation arose from a combination of legacy capacity issues and evolving understanding of IT governance standards within the Authority. These gaps have been noted and are being actively addressed.

As part of corrective actions, the current leadership is implementing structured documentation protocols for all IT initiatives, guided by ISO and PRINCE2-aligned processes. We are also investing in building the digital capacity of internal teams and ensuring that documentation is properly validated and approved for all current and future systems in line with NSA's operational requirements.

The Head of MIS (Mr. Benjamin Kusi) is responsible for ensuring compliance with documentation standards and overseeing implementation of corrective actions moving forward.

We remain committed to closing governance gaps and welcome continued collaboration toward improved ICT project maturity.

Kind regards,



FELIX GYAMFI
DIRECTOR-GENERAL

Cc: Deputy Director-General (F &A)
Deputy Director-General (Operations)
Head, General Administration
Head, Accounts
Head, Internal Audit
Head, Human Resource

Appendix RESP-02

Observation Title:

Failure to Utilize the CSMP Payroll Module Despite Availability of System Features

Response Received from

1. Felix Gyamfi, Director-General, NSA



**NATIONAL
SERVICE
AUTHORITY**
HEADQUARTERS

**46 Patrice Lumumba Road
Airport Residential Area
P. O. Box 46, State House - Accra
Digital Address: GA-117-2059**

Kindly quote this number and date on all correspondence

My Ref. No. NSA HQ/CONF/101/07-25

Your Ref. No. _____

Date 29th July 2025

**THE AUDIT TEAM LEADER
AUDIT SERVICE OF GHANA
ACCRA**

Attention: Jemima Arthur

**RESPONSE TO OBSERVATION ON FAILURE TO UTILIZE THE CSMP
PAYROLL MODULE DESPITE AVAILABILITY OF SYSTEM FEATURES. REF
NO: AOM/NSA-CSMP/2025/02**

We acknowledge the observation and concur with the findings on the failure to utilize CSMP payroll module and its attendant features.

The payroll process in use on assumption of office was an inherited operational setup and Management decision predating the current leadership. This process bypassed the formal payroll workflow available in the CSMP, leading to minimal accountability, increased manual intervention, and lack of audit transparency.

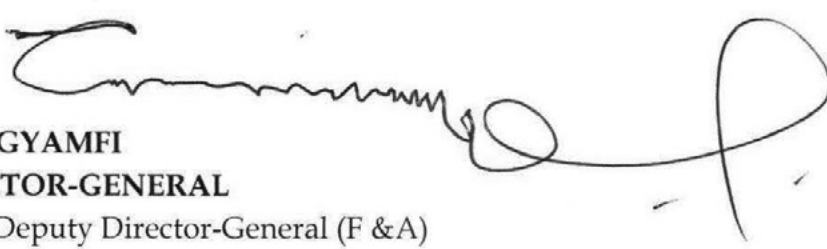
Upon assuming office, the current leadership, in consultation with the Ministry of Finance, undertook a review of the system before approving any payments. This effort led to the discovery of deeper irregularities, now the subject of further investigations as ordered by the Presidency.

To address this, the CSMP-verified records are now the sole source of data for payroll, transmitted securely to the Ghana Interbank Payment and Settlement Systems (GhIPSS) once internal approvals are completed. We are also putting together requirements for additional measures to enhance payroll transparency with cross-referencing payment data to the office of the Controller and Accountant General, provide personnel with monthly payslips, and ensure the process complies with digital maturity standards by minimizing human intervention.

The Head of MIS (Mr. Benjamin Kusi) and Head of Accounts (Mr. Mark Yaw Danso) are responsible for the ongoing implementation of these corrective actions.

We remain committed to strengthening controls and welcome further guidance in this regard.

Kind regards,



FELIX GYAMFI
DIRECTOR-GENERAL

Cc: Deputy Director-General (F &A)
Deputy Director-General (Operations)
Head, General Administration
Head, Accounts
Head, Internal Audit
Head, Human Resource

Appendix RESP-03

Observation Title:

Lack of Segregation of Duties in Payroll Processing

Response Received from

1. Felix Gyamfi, Director-General, NSA



**NATIONAL
SERVICE
AUTHORITY**
HEADQUARTERS

46 Patrice Lumumba Road
Airport Residential Area
P. O. Box 46, State House - Accra
Digital Address: GA-117-2059

Kindly quote this number and date on all correspondence

My Ref. No. NSA HQ/CONF. 102/07-25

Your Ref. No. _____

Date. 29th July, 2025

**THE AUDIT TEAM LEADER
AUDIT SERVICE OF GHANA
ACCRA**

Attention: Jemima Arthur

**RESPONSE TO OBSERVATION ON LACK OF SEGREGATION OF DUTIES IN
PAYROLL PROCESSING - REF NO: AOM/NSA-CSMP/2025/05**

This letter serves as the National Service Authority's response to your observation regarding the lack of segregation of duties in the payroll processing of National Service Personnel (NSP).

Cause of Infraction:

The observed weakness stemmed from an inherited process that predated my assumption of office as Director-General. At the time of resumption of the new Management, the same team responsible for enrolment and posting of National Service Personnel (NSPs) was also managing payroll processing, including validation, generation of payroll lists, and payment initiation. This lack of segregation created a critical gap in accountability and control, as the same individuals handled all key stages of the process without independent oversight.

Recognising the risk this posed, I initiated a headcount exercise in conjunction with the Ministry of Finance before approving any outstanding payrolls. This verification was conducted using verified Central System Management Portal (CSMP) data which revealed major discrepancies in personnel records. The findings have triggered further investigation, now ongoing under the directive from the Presidency.

The structure of the previous process made it difficult to assign clear accountability, as duties related to data entry, validation, approval, and payment were concentrated within one team. This setup inherently increased the risk of manipulation and errors going undetected, contrary to best practices.

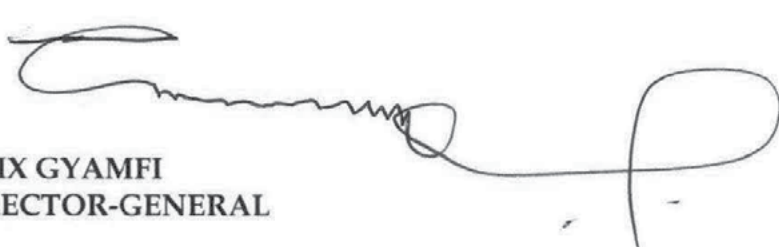
Corrective Action:

Under my new leadership, the payroll process has been realigned to follow prescribed guidelines. Access to CSMP payroll files is now strictly limited to the Accounts Unit, as originally designed in the system, and no requests for manual exports from the system shall be honoured outside management approval. This restriction is enforced as standard practice.

Going forward, the NSA proposes to fully automate the payroll workflow until final payment, to minimize human intervention and reinforce internal controls. The officers responsible for implementing these corrective measures are:

- Benjamin Kusi, Head of MIS
- Mark Yaw Danso, Head of Accounts

Kind regards,



FELIX GYAMFI
DIRECTOR-GENERAL

Cc: Deputy Director-General (F &A)
Deputy Director-General (Operations)
Head, General Administration
Head, Accounts
Head, Internal Audit
Head, Human Resource

Appendix RESP-04

Observation Title:

Excessive Use of Protocol-Based and Manual Override Postings in Violation of Prescribed Controls in the CSMP

Response Received from

1. Felix Gyamfi, Director-General, NSA



**NATIONAL
SERVICE
AUTHORITY**
HEADQUARTERS

46 Patrice Lumumba Road
Airport Residential Area
P. O. Box 46, State House - Accra
Digital Address: GA-117-2059

Kindly quote this number and date on all correspondence

My Ref. No. NSA HQ/CONF/102/07-25

Your Ref. No. _____

Date. 29th July 2025

**THE AUDIT TEAM LEADER
AUDIT SERVICE OF GHANA
ACCRA**

Attention: Jemima Arthur

**RESPONSE TO OBSERVATION ON EXCESSIVE USE OF PROTOCOL-BASED
AND MANUAL OVERRIDE POSTINGS (2018-2024) - REF NO: AOM/NSA-
CSMP/2025/04**

This letter serves as the National Service Authority's formal response to your observation regarding the extensive use of Protocol-Based and Manual Override Postings from 2018 to 2024, representing 78% of all postings during the period under review.

Cause of Infraction:

Following internal consultations with the relevant teams, it was confirmed that this trend stemmed primarily from the decentralized structure of the posting process adopted during those years. Each region independently processed and managed posting requests, often outside the CSMP, with decisions later aggregated during the annual Posting Conference, a dedicated event where regional submissions were compiled and uploaded into the system. As a result, many posting decisions had already been finalized off-system and subsequently committed through the Protocol-Based and Manual Override channels.

Corrective Action:

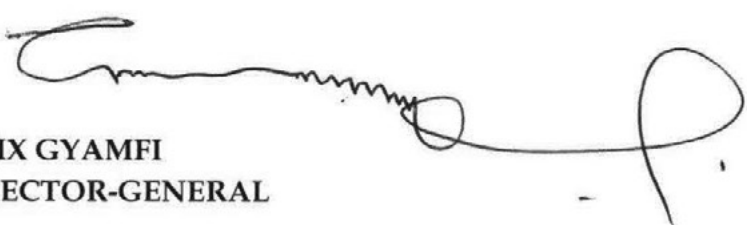
Under my leadership, the NSA has now fully centralized the posting process in line with the CSMP's system design. All posting decisions are made within the platform using the approved categories, allowing the system to match personnel to user agencies based on skillsets, location preferences, and national development priorities.

Furthermore, access to reserved channels like Protocol-Based and Manual Override postings is now strictly controlled and centrally monitored. Usage is restricted to truly exceptional cases, with full justification required and audit trails enforced. This change not only improves transparency but also allows the NSA to generate more accurate analytics on posting trends, gaps in skill deployment, and sectoral distribution, supporting improved planning for national service and industry

alignment. These activities are being driven primarily by the NSA Head of MIS (Benjamin Kusi) and NSA head of Deployment (Kodua Tweneboah).

We remain committed to maintaining these improvements and ensuring full adherence to the CSMP's control protocols going forward.

Kind regards,



FELIX GYAMFI
DIRECTOR-GENERAL

Cc: Deputy Director-General (F &A)
Deputy Director-General (Operations)
Head, General Administration
Head, Accounts
Head, Internal Audit
Head, Human Resource

Appendix RESP-05

Observation Title:

Excessive Use of Manual Uploads by NSA Officials in Violation of Prescribed Controls in the CSMP

Response Received from

1. Samuel Korley - Managing Partner, INPATH Technologies
2. John Apraku, Tema Metro NSA
3. Daniella Lamptey
4. Samuel Kabutey
5. Gaisie Abraham Bismark
6. Robert Nii Laryea Kumah Adjei, Ag Regional Director – NSA Greater Accra Region

Date: 25 July 2025

The Deputy Director-General – Operations,
Ghana National Service Scheme,
46 Patrice Lumumba Street,
Airport Residential Area,
Accra,
Ghana.

Dear Sir,

**RE: EXCESSIVE USE OF MANUAL UPLOADS BY NSA OFFICIALS IN VIOLATION OF
PRESCRIBED CONTROLS IN THE CSMP**

We acknowledge receipt of your correspondence dated 24 July 2025 regarding the observation on the extensive use of manual uploads for Graduate List Submissions in the Central Service Management Portal (CSMP).

This practice stemmed primarily from an internal policy decision by the National Service Authority (NSA) at the time to maintain offline validation control over class list submissions, rather than enabling direct online submissions by tertiary institutions into the CSMP platform. As a result, NSA officials, rather than the institutions themselves, carried out uploads on their behalf.

While this deviated from the primary implemented design of the CSMP, InPath Technologies provided technical support when NSA teams encountered difficulties completing uploads. Our involvement in such cases was always at the written request of duly-authorized NSA staff and focused on resolving file formatting issues, upload failures, or internet-related constraints. These interventions, though outside the core automation framework of the CSMP, were necessary, traceable, and support-oriented, reflecting the operational realities during the system's early implementation phases.

Below we have attached a comprehensive report that provides full context of this observation from our perspective, and hope it provides enough clarity to steer the direction forward in improving the operations of the Authority.

We remain fully committed to supporting the NSA's long-term digital transformation objectives, just as we have consistently done over the past seven years.

Sincerely,

DocuSigned by:



5C802EBAC96745C...

Samuel Korley – Managing Partner

cc:

Director-General

Deputy Director-General (Finance & Administration)

1. Contextual Background – Evolution of Class List Upload Processes (2018–2022)

In 2018, as part of the digitization of the National Service Authority (NSA) operations, a suite of 21 core modules was proposed under the Core Service Management Platform (CSMP), including the automation of graduate class list submissions by Educational Institution heads. In preparing for this change, a stakeholder conference was held on 9th February 2018 at GIMPA with representatives of over 100 public institutions to sensitize them on the changes that were coming in terms of the adoption of digital technology.

Event flyer is as displayed below:



However, following internal consultations after the event, NSA Management informed us (via Propbureau Limited) of a strategic decision to retain the offline collection and processing of tertiary institution class lists once the CSMP went into operations in the same year. This approach we were advised by NSA at the time allowed them to maintain validation control over the data before it was introduced into the system.

As such;

- the pre-digitization process of institutions submitting their lists to NSA via email, and a flash drive continued;
- only after a desktop processing within NSA before the graduate list is uploaded to the system, on behalf of the institutions, by the NSA Data analyst role.

Thus, we clarify that within the period 2018 to 2021, tertiary institutions never performed any uploads directly to the system as intended, but their lists were uploaded on behalf of them, primarily by NSA staff.

2. Transition to Institutional Uploads (2022 Onwards)

In 2022, following a management change and a strategic technology review session, the new NSA management resolved to activate the process for direct

upload capability for tertiary institutions via the system's Graduate Class List module.

This transition involved:

- A nationwide Stakeholder Conference with over 100 tertiary institutions participating.
- Clear communication of new protocols for graduate list submission, and education institution admin nomination procedures for onboarding to CSMP.
- Technical onboarding of school administrators to upload graduate lists independently via their system accounts.

From 2022 onwards, graduate class lists were directly uploaded by schools into the system. However, uploads for private or individual enrolees (defaulters or international graduates who sought to undergo the service) remained under the control of NSA and its internal/manual validation processes.

It is important to note that the CSMP functionality had already catered to these categories of prospective personnel, with two distinct application modules. Each module allowed individuals to submit their applications along with the required documents; 3 documents for local graduates and 5 documents for international graduates. Once submitted, the documents were available for review, validation, and eligibility determination, and an approval process similar to that used for school list submissions. These modules remain unused till date.

3. Clarification on Uploads Performed by Inpath Technologies

We confirm that between 2018 and 2024, Inpath Technologies personnel conducted data uploads **solely at the request of NSA staff, never independently or arbitrarily**. This occurred only when;

- NSA officials had difficulty uploading due to file formatting issues, data errors, or internet connection timeouts, especially with large files.
- an official email requesting for upload support was received from a duly-authorized NSA staff.

Our observation from the upload requests received at the time reveal that NSA staff attempts at these uploads were unsuccessful due to:

- Improperly formatted CSV files leading to system rejection.
- Missing mandatory fields required for successful upload.
- Network instability or bandwidth issues at NSA offices during large file uploads.

Below are the Inpath officers identified to have performed at least an upload within the period in review, their roles with the NSA project, and current status.

Name	Role in NSA CSMP Project	Reported Upload on behalf of NSA	Current Status
Samuel Korley	Lead Project Consultant (2018 till date)	174,121	Active employee
Neil Wilson	Service Manager (2019 till 2022)	29	Exited – April 2022
Mohammed Zubairu	Support Engineer (2020 till 2025)	19	Exited – Jan 2025
Alfred Bossman	Junior Support Engineer (2022 till 2023)	1	Exited
Christian Okpattah	Service Manager (2022 till date)	33,556	Active employee

4. Summary Statistics and Supporting Evidence

Of the 236,511 uploads performed by Inpath Technologies between 2018 and 2024, approximately 56% occurred in 2018, aligning with the early stages of digitization when NSA's digital readiness was still developing, and skillset in formatting files and just general tech savviness was low. The table below summarises the Inpath uploads by period illustrating this context.

Year	Uploads by Inpath	% of Total Inpath Uploads	Comments
2018	131,355	56%	Onboarding phase; limited NSA capacity
2019–2021	42,461	18%	Support mainly due to bad formatting/bad connection
2022–2024	62,695	26%	Primarily private upload support requests
TOTAL	236,511	100%	

Supporting email trails and correspondence for these uploads are attached as Appendix A, confirming the NSA official involved, the upload challenge faced, and the number of records uploaded by the support request.

APPENDIX A

Request Date	Requesting NSA Officer	Quantity	Inpath Officer Uploading	Filename/Comments
31-Jan-18	Robert Adjei	9342	Samuel K.	CLASS LIST OF 2018-2019 NURSES CAPTURED FOR PIN
6-Apr-18	Robert Adjei	35700	Samuel K.	CLASS LIST READY FOR PIN CODE GENERATION
27-Apr-18	Robert Adjei	7732	Samuel K.	THIRD BATCH OF PIN CODE GENERATION REQUEST FOR 2018-2019 SERVICE YEAR
1-May-18	Robert Adjei	6496	Samuel K.	FOURTH BATCH OF PIN CODE GENERATION REQUEST FOR 2018-2019 SERVICE YEAR
2-May-18	Robert Adjei	102820	Samuel K.	ALL CLASS LIST COMBINED
3-May-18	Robert Adjei	101	Samuel K.	FIFTH BATCH OF PIN CODE GENERATION REQUEST
5-May-18	Robert Adjei	17430	Samuel K.	SIXTH BATCH OF PIN CODE GENERATION REQUEST
12-May-18	Robert Adjei	830	Samuel K.	SEVENTH BATCH OF PIN CODE GENERATION REQUEST AND CORRECTIONS ON PRIVATE REQUEST
18-May-18	Robert Adjei	258	Samuel K.	EIGHTH BATCH OF PIN CODE GENERATION REQUEST
29-May-18	Robert Adjei	538	Samuel K.	PIN CODE GENERATION REQUEST
14-May-19	Robert Adjei	854	Samuel K.	190514_CLASS LIST FOR UPLOAD
29-May-19	Robert Adjei	123	Samuel K.	190529_CLASS LIST FOR UPLOAD
5-Jun-19	Robert Adjei	110	Samuel K.	CLASS LIST FOR UPLOAD DUE TO ZERO UPLOAD SYSTEM FEEDBACK
17-Mar-20	Robert Adjei	37711	Samuel K.	200317_2020-2021 CLASS LIST FOR UPLOAD UNDER 2020-2021 GENERAL ENROLLMENT
27-Jul-22	Benjamin Kusi	3822	Samuel K.	
1-Aug-22	Abraham Gaisie	142	Samuel K.	220801_Defaulter Private (Defaulters)
1-Aug-22	Abraham Gaisie	28467	Samuel K.	220728_Deployment Data Checks and Verification Before Approval (Authorization Email for Bulk) Reactivation (Less than 500 Registered)
9-Aug-22	Abraham Gaisie	170	Samuel K.	220801_Defaulter Private (Defaulters)
9-Aug-22	Abraham Gaisie	6	Samuel K.	220801_Defaulter Private (Defaulters)
19-Mar-24	Abraham Gaisie	332	Samuel K.	Via WhatsApp
30-May-22	Adu Kofi	19465	Samuel K.	File was Uploaded by "ADU KOFI" only corrected by Christian (tbl_enrol_batch = 3195)
4-Jul-24	Abraham Gaisie	280	Christian O.	File was Uploaded by "Abraham Gaisie" only corrected by Christian (tbl_enrol_batch = 4575)

15-Dec-22		13785	Christian O.	File was Uploaded by "Okpattah Christian F.W.K" (tbl_enrol_batch = 3632) Only 1337 Actually Registered.
	FreshDesk Ticket	20	Mohammed Z.	PINcode Reactivation
8-Aug-23	FreshDesk Ticket	1	Alfred Bossman	PINcode Reactivation
	FreshDesk Ticket	14		PINcode Reactivation
	FreshDesk Ticket	2		PINcode Reactivation
13-Dec-20	System Testing	27	Neil Wilson	File was Uploaded by "NEIL WILSON" (tbl_enrol_batch = 3632) Zero (0) Actually Registered
TOTAL RECORDS SENT TO INPATH		286,578		
TOTAL REPORTED FROM AUDIT		236,511		
DISCREPANCY		50,067		

The discrepancy in figures is not considered actual, as files submitted by NSA officials for upload support often contain duplicate or ineligible entries. These are automatically removed by the system during processing, which explains the difference between the email file records and the final figures in the database.



Samuel Korley <isamuelkorley@gmail.com>

CLASS LIST OF 2018-2019 NURSES CAPTURED FOR PIN

6 messages

Robert Adjei <robert.adjei@nss.gov.gh>

Wed, Jan 31, 2018 at 1:52 PM

To: Samuel Korley <samuel.korley@theclearinghub.com>

Cc: ussif1975 <ussif1975@yahoo.com>, mustapha ussif <mustapha.ussif@nss.gov.gh>, TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>

Good afternoon Samuel,

Kindly find attached A FILE on the subject above for your information and action.

Please, permit me to say that I have been directed to send this mail on behalf of the Executive Director and would be grateful if this request is honoured.

Thank you

Robert Nii Laryea Kumah Adjei
(NSS Hqrs - I T Dept)
[0249464483](tel:0249464483)
46 Patrice Lumumba Road
Airport Residential Area
Accra

 **NURSES CAP 2018-2019.csv**
1069K

Samuel Korley <samuel.korley@theclearinghub.com>

Fri, Feb 16, 2018 at 12:29 PM

To: Robert Adjei <robert.adjei@nss.gov.gh>

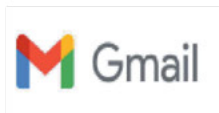
Cc: ussif1975 <ussif1975@yahoo.com>, mustapha ussif <mustapha.ussif@nss.gov.gh>, TTCASHJNR10

<ttcashjnr10@yahoo.co.uk>, giftioware <giftioware@gmail.com>, gifti.oware-aboagye@nss.gov.gh, Elliot Lamptey <ellampsus@gmail.com>, emma hammond <eahond@yahoo.com>, ahmed ADAMA <ahmed.adama@theclearinghub.com>, jerry nyamekye1978@gmail.com

Hi Robert,

Kindly find attached PIN Code Generated for the Nursing list, with all the structural changes as agreed yesterday. Please review and let me have your feedback, if there are any other concerns.

Also, we are proposing the revision below to the calendar initially proposed – in summary, one week ahead of the initial proposed dates, but service start and end dates remain unchanged. I have indicated the additional activities that needs to be done before the pincodes are deployed, that has necessitated this proposed shift.



Samuel Korley <isamuelkorley@gmail.com>

CLASS LIST READY FOR PIN CODE GENERATION

2 messages

Robert Adjei <robert.adjei@nss.gov.gh>

Fri, Apr 6, 2018 at 9:06 PM

To: isamuelkorley <isamuelkorley@gmail.com>

Cc: ussif1975 <ussif1975@yahoo.com>, mustapha ussif <mustapha.ussif@nss.gov.gh>, TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>, samuel korley <samuel.korley@theclearinghub.com>

Good evening Samuel,

Kindly find attached A FILE on the subject above for your information and action.

Please, permit me to say that I have been directed to send this mail on behalf of the Executive Director and would be grateful if this request is honoured.

Thank you

Robert Nii Laryea Kumah Adjei
(NSS Hqrs - I T Dept)
[0249464483](tel:0249464483)
46 Patrice Lumumba Road
Airport Residential Area
Accra



CLASS LIST CAP 2018-2019.zip
683K

Samuel Korley <isamuelkorley@gmail.com>

Fri, Apr 6, 2018 at 9:31 PM

To: henry.aryeetey@theclearinghub.com

----- Forwarded message -----

From: **Robert Adjei** <robert.adjei@nss.gov.gh>

Date: Fri, Apr 6, 2018 at 9:06 PM

Subject: CLASS LIST READY FOR PIN CODE GENERATION

To: isamuelkorley <isamuelkorley@gmail.com>

Cc: ussif1975 <ussif1975@yahoo.com>, mustapha ussif <mustapha.ussif@nss.gov.gh>, TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>, samuel korley <samuel.korley@theclearinghub.com>

Good evening Samuel,

Kindly find attached A FILE on the subject above for your information and action.

Please, permit me to say that I have been directed to send this mail on behalf of the Executive Director and would be grateful if this request is honoured.

From: Robert Adjei [mailto:robert.adjei@nss.gov.gh]
Sent: Wednesday, January 31, 2018 1:52 PM
To: Samuel Korley <samuel.korley@theclearinghub.com>
Cc: ussif1975 <ussif1975@yahoo.com>; mustapha ussif <mustapha.ussif@nss.gov.gh>; TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>
Subject: CLASS LIST OF 2018-2019 NURSES CAPTURED FOR PIN

Good afternoon Samuel,

[Quoted text hidden]

 **NURSES CAP 2018-2019.csv**
1069K

Samuel Korley <samuel.korley@theclearinghub.com>
To: henry.aryeetey@theclearinghub.com

Tue, Feb 27, 2018 at 12:28 PM

From: Samuel Korley [mailto:samuel.korley@theclearinghub.com]
Sent: Thursday, February 22, 2018 12:09 AM
To: 'ahmed ADAMA' <ahmed.adama@theclearinghub.com>; 'Sarah Abocco' <sarah.abocco@theclearinghub.com>
Subject: FW: CLASS LIST OF 2018-2019 NURSES CAPTURED FOR PIN

From: Robert Adjei [mailto:robert.adjei@nss.gov.gh]
Sent: Wednesday, January 31, 2018 1:52 PM
To: Samuel Korley <samuel.korley@theclearinghub.com>
Cc: ussif1975 <ussif1975@yahoo.com>; mustapha ussif <mustapha.ussif@nss.gov.gh>; TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>
Subject: CLASS LIST OF 2018-2019 NURSES CAPTURED FOR PIN

Good afternoon Samuel,

[Quoted text hidden]

 **NURSES CAP 2018-2019.csv**
1069K



Samuel Korley <isamuelkorley@gmail.com>

THIRD BATCH OF PIN CODE GENERATION REQUEST FOR 2018-2019 SERVICE YEAR

2 messages

Robert Adjei <robert.adjei@nss.gov.gh>

Fri, Apr 27, 2018 at 7:31 PM

To: isamuelkorley <isamuelkorley@gmail.com>

Cc: ussif1975 <ussif1975@yahoo.com>, mustapha ussif <mustapha.ussif@nss.gov.gh>, TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>, samuel korley <samuel.korley@theclearinghub.com>

Good morning Samuel,

Kindly find attached A FILE on the subject above for your information and action.

The attachment above contains a list 10 Schools for PIN Code generation. The list attached contains a file on Kumasi Technical University meant to overwrite the first submitted in the first batch of PIN request due list to an update of the

Please, permit me to say that I have been directed to send this mail on behalf of the Executive Director and would be grateful if this request is honoured.

Thank you

Robert Nii Laryea Kumah Adjei
(NSS Hqrs - I T Dept)
[0249464483](tel:0249464483)
46 Patrice Lumumba Road
Airport Residential Area
Accra

 **2018 CLASS LIST CAP THIRD BATCH.zip**
129K

Samuel Korley <isamuelkorley@gmail.com>
To: henry.aryeetey@theclearinghub.com

Sat, Apr 28, 2018 at 12:10 AM

[Quoted text hidden]

 **2018 CLASS LIST CAP THIRD BATCH.zip**
129K



Samuel Korley <isamuelkorley@gmail.com>

FOURTH BATCH OF PIN CODE GENERATION REQUEST FOR 2018-2019 SERVICE YEAR

1 message

Robert Adjei <robert.adjei@nss.gov.gh>

Tue, May 1, 2018 at 12:18 PM

To: isamuelkorley <isamuelkorley@gmail.com>

Cc: ussif1975 <ussif1975@yahoo.com>, mustapha ussif <mustapha.ussif@nss.gov.gh>, TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>, samuel korley <samuel.korley@theclearinghub.com>

Good afternoon Samuel,

Kindly find attached A FILE on the subject above for your information and action.

The attachment contains three files. One being the a request for 2017-2018 Postings which must be done as soon as possible. I have as at last week made a PRIVATE PIN request for some NSPs to be part of the 2017-2018 Batch but I am yet to receive the responds

Kindly act on the above to pave way for the DEPLOYMENT OF PINS for the 2018-2019 service year

Please, permit me to say that I have been directed to send this mail on behalf of the Executive Director and would be grateful if this request is honoured.

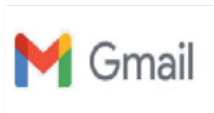
Thank you

Robert Nii Laryea Kumah Adjei
(NSS Hqrs - I T Dept)
[0249464483](tel:0249464483)
46 Patrice Lumumba Road
Airport Residential Area
Accra



2018 CLASS LIST CAP FOURTH BATCH.zip

135K



Samuel Korley <isamuelkorley@gmail.com>

ALL CLASS LIST COMBINED 2018-2019

1 message

Robert Nii Laryea Kumah Adjei <ttcashjnr10@yahoo.co.uk>
Reply-To: Robert Nii Laryea Kumah Adjei <ttcashjnr10@yahoo.co.uk>
To: isamuelkorley@gmail.com
Cc: ussif1975@yahoo.com

Wed, May 2, 2018 at 3:56 PM

Hello Samuel,

Kindly find attached, a file on the subject above for your information and action

Thank you

Robert Nii Laryea Kumah
0249 46 44 83



2018 PIN CODE GENERATION REQUEST ALL.zip
1841K



Samuel Korley <isamuelkorley@gmail.com>

FIFTH BATCH OF PIN CODE GENERATION REQUEST

2 messages

Robert Adjei <robert.adjei@nss.gov.gh>

Thu, May 3, 2018 at 11:51 AM

To: isamuelkorley <isamuelkorley@gmail.com>

Cc: ussif1975 <ussif1975@yahoo.com>, mustapha ussif <mustapha.ussif@nss.gov.gh>, TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>, samuel korley <samuel.korley@theclearinghub.com>

Good morning Samuel,

Kindly find attached A FILE on the subject above for your information and action.

Please, permit me to say that I have been directed to send this mail on behalf of the Executive Director and would be grateful if this request is honoured.

Thank you

Robert Nii Laryea Kumah Adjei

(NSS Hqrs - I T Dept)

0249464483

46 Patrice Lumumba Road

Airport Residential Area

Accra



2018-2019 CLASS LIST CAP FIFTH BATCH.zip

5K

Samuel Korley <isamuelkorley@gmail.com>

Thu, May 3, 2018 at 12:06 PM

To: Robert Adjei <robert.adjei@nss.gov.gh>

Cc: ussif1975 <ussif1975@yahoo.com>, mustapha ussif <mustapha.ussif@nss.gov.gh>, TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>, samuel korley <samuel.korley@theclearinghub.com>

Hi Robert,

Kindly this is the format for upload
i have attached the reference document.

Please do make the document in the upload ready format

International

INDEX NO	SURNAME	OTHERNAME	COURSE OF STUDY	QUALIFICATION	INSTITUTION	COUNTRY ID
20FBNRRA1014	MOHAMMED	YAKUBU	MASTER OF BUSINESS ADV	MASTERS	Indian School of Business and Computir	95
900604697	Ayakwah	Henry	Urban and Regional Plannr	MASTERS	Virginia Tech	223
BBA103AGS02	Abubakar Danso	Abdul Razak	Business Administration	DEGREE	Al-Madinah International University	127
BE 2013/42	Owusu	Alfred	Mechanical Engineering	DEGREE	SV Institute of Management and Technol	95
BS2143109	yahaya	abdul-rahama	bsc accounting	DEGREE	Barisa University College	90
DE-3-2014-0007	Agyei	Daniel Owusu	Business Administration	DEGREE	Assam Don Bosco University	95
DI/566	Boateng	Felix	Philosophy	DEGREE	Dominican Institute	155
DE-0000-00000	Yeboah	Raisa	Petroleum Engineer	MASTERS	Gubkin Russian State University of Oil &	172
G0786087	KULEKE	CHARITY	Nursing and Healthwork	DIPLOMA	Multi Careers Business College	189
H00209714	Homenya	James	Oil and Gas Technology	MASTERS	Herriot-Watt University	221
HP 10586516	ABDULAI	PROSPER MALI	commodity analysis and t	DEGREE	Alfred Nobel University	218
IMTS/C/AP/3411	Attaribisah	Philip	Computer application	DEGREE	Institute of management and technical s	95
KASU/12/BIO/11	Salvo	kingsley	Biological sciences	DEGREE	Kaduna State University,Kasu	155

Bulk Local School Upload Format

INDEX NO.	SURNAME	OTHER NAME	COURSE OF STUDY	QUALIFICATIO	School ID
RCN131913008	ANTWI	IRENE ADUBEA	REGISTERED COMMUNITY N	DIPLOMA	218
RCN131914001	ABBEY	SANDRA FOFO	REGISTERED COMMUNITY N	DIPLOMA	218
RCN131914003	ABUBAKAR	BANA	REGISTERED COMMUNITY N	DIPLOMA	218
RCN131914004	ABUBAKAR	MARIAM	REGISTERED COMMUNITY N	DIPLOMA	218
RCN131914005	ACHEAMPONG	BERNICE	REGISTERED COMMUNITY N	DIPLOMA	218
RCN131914007	ADADE	VERA AGYEI	REGISTERED COMMUNITY N	DIPLOMA	218

[Quoted text hidden]



Reference Document.xlsx

24K



Samuel Korley <isamuelkorley@gmail.com>

SIXTH BATCH OF PIN CODE GENERATION REQUEST

1 message

Robert Adjei <robert.adjei@nss.gov.gh>

Sat, May 5, 2018 at 2:45 PM

To: isamuelkorley <isamuelkorley@gmail.com>

Cc: ussif1975 <ussif1975@yahoo.com>, mustapha ussif <mustapha.ussif@nss.gov.gh>, TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>, samuel korley <samuel.korley@theclearinghub.com>

Good afternoon Samuel,

Kindly find attached A FILE on the subject above for your information and action.

Please, permit me to say that I have been directed to send this mail on behalf of the Executive Director and would be grateful if this request is honoured.

Thank you

Robert Nii Laryea Kumah Adjei
(NSS Hqrs - I T Dept)
[0249464483](tel:0249464483)
46 Patrice Lumumba Road
Airport Residential Area
Accra



2018 CLASS LIST CAP SIXTH BATCH.zip
275K



Samuel Korley <isamuelkorley@gmail.com>

CLASS LIST NOT HONOURED

2 messages

Robert Adjei <robert.adjei@nss.gov.gh>

Wed, May 9, 2018 at 8:53 AM

To: isamuelkorley <isamuelkorley@gmail.com>

Cc: ussif1975 <ussif1975@yahoo.com>, mustapha ussif <mustapha.ussif@nss.gov.gh>, TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>, samuel korley <samuel.korley@theclearinghub.com>

Good morning Samuel,

Kindly find attached TWO FILES on the subject above for your information and action.

The file named AHPC 2018 CAP has different schools in it with their respective school codes
Some of the schools in this file have called to complain of their students not been able to access their PINs

Please, permit me to say that I have been directed to send this mail on behalf of the
Executive Director and would be grateful if this request is honoured.

Thank you

Robert Nii Laryea Kumah Adjei
(NSS Hqrs - I T Dept)
[0249464483](tel:0249464483)
46 Patrice Lumumba Road
Airport Residential Area
Accra

2 attachments

 **M & DC 2018 CAP.csv**
41K

 **AHPC 2018 CAP.csv**
223K

Samuel Korley <isamuelkorley@gmail.com>

Wed, May 9, 2018 at 9:58 AM

To: Robert Adjei <robert.adjei@nss.gov.gh>

Cc: ussif1975 <ussif1975@yahoo.com>, mustapha ussif <mustapha.ussif@nss.gov.gh>, TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>, samuel korley <samuel.korley@theclearinghub.com>

Hi Robert,

Kindly indicate System School Number on Each Sheet and Resend for Upload.
Also indicate if you want them to use a single NSS Code (Example GPR or they should use there individual School Code)

Regards.
SK

[Quoted text hidden]



Samuel Korley <isamuelkorley@gmail.com>

SEVENTH BATCH OF PIN CODE GENERATION REQUEST AND CORRECTIONS ON PRIVATE REQUEST

3 messages

Robert Adjei <robert.adjei@nss.gov.gh>

Sat, May 12, 2018 at 4:46 PM

To: isamuelkorley <isamuelkorley@gmail.com>

Cc: ussif1975 <ussif1975@yahoo.com>, mustapha ussif <mustapha.ussif@nss.gov.gh>, TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>

Good afternoon Samuel,

Kindly find attached A FILE on the subject above for your information and action.

Note that in the attachment document are those with corrupted Index Numbers and would like you to ensure that those whose own were not generated are done accordingly

Please, permit me to say that I have been directed to send this mail on behalf of the Executive Director and would be grateful if this request is honoured.

Thank you

Robert Nii Laryea Kumah Adjei
(NSS Hqrs - I T Dept)
[0249464483](tel:0249464483)
46 Patrice Lumumba Road
Airport Residential Area
Accra

 **2018-2019 CLASS LIST CAP SEVENTH BATCH.zip**
20K

Robert Adjei <robert.adjei@nss.gov.gh>

Sat, May 12, 2018 at 5:17 PM

To: isamuelkorley <isamuelkorley@gmail.com>

Cc: ussif1975 <ussif1975@yahoo.com>, mustapha ussif <mustapha.ussif@nss.gov.gh>, TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>

[Quoted text hidden]

 **2018-2019 CLASS LIST CAP SEVENTH BATCH (2).zip**
22K

Samuel Korley <isamuelkorley@gmail.com>

Mon, May 14, 2018 at 1:51 PM

To: Robert Adjei <robert.adjei@nss.gov.gh>

Cc: ussif1975 <ussif1975@yahoo.com>, mustapha ussif <mustapha.ussif@nss.gov.gh>, TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>

Uploaded and Awaiting Executive Director's PINCode Generation

<https://mail.google.com/mail/u/0/?ik=5892822fcb&view=pt&search=all&permthid=thread-f:1600277537300966958&simpl=msg-f:160027753730096695...> 1/2

EIGHTH BATCH OF PIN CODE GENERATION REQUEST

3 messages

Robert Adjei <robert.adjei@nss.gov.gh>

Fri, May 18, 2018 at 7:54 PM

To: isamuelkorley <isamuelkorley@gmail.com>

Cc: ussif1975 <ussif1975@yahoo.com>, mustapha ussif <mustapha.ussif@nss.gov.gh>, TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>, samuel korley <samuel.korley@theclearinghub.com>

Good evening Samuel,

Kindly find attached A FILE on the subject above for your information and action.

Please, permit me to say that I have been directed to send this mail on behalf of the Executive Director and would be grateful if this request is honoured.

Thank you

Robert Nii Laryea Kumah Adjei
(NSS Hqrs - I T Dept)
[0249464483](tel:0249464483)
46 Patrice Lumumba Road
Airport Residential Area
Accra

 **2018 CLASS LIST CAP EIGHTH BATCH.zip**
11K**Samuel Korley** <isamuelkorley@gmail.com>

Fri, May 18, 2018 at 8:05 PM

To: Robert Adjei <robert.adjei@nss.gov.gh>

Cc: ussif1975 <ussif1975@yahoo.com>, mustapha ussif <mustapha.ussif@nss.gov.gh>, TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>, samuel korley <samuel.korley@theclearinghub.com>

Kindly as agreed this is not the format.
will work on this and upload though.

Regards.

SK

[Quoted text hidden]

Robert Adjei <robert.adjei@nss.gov.gh>

Fri, May 18, 2018 at 10:09 PM

To: isamuelkorley <isamuelkorley@gmail.com>

I am not getting you Samuel

From: "isamuelkorley" <isamuelkorley@gmail.com>

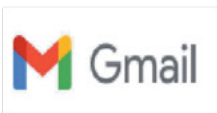
To: "Robert Adjei" <robert.adjei@nss.gov.gh>

Cc: "ussif1975" <ussif1975@yahoo.com>, "mustapha ussif" <mustapha.ussif@nss.gov.gh>, "TTCASHJNR10" <ttcashjnr10@yahoo.co.uk>, "samuel korley" <samuel.korley@theclearinghub.com>

Sent: Friday, May 18, 2018 8:05:27 PM

Subject: Re: EIGHTH BATCH OF PIN CODE GENERATION REQUEST

[Quoted text hidden]



Samuel Korley <isamuelkorley@gmail.com>

PIN CODE GENERATION REQUEST

2 messages

Robert Adjei <robert.adjei@nss.gov.gh>

Tue, May 29, 2018 at 8:55 PM

To: isamuelkorley <isamuelkorley@gmail.com>

Cc: ussif1975 <ussif1975@yahoo.com>, mustapha ussif <mustapha.ussif@nss.gov.gh>, TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>

Good evening Samuel,

Kindly find attached A FILE on the subject above for your information and action.

Note that the file named PRIVATE PIN CODE has multiple sheets in it.

Please, permit me to say that I have been directed to send this mail on behalf of the Executive Director and would be grateful if this request is honoured.

Thank you

Robert Nii Laryea Kumah Adjei
(NSS Hqrs - I T Dept)
[0249464483](tel:0249464483)
46 Patrice Lumumba Road
Airport Residential Area
Accra



2018 CLASS LIST CAP TENTH BATCH.zip

13K

Samuel Korley <isamuelkorley@gmail.com>

Wed, May 30, 2018 at 9:07 AM

To: Robert Adjei <robert.adjei@nss.gov.gh>

Cc: ussif1975 <ussif1975@yahoo.com>, mustapha ussif <mustapha.ussif@nss.gov.gh>, TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>

Hi Robert,

All details have been uploaded except below.

217019676- Already Exist(Pincode Inactive)

216EI02004035 - Already Exist (Personnel Registered)

214CS01001898 - Already Exist (Personnel Registered)

30915955 Already Exist(Pincode Inactive)

5170574719 Already Exist(Pincode Inactive)

7148545 Already Exist(Pincode Inactive)



Samuel Korley <isamuelkorley@gmail.com>

CLASS LIST FOR UPLOAD

1 message

Robert Adjei <robert.adjei@nss.gov.gh>

Tue, May 14, 2019 at 6:11 PM

To: isamuelkorley <isamuelkorley@gmail.com>

Cc: ussif1975 <ussif1975@yahoo.com>, mustapha ussif <mustapha.ussif@nss.gov.gh>, TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>

Hello Samuel,

Kindly find attached, SEVEN FILES on the subject above for your information and action.

Thank you

Robert Nii Laryea Kumah Adjei
(NSS Hqrs - I T Dept)
[0249464483](tel:0249464483)
46 Patrice Lumumba Road
Airport Residential Area
Accra

7 attachments

-  **MASS PRIVATE PIN CODE GENERATION REQUEST 13TH 2019.csv**
12K
-  **ABE-UK GHANA 2019 CAP.csv**
1K
-  **WITHROW COLLEGE 2019 CAP.csv**
3K
-  **IPMC 2019 SUP2 CAP.csv**
5K
-  **RADFORD UNIV COL 2019 SUP3 CAP.csv**
2K
-  **CAPE COAST TECH UNIV 2019 CAP.csv**
47K
-  **FOREIGN TRAINED PIN GENERATION REQUEST 13TH MAY 2019.csv**
3K



Samuel Korley <isamuelkorley@gmail.com>

CLASS LIST FOR UPLOAD

1 message

Robert Adjei <robert.adjei@nss.gov.gh>

Wed, May 29, 2019 at 8:52 PM

To: isamuelkorley <isamuelkorley@gmail.com>

Cc: ussif1975 <ussif1975@yahoo.com>, mustapha ussif <mustapha.ussif@nss.gov.gh>, TTCASHJNR10 <ttcashjnr10@yahoo.co.uk>

Hello Samuel,

Kindly find attached, SIX FILES on the subject above for your information and action.

Thank you

Robert Nii Laryea Kumah Adjei
(NSS Hqrs - I T Dept)
[0249464483](tel:0249464483)
[# 46 Patrice Lumumba Road](#)
[Airport Residential Area](#)
[Accra](#)

6 attachments

-  **KOFORIDUA TECH INST 2019 CAP.csv**
2K
-  **RADFORD UNIV COL 2019 SUP5 CAP.csv**
1K
-  **GIL 2019 SUP2 CAP.csv**
13K
-  **ACCRA TECH UNIV 2019 SUP5 CAP.csv**
1K
-  **FOREIGN TRAINED PIN GENERATION REQUEST 29TH MAY 2019 2.csv**
1K
-  **ACCRA TECH UNIV 2019 SUP5 CAP.csv**
1K



Samuel Korley <isamuelkorley@gmail.com>

2020-2021 CLASS LIST FOR UPLOAD UNDER 2020-2021 GENERAL ENROLLMENT

1 message

Robert Adjei <robert.adjei@nss.gov.gh>

Tue, Mar 17, 2020 at 1:29 PM

To: Samuel Korley <isamuelkorley@gmail.com>

Cc: ussif1975 <ussif1975@yahoo.com>, "ussif.mustapha@nss.gov.gh" <ussif.mustapha@nss.gov.gh>, ttcashjnr10 <ttcashjnr10@yahoo.co.uk>, Ahmed J <aadama84@gmail.com>

Hi Samuel,

Kindly find attached a File on the subject above for your information and action

Please treat as urgent to enable me act on it as early as possible.

Thank you

Robert Nii Laryea Kumah

2 attachments

 **KNUST 2020 CAP.csv**
1343K

 **UCC 2020 CAP.csv**
1962K

Fwd: SECOND BATCH OF UPLOADED FILE

From Benjamin Kusi <benjamin.kusi@nss.gov.gh>
Date Wed 7/27/2022 8:18 PM
To Samuel Korley <samuel.korley@inpathgroup.africa>

 1 attachment (640 KB)
2022-2023 SERVICE YEAR SECOND BATCH.xlsx;

Best Regards
Benjamin Freeman Kusi

Ghana National Service Scheme - Service to the nation

Mobile: +233261111183

Email: benjamin.kusi@nss.gov.gh
Address: No. 46 Patrice Lumumba Road. Airport Residential Area, Accra. P.O. Box 46, State House, Ghana
Website: www.nss.gov.gh

This message and any files or documents attached are confidential and may also be legally privileged or protected by other legal rules. It is intended only for the individual or entity named. If you are not the named addressee or you have received this email in error, please inform the sender immediately, delete it from your system and do not copy or disclose it or its contents or use it for any purpose. Thank you. Please also note that transmission cannot be guaranteed to be secure or error-free

From: Abigail Tsogbe <abigail.tsogbe@nss.gov.gh>
Sent: Wednesday, July 27, 2022 4:53:19 PM
To: Benjamin Kusi <benjamin.kusi@nss.gov.gh>
Subject: SECOND BATCH OF UPLOADED FILE

Subject: Re: FINAL YEAR CLASS LIST UPLOAD 2022-23
Date: Thursday, 26 May 2022 at 11:13:33 West Africa Standard Time
From: Christian Okpattah
To: Apraku John
CC: Abraham Gaisie, Benjamin Kusi, NSS Support Inpath, Samuel Korley

Ok, I will check it out and revert back to you. Kindly share the data he tried uploading as well.

On Thu, 26 May 2022 at 10:11 AM, Apraku John <john.apraku@nss.gov.gh> wrote:

Hi Team,

Kindly check on the upload by SARFO AGYEMANG AKWASI of Kumasi Technical University. On his dashboard his upload was successful and it in submission state. But on our end its just showing he uploaded zero(0) upload. Also when he tries to view or download his batch nothing shows just blank. Kindly check on it for us.

Attached are screenshots from his dashboard and ours. Thanks.

Upload Batch Number: 20220523-1883

John

Cheers.

--

***Christian F.K.W Okpattah,
Inpath Technologies Africa,
Product Owner.***

Kind Regards.



Samuel Korley <isamuelkorley@gmail.com>

PINCODE REACTIVATION FOR GREATER ACCRA

1 message

Kodua Tweneboah <koduatweneboahtk@gmail.com>
To: Samuel Korley <isamuelkorley@gmail.com>

Fri, Aug 19, 2022 at 9:57 AM

--
YAW TWENEBOAH KODUA
NATIONAL SERVICE SECRETARIAT
GREATER ACCRA
REGIONAL OFFICE
0243344284
0264000737



DEFAULTERS APPLICATION 2022-2023.xls
52K

Block

Delete

Archive

Report

Reply

Reply all

Forward

Meeting

Recall message

Resend message

Share to Teams

Track read receipts

Zoom

More

Delete

Report

Respond

Teams

Tracking

Zoom

Re: Deployment Data Checks and Verification Before Approval



Samuel Korley

Reply
 Reply all
 Forward
 More

To: Abraham Gaisie <abraham.gaisie@nss.gov.gh>

Wed 7/27/2022 11:06 AM

Cc: Benjamin Kusi <benjamin.kusi@nss.gov.gh>; Executive Director <executive.director@nss.gov.gh>; Hon. Osei Assibey Antwi <osei.antwi@nss.gov.gh>

Aligned

On Wed, Jul 27, 2022 at 11:05 AM Abraham Gaisie <abraham.gaisie@nss.gov.gh> wrote:

Hello Sam

Your are authorized to work on the allied health data and also fix the issues.

Kindly also move those who did not do the service previously to defaulters to enable them do their service this year.

Attached is the allied health data.

Thanks

From: Samuel Korley <Samuel.Korley@inpathgroup.africa>

Sent: Wednesday, July 27, 2022 9:27 AM

To: Abraham Gaisie <abraham.gaisie@nss.gov.gh>; Benjamin Kusi <benjamin.kusi@nss.gov.gh>

Cc: Executive Director <executive.director@nss.gov.gh>; Hon. Osei Assibey Antwi <osei.antwi@nss.gov.gh>; Ahmed Adama <ahmed.adama@inpathgroup.africa>; christian.okpattah <christian.okpattah@inpathgroup.africa>; Steve Ansah <steve.ansah@nss.gov.gh>

Subject: Re: Deployment Data Checks and Verification Before Approval

HI Team,

Kindly can we have a session now to review some issues noticed?

We have 3,000 NSPs who will not be able to register due to issues with the upload mixup.

Thanks

On Mon, Jul 25, 2022 at 11:51 AM Samuel Korley <Samuel.Korley@inpathgroup.africa> wrote:

Hi @Abraham Gaisie & @Benjamin Kusi

Kindly be informed that we have had to fix upload data for over 30 Schools because the Data uploaded by the schools was not properly verified before approval.

we out to have a checklist for approval and ensure data submitted is 100% clean.

Regards.

Samuel Korley

defaulter/private

From Abraham Gaisie <abraham.gaisie@nss.gov.gh>

Date Mon 8/1/2022 9:55 AM

To Samuel Korley <samuel.korley@inpathgroup.africa>

Cc Benjamin Kusi <benjamin.kusi@nss.gov.gh>; Hon. Osei Assibey Antwi <osei.antwi@nss.gov.gh>;
ahmed.adama@inpathgroup.africa <ahmed.adama@inpathgroup.africa>

 1 attachment (586 KB)

ENFORCEMENT AND OTHER REGIONS COMBINED.xlsx;

Hello Sam

Kindly find attached defaulters/private as requested.

We have compiled them to one excel file

Thank you.

Cheers.

HON. FUSEINI DONKOR
DEPUTY DIRECTOR-GENERAL (OPERATIONS)
NATIONAL SERVICE AUTHORITY
46 PATRICE LUMUMBA ROAD
AIRPORT RESIDENTIAL AREA – ACCRA
25TH JULY 2025

Dear Sir,

RE: EXCESSIVE USE OF MANUAL UPLOADS BY NSA OFFICIALS IN VIOLATION OF PRESCRIBED CONTROLS IN THE CSMP

I write to acknowledge receipt of your letter dated 24th July 2025 with reference: **NSA HQ/CONF/089/07-25** and subject **“EXCESSIVE USE OF MANUAL UPLOADS BY NSA OFFICIALS IN VIOLATION OF PRESCRIBED CONTROLS IN THE CSMP”** requesting my response to certain audit observations.

The letter specifies that the data audit observation in question covers the period from 2018 to 2024 and though I cannot recall everything over this period of time (especially considering the time frame given for a response), I will provide a response to the best of my memory.

The letter states that I “manually uploaded a total of 92 data”. The use of the word “data” is vague and does not specify exactly what data was uploaded but based on the context of the letter as whole, it is my belief that this data refers to the data usually uploaded for the purposes of PIN generation and/or reactivation.

Additionally, the letter unfortunately does not provide a yearly or account-based breakdown of this number (92). This information would have assisted me in providing a more accurate explanation to the audit observation.

There are two accounts on the Central Services Management Platform that bear my name at this point in time i.e., my personal account that has the login username/e-mail of **samuel.kabutev@nss.gov.gh** and a second account that bears the login username/email of **deployment@nss.gov.gh**. Hence, a breakdown of how many details were uploaded by each account would have been extremely helpful in my provision of an explanation.

My personal account (**samuel.kabutev@nss.gov.gh**) had been on the access level of **“Deployment Level 0”** from the introduction of the system in 2018 till 2023 when it was briefly changed to **“NSS Backoffice Staff”** and then back to **“Deployment Level 0”** based on my work schedule. None of those access levels had the ability to upload data for PIN generation/reactivation.

It was not until 2024 when again based on my work schedule, my personal account was upgraded/changed to Data Analyst (with Manual Override deactivated) that I had a personal account capable of uploading data for PIN generation. Even then, due to the fact that uploading data for PIN generation was not a part of my work schedule I do not recall uploading any data for PIN generation.

The possibility does exist however, that I may have uploaded data for PIN reactivation under special circumstances but even then, I believe that number was insignificant because I have no recollection of that.

The second account (deployment@nss.gov.gh) however, is where I believe the stated total number (92) being associated to me may stem from. This is owing to a misunderstanding I would like to clarify and I believe any checks on the history of names associated to that account would corroborate my clarification/explanation. I have also attached screenshots of the request to update the account details to my name, as well as a confirmation e-mail of the change being effected.

The second account (deployment@nss.gov.gh) and its corresponding e-mail account is a departmental one belonging to the Deployment Department and not an individual. The associated account on the CSMP has also had multiple users and access levels over the years. I took charge/control of the account in 2023 when the Deployment Department needed an additional account for the creation of new User Agencies whilst honouring User Agency requests. The access level given was “**List Manager**” and the name on the account was that of the Deployment Director at the time (Abraham Bismark Gaisie). This access level did not have the ability to upload data for PIN generation/reactivation.

However, considering certain developments at the beginning of the year, the account was deactivated due to the name on it at the time. This disrupted my work schedule and so I informed the Head of MIS on the need to get the account reactivated. The account was reactivated on 2nd May 2025 and the name on the account changed to my name.

Prior to this, I was briefly placed on the account for less than a month and then taken off when it did not correspond to my work schedule. The name on the account then was that of the Head of MIS at that particular time (Robert Adjei). I do not however recall the year and was not the only user of the account before, during and after that period.

With the issue of requests being sent via emails for purposes of uploading data outside prescribed channels, again, there are two e-mails. Any e-mails of that sort sent from deployment@nss.gov.gh were most likely not sent by me and I cannot provide a response on them.

Should it be required, I am available to provide any additional information or further clarification to my response.

Yours faithfully,

Samuel Kabutey

CC: Director-General
Deputy Director-General (Finance & Administration)

The image is a screenshot of an email client interface. On the left, there is a sidebar with a list of folders and emails. The 'Inbox' folder is selected, showing 1363 emails. Below it are 'Drafts' (4), 'Sent Items', 'Deleted Items' (350), 'Junk Email', 'Notes', 'Archive', 'Calendar_0', 'Chats', 'Comments', 'Contacts_0', 'Conversation History', 'Conversation History...', 'Delivered_PressRel...', 'Emailed Contacts', 'HANDLE ASAP FREE', 'IMPORTANT', 'Journal_0', 'Notes_0', 'Old-Mails', and 'Outbox'. The main email list shows several messages from 'NSA' with the subject 'Your NSS Sign in OTP' and the date '4 May 2025'. The selected email is from 'NSA Ghana' with the subject 'Your National Service Authority Secure Critical Account Details'. The email body contains a warning about a notification-only address that cannot accept incoming e-mail, followed by a welcome message and account details (Username: deployment@nss.gov.gh, Password: [REDACTED]). It also includes a list of instructions: 1. Log into your account using the account details provided above. 2. Change your password to the one you can easily remember, but not too easy to guess. 3. And do many more. The email ends with a thank you and the signature 'The National Service Authority Team'.

GAISIE ABRAHAM BISMARCK,
Accra.

25th July, 2025

The Director-General
National Service Authority- Headquarters
46 Patrice Lumumba Road
Airport Residential Area
Accra

Dear Sir,

**RE: EXCESSIVE USE OF MANUAL UPLOADS BY NSA OFFICIALS IN VIOLATION OF
PRESCRIBED CONTROLS IN THE CSMP**

I acknowledge receipt of your letter dated 24th July 2025 regarding the audit findings on the use of manual uploads within the Central Service Management Portal (CSMP), which I received per your WhatsApp post last night.

In order that I give you a more informed answer to your request, it will be more helpful if you give me a copy of the Technical and Forensic Audit by the Audit Service of Ghana and National Intelligence Bureau (NIB) which you refer to in your request to me.

However, my preliminary answer to the issues raised by you in your request are as follows:

1. Upload logs and Control Reports from 2018 to 2024

Firstly, the records at the NSA will clearly confirm that I was engaged to undertake some work for the NSA in January, 2022 and was given a formal contract in January, 2023. I am therefore unable to give any facts about what happened between 2018 and January, 2022.

2. Manual Uploads into the CSMP

I have not manually entered any data, neither have been involved with any person in manually entering data, whether by myself or with the system developer, Inpath Technologies, contrary to the CSMP's built-in process controls.

3. Request Via Emails for purposes of Uploading data outside the prescribed channels.

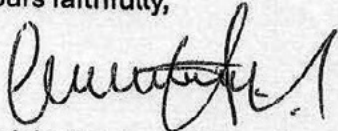
The only emails which usually emanated from my office to Inpath Technologies, (the system developer), were sent in the context of addressing urgent issues related to the CSMP. These instances required the attention of the system developer for prompt

rectification, and the communication was necessary to ensure continuity of service and data integrity during those periods.

4. Observation that I manually uploaded a total of 145,364 data entries between 2022 and 2024.

Regarding the observation that I manually uploaded a total of 145,364 data entries between 2022 and 2024, I will appreciate further clarification on the specific nature and categorization of this data. This will enable me to provide a more precise and efficient response, including the context, justification, and any supporting documentation relevant to those uploads.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Gaisie Abraham Bismark', written over a horizontal line.

Gaisie Abraham Bismark

C/O Mr. David O. Torgbor
La Christian Fellowship
Post Office Box OS 314
Osu - Accra
24th July, 2025

The Deputy Director-General (F&A)
National Service Authority
Post Office Box 46
State House - Accra

Dear Sir,

**RE-EXCESSIVE USE OF MANUAL UPLOADS BY NSA OFFICIALS IN VIOLATION
OF PRESCRIBED CONTROLS IN THE CSMP**

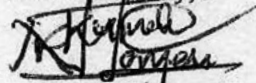
Reference to your letter dated 24th July 2025 with reference number NSA HQ/COHF/087/07-25 and on the subject **Excessive Use Of Manual Uploads By NSA Officials In Violation Of Prescribed Controls In The CSMP**, I humbly wish to state the following as my response to the query;

1. Upon a careful look at paragraph three (3) of the query, I wish to submit that the procedure at the time was what I followed in submitting the Class List Data received from the Training institutions to the representative of the consultant whose company goes by the name Propbureau Limited and not Inpath Technologies as have been captured in the report during my tenure at the helm of affairs.
2. During my period of stewardship between 2018 and 2021, there was no handle on the CSMP that enables training institutions to upload their own data and hence there can not be the need to bypass any procedure or prescribed channel.
3. The CSMP as at May 2022 before I left the office for a training program outside the country was not fully operational as per the contractual agreement due to lack of implementation of certain aspects of the contract.
4. The channel or procedure when the CSMP was rolled out between 2018 and 2019 was for NSS then and NSA now to submit all requests through an official email having the Executive Director on copy as a check mechanism to forestall any negative eventuality.
5. I only started uploading Class List Data from the 2020-2021 and 2021-2022 service years during which the consultant had then given me the access to be able to do the uploads from the front end and hence I cannot in any way bypass any prescribed protocol.

6. During this period, anytime we encounter any challenge when it comes to data upload, we always refer it to the representative of Propbureau Limited for redress.
7. The institutional self-upload of Class List Data started during the 2022-2023 service year after we complained about numerous attempts of impersonation we found on the system where data of some genuine students were being manipulated by unidentified individuals that I suspected that the system might be compromised somewhere. Due this very suspicion, we decided to ask the consultant to ensure the full implementation of the contractual agreement.
8. The said company by the name Inpath Technologies came into the picture from 2022 after the liaison between NSS and Propbureau with the help of top management managed to take the contract from the original owner, Propbureau Limited and hence any so-called channel or operating procedures as captured in this report cannot be true.
9. I wish to put on record that during my tenure of being at the helm of affairs, there was no other System Control Protocol other than the one I had always complied with by way of official emails, whatsapp conversations through groups created for the purpose of enabling us to address pending urgent matters promptly.
10. I wish to also state that no NSS or NSA staff had access to the Backend of the CSMP and as such if there is any bypass then it is on the consultant who can do so.
- 11. Finally, I wish to state that the meeting that preceded the introduction of platform and training of training institutions on how to upload final year class list was held at GIMPA in the year 2022 in which representatives of all the tertiary institutions were assembled to take them through what to expect in the 2022-2023 service year.**

In view of the afore stated eleven (11) points response to the audit query, I wish to state for the record that at no period during my tenure of handling the Deployment and MIS departments respectively did I ever act contrary to the rules of engagement as established by the management of the Scheme now Authority to warrant a breach of any stated protocol that never existed.

Yours faithfully,



Robert Nii Laryea Kumah Adjei

Ag. Regional Director – NSA Greater Accra Region

JOHN APRAKU

Tema Metro – NSA

24th July 2025

The Deputy Director-General (Operations)

National Service Authority-Headquarters

46 Patrice Lumumba Road

Airport Residential Area

Accra

Dear Sir,

RE: RESPONSE TO AUDIT OBSERVATION ON MANUAL UPLOADS

I acknowledge receipt of your letter dated 24th July 2025, referring NSA HQ/CONF/094/07-25, regarding the audit findings on the use of manual uploads within the Central Service Management Portal (CSMP).

In reference to paragraph three of your letter, I wish to respectfully clarify that emails were basically the mode of communication between the office and the developers. There were a lot of challenges that we faced on the CSMP. These challenges were not due to negligence or disregard for protocol but rather stemmed from system-related errors within the CSMP that required the attention of the developers. My intention was to ensure timely resolution and continuity of operations, especially in instances where institutions were unable to complete uploads independently due to these technical constraints.

With regard to the observation that I manually uploaded a total of 2,748 data entries in 2023 and 2024, I respectfully seek further clarification on this figure. During the stated period, the Deployment Unit, where one of our primary mandates was the reactivation of defaulters, that is, individuals who had not undertaken their national service in previous years. These reactivations were conducted in accordance with directives and under the supervision of the relevant authorities. I would appreciate clarity on whether the cited figure includes these reactivation cases, and if so, whether they were appropriately categorized within the audit parameters.

I remain committed to upholding the integrity of the Authority's systems and processes and am available to provide any further information or clarification required.

Thank you for the opportunity to respond.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'John Apraku', written over a light blue horizontal line.

John Apraku

Tema Metro – NSA

Daniella Lamptey
Post Office Box DD 60
Accra - Ghana
25th July, 2025

National Service Authority
46 Patrice Lumumba Road
Post Office Box 46
State House - Accra

Dear Sir,

RE-EXCESSIVE USE OF MANUAL UPLOADS BY NSA OFFICIALS IN VIOLATION OF
PRESCRIBED CONTROLS IN THE CSMP

In reference to your letter dated 24th July 2025 with reference number NSAHQ/CONF./092/07-25 and on the subject EXCESSIVE USE OF MANUAL UPLOADS BY NSA OFFICIALS IN VIOLATION OF PRESCRIBED CONTROLS IN THE CSMP, regarding the 2022 uploads, I wish to provide the following clarification:

1. At the time, I was requested to temporarily assist due to persistent formatting issues affecting the upload of private PINs. These challenges occurred during the early tenure of the then-Director, and given the urgency and compliance deadlines, I was directed to support the process.
2. Please note that private PINs have always been uploaded manually into the system. However, the system has consistently experienced issues with uploads, and it was not uncommon for teams to send the files via email to the technical team for processing.
3. Some of the uploads in question were reactivations from previous years.
4. I was granted limited system access for two weeks solely to assist with the task. This access was revoked immediately after completion.
5. All actions were taken in line with management's directive and carried out in good faith to support timely and accurate execution of duties.

Please let me know if further clarification is needed.

Best Regards,

Daniella Lamptey

C/O Mr.David O. Torgbor

La Christian Fellowship

Post Office Box OS 314

Osu-Accra

24Th July,2025

The Deputy Director-General (F&A)

National Service Authority

Post Office Box 46

State House-Accra

Dear Sir,

RE-EXCESSIVE USE OF MANUAL UPLOADS BY NSA OFFICIALS IN VIOLATION OF
PRESCRIBED CONTROLS IN THE CSMP

Reference to your letter dated 24th July 2025 with reference number NSA
HQ/COHF/087/07-25 and on the subject Excessive Use Of Manual Uploads By
NSA Officials In Violation Of Prescribed Controls In The CSMP, I humbly wish to
state the following as my response to the query;

1. Upon a careful look at paragraph three(3) of the query, I wish to submit that
the procedure at the time was what I followed in submitting the Class List Data
received from the Training institutions to the representative of the consultant
whose company goes by the name Propbureau Limited and not Inpath
Technologies as have been captured in the report during my tenure at the helm
of affairs.

2. During my period of stewardship between 2018 and 2021, there was no handle on the CSMP that enables training institutions to upload their own data and hence there can not be the need to bypass any procedure or prescribed channel.

3. The CSMP as at May 2022 before I left the office for a training program outside the country was not fully operational as per the contractual agreement due to lack of implementation of certain aspects of the contract.

4. The channel or procedure when the CSMP was rolled out between 2018 and 2019 was for NSS then and NSA now to submit all requests through an official email having the Executive Director on copy as a check mechanism to forestall any negative eventuality.

5. I only started uploading Class List Data from the 2020-2021 and 2021-2022 service years during which the consultant had then given me the access to be able to do the uploads from the front end and hence I cannot in any way bypass any prescribed protocol.

6. During this period, anytime we encounter any challenge when it comes to data upload, we always refer it to the representative of Propbureau Limited for redress.

7. The institutional self-upload of Class List Data started during the 2022-2023 service year after we complained about numerous attempts of impersonation we found on the system where data of some genuine students were being manipulated by unidentified individuals that I suspected that the system might be compromised somewhere. Due to this very suspicion, we decided to ask the consultant to ensure the full implementation of the contractual agreement.

8. The said company by the name Inpath Technologies came into the picture from 2022 after the liaison between NSS and Propbureau with the help of top management managed to take the contract from the original owner, Propbureau Limited and hence any so-called channel or operating procedures as captured in this report cannot be true.

9. I wish to put on record that during my tenure of being at the helm of affairs, there was no other System Control Protocol other than the one I had always complied with by way of official emails, whatsapp conversations through groups created for the purpose of enabling us to address pending urgent matters promptly.

10. I wish to also state that no NSS or NSA staff had access to the Backend of the CSMP and as such if there is any bypass then it is on the consultant who can do so.

11. Finally, I wish to state that the meeting that preceded the introduction of platform and training of training institutions on how to upload final year class list was held at GIMPA in the year 2022 in which representatives of all the tertiary institutions were assembled to take them through what to expect in the 2022-2023 service year.

In view of the afore stated eleven (11) points response to the audit query, I wish to state for the record that at no period during my tenure of handling the Deployment and MIS departments respectively did I ever act contrary to the rules of engagement as established by the management of the Scheme now Authority to warrant a breach of any stated protocol that never existed.

Yours faithfully

Robert Nii Laryea Kumah Adjei

Ag. Regional Director-NSA Greater Accra Region

Appendix RESP-06

Observation Title:

Irregular Payments to NSPs – Deductions of GH¢28,395,964.31 Not Accounted For

Response Received from

1. Eric Nyarko, Former Head of Accounts, NSA



**NATIONAL
SERVICE
AUTHORITY**
HEADQUARTERS

46 Patrice Lumumba Road
Airport Residential Area
P. O. Box 46, State House - Accra
Digital Address: GA-117-2059

Kindly quote this number and date on all correspondence

My Ref. No. NSA HQ/CONF/098/07-25

Your Ref. No. _____

Date. 29th July 2025

**THE AUDIT TEAM LEADER
AUDIT SERVICE OF GHANA
ACCRA**

Attention: Jemima Arthur

Dear Madam,

TECHNICAL AND FORENSIC AUDIT OBSERVATIONS

The Governing Board and Management extend its compliments!

We wish to submit for your attention responses from scheduled officers whose actions or inactions are subject of investigations, hence the Technical and Forensic Audit.

Please find herewith copies of the responses as submitted to Management.

Counting on your usual co-operation.

Kind regards,

**FELIX GYAMFI
DIRECTOR-GENERAL**



**NATIONAL
SERVICE
AUTHORITY**
HEADQUARTERS

**46 Patrice Lumumba Road
Airport Residential Area
P. O. Box 46, State House - Accra
Digital Address: GA-117-2059**

Kindly quote this number and date on all correspondence

My Ref. No. NSA HQ/CONF/097/07-25

Your Ref. No. _____

Date. 29th July 2025

**THE AUDIT TEAM LEADER
AUDIT SERVICE OF GHANA
ACCRA**

Attention: Jemima Arthur

Dear Madam,

RESPONSE TO AUDIT OBSERVATION(S)

We acknowledge receipt of your audit observations dated 24th July, 2025 being a Technical and Forensic Audit on the activities of the National Service Authority from January, 2018 to December, 2024. Management appreciate the observations on the various subjects and wish to respond as follows:

a. Observations

1. Payments To NSPs Without Biometric or Monthly Validation - GHC988,577,447.86 (AOM/NSA-CSMP/2025/14; 24/07/2025)
2. Unsupported Payments To The NSPs Vendors (Marketplace) - GHC301,601,289.71 (AOM/NSA-CSMP/2025/11; 24/07/2025)
3. Unsupported Payments To The National Service Personnel Association (Naspa) - GHC9,276,535.00 (AOM/NSA-CSMP/2025/10; 24/07/2025)
4. Payments Exceeding 13 Months/Times - GHC1,017,682,475.56 (AOM/NSA-CSMP/2025/07; 24/07/2025)
5. Enrollment And Payments To National Service Personnel (NSPs) With Ineligible or Invalid Ages - GHC1,973,583.04 (AOM/NSA-CSMP/2025/13; 24/07/2025)
6. Unsupported Payments To The CSMP Developers (Inpath Technologies) - GHC95,553,068.56 (AOM/NSA-CSMP/2025/12; 24/07/2025)

Response: Management issued letters to Mr. Eric Nyarko, former Head of Accounts, to respond to the observations. Accordingly, he responded to the above observations and same have been attached for your perusal.

b. Observations

1. Payments Of Nss Funds To Internal Staff: Mr. Jacob Yawson And Mr. Gaisie Abraham Bismark - GHC20,234,468.18
2. Enrollment And Payments To National Service Personnel (NSPs) With Ineligible or Invalid Ages - GHC1,973,583.04

Response: Management issued letters to Mr. Gaisie Abraham Bismark, in respect of the above observations. He has since responded to the observations and same have been duly attached for your attention.

c. Observation

1. Payments Of Nss Funds To Internal Staff: Mr. Jacob Yawson And Mr. Gaisie Abraham Bismark - GHC20,234,468.18

Response: Management issued a letter to Mr. Jacob Yawson on Friday, 25th July, 2025 requesting him to respond to the observation. He has since responded and a copy attached for your attention and actions thereof.

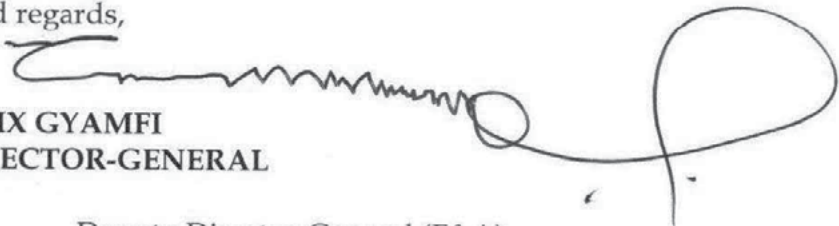
d. Observation

1. Unsupported Payments To The NSPs Vendors (Marketplace) - GHC301,601,289.71 (AOM/NSA-CSMP/2025/11; 24/07/2025)

Response: Management issued a letter to Mr. Wisdom Doku on Friday, 25th July, 2025 requesting him to respond to the observation. He has since responded and a copy attached for your attention and actions thereof.

Management wishes to reiterate its unflinching support towards this exercise. However, be assured that we will forward, for your attention and administrative purposes, all responses to you on/before the deadline.

Kind regards,


FELIX GYAMFI
DIRECTOR-GENERAL

cc: Deputy Director-General (F&A)
Deputy Director-General (OPS)
Head, Administration
Head, Internal Audit
Head, Accounts
Head, Human Resource

ERIC NYARKO
ACCRA

July 28, 2025

The Director General,
National Service Authority,
Accra.

Dear Sir,

RE: UNSUPPORTED PAYMENTS TO THE NSP VENDORS (MARKET PLACE) AND VARIOUS AUDIT SERVICE MEMORANDA:

- A) UNSUPPORTED PAYMENTS TO THE NSP VENDORS (MARKET PLACE)- GH¢301,601,289.71
- B) REF. NO. AOM/NSA-CSMP/2025/06 -DATED 24/07/2025-DEDUCTIONS OF GH¢28,395,964.31 NOT ACCOUNTED FOR
- C) REF. NO. AOM/NSA-CSMP/2025/07 -DATED 24/07/2025-PAYMENTS EXCEEDING 13 MONTHS/TIMES- GH¢1,017,682,475.56
- D) REF. NO. AOM/NSA-CSMP/2025/10-DATED 24/07/2025- UNSUPPORTED PAYMENTS TO THE NATIONAL SERVICE PERSONNEL ASSOCIATION (NASPA) - GH¢9,276,535.00
- E) REF. NO. AOM/NSA-CSMP/2025/13-DATED 24/07/2025-ENROLLMENT AND PAYMENTYS TO NATIONAL SERVICE PERSONNEL (NSPs) WITH INELIGIBLE OR INVALID AGES GH¢1,973,583.04
- F) REF. NO. AOM/NSA-CSMP/2025/14-DATED 24/07/2025- PAYMENTYS TO NSPs WITHOUT BIOMETRIC OR MONTHLY VALIDATION - GH¢988,577,447.86

I refer to the above stated subject-matters which you have sent to me for my reaction:

- 1. UNSUPPORTED PAYMENTS TO THE NSP VENDORS (MARKET PLACE)- GH¢301,601,289.71

All Vendors on the National Service Authority (NSA) payment platform were given a contract to sell goods on hire-purchase to National Service Persons (NSPs) by the Executive Director of NSA. The Vendors are therefore enrolled on the Central Systems Management Portal (CSMP) to enable them to sell to NSPs. The enrollment of the vendors onto the CSMP is done by the procurement department.

The Vendors trade online with the NSPs and the vendors deliver the goods directly to the NSPs. The Market place was designed by Inpath Technologies (the IT Consultant) for vendors and NSPs to trade electronically and it is supervised by the procurement department based on contracts signed by the vendors and the Executive Director.

Deductions are made automatically by the CSMP system based on the online contract agreement with the vendors and NSP and this serves as evidence of engagement and payment.

Evidence can be obtained from Inpath Technologies, the IT consultant.

2. REF. NO. AOM/NSA-CSMP/2025/06 - DATED 24/07/2025-DEDUCTIONS OF GH¢28,395,964.31 NOT ACCOUNTED FOR.

The zero payment of NSPs allowances as referenced in the audit observation has nothing to do with the Accounts Department. Deductions to vendors on the CSMP are automated and the Accounts Department was informed by the IT consultant that the CSMP automated deductions were effective.

The only information about over deductions which the Accounts Department used to receive was from some NSPs who used to walk in and complain. In my opinion, such over deductions are as a result of the volume of transactions undertaken between the individual NSP and the vendors, so we used to advise the individual NSPs to sort out their problems with the vendors since that has nothing to do with the Accounts Department.

3. REF. NO. AOM/NSA-CSMP/2025/07 -DATED 24/07/2025-PAYMENTS EXCEEDING 13 MONTHS/TIMES- GH¢1,017,682,475.56

Besides the regular NSPs who only serve for the statutory 12-month National Service period, the NSA also engages voluntary Personnel; these are personnel who have served their mandatory 12-month National Service and have been granted permission by the Executive Director of NSA to undertake further voluntary services by working for the Authority. Such individual's

receive payments in excess of 12 months allowances and the accounting records of NSA will therefore show that such volunteers have received allowances for periods exceeding the 13-months/times.

The list of those whose services are so extended as volunteers is compiled by the Executive Director, submitted to the internal audit unit and presented to the Accounts Department for payment on the GHIPSS platform.

Correspondence on the engagement of volunteers can be found on the Volunteers engagement files at the NSA.

Besides paying T&T to all NSPs after they successfully complete their National Service, the NSA also pays T&T to Volunteers each year they perform voluntary services to the NSA.

4. REF. NO. AOM/NSA-CSMP/2025/10-DATED 24/07/2025- UNSUPPORTED PAYMENTS TO THE NATIONAL SERVICE PERSONNEL ASSOCIATION (NASPA) - GH¢9,276,535.00

NASPA dues were paid yearly based on resolutions submitted by the NASPA executives to the Executive Director of NSA. Each resolution stated the amount that should be deducted from the allowance of each NSP as NASPA dues.

Based on approvals by the Executive Director of NSA, deductions were made from NSPs allowances and the total amount was paid directly to the NASPA E-ZWICH. All such transactions were electronically done and evidence can be found on the GHIPSS payment platform.

5. REF. NO. AOM/NSA-CSMP/2025/13-DATED 24/07/2025-ENROLLMENT AND PAYMENTYS TO NATIONAL SERVICE PERSONNEL (NSPs) WITH INELIGIBLE OR INVALID AGES GH¢1,973,583.04

I wish to state that the Accounts Department will not be able to detect during the payment of NSPs allowances whether an NSP is ineligible or invalid in respect to ages as the payment template does not have such a column.

Moreover, the Accounts Department does not take part in the onboarding of NSPs onto the CSMP to be able to detect such anomalies.

Inpath Technologies (the IT Consultant) who controls the CSMP will be the best to highlight the reason behind such anomaly.

6 REF. NO. AOM/NSA-CSMP/2025/14-DATED 24/07/2025- PAYMENTYS
TO NSPs WITHOUT BIOMETRIC OR MONTHLY VALIDATION -
GH¢988,577,447.86

So far as the Accounts Department was concerned, the Department could not determine whether NSPs are biometrically validated before payment. The Accounts Department only receives data for payment from Inpath Technologies (the IT Consultant).

This is because since the IT Consultant took up responsibility to provide IT services and infrastructure for the NSA in 2017, Mr. Samuel Korley, the Manager of Inpath Technologies, was the sole individual who managed the CSMP system of the NSA. Every single transaction was under his control. He uploaded and downloaded data for the Accounts Department to process for validation and payment.

It must be noted that on several occasions the CSMP failed and NSPs data and validation stalled and there were complaints from the Regional Directors across the Country.

During periods when the CSMP failed, the then Executive Director used to call emergency management meetings, including Regional Directors who had complained about the inability of NSPs to go through the process on the system to register their data for validation.

The Executive Director usually directed that all NSPs unable to go through the process be submitted to the head office manually for processing. Evidence of such meetings may be found in minutes of management meetings under the period under review.



ERIC NYARKO

28TH JULY 2025.

The Director General.
National Service Authority,
46 Patrice Lumumba Street,
Airport Residential Area.

Dear Sir,

**Re-PAYMENTS OF NSS FUNDS TO INTERNAL STAFF: JACOB YAWSON-GHC
18,822,869.82.**

Reference on memorandum AOM/NSA-CSMP/2025/09 received by Management from the Audit service indicating that payments were made to me, an internal staff member of the Scheme, under client USN: 3020768055. After a thorough review of the allegations and the available facts, I respectfully submit that I am not culpable of any unlawful financial conduct. I have acted in good faith in all financial dealings and had no intent to engage in unlawful conduct. I wish to provide the following clarifications:

- **Vendor Identity:** Nyansapo Comp Ltd and Nyansapo LTD are the same vendor entity. I am a director of this enterprise.
- **Vendor Onboarding:** Nyansapo successfully applied to the appropriate authorities of the Scheme and was approved as a vendor on the scheme's marketplace portal to offer micro-lending services to service personnel. The company met all required criteria and was duly onboarded.
- **Payment Mechanism:**
 - All vendors are required to have an E-zwich client USN for payment processing.
 - GHIPPS' system does not allow direct payments to companies from the scheme. Therefore, an individual representing the company must enroll on the E-zwich biometric payment platform to receive payments on the company's behalf.
- **Nature of Transactions:** The 51 transactions in question primarily represent deductions made as repayments for loans disbursed by Nyansapo to personnel.
- **Cooperation with Investigation:** I, Jacob Yawson, have been under interdiction since the initiation of this inquiry to support ongoing investigations. During this period, I have fully cooperated with the National Investigation Bureau (NIB) and have provided all information and clarifications.

What began in 2016 as a small act of humanitarian financial support to stranded service personnel, many of whom traveled long distances to lodge complaints about unpaid or delayed allowances, eventually evolved into a structured lending initiative aimed at supporting their financial needs.

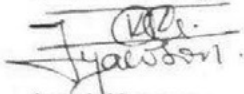
Initially, the service was micro-managed and operated on a small scale. However, it soon became evident to the investors that inefficiencies in the loan recovery process were leading to financial losses. To ensure full and timely recoveries, the most effective solution identified was to implement direct deductions at source.

With the introduction of the Marketplace Portal by the Scheme, an application was subsequently submitted for onboarding as a vendor to facilitate this process more efficiently.

Attached is a copy of intent letter and approval from NSA.

Kindly I am available for any further explanation if any. Thank you.

Yours faithfully



Jacob Yawson.



7TH December, 2021.

The Executive Director
National Service Scheme,
46 Patrice Lumumba Road,
Airport Residential Area,
Greater Accra.

Dear Sir,

LETTER OF INTENT

With reference to a management meeting held on the 26th of January, 2022, it was resolved to improve one aspect of the company's activities that deals with National Service personnel.

We hereby submit a letter of Intent seeking permission with the National Service Scheme, to grant us space on their online Market place for its service personnel.

Nyansapo Services over the years has supported National Service Personnel by selling to them personal needs (Groceries) and also lending them funds when the need be ahead of the disbursement of their allowances, this has been done using a manual system, precisely face to face marketing. Currently, we are seeking to scale up our mode of operations to help mitigate some risk factors associated with the manual operations.

In view of this we are of the opinion that when the scheme allows us to be on its portal, we can be able to do our recoveries via the direct deduction through the E-zwich payment system.

Nyansapo Services is a subsidiary of Nyansapo Company Limited, the company is registered under the Companies Act, 1963 (Act 179) as a limited liability company with registration number **CS247602019**. Nyansapo Services focuses on meeting the needs of National service personnel in active service under the National Service Scheme. The company started off as a sole proprietor and subsequently migrated to a limited liability status. Nyansapo Company Limited is registered to undertake General Merchandizing, Construction, Agribusiness and Hospitality Services.

In consideration of this, we would like the authorities of the scheme to accept our request having the following factors in mind;

1. That National service will enable us enroll on their electronic system for easy access in reaching out to broader personnel clientele.
2. That we pledge to pay fees/charges if any, agreeable by the parties with regards to being on the portal.
3. We also pledge in adhering to all terms and conditions that will be stipulated in vendor agreements by the scheme.

Details of our service module have been attached to this letter for your information. We are very open to a fruitful discussion with the Management of National Service Scheme. Should you seek further clarification and information kindly contact the undersigned.

Looking forward to a favorable response: Thank you.

Yours Sincerely,

Godwin Agoligi
Operations Director

George Akubia, Jr.
Secretary 7/12/2021

P. O. Box TL 2600
Tema

NS 22 7022

27 222 8455
+ 27 222 8453

233 244 115 910
+233 244 32 636

In case of reply the
number and date of this
letter should be quoted

Our Ref. No. **NSS 108/28/12-21**

Your Ref. No.

Tel.: 0302 772 714

Fax: 0302 769 074/ 775 421

Email: info@nss.gov.gh

Website: www.nss.gov.gh



REPUBLIC OF GHANA

**National Service Scheme
(Head Office)**

No. 46 Patrice Lumumba Road
Airport Residential Area, Accra

Postal Address

P. O. Box 46
State House, Accra

10TH DECEMBER, 2021

**THE MANAGING DIRECTOR
NYANSAPO COMPANY LIMITED
P.O.BOX TL 2600, TAMALE - N/R
GHANA**

CONTRACT AWARD BETWEEN GNSS AND NYANSAPO COMPANY LIMITED

Management of the Scheme, upon assessment of your documentation, is pleased and has granted access for your company, **NYANSAPO COMPANY LIMITED** to be set up on the NSS Marketplace.

This engagement is valid until the end of 2022/2023 service year and subject to yearly renewals upon satisfactory performance.

Kindly indicate your acceptance in writing within three (3) working days upon receipt of this letter.

Thank you.

**HON OSEI ASSIBEY ANTWI
EXECUTIVE DIRECTOR**

**Cc: Deputy Executive Director (Gen. Services)
Deputy Executive Director (Operations)
Head, Accounts Department
Head, Internal Audit
Head, Procurement Unit
Head, Ezwich Unit
Mr. Samuel Korley**

Monday, 28TH July, 2025

Dear Director-General, N.S.A

**RE: UNSUPPORTED PAYMENT TO THE NSP VENDORS (MARKETPLACE) –
GHC301,601,289.71**

I am pleased to submit responses to the subject matter I received a query on Sunday, 27TH July, 2025 via WhatsApp, requesting that I do so by Monday, 28TH July, 2025.

Before the release of the 2022 / 2023 batch of National Service Personnel postings, the newly appointed Executive Director tasked the Procurement Unit to assist in formalizing our engagements with Vendors on the marketplace. This was a verbal directive.

The agreed parameters to focus our attention on were;

1. Help draft a contract (Agreement) between the Ghana National Service Scheme (now Authority) and prospective Vendors. The draft was to be approved after satisfying Management's critique;
2. Coming up with a requirement for the prospective Vendors to satisfy before being enrolled on the marketplace;
3. Liaison between the Scheme and Vendors (WhatsApp platform);
4. Responsible for resolving/addressing all complaints/feedback that may arise over the period;
5. Setting up Vendors on the marketplace;
6. Receive and load pictures, prices, and descriptions of products of Vendors on the Marketplace portal,

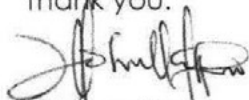
It must be noted that, before the coming onstream of the Procurement Unit in 2022, the aforementioned were non-existent or unknown to us, as there were no records handed over.

The Procurement Unit had no involvement in deductions, invoicing, or receipting, as these functions were managed by the Accounts (Ezwich) office to the best of our knowledge.

It is again important to note that the Procurement Unit fulfilled the responsibilities assigned for the 2022/2023 service year ONLY. The portal had to be suspended for some modifications/enhancements before rolling out for the 2023/2024 Service year. The portal has not been operational since.

Attached are copies of the templates of contracts used in the 2022/23 and 2023/24 service years, respectively. Also included is a copy of the Request for documentation required from prospective Vendors for the anticipated 2023/24 service year.

Thank you.



Wisdom Doku

CC:

Deputy Director-General (Finance & Administration)

Deputy Director-General (Operations)

In case of reply the
number and date of this
letter should be quoted

Our Ref. No.:

Your Ref. No.:

Tel.: 0302 772 714
Fax: 0302 769 074/ 775 421
Email: info@nss.gov.gh
Website: www.nss.gov.gh



REPUBLIC OF GHANA

**National Service Scheme
(Head Office)**

No. 46 Patrice Lumumba Road
Airport Residential Area, Accra

Postal Address

P. O. Box 46
State House, Accra

28TH OCTOBER, 2022

THE MANAGING DIRECTOR

.....
ACCRA - GHANA

CONTRACT AWARD BETWEEN GNSS AND

Reference is made to the meeting held on Thursday, 27th October 2022.

Management of the Scheme, upon assessment of your documentation, is pleased and has granted access for your company, to be set up on the NSS Marketplace.

This engagement is valid until the end of 2022/2023 service year and subject to yearly renewals upon satisfactory performance.

All necessary correspondents shall be channeled through the **Procurement Unit, GNSS**.

Kindly indicate your acceptance in writing within three (3) working days upon receipt of this letter.

Thank you.

**HON OSEI ASSIBEY ANTWI
EXECUTIVE DIRECTOR**

Cc: Deputy Executive Director (Gen. Services)
Deputy Executive Director (Operations)
Head, Accounts Department
Head, Internal Audit
Head, Procurement Unit
Head, Ezwich Unit
Inpath Technologies Ghana Limited

In case of reply the
number and date of this
letter should be quoted

Our Ref. No.:

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REPUBLIC OF GHANA

**National Service Scheme
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No. 46 Patrice Lumumba Road
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State House, Accra

This Partnership Agreement(" Agreement") is made effective as of 1st November, 2023, by and between **GHANA NATIONAL SERVICE SCHEME** hereinafter referred to as the "NSS", and , hereinafter referred to as the "Vendor."

1. Scope of Agreement

- 1.1 The Vendor agrees to sell its products through the NSS marketplace platform.
- 1.2 The NSS agrees to provide an online platform for the Vendor to display and sell its products.

2. Term:

- 2.1 This Agreement shall commence on 1st November, 2024 and shall continue for a period of one service year (2023/2024), unless terminated earlier as provided herein.
- 2.2 Either party may terminate this Agreement by providing written notice to the other party thirty (30) days prior to the intended termination date.

3. Product Listing and Pricing:

- 3.1 The Vendor shall Provide accurate and up-to-date information regarding the products it wishes to sell on the NSS marketplace platform.
- 3.2 NSS reserves the right to approve or reject any product listings.
- 3.3 The Vendor agrees to pay the NSS a commission fee of GHS 15.00 for each product sold through the NSS Marketplace platform.

4. Payments:

- 4.1 NSS Shall facilitate and process monthly installments to the vendor out of the service allowance to be paid the personnel.
- 4.2 Payment of commission fees shall be made in monthly installments over the period of this contract.

5. Vendor Obligations:

- 5.1 The Vendor shall ensure that all products listed on the NSS Marketplace's platform comply with applicable laws and regulations,
- 5.2 The vendor shall be responsible for the packaging and delivery of sold products to personnel.

5.3 The Vendor shall promptly address any personnel inquiries, complaints, or issues related to the products sold through the NSS Marketplace platform. The procurement unit shall be updated on such complaint.

6. Intellectual Property:

6.1 The Vendor represents and warrants that it has all necessary rights and licenses to sell the products through the NSS Marketplace platform.

6.2 The Vendor agrees not to infringe upon any intellectual property rights of third parties in connection with the sale of its products.

7. Confidentiality:

7.1 Both parties agree to keep confidential any proprietary or sensitive information disclosed during the course of this Agreement.

8. Governing Law:

8.1 This Agreement shall be governed by and construed in accordance with the laws of Ghana.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above written.

GHANA NATIONAL SERVICE SCHEME

NAME:

POSITION:

SIGN:

WITNESS

NAME:

POSITION:

SIGN:

VENDOR'S COMPANY NAME:

NAME:

POSITION:

SIGN:

WITNESS

NAME:

POSITION:

SIGN:

In case of reply the
number and date of this
letter should be quoted

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State House, Accra

3RD OCTOBER, 2023

TO WHOM IT MAY CONCERN

REQUEST FOR UPDATED DOCUMENT FOR 2023 & 2024 SERICE YEAR

The Scheme request that you provide relevant documentation on requirements needed to be on the NSS Marketplace for goods and service providers as listed below:

1. Company Profile Including Office Location
2. Valid Registration Certificate from PPA
3. Valid GRA Tax Clearance Certificate
4. Valid SSNIT Clearance Certificate
5. Valid VAT Registration Certificate
6. Valid Business Registration Certificate
7. Valid Certificate to Commence Business
8. Manufacturer's Authorization / Prove of Dealership
9. GSA / FDA Certification (if applicable)
10. Audited Accounts (2 years)
11. Bank of Ghana Certifications (if applicable)

Documents submitted shall be forwarded to a committee for review. It must be noted that until a formal letter of engagement is given to your company, there is no contract with the Scheme.

Also, companies already existing on the platform are required to satisfy the above.

Submissions shall be made to the PROCUREMENT UNIT within twenty – one (21) working days.

Thank you.

**OSEI ASSIBEY ANTWI (HON)
EXECUTIVE DIRECTOR**

Cc: Deputy Executive Director (Gen. Services)
Deputy Executive Director (Operations)
Head, Procurement Unit
Head, Accounts Department
Head, Internal Audit
Head, Ezwich

ABRAHAM BISMARCK GAISIE
ACCRA

28th JULY, 2025

DIRECTOR GENERAL
NATIONAL SERVICE AUTHORITY
AIRPORT RESIDENTIAL AREA
ACCRA – GHANA

Dear Sir,

RE: AUDIT SERVICE MEMORANDA:

- A) REF. NO. AOM/NSA-CSMP/2025/09 -DATED 24/07/2025-PAYMENTS OF NSS FUNDS TO INTERNAL STAFF: MR. JACOB YAWSON AND MR. GAISIE ABRAHAM BISMARCK- GH¢20,234,468.18
- B) REF. NO. AOM/NSA-CSMP/2025/13-DATED 24/07/2025-ENROLLMENT AND PAYMENTYS TO NATIONAL SERVICE PERSONNEL (NSPs) WITH INELIGIBLE OR INVALID AGES GH¢1,973,583.04

I refer to the above copies of Audit Service Memoranda:

Ref. No. AOM/NSA-CSMP/2025/09 -DATED 24/07/2025-PAYMENTS OF NSS FUNDS TO INTERNAL STAFF: MR. JACOB YAWSON AND MR. GAISIE ABRAHAM BISMARCK- GH¢20,234,468.18

and

Ref. No. REF. NO. AOM/NSA-CSMP/2025/13-DATED 24/07/2025-ENROLLMENT AND PAYMENTYS TO NATIONAL SERVICE PERSONNEL (NSPs) WITH INELIGIBLE OR INVALID AGES GH¢1,973,583.04, both of which have been sent to me for my comments.

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With reference to Memorandum Ref. No. AOM/NSA-CSMP/2025/13- dated 24/07/2025 I wish to state that the said payment was made to me as a result of a contract I executed for the National Service Authority (NSA) upon approval from the Public Procurement Authority (PPA).

This contract. **in the amount of GH¢1,411,598.36**, was executed by me for the NSA before I was later employed by the NSA, first as a contract worker, and later I was confirmed as a permanent worker.

All these facts may be checked at PPA and also in the records of NSA.

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I wish to state the following:

- a. That the Central Service Management Portal (CSMP), developed and maintained by Inpath Technologies, was the official platform used for the registration and posting of NSPs. The system initially included an Authentication Feature managed by the Deployment and IT Team at the Headquarters. This feature algorithmically validated the identity of personnel enrolled by matching ID information with data submitted by tertiary institutions. Based on this, enrollees were scored as Perfect, Good, Fair, or Bad, with those scoring "Bad" and "fair" being flagged for further review, or disqualified from posting and payment.

Importantly, the Authentication Feature also provided visibility into the age information from both the ID being used during the registration/enrolment and the tertiary institution data. This enabled the Deployment and IT Team to identify and flag age anomalies in accordance with the eligibility criteria defined in the National Service Act. Personnel whose age data did not conform to the Act were appropriately flagged and excluded from posting and payment.

- b. Change in Authentication Mechanism

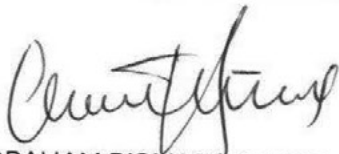
For some reason which I cannot explain, Inpath Technologies, who were the overall managers of the IT Infrastructure and therefore the control of the entire system, including the super account, removed the original Authentication Feature and replaced it with a new metric device. This change was implemented without prior consultation or input from the Deployment and IT Team.

In accordance with the change instituted by Inpath Technologies, the old feature which allowed the Deployment and IT team, which I headed at the Head Office, was disabled and replaced with a new feature which took away the authority of the Deployment and IT team, which I headed at the Head Office, to identify under/over age and other disqualification criteria, as was done under the old system from us, and **gave that authority to the Regions**

and Districts to undertake the said checks. That decision thereby removed centralized oversight and control by the IT/Deployment Team at the Head Office. Consequently, the Deployment and IT Team at Head Office no longer had visibility or authority over the authentication outcomes.

c. Responsibility for Payment Processing

It is important to note that the Deployment and IT Team does not manage or authorize payments to NSPs. Payments are processed based on validation outcomes from the new biometric system. Therefore, any anomalies in age data or ineligible payments likely stem from the decentralized authentication process and not from the original CSMP validation logic.



ABRAHAM BISMARCK GAISIE

6 REF. NO. AOM/NSA-CSMP/2025/14-DATED 24/07/2025- PAYMENTYS
TO NSPs WITHOUT BIOMETRIC OR MONTHLY VALIDATION -
GH¢988,577,447.86

So far as the Accounts Department was concerned, the Department could not determine whether NSPs are biometrically validated before payment. The Accounts Department only receives data for payment from Inpath Technologies (the IT Consultant).

This is because since the IT Consultant took up responsibility to provide IT services and infrastructure for the NSA in 2017, Mr. Samuel Korley, the Manager of Inpath Technologies, was the sole individual who managed the CSMP system of the NSA. Every single transaction was under his control. He uploaded and downloaded data for the Accounts Department to process for validation and payment.

It must be noted that on several occasions the CSMP failed and NSPs data and validation stalled and there were complaints from the Regional Directors across the Country.

During periods when the CSMP failed, the then Executive Director used to call emergency management meetings, including Regional Directors who had complained about the inability of NSPs to go through the process on the system to register their data for validation.

The Executive Director usually directed that all NSPs unable to go through the process be submitted to the head office manually for processing. Evidence of such meetings may be found in minutes of management meetings under the period under review.


ERIC NYARKO

Appendix RESP-07

Observation Title:

Irregular Payments to NSPs: Payments Exceeding 13 Months/Times –
GH¢1,017,682,475.56

Response Received from

1. Eric Nyarko, Former Head of Accounts, NSA

Refer to RESP-06

Appendix RESP-08

Observation Title:

Irregular Payments to Former D-G (Mr. Assibey Antwi Osei) - GH¢8,256,000

Response Received from

No response



**NATIONAL
SERVICE
AUTHORITY**
HEADQUARTERS

**46 Patrice Lumumba Road
Airport Residential Area
P. O. Box 46, State House - Accra
Digital Address: GA-117-2059**

Kindly quote this number and date on all correspondence

My Ref. No. _____

Your Ref. No. _____

Date. _____

25TH JULY 2025

**MR OSEI ASSIBEY ANTWI
ACCRA**

Dear Sir,

**IRREGULAR PAYMENTS TO FORMER D-G (MR. ASSIBEY ANTWI OSEI) -
GHC8,256,000.00**

The above query is contained in the Technical and Forensic Observation (undertaken by the Audit Service of Ghana and National Intelligence Bureau) and same submitted to Management in a memorandum referenced AOM/NSA-CSMP/2025/08 and dated 24th July, 2025.

The Audit observation revealed the following:

During the review of payroll and financial transactions related to the National Service Programme (NSP), an anomalous case of recurring high-value payments to a single individual, Mr. Assibey Antwi Osei, a former Director-General of the NSA.

The anomalies relating to this payment include:

1. That you were registered in the system under the volunteer number NVPKUMAWUFARMS.
2. That you were officially posted to the Greater Accra Region, yet payroll records indicate that you were assigned to Kumawu Farms, a deviation from your official deployment.
3. That you were issued an EZWICH card with USN# 1177042059, under which you received GHC516,000.00 every month between 2023 and 2024.
4. That the total amount received over the period amounted to GHC8,256,000.00.
5. Kumawu Farms has 50 registered volunteers, each of whom is individually paid via their respective EZWICH cards as per the nominal roll.
6. There is no evidence of documentation at Kumawu Farms (e.g sign-in sheets, receipts, disbursement logs) indicating that you received the funds on behalf of the volunteers or disbursed the same to them.
7. That the monthly disbursement of GHC516,000.00 is equivalent to allowances for approximately 712 personnel, using the standard monthly NSP allowance of GHC715.57 person.

See below the summary of payments:

Client USN	Surname	First Name	Department No	Amount per month (GHC)	District	Year	Dept	No. of Months	Total (Ezwich) GHC
1177042059	Assibey Antwi	Osei	NVPKU MAWU FARMS	516,000.00	Accra Metro	2023	VOL U	12	6,192,000
1177042059	Assibey Antwi	Osei	NVPKU MAWU FARMS	516,000.00	Accra Metro	2024	VOL U	4	2,064,000
					Total				8,256,000

Given the above, you are requested to respond to this audit observation by **Monday, 28th July, 2025.**

Kindly treat this as urgent!

Kind regards,

... SIGNED...

FELIX GYAMFI
DIRECTOR-GENERAL

CC:

Deputy Director-General (Finance & Administration)

Deputy Director-General (Operations)



**NATIONAL
SERVICE
AUTHORITY**
HEADQUARTERS

**46 Patrice Lumumba Road
Airport Residential Area
P. O. Box 46, State House - Accra
Digital Address: GA-117-2059**

Kindly quote this number and date on all correspondence
My Ref. No. NSA HQ/CONF/109/07-25
Your Ref. No. _____
Date. 31st July, 2025

31st JULY 2025

**THE TEAM LEADER
AUDIT SERVICE OF GHANA
ACCRA**

Attention: Jemima Arthur

Dear Madam,

**RE: IRREGULAR PAYMENTS TO FORMER D-G (MR. ASSIBEY ANTWI OSEI) -
GHC8,256,000.00**

The above subject matter refers, please.

Following the receipt of the audit observations, in respect of the above subject, the former Director-General was officially written to and requested to respond to the observations referenced AOM/NSA-CSMP/2025/08 and dated 24th July, 2025.

Management, in a letter dated 25th July, 2025 asked him to submit his response(s) on Monday, 28th July, 2025. Unfortunately, the said direction has not been heeded to, hence Management's inability to forward same for your attention.

Please see attached a copy of the letter.

Counting on your usual co-operation.

Kind regards,

**FUSEINI DONKOR
DEPUTY DIRECTOR-GENERAL (OPERATIONS)
FOR:DIRECTOR-GENERAL**

CC:

Deputy Director-General (F&A)

Head, General Administration

Head, Accounts

Head, Internal Audit

Head, National Voluntary Service (NVS)

Head, PPRME

Appendix RESP-09

Observation Title:

Payments of NSS Funds to Internal Staff: Mr. Jacob Yawson and Mr. Gaisie Abraham
Bismark – GH¢20,234,468.18

RESP 13

Observation Title:

Enrollment and Payments to National Service Personnel (NSPs) with Ineligible or Invalid
Ages – GH¢1,973,583.04

Response Received from

1. Abraham Gaisie, Former Head of Deployment, NSA
2. Jacob Yawson, MIS, NSA Tamale

ABRAHAM BISMARCK GAISIE
ACCRA

28th JULY, 2025

DIRECTOR GENERAL
NATIONAL SERVICE AUTHORITY
AIRPORT RESIDENTIAL AREA
ACCRA – GHANA

Dear Sir,

RE: AUDIT SERVICE MEMORANDA:

- A) REF. NO. AOM/NSA-CSMP/2025/09 -DATED 24/07/2025-PAYMENTS OF NSS FUNDS TO INTERNAL STAFF: MR. JACOB YAWSON AND MR. GAISIE ABRAHAM BISMARCK- GH¢20,234,468.18
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With reference to Memorandum Ref. No. AOM/NSA-CSMP/2025/13- dated 24/07/2025 I wish to state that the said payment was made to me as a result of a contract I executed for the National Service Authority (NSA) upon approval from the Public Procurement Authority (PPA).

This contract. In the amount of GH¢1,411,598.36, was executed by me for the NSA before I was later employed by the NSA, first as a contract worker, and later I was confirmed as a permanent worker.

All these facts may be checked at PPA and also in the records of NSA.

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Importantly, the Authentication Feature also provided visibility into the age information from both the ID being used during the registration/enrolment and the tertiary institution data. This enabled the Deployment and IT Team to identify and flag age anomalies in accordance with the eligibility criteria defined in the National Service Act. Personnel whose age data did not conform to the Act were appropriately flagged and excluded from posting and payment.

- b. Change in Authentication Mechanism

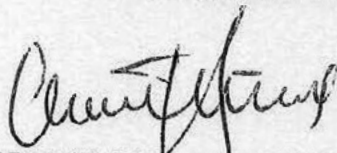
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In accordance with the change instituted by Inpath Technologies, the old feature which allowed the Deployment and IT team, which I headed at the Head Office, was disabled and replaced with a new feature which took away the authority of the Deployment and IT team, which I headed at the Head Office, to identify under/over age and other disqualification criteria, as was done under the old system from us, and **gave that authority to the Regions**

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ABRAHAM BISMARCK GAISIE

ABRAHAM BISMARCK GAISIE
ACCRA

28th JULY, 2025

DIRECTOR GENERAL
NATIONAL SERVICE AUTHORITY
AIRPORT RESIDENTIAL AREA
ACCRA – GHANA

Dear Sir,

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- b. Change in Authentication Mechanism

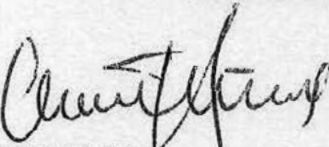
For some reason which I cannot explain, Inpath Technologies, who were the overall managers of the IT Infrastructure and therefore the control of the entire system, including the super account, removed the original Authentication Feature and replaced it with a new metric device. This change was implemented without prior consultation or input from the Deployment and IT Team.

In accordance with the change instituted by Inpath Technologies, the old feature which allowed the Deployment and IT team, which I headed at the Head Office, was disabled and replaced with a new feature which took away the authority of the Deployment and IT team, which I headed at the Head Office, to identify under/over age and other disqualification criteria, as was done under the old system from us, and **gave that authority to the Regions**

and Districts to undertake the said checks. That decision thereby removed centralized oversight and control by the IT/Deployment Team at the Head Office. Consequently, the Deployment and IT Team at Head Office no longer had visibility or authority over the authentication outcomes.

c. **Responsibility for Payment Processing**

It is important to note that the Deployment and IT Team does not manage or authorize payments to NSPs. Payments are processed based on validation outcomes from the new biometric system. Therefore, any anomalies in age data or ineligible payments likely stem from the decentralized authentication process and not from the original CSMP validation logic.



ABRAHAM BISMARK GAISIE

Appendix RESP-10

Observation Title:

Irregular Payments to NSPs – Deductions of GH¢28,395,964.31 Not Accounted For

Response Received from

1. Eric Nyarko, Former Head of Accounts, NSA

Refer to RESP-06

Appendix RESP-10

Observation Title:

Irregular Payments to NSPs – Deductions of GH¢28,395,964.31 Not Accounted For

Response Received from

1. Eric Nyarko, Former Head of Accounts, NSA

Refer to RESP-06

Appendix RESP-13

Observation Title:

Enrollment and Payments to National Service Personnel (NSPs) with Ineligible or Invalid Ages – GH¢1,973,583.04

Response Received from

1. Eric Nyarko, Former Head of Accounts, NSA
2. Abraham Gaisie, Former Head of Deployment, NSA

Refer to RESP-09

Appendix RESP-14

Observation Title:

Payments to NSPs Without Biometric or Monthly Validation – GH¢988,577,447.86

Response Received from

1. Eric Nyarko, Former Head of Accounts, NSA

Refer to RESP-06

Appendix RESP-15

Observation Title:

Irregular Enrolment and Payment of Deputy Executive Director and 4,556 Other NSPs – GH¢899,349.67

Response Received from

1. Mr. Adjei Robert Nii Laryea Kumah, Former Head of Deployment, NSA

C/O Mr. David O. Torgbor
La Christian Fellowship
Post Office Box OS 314
Osu - Accra
31st July, 2025

The Deputy Director-General (Operations)
National Service Authority
Post Office Box 46
State House - Accra

Dear Sir,

**RE - IRREGULAR ENROLMENT AND PAYMENT OF DEPUTY EXECUTIVE DIRECTOR
AND 4,556 OTHER NSPS - GH¢ 899,349.67**

Reference to your letter dated 31st July 2025 with reference number, NSA HQ/CONF/106/07-25 and on the subject IRREGULAR ENROLMENT AND PAYMENT OF DEPUTY EXECUTIVE DIRECTOR AND 4,556 OTHER NSPS - GH¢899,349.67, I humbly wish to state the following as my response to the query;

1. I wish to put on record that my job as the Head of MIS is not to enroll prospective NSPs but to facilitate the capture, cleaning and the upload of Class List Data submitted by the training institutions for the generation of PIN Codes.
2. In my response to the first query letter dated 24th July 2025 with reference number NSA HQ/CONF/087/07-25 and on the subject; **Excessive Use Of Manual Uploads By NSA Officials In Violation Of Prescribed Controls In The CSMP**, I made it clear that during my period of stewardship between 2018 and 2021, there was no handle on the CSMP that enables training institutions to upload their own data and hence I had to use the emails for 2018 and 2019 and do personal uploads from 2020 to 2021 which were the protocols at the time.
3. I have checked the Final Year Clas List Submitted by the KNUST and to the best of my knowledge the data contains information on Oware-Aboagye Gifty Afia (Miss) as part of the data submitted for the 2021-2022 service year.
4. On the subject matter of Payments, I wish to put on record that I have never been part of the payment architecture ever since I started handling the postings from the year 2017 till the time I left for my training.

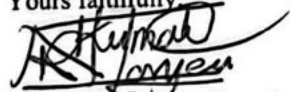
5. On the subject matter of Miss Gifty Afia Oware-Aboagye being enrolled in the 2021-2022 service year, I wish to STATE WITH EMPHASIS THAT SHE WAS NOT ENROLLED BY ME AS IT IS BEING PORTRAYED BY THE SUBJECT OF THE QUERY BECAUSE THAT IS NOT MY RESPONSIBILITY.
6. On the subject matter of By Passing the Validation Process to Paying Miss Gifty Afia Oware-Aboagye, I wish to state that the file should come from someone, and it is only proper that the response to this is elicited from those who handled the payment of allowance as my job schedule did not cover Validation and Payments respectively.
7. On the issue of the use of the Market Place to facilitate this kind of payment, I wish to submit that, at the time of my stewardship, I had absolutely nothing to do with the Market Place on the system and hence the best people to account for actions taken on the Market Place are those involved in the payment architecture and the consultant.
8. I would like to put on record that All Class Lists or Final Year Data coming from the various training institutions are sent directly to the office of the Executive Director for his approval before being brought to me for upload. My only task is to work on the approved document from the office of the Executive Director as I do not have the authority to do any editing on the class list or document approved by the Executive Director for the generation of the Personal Identification Numbers (PIN) Codes.
9. I wish to put on record that I do not handle Biometric Validation as it is done at the Region of Service and hence to the best of my knowledge people to assist in this regard should be the Regional Directors of the regions in which these infractions were identified.
10. On the issue of user agency and regional acceptance, I wish to state that I have never been a User Agency and cannot do a user agency acceptance as that was not part of my job schedule at the Headquarters. For the purpose of emphasis, I wish to state that these processes are regional bond and my account at the time could never be used to do these kinds of approvals.
11. On the issue of On Hold - Failed Authentication, I wish to state that, granted the system was functioning properly, no such posting should have gone through to warrant the payment of allowances and hence it is only the consultant who should respond to this kind of infringement. This is because, once an enrollment is put on

hold, it presupposes that such an enrollment needs to be taken a procedure to be cleared for posting.

12. Finally, I wish to provide the data on Gifty Afia Oware-Aboagye (Miss) on the roll from the data submitted by KNUST for the 2021-2022 service year for your cross-check as follows: Index Number: PG4463720, Name: Oware-Aboagye Gifty Afia (Miss), DoB: 04/07/1986, Course of Study: MASTER OF PUBLIC ADMINISTRATION (IDL)

In view of the afore stated Twelve (12) points response to this audit query, I wish to state for the record that at no period during my tenure of handling the MIS and Deployment departments respectively did I ever act contrary to the rules of engagement as enshrined by the code of conduct and rules of engagement by the management of the Scheme now Authority to warrant a breach of any of the rules of engagement. My stewardship whilst at the helm of affairs as Head of MIS and Deployment respectively at one point in time was marked by Loyalty and fidelity to the state, Integrity, Hard work and good faith.

Yours faithfully



Robert Nii Laryea Kumah Adjei

Ag. Regional Director – NSA Greater Accra Region



**NATIONAL
SERVICE
AUTHORITY**
HEADQUARTERS

46 Patrice Lumumba Road
Airport Residential Area
P. O. Box 46, State House - Accra
Digital Address: GA-117-2059

Kindly quote this number and date on all correspondence

My Ref. No. NSA HQ/CONF/115/08-25

Your Ref. No. _____

Date. 5th August, 2025

**THE AUDIT TEAM LEADER
AUDIT SERVICE OF GHANA
ACCRA**

Attention: Jemima Arthur

Dear Madam,

RESPONSE TO AUDIT OBSERVATION(S)

We acknowledge receipt of your audit observations dated 31st August, 2025 being the Technical and Forensic Audit on the activities of the National Service Authority from January, 2018 to December, 2024. Management appreciates the observation(s) on the various subjects and wish to respond as follows:

a. Observation(s)

- 1. IRREGULAR ENROLMENT AND PAYMENT OF DEPUTY EXECUTIVE DIRECTOR AND 4,556 OTHER NSPS - GH¢899,349.67 (AOM/NSA-CSMP/2025/15)**

Response: Management issued letters to Mr. Adjei Robert Nii Laryea Kumah (Former Head, MIS/Deployment) and Miss OWARE-ABOAGYE Gifty Afia (Former Deputy Director-General- Finance & Administration) to respond to the above observations. The former has responded (with a copy attached) whiles the latter has not yet responded (as at the time of compiling this report).

b. Observation(s)

- 1. PAYMENTS TO VOLUNTEERS ASSIGNED TO SUB-VENTED USER AGENCIES - GH¢11,308,043.08 (AOM/NSA-CSMP/2025/16)**

Response: Management issued letters regarding the above subject to both Hon. Osei Assibey Antwi (Immediate past Director-General) and Hon Mustapha Ussif (Former Director-General). The duo had not submitted their responses as at the time of compiling this report.

c. Observations

1. UNVERIFIABLE PAYMENTS TO VOLUNTEERS ASSIGNED TO NSA OFFICES AND PROJECTS - GH¢38,871,987.00 (AOM/NSA-CSMP/2025/17)

Response: Management issued letters regarding the above subject to both **Hon. Osei Assibey Antwi (Immediate past Director-General)** and **Hon Mustapha Ussif (Fomer Director-General)**. The duo had not submitted their responses as at the time of compiling this report.

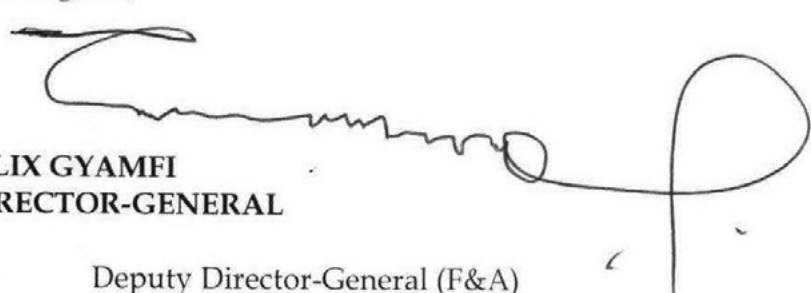
d. Observation(s)

DUPLICATE NSS NUMBERS LINKED TO MULTIPLE EZWICH USNS - GH¢149,960,667.35 (AOM/NSA-CSMP/2025/18)

Response: Management issued a letter to Mr **Adjei Robert Nii Laryea Kumah (Former Head, MIS/Deployment)** to provide the necessary response(s) to which he obliged. A copy of his response has been attached for your attention.

Management wishes to reiterate its unflinching support towards this all-important exercise. However, be assured that we will forward, for your attention and administrative purposes, all outstanding responses (as and when received).

Kind regards,

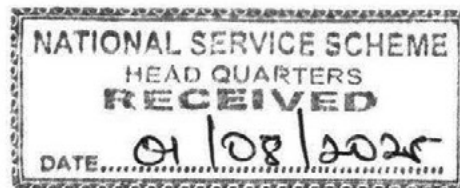


FELIX GYAMFI
DIRECTOR-GENERAL

cc: Deputy Director-General (F&A)
Deputy Director-General (P&O)
Head, Administration
Head, Internal Audit
Head, Accounts
Head, Human Resource

C/O Mr. David O. Torgbor
La Christian Fellowship
Post Office Box OS 314
Osu - Accra
31st July, 2025

The Deputy Director-General (Operations)
National Service Authority
Post Office Box 46
State House - Accra



Dear Sir,

**RE - DUPLICATE NSS NUMBERS LINKED TO MULTIPLE EZWICH USNS
GH¢149,960,667.35**

Reference to your query letter dated 31st July 2025 with no reference number, on the subject **DUPLICATE NSS NUMBERS LINKED TO MULTIPLE EZWICH USNS GH¢149,960,667.35**, I humbly wish to state the following as my response to the query;

I wish to state unconditionally and with emphasis that I am unable to respond to this query because the issues at stake and the responses being elicited did not form part of my schedule as per my job description whilst I was at the helm of affairs.

In view of the afore stated reason, I wish to state for the record that at no period during my tenure of handling the MIS and Deployment departments respectively was **I EVER INVOLVED IN THE PAYMENT PROCESSES OF NSPs OR VENDOR DEDUCTIONS ON THE MARKET PLACE.** My stewardship whilst at the helm of affairs as Head of MIS and Deployment respectively at one point in time was marked by Loyalty and fidelity to the state, Integrity, Hard work and good faith.

Yours faithfully

A handwritten signature in dark ink, appearing to read "Robert Nii Laryea Kumah Adjei".

Robert Nii Laryea Kumah Adjei
Ag. Regional Director – NSA Greater Accra Region

C/O Mr. David O. Torgbor
La Christian Fellowship
Post Office Box OS 314
Osu - Accra
31st July, 2025

The Deputy Director-General (Operations)
National Service Authority
Post Office Box 46
State House - Accra

Dear Sir,

RE - IRREGULAR ENROLMENT AND PAYMENT OF DEPUTY EXECUTIVE DIRECTOR
AND 4,556 OTHER NSPS - GH¢ 899,349.67

Reference to your letter dated 31st July 2025 with reference number, NSA HQ/CONF/106/07-25 and on the subject IRREGULAR ENROLMENT AND PAYMENT OF DEPUTY EXECUTIVE DIRECTOR AND 4,556 OTHER NSPS - GH¢899,349.67, I humbly wish to state the following as my response to the query;

1. I wish to put on record that my job as the Head of MIS is not to enroll prospective NSPs but to facilitate the capture, cleaning and the upload of Class List Data submitted by the training institutions for the generation of PIN Codes.
2. In my response to the first query letter dated 24th July 2025 with reference number NSA HQ/CONF/087/07-25 and on the subject; **Excessive Use Of Manual Uploads By NSA Officials In Violation Of Prescribed Controls In The CSMP**, I made it clear that during my period of stewardship between 2018 and 2021, there was no handle on the CSMP that enables training institutions to upload their own data and hence I had to use the emails for 2018 and 2019 and do personal uploads from 2020 to 2021 which were the protocols at the time.
3. I have checked the Final Year Clas List Submitted by the KNUST and to the best of my knowledge the data contains information on Oware-Aboagye Gifty Afia (Miss) as part of the data submitted for the 2021-2022 service year.
4. On the subject matter of Payments, I wish to put on record that I have never been part of the payment architecture ever since I started handling the postings from the year 2017 till the time I left for my training.

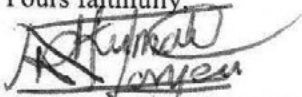
5. On the subject matter of Miss Gifty Afia Oware-Aboagye being enrolled in the 2021-2022 service year, I wish to STATE WITH EMPHASIS THAT SHE WAS NOT ENROLLED BY ME AS IT IS BEING PORTRAYED BY THE SUBJECT OF THE QUERY BECAUSE THAT IS NOT MY RESPONSIBILITY.
6. On the subject matter of By Passing the Validation Process to Paying Miss Gifty Afia Oware-Aboagye, I wish to state that the file should come from someone, and it is only proper that the response to this is elicited from those who handled the payment of allowance as my job schedule did not cover Validation and Payments respectively.
7. On the issue of the use of the Market Place to facilitate this kind of payment, I wish to submit that, at the time of my stewardship, I had absolutely nothing to do with the Market Place on the system and hence the best people to account for actions taken on the Market Place are those involved in the payment architecture and the consultant.
8. I would like to put on record that All Class Lists or Final Year Data coming from the various training institutions are sent directly to the office of the Executive Director for his approval before being brought to me for upload. My only task is to work on the approved document from the office of the Executive Director as I do not have the authority to do any editing on the class list or document approved by the Executive Director for the generation of the Personal Identification Numbers (PIN) Codes.
9. I wish to put on record that I do not handle Biometric Validation as it is done at the Region of Service and hence to the best of my knowledge people to assist in this regard should be the Regional Directors of the regions in which these infractions were identified.
10. On the issue of user agency and regional acceptance, I wish to state that I have never been a User Agency and cannot do a user agency acceptance as that was not part of my job schedule at the Headquarters. For the purpose of emphasis, I wish to state that these processes are regional bond and my account at the time could never be used to do these kinds of approvals.
11. On the issue of On Hold - Failed Authentication, I wish to state that, granted the system was functioning properly, no such posting should have gone through to warrant the payment of allowances and hence it is only the consultant who should respond to this kind of infringement. This is because, once an enrollment is put on

hold, it presupposes that such an enrollment needs to be taken a procedure to be cleared for posting.

12. Finally, I wish to provide the data on Gifty Afia Oware-Aboagye (Miss) on the roll from the data submitted by KNUST for the 2021-2022 service year for your cross-check as follows: Index Number: PG4463720, Name: Oware-Aboagye Gifty Afia (Miss), DoB: 04/07/1986, Course of Study: MASTER OF PUBLIC ADMINISTRATION (IDL)

In view of the afore stated Twelve (12) points response to this audit query, I wish to state for the record that at no period during my tenure of handling the MIS and Deployment departments respectively did I ever act contrary to the rules of engagement as enshrined by the code of conduct and rules of engagement by the management of the Scheme now Authority to warrant a breach of any of the rules of engagement. My stewardship whilst at the helm of affairs as Head of MIS and Deployment respectively at one point in time was marked by Loyalty and fidelity to the state, Integrity, Hard work and good faith.

Yours faithfully



Robert Nii Laryea Kumah Adjei

Ag. Regional Director – NSA Greater Accra Region

Appendix RESP-16

Observation Title:

Payments to Volunteers Assigned to Sub-vented User Agencies – GH¢11,308,043.0854

Response Received from

1. Hon Ussif Mustapha, Former Executive-Director, NSA



OFFICE OF THE
MEMBER OF PARLIAMENT
YAGABA/KUBORI CONSTITUENCY

Your Ref.....

My Ref: YK/25/11

THE DIRECTOR GENERAL
NATIONAL SERVICE AUTHORITY
HEADQUARTERS-ACCRA.

ATTN.

DEPUTY DIRECTOR GENERAL, OPERATIONS
NATIONAL SERVICE AUTHORITY
HEADQUARTERS, ACCRA.

Dear Sir,

RE: PAYMENTS TO VOLUNTEERS ASSIGNED TO SUB-VENTED USER AGENCIES-
GHS11,308,043.08

Your correspondence with reference No.NSA Hq/CONF/113/08-25 dated 1st august, 2025 refers.

I would humbly like to state that my stewardship as the Executive Director of the National Service Authority spans from 2017 to 2020 financial years. I would therefore limit my response to the periods under consideration.

Your letter dated 1st August, 2025 requesting for response to audit queries within the same day is too short a time for an officer who left the National Service Authority over 4 years ago.

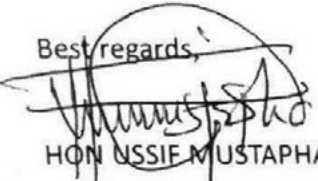
Also, the letter did not attach the detailed breakdown of the various beneficiaries, sub-vented user agencies where the volunteers were posted to, dates and amount paid to each of these beneficiaries for study and accordingly provide appropriate responses. I am therefore unable to provide specific response to the queries contained in the letter given the long lapse of time and the unavailability of the particulars of the transactions mentioned since leaving office in 2020.

Despite the above-mentioned constraints, I would like to state that I performed my duties in accordance with the prevailing protocols and do not particularly recall authorizing the

appointment of volunteers and posting same to sub-vented user agencies during the period of my stewardship.

It is however important to state that instances where the board deems it fit to post volunteers to sub-vented agencies, they do so by taking such decision at the board level for management implementation and that has been the practice over the years.

Best regards,



HON. NSSIF MUSTAPHA

FORMER EXECUTIVE DIRECTOR, NSA/NISS
MP, YAGABA/KUBORI CONSTITUENCY

CC: DEPUTY DIRECTOR GENERAL (F&A)
HEAD, GENERAL ADMINISTRATION
HEAD OF ACCOUNTS
HEAD, INTERNAL AUDIT
HEAD, NATIONAL VOLUNTARY SERVICE (NVS)
HEAD, PPRME

Appendix RESP-17

Observation Title:

Unverifiable Payments to Volunteers Assigned to NSA Offices and Projects –
GH¢38,871,987.00

Response Received from

1. Hon Ussif Mustapha, Former Executive-Director, NSA
2. Mr. Adjei Robert Nii Laryea Kumah, Former Head of Deployment, NSA (RESP-16)



OFFICE OF THE
MEMBER OF PARLIAMENT
YAGABA/KUBORI CONSTITUENCY

Your Ref:

My Ref: YK/25/12

THE DIRECTOR GENERAL
NATIONAL SERVICE AUTHORITY
HEADQUARTERS-ACCRA

ATTN

THE DEPUTY DIRECTOR-GENERAL (OPERATIONS)
NATIONAL SERVICE AUTHORITY
HEADQUARTERS-ACCRA

Dear Sir,

**RE - UNVERIFIABLE PAYMENTS TO VOLUNTEERS ASSIGNED TO NSA OFFICES
AND PROJECTS – GH¢38,871,987.00**

Your correspondence with reference No.NSA Hq/CONF/112/08-25 dated 1st August, 2025 refers.

1. Respectfully, I wish to state that my stewardship as the Executive Director of the National Service Authority spans from 2017 to 2020 financial years. I would therefore limit my responses to the aforementioned periods under consideration.
2. I note that, your query which is being made five years after I exited the office lacks sufficient particulars of the specific transaction and persons involved to enable a response. Given the long lapse of time and the unavailability of the Authority's records to me since leaving office, it becomes challenging to respond to your query in its present form.
3. The above notwithstanding, the National Service Authority is a structured organization with laid-down Standard Operational Procedures (SOPs) where duty bearers at the National, Regional, District and Managers at the various project levels are assigned with specific roles and responsibilities. Thus, individual duty bearers are accountable for deficiencies in operational and financial activities under their supervision.
4. As the Executive Director of the National Service Authority, my main duty was to ensure administrative oversight. However, the Executive Director alone cannot achieve these

objectives. It is on the basis of this that the Directors and managers at the National, Regional, District and Project Managers are appointed and assigned with specific roles and responsibilities. These individuals are therefore accountable for any operational and financial infractions within their area of stewardship.

5. My line managers whose duties were to ensure the sanctity of operational and financial efficiency at all levels are responsible for the infractions, since these breaches were directly under their supervision.
6. In any case, I do not recall submitting data for the payment of Volunteers as this role is directly under the purview of Director of General ADMINISTRATION, Director of internal audit and the Head of accounts /ezwich.
7. In view of the aforementioned reasons, at no period during my tenure as an Executive Director of NSS did I act in any way that should suggest any intentional wrongdoing and all my actions were towards ensuring integrity, transparency and accountability at all levels of the National Service Authority.

Best regards,


HON. SSI MUSTAPHA
FORMER EXECUTIVE DIRECTOR, NSA
MP, YAGABA/KUBORI CONSTITUENCY

NSS

CC: DEPUTY DIRECTOR GENERAL (F&A)
HEAD, GENERAL ADMINISTRATION
HEAD OF ACCOUNTS
HEAD, INTERNAL AUDIT
HEAD, NATIONAL VOLUNTARY SERVICE
HEAD, PPRME

(NVS)

Appendix RESP-18

Observation Title:

Duplicate NSS Numbers Linked to Multiple Ezwich USNs – GH¢149,960,667.35

Response Received from

1. Mr. Adjei Robert Nii Laryea Kumah Adjei, Ag Regional Director NSA
Greater Accra

C/O Mr. David O. Torgbor
La Christian Fellowship
Post Office Box OS 314
Osu - Accra
31st July, 2025

The Deputy Director-General (Operations)
National Service Authority
Post Office Box 46
State House - Accra

Dear Sir,

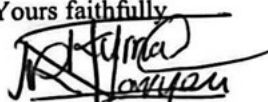
**RE - DUPLICATE NSS NUMBERS LINKED TO MULTIPLE EZWICH USNS
GH¢149,960,667.35**

Reference to your query letter dated 31st July 2025 with no reference number, on the subject **DUPLICATE NSS NUMBERS LINKED TO MULTIPLE EZWICH USNS GH¢149,960,667.35**, I humbly wish to state the following as my response to the query;

I wish to state unconditionally and with emphasis that I am unable to respond to this query because the issues at stake and the responses being elicited did not form part of my schedule as per my job description whilst I was at the helm of affairs.

In view of the afore stated reason, I wish to state for the record that at no period during my tenure of handling the MIS and Deployment departments respectively was **I EVER INVOLVED IN THE PAYMENT PROCESSES OF NSPs OR VENDOR DEDUCTIONS ON THE MARKET PLACE**. My stewardship whilst at the helm of affairs as Head of MIS and Deployment respectively at one point in time was marked by Loyalty and fidelity to the state, Integrity, Hard work and good faith.

Yours faithfully



Robert Nii Laryea Kumah Adjei
Ag. Regional Director – NSA Greater Accra Region

Appendix RESP-19

Observation Title:

GhanaPay ~ Payments to NSPs Exceeding 13 Months/Times – GH¢144,608.43

Response Received from

1. Iddrisu Ibn Abubakr

IDDRISU IBN ABUBAKR

ACCRA

August 23, 2025

The Director General

National Service Authority

Accra.

Dear sir,

REPLY:

- REF. NO. AOM/NSA-CSMP/2025/21-PAYMENT TO NSPS WITHOUT BIOMETRIC OR MONTHLY VALIDATION- GHc455,072.52
- REF. NO. AOM/NSA-CSMP/2025/22- DEDUCTIONS NOT ACCOUNTED FOR- GHc141,682.86
- REF. NO. AOM/NSA-CSMP/2025/21- UNSUPPORTED PAYMENTS TO NSP VENDORS(MARKETPLACE)- GHc334,610.11
- REF. NO. AOM/NSA-CSMP/2025/23- PAYMENTS TO NSPS NOT FOUND IN CSMP DATABASE- GHc7,508,592.92
- REF. NO. AOM/NSA-CSMP/2025/19- PAYMENTS TO NSPS EXCEEDING 13 MONTHS/TIMES- GHc144,608.43
- REF. NO. AOM/NSA-CSMP/2025/25- EZWICH & GHANAPAY UNAPPROVED AND UNACCOUNTED TRANSFERS OF E-CASH TO FIAT-GHc152,467,100

A handwritten signature in black ink, appearing to read 'Ammisi', with a horizontal line drawn underneath the name.

With reference to the above stated subject matter which you have submitted to me for my responds:

- REF. NO. AOM/NSA-CSMP/2025/21-PAYMENT TO NSPS WITHOUT BIOMETRIC OR MONTHLY VALIDATION- GHc455,072.52

The Accounts Department could not verify whether NSPs were biometrically validated prior to payment. Inpath Technologies (the IT Consultant) provides the Accounts Department solely with payment data. This is because, since the IT Consultant took over responsibility for providing IT services and infrastructure to the NSA in 2017, Mr. Samuel Korley, the Manager of Inpath Technologies, has been the single individual in charge of the NSA's CSMP system. Every single transaction was under his supervision. He uploaded and downloaded data to the Accounts Department for verification and payment. It should be pointed out that on multiple instances, the CSMP failed and NSP data and validation stopped, resulting in complaints from Regional Directors across the country. When the CSMP failed, the former Executive Director convened (emergency) management meetings; to which also regional managers who complained that NSPs could not request the registration of data for validation in the system. The Executive Director would generally order that all NSP's not be able to process go manually to head office for processing. Documentation of these meetings can be located in the minutes of management meetings from the period in question.

- REF. NO. AOM/NSA-CSMP/2025/22- DEDUCTIONS NOT ACCOUNTED FOR- GHc141682.86

The zero payment of NSP allowances as mentioned in the audit observation is unrelated to the Accounts Department. Deductions for vendors on the CSMP are automated, and the Accounts Department was notified by the IT consultant that these automated deductions were operational. Previously, the only information regarding over-deductions that the Accounts Department received came from certain NSPs who would come in to express their complaints. In my view, such over-deductions stem from the volume of transactions conducted between the individual NSP and the vendors. Therefore, we advised the individual NSPs to resolve their issues with the vendors, as this matter does not pertain to the Accounts Department.

- REF. NO. AOM/NSA-CSMP/2025/21- UNSUPPORTED PAYMENTS TO NSP VENDORS(MARKETPLACE)- GHc334,610.11

All Vendors participating in the National Service Authority (NSA) payment platform have been awarded a contract by the Executive Director of NSA to provide goods on a hire-purchase basis to National Service Persons (NSPs), these Vendors are registered on the Central Systems Management Portal (CSMP) to facilitate their sales to NSPs. The procurement department is responsible for enrolling the vendors onto the CSMP.

The Vendors conduct online transactions with the NSPs, delivering the goods directly to them. The marketplace, developed by Inpath Technologies (the IT Consultant), allows for electronic trading

between vendors and NSPs, and it is overseen by the procurement department in accordance with the contracts established between the vendors and the Executive Director.

Deductions are automatically processed by the CSMP system in alignment with the online contract agreements made with the vendors and NSPs, serving as proof of engagement and payment. Evidence of these transactions can be obtained from Inpath Technologies, the IT consultant.

- REF. NO. AOM/NSA-CSMP/2025/23- PAYMENTS TO NSPS NOT FOUND IN CSMP DATABASE- GHc7,508,592.92

I would like to express that the Accounts Department will not have the capability to identify during the payment of NSP allowances whether an NSP is included in the CSMP database or not, as the Accounts Department is not involved in the onboarding process of NSPs onto the CSMP, which would enable them to detect such discrepancies.

Inpath Technologies, the IT Consultant responsible for managing the CSMP, would be the most qualified to explain the reasons for such anomalies.

- REF. NO. AOM/NSA-CSMP/2025/19- PAYMENTS TO NSPS EXCEEDING 13 MONTHS/TIMES- GHc144,608.43

In addition to the standard NSPs who fulfill the obligatory 12-month National Service period, the NSA also recruits voluntary Personnel; these individuals have completed their required 12-month National Service and have received authorization from the Executive Director of NSA to engage in additional voluntary work for the Authority. Such individuals receive allowances that exceeds the allowances for 12 months, and consequently, the accounting records of NSA will show that these volunteers have been paid for periods surpassing 13 months.

The Executive Director compiles a list of those whose services are extended as volunteers, which is then submitted to the internal audit unit and presented to the Accounts Department for payment via the GHIPSS platform.

Documentation regarding the engagement of volunteers is available in the Volunteers engagement files at the NSA.

In addition to providing T&T to all NSPs upon their successful completion of National Service, the NSA also pays T&T to Volunteers annually for their voluntary contributions to the NSA.

- REF. NO. AOM/NSA-CSMP/2025/25- EZWICH & GHANAPAY UNAPPROVED AND UNACCOUNTED TRANSFERS OF E-CASH TO FIAT-GHc152,467,100

The Executive Director writes to GhIPSS to convert funds on the Ezwich platform onto the GhanaPay platform. This was as a result of the gradual migration from Ezwich to the new GhanaPay System, the said transfer of funds was to enable the NSA pilot the GhanaPay system that's now used to pay NSPs.

Documentation regarding such transfer or transaction would be available with GhIPSS and the NSA.

IDDRISU IBN ABUBAKR

Appendix RESP-20

Observation Title:

GhanaPay ~ Payments to NSPs Without Biometric or Monthly Validation

Response Received from

1. Iddrisu Ibn Abubakr

Refer to RESP 19

Appendix RESP-21

Observation Title:

GhanaPay ~ Unsupported Payments to the NSP Vendors (MarketPlace) – GH¢334,610.11

Response Received from

1. Iddrisu Ibn Abubakr (Refer to RESP 19)
2. Wisdom Doku

Monday, 11TH August, 2025

Dear Director-General, N.S.A

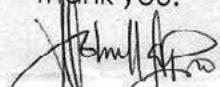
**RE: UNSUPPORTED PAYMENT TO THE NSP VENDORS (MARKETPLACE) –
GHC334,610.11.**

I am glad to submit my responses on the subject matter again, as I did earlier in a similar query. It is my sincere hope that this feedback sheds further light on the issues, as I intended in the previous.

I would want to premise my response on an earlier one dated Monday, 8th July, 2025, with the subject being RE: UNSUPPORTED PAYMENT TO NSP VENDORS (MARKETPLACE) – GHC 301,601,289.71. Beyond the introduction, where I tried giving a brief background and the focal areas of the Procurement unit's roles, the unit is unable to respond to payments made to NSP Vendors as it had no involvement in deductions, invoicing, or receipting.

These functions were managed by the Accounts (Ezwich) office to the best of my knowledge.

Thank you.



Wisdom Doku

CC:

Deputy Director-General (Finance & Administration)

Deputy Director-General (Operations)

Appendix RESP-22

Observation Title:

GhanaPay ~ Deductions Not Accounted For – GH¢141,682.86

Response Received from

1. Iddrisu Ibn Abubakr

Refer to RESP 19

Appendix RESP-23

Observation Title:

Ezwich & GhanaPay ~ Payments to NSPs Not Found in CSMP Database – GH¢7,508,592.92

Response Received from

1. Iddrisu Ibn Abubakr

Refer to RESP 19

Appendix RESP-24

Observation Title:

GhanaPay ~ Payments to Volunteers Not Accounted For – GH¢1,232,673.18

Response Received from

1. Iddrisu Ibn Abubakr

Refer to RESP 19

Appendix RESP-25

Observation Title:

Ezwich & GhanaPay ~ Unapproved and Unaccounted Transfers of E-Cash to Fiat –
GH¢152,467,100

Response Received from

1. Iddrisu Ibn Abubakr

Refer to RESP 19

Appendix RESP-26

Observation Title:

Ezwich & GhanaPay ~ Irregularities in the Utilisation of GH¢55m for "Service Extension Project" – GH¢55,000,000

Response Received from

NO RESPONSE

Appendix RESP-27

Observation Title:

Control Weaknesses in the Enrollment, Posting, Validation & Payment of Volunteers

Response Received from

NO RESPONSE

Appendix RESP-28

Observation Title:

Weak System Controls and Breaches in CSMP PIN Assignment and Validation Process

Response Received from

1. Samuel Korley Managing Partner, Inpath Technologies
2. Abraham Bismark Gaisie

ABRAHAM BISMARCK GAISIE
ACCRA

15th August, 2025

DIRECTOR GENERAL
NATIONAL SERVICE AUTHORITY
AIRPORT RESIDENTIAL AREA
ACCRA – GHANA

Attn: Head of Administration

Dear Sir,

**RE: WEAK SYSTEM CONTROLS AND BREACHES IN CSMP PIN ASSIGNMENT AND
VALIDATION PROCESS**

I acknowledge receipt of your letter dated 8th August 2025, referenced NSA-HQ/CONF/131/08-25, regarding the findings from the Technical and Forensic Observation on the Central Service Management Portal (CSMP) PIN assignment and validation process. I wish to respectfully respond to the observations raised, with the following clarifications:

1. Scope of Investigation and Appointment Timeline

The scope of the audit covers the period from 1st January 2018 to 31st December 2024. However, I assumed my role at the Authority in 2022. Therefore, a significant portion of the period under review predates my appointment and involvement in the CSMP processes.

2. Student Data Upload Protocol

At the time I took up the appointment with NSA, the procedure for collecting student data which had been established by the IT Consultant, Messrs. Impath Technologies and which was operational, was for tertiary institutions to upload their final year students directly onto the CSMP. This system was designed and implemented by the developers prior to my appointment. I had no role in the design, deployment, or operationalization of this system.

3. PIN Code Generation

I have had no role at all in generating PIN codes. From what I know, all PIN codes were generated by the Director-General working together with the IT Consultant, Impath Technologies, who are the system developers.

4. Monetary Transactions and Payments

I do not handle or authorize payments. All monetary queries, including those related to personnel paid with inactive or reactivated PINs, should be directed to the Accounts Office for appropriate clarification and documents.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Abraham Bismark Gaisie', written in a cursive style.

ABRAHAM BISMARCK GAISIE

Date: 13 Aug 2025

The Deputy Director General – Operations,
National Service Authority,
46 Patrice Lumumba Street,
Airport Residential Area,
Accra,
Ghana.

Dear Sir,

RE: WEAK SYSTEM CONTROLS AND BREACHES IN CSMP PIN ASSIGNMENT AND VALIDATION PROCESS

We acknowledge receipt of your correspondence dated 13 August 2025 regarding the above-referenced query, with memorandum reference AOM/NSA-CSMP/2025/28.

Please find below our formal response:

1. Generation and Assignment of NSS Numbers

a. Intended Issuance Sequence

Under the Central Service Management Portal (CSMP) design, an NSS Number is intended to be issued to the user interface only after successful completion of online registration.

- At this stage, a preliminary (light) identity verification has been completed, and the record is deemed valid to proceed to the next processing checkpoints.
- No front-end user, regardless of privilege level can access an NSS Number before online registration is successfully completed.
- The NSS Numbers referenced in this audit were only visible in this context because the review involved direct database queries, not front-end access.

a. Backend Pre-Generation Mechanism

From a technical perspective, the CSMP **pre-generates** the NSS Number in the backend as soon as a graduate's record is uploaded at the "Class List Upload" stage.

- This pre-generated number is stored in the database against the graduate record but is completely unavailable from all front-end interfaces until successful online registration completion.
- The rationale for this approach is **performance optimisation**: it allows the system to queue and prepare NSS numbers in advance, ensuring

instantaneous display to the user at registration completion, while avoiding processing delays at scale.

- Without this mechanism, NSS Number generation during peak registration periods could create bottlenecks, slow response times, or trigger timeouts for end users.
- This backend pre-generation is a **technical optimisation step** only and does not constitute formal issuance of the NSS Number.

2. NSS Number not a Payment Control

a. Operational Context

The CSMP design accounts for the fact that a significant proportion of prospective service persons complete their online registration with assistance, often due to limited access to smart devices.

- This means full biometric verification can only occur when the individual is physically present at the assigned regional office, allowing the system to manage biometric resources efficiently.
- As a result, the NSS Number is formally issued prior to the regional visit solely to facilitate enumeration and posting processes, not payment, or as an indication of completing the enrolment process.

b. Transition to Payment Eligibility

- Once a service person is posted and their region of service confirmed, they must complete biometric verification in person.
- Upon successful biometric verification, the system issues a Regional Acceptance Number (RAN), and this is the primary control identifier for all payment-related activities for that personnel.
- RAN issuance formally commits the service person to the master list for that service cycle and places them under monthly attendance monitoring (on provision of valid ezwich ro ghanapay wallet information).
- The payroll module validates biometric data against the RAN, and only a successful match produces payment data.
- The presence of an NSS Number **without a valid RAN** renders a record ineligible for payment.
- The RAN is only generated and issued after successful biometric completion at the regional level; unlike NSS Numbers, it is not pre-generated.
- The RAN is a mandatory field included in every monthly payroll master list export generated by the CSMP, serving as a key control reference for validating payment eligibility.

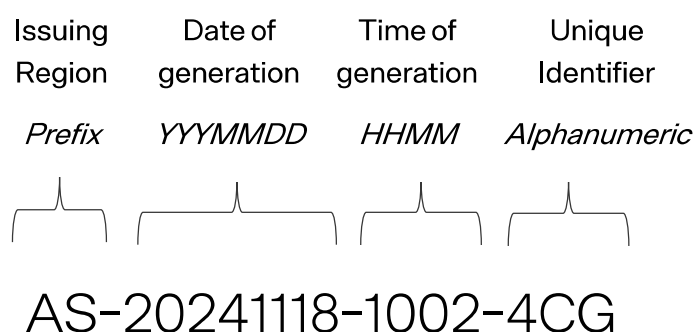
c. Supporting References

- The RAN process is detailed in Step 16.4 of the CSMP process map (Appendix A).
- All valid RANs are available in the data spreadsheet provided under the column name *region_no*.

- They are also available from the database in the table `tbl_postings` under the column name `region_no`.
- Validation of the RAN records against payment logs will confirm that the control existed but was bypassed in the observed breaches.
- An example of RAN display in the front-end CSMP deployment is shown in Appendix B.

3. Regional Acceptance Number (RAN) Structure

The structure of a RAN is as illustrated in the example below.



The RAN by design is what allows every personnel access to the following steps:

- Submission of Ezwich or GhanaPay wallet details.
- Download of monthly evaluation forms.
- Participation in monthly biometric processing.
- Inclusion in the monthly payroll master list.

4. Occurrence of NSS Number in Ineligible Payments

As outlined above, an NSS Number alone does not grant payment eligibility. Therefore, for NSS Numbers associated with ineligible payment records, the following considerations apply:

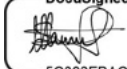
- The numbers were not available to front-end users until after registration completion.
- Access to such data could only occur through internal data exports rather than standard user interface operations.
- Such exports are made available only to authorised NSS system administrative staff upon request.
- These exports typically consist of a direct dump of the enrol table from the database, containing all registration-stage data for audit or operational purposes.
- Appendix C includes a documented request for such an export, provided for NSS internal audit purposes.

5. Conclusion

In conclusion, we confirm the following:

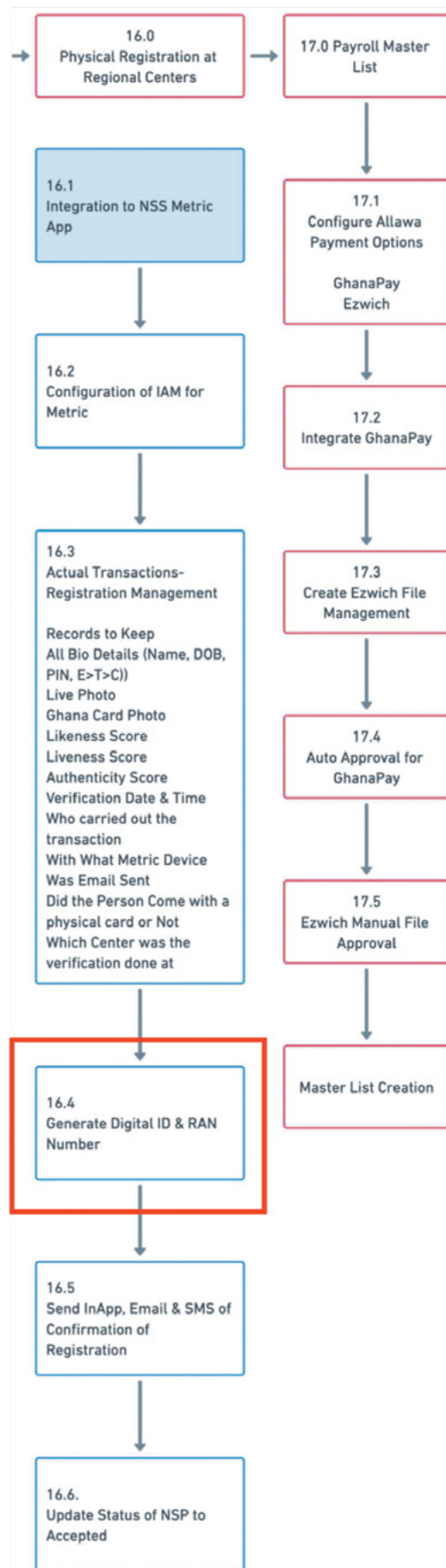
- The NSS Number is pre-generated in the backend at the point of data upload but only issued to the user after successful online registration.
- Backend pre-generation of NSS Number is a technical optimisation step, not an issuance event.
- NSS Numbers become visible to authorised users only after successful enrolment completion.
- The NSS Numbers for pre-registration records are only accessible due to database access.
- Allowance payments are controlled exclusively via the Regional Acceptance Number (RAN), which is issued only after successful biometric verification.
- The absence of a valid RAN, and a biometric attendance for the month should render any payment attempt ineligible under standard system protocols.
- The observed breaches occurred because payments were processed outside of or in bypass of the RAN control.
- The CSMP's technical design does not inherently create a control weakness; rather, the breaches resulted from non-compliance with the payment control sequence.
- The payroll module generates validated payment records monthly; strict adherence to this process would have prevented all breaches noted in this report.

Sincerely,

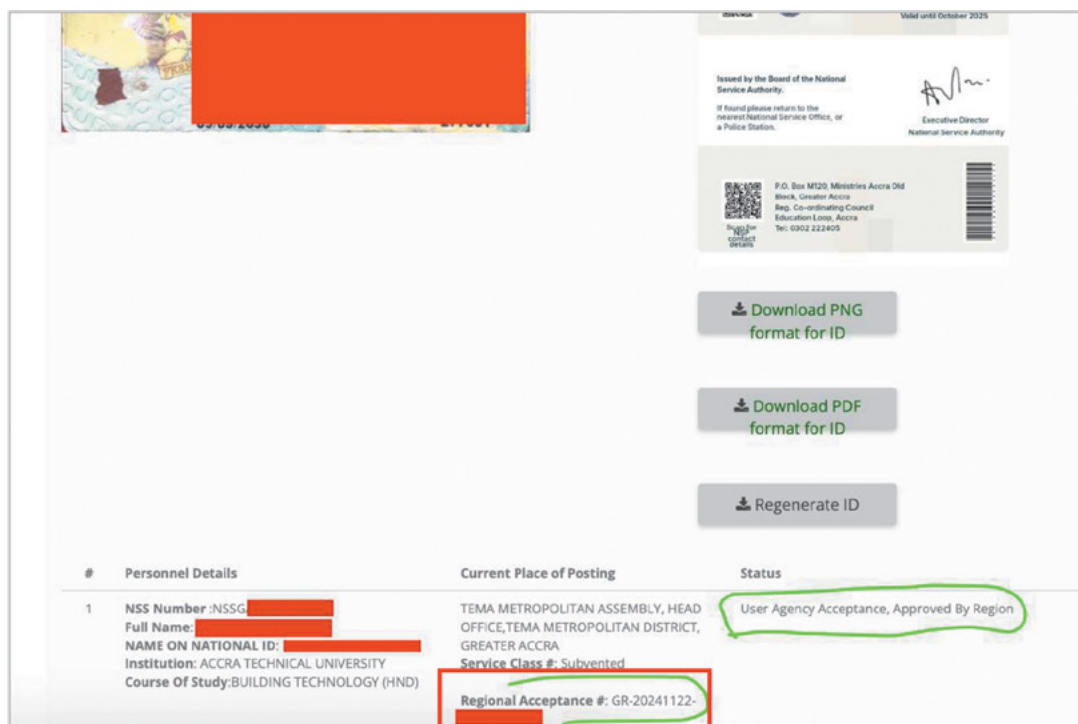
DocuSigned by:

5C802EBAC96745C...

Samuel Korley
Managing Partner

APPENDIX A – CSMP PROCESS MAP



APPENDIX B – RAN NUMBER ILLUSTRATION FOR FRONT END USER



Valid until October 2025

Issued by the Board of the National Service Authority.

If found please return to the nearest National Service Office, or a Police Station.

Executive Director
National Service Authority

P.O. Box M120, Ministries Accra Old
Block, Greater Accra
Reg. Co-ordinating Council
Education-Lump, Accra
Tel: 0302 222405

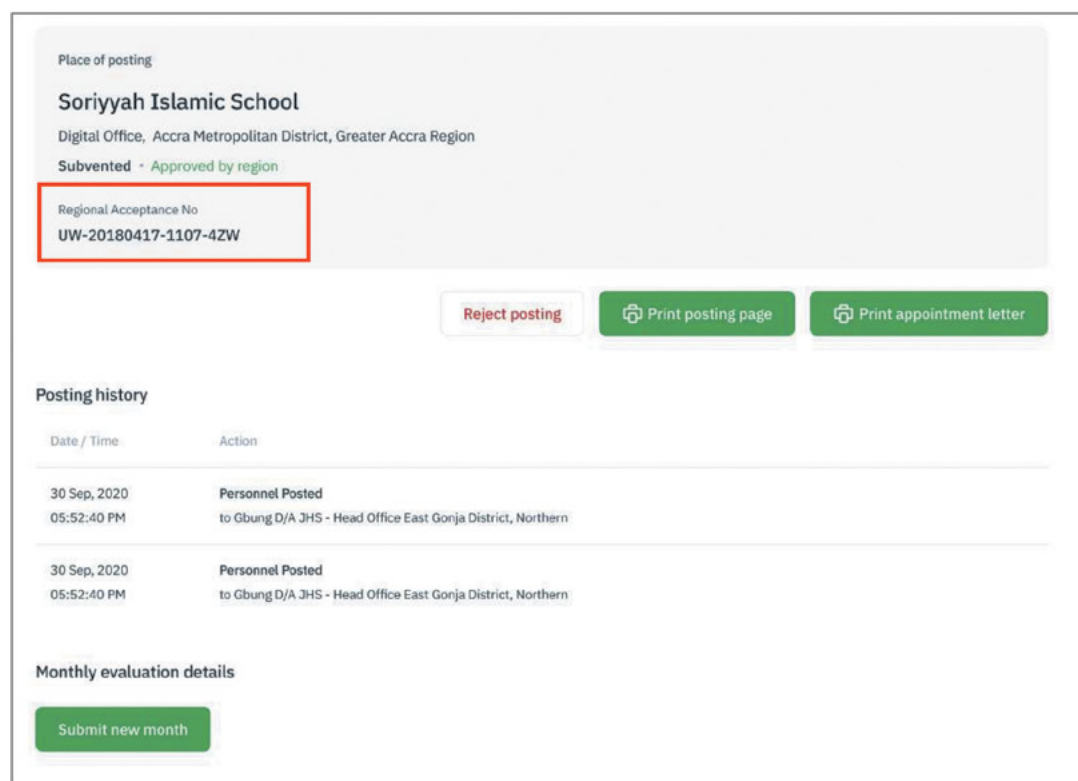
Download PNG format for ID

Download PDF format for ID

Regenerate ID

#	Personnel Details	Current Place of Posting	Status
1	NSS Number :NSSG [REDACTED] Full Name: [REDACTED] NAME ON NATIONAL ID: [REDACTED] Institution: ACCRA TECHNICAL UNIVERSITY Course Of Study: BUILDING TECHNOLOGY (HND)	TEMA METROPOLITAN ASSEMBLY, HEAD OFFICE, TEMA METROPOLITAN DISTRICT, GREATER ACCRA Service Class #: Subvented Regional Acceptance #: GR-20241122-[REDACTED]	User Agency Acceptance, Approved By Region

RAN Number illustration in CSMP v2



Place of posting

Soriyyah Islamic School

Digital Office, Accra Metropolitan District, Greater Accra Region

Subvented - Approved by region

Regional Acceptance No
UW-20180417-1107-4ZW

Reject posting

Print posting page

Print appointment letter

Posting history

Date / Time	Action
30 Sep, 2020 05:52:40 PM	Personnel Posted to Gbung D/A JHS - Head Office East Gonja District, Northern
30 Sep, 2020 05:52:40 PM	Personnel Posted to Gbung D/A JHS - Head Office East Gonja District, Northern

Monthly evaluation details

Submit new month

RAN Number illustration in CSMP v3

8/13/25, 6:27 PM

Re: block persons and data on metric app - Samuel Korley - Outlook

APPENDIX C - EMAIL REQUESTING FOR BLOCKED SYSTEM DATA CONTAINING ALL DATABASE INFORMATION



Re: block persons and data on metric app

From Samuel Korley <samuel.korley@inpathgroup.africa>
Date Tue 11/7/2023 9:43 PM
To Abraham Gaisie <abraham.gaisie@nss.gov.gh>

Only people validated by metric have images on the system

Get [Outlook for iOS](#)

From: Abraham Gaisie <abraham.gaisie@nss.gov.gh>
Sent: Tuesday, November 7, 2023 4:42:31 PM
To: Samuel Korley <samuel.korley@inpathgroup.africa>
Subject: Re: block persons and data on metric app

is not there pls

From: Samuel Korley <samuel.korley@inpathgroup.africa>
Sent: 07 November 2023 21:38
To: Abraham Gaisie <abraham.gaisie@nss.gov.gh>
Subject: Re: block persons and data on metric app

Yes please

Login to the system and search for each nss number.
You will see the image

Get [Outlook for iOS](#)

From: Abraham Gaisie <abraham.gaisie@nss.gov.gh>
Sent: Tuesday, November 7, 2023 4:37:29 PM
To: Samuel Korley <samuel.korley@inpathgroup.africa>
Subject: Re: block persons and data on metric app

hello sam

are you able to see the image been captured by the metric app , each region against the nss number and the picture on the ghana card

thank you

From: Samuel Korley <Samuel.Korley@inpathgroup.africa>

Sent: 07 November 2023 21:18

To: Abraham Gaisie <abraham.gaisie@nss.gov.gh>

Subject: Re: block persons and data on metric app

Hi [@Abraham Gaisie](#)

As you are aware validation of Ghana cards is only done during Metric Validation in the regions. I have added the Ghana card used for each metric validation. Images can be seen on the system for each NSS number.

2 Columns added to Data (Submitted Ghana Card and Metric Ghana Card)



Updated_Final_CompletedDBData_vw_enrolment_23.xlsx

Status of Ghana Card	Count of Ghana Card Status
Correct without Issues	75,247
Not Come for Metric Validation	68,844
Not Registered	30,717
Mismatch Between Registration and Metric Ghana Card But Details on Metric Correct	582
Grand Total	175,390

On Tue, Nov 7, 2023 at 8:16 PM Abraham Gaisie <abraham.gaisie@nss.gov.gh> wrote:

Hello sam

This is not what I requested

I need all fake Ghana card used to register

Metric app data on each personnel against the picture taken

And all personnel being block by metric app

Example: NSS number, Ghana card number, picture taken with metric app.

Thank you.

Pls treat as urgent

Get [Outlook for iOS](#)

From: Samuel Korley <Samuel.Korley@inpathgroup.africa>

Sent: Tuesday, November 7, 2023 8:11:19 PM

To: Abraham Gaisie <abraham.gaisie@nss.gov.gh>

Subject: Re: block persons and data on metric app

 **CompletedDBData_vw_enrolment_23.xlsx**

Kindly find attached data

Count of status_txt		
status_txt	Total	Note & Meaning of Status
User Agency Acceptance, Approved By Region	75,216	Verified and Accepted by Metric
Personnel Posted	47,165	Not Gone for Registration
PINCODE In-Active	22,763	Yet to Pay or Register
Registration Completed - Awaiting Posting	22,183	Awaiting Posting
Awaiting Final Approval	3,113	Pending ED Approval
NULL	2,634	UnCompleted Upload
Payment Received - Online Registration Incomplete	1,020	Paid and Yet to Register
Accepted By User Agency	549	Accepted by User Agency & Pending Metric Verification
Rejected by User Agency - Awaiting Reposting	356	Rejected by User Agency Pending Reposting
Enrolment Rejected	232	Rejected PIN Code Request
Verification Complete	129	Pending Deputy Executive Director Approval
On-Hold Identity Mismatch	17	On Hold By Metric
Submission	12	Pending Data Analyst Approval
PINCODE Active/Personnel Registered	1	Pending Posting
Grand Total	175,390	

On Wed, Nov 1, 2023 at 2:19 PM Abraham Gaisie <abraham.gaisie@nss.gov.gh> wrote:

hello sam

kindly furnish me with all data on the block personnel for 2023/2024.

secondly will need the data on the fake ghana card being used to register.

thirdly, can i get the ghana card captured data against the picture taken using the metric app.

thank you

pls treat as urgent

