

ISAAC MARFO ODURO (PhD, CA, CFIP)

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29th May 2023

**The Vice-Chancellor
University of Education, Winneba
Winneba**

Dear Sir,

RE: DERELICTION OF DUTY

Your letter on the above subject with reference number VC/DCB/VOL.6/37 dated 22nd May 2023 which I received on the 29th May 2023 is referred. In the letter under reference, you, Professor Mawutor Avoke, Vice-Chancellor of the University of Education, Winneba (UEW), the Governing Council and its Investigation Committee on Financial Improprieties (herein referred to as YOU) made wild and unfounded allegations against me:

Even though your letter failed to state the specific sections of the stated Laws, Regulations and Policies that I have breached, you outlined the supposed financial improprieties which in your view I colluded in causing:

- a) Questioned expenditure on honorarium payments amounting to GH¢10,640,915.65, were made to Rev. Fr. Prof. Anthony Afful-Broni, Surv. Paul Osei-Barimah and Mr Bruno B Chirani without Council-approved budgetary allocations.
- b) Another questioned expenditure on honorarium payments amounting to GH¢724,845.75 were made to me personally.
- c) The same payment request documentation was photocopied and used 24 times to pay a net honorarium of GH¢7,065,593.25 on Distance Education programmes to Rev. Fr. Prof. Anthony Afful-Broni, Surv. Paul Osei-Barimah, and Mr. Bruno B Chirani.
- d) A net honorarium payment of GH¢947,955.28 was made to Surv. Paul Osei-Barimah in his capacity as Registrar of UEW for purportedly working on the Distance Education programme during the 2016/2017 academic year, although he was not an employee of the University at the time.
- e) A special imprest, referred to as VC's Protocol Payments amounting to GH¢1,945,200.00 was released to the Cashier, out of which an amount of GH¢1,393,794.00 was disbursed. This amount, in addition to the balance of GH¢551,406.00, remains unretired.
- f) None of these financial improprieties amounting to about GH¢30 million were reported in any of the reports of the Internal Audit Unit of the University of Education, Winneba under my headship/leadership between December 2017 and January 2022.

I shall respond to the allegations contained in your letter one by one but first, let me address some fundamental issues of your failure to give me a hearing on your alleged financial improprieties and misstating the date of my Headship/Leadership of UEW Internal Audit Unit.

1. In November 2022 I received a letter dated 29th November 2022 with reference RO/IC/Vol.2/15 from the Acting Registrar of UEW which stated: “*A financial report submitted to the Governing Council of the University of Education, Winneba (UEW), revealed that some amount of money was paid as honorarium to some staff of UEW between December 2017 and January 2022, without recourse to rules and norms governing the payment of honorarium to staff within the University of Education, Winneba. Consequently, an Investigative Committee was constituted by the Vice Chancellor at the instance of the Governing Council of UEW to investigate the above allegation*”
2. The invitation provided the date, time and venue of the said interaction as Tuesday, 6th December 2022 at 4:00 pm at the AH Hotel, East Legon, Accra.
3. Even though I was not an employee of UEW, I responded to your letter indicating my willingness to assist the Investigative Committee on the condition that UEW will make the necessary arrangement (such as transportation, accommodation and other incidentals) that will facilitate my travelling from Kumasi to Accra in order not to create any inconvenience for me bearing in mind the time of the meeting (refer to my letter dated 2nd December 2022).
4. Despite my show of willingness to assist the Investigation Committee as requested, YOU FAILED to make the necessary arrangement to enable me to undertake your requested journey.
5. I followed up with a call to the Committee’s Secretary (Mr. Kennedy Deh) whose telephone number was given to me by the Ag. Registrar of UEW. I requested for a virtual meeting to avoid the inconvenience of undertaking an unauthorised travel. This request was rejected by the Committee.
6. Again, on the 14th December 2022, I received a letter with reference AAMUSTED/K/RO/SEC/L.3/35 dated **December 08, 2022**, conveying the permission of the Vice-Chancellor of AAMUSTED to me to attend the Invitation of the Investigation Committee of UEW meeting scheduled for **Tuesday, December 6, 2022**, at 4:00 pm at AH Hotel, East Legon, Accra. This letter was copied to UEW Vice-Chancellor and Ag. Registrar (the letter is attached for your reference).
7. On the 27th February 2023, I again received a posted letter dated 3rd February 2023 with reference RO/IC/Vol.2/20 with a caption: “RE: INTERACTION WITH INVESTIGATION COMMITTEE” which stated that “*I have been directed to re-invite you for an interaction with the Investigation Committee on Thursday, 9th February 2023 at 10:00 am at the Ah Hotel and Conference, East Legon, Accra*”
8. To my dismay, I noticed the said letter inviting me for the 9th February 2023 meeting was posted by your institution on **Friday, 10th February 2023 at 02:15:49pm** at GhanaPost Winneba, a day after the said meeting had been held. YOU again intentionally addressed the said invitation letter to the Mampong Campus of AAMUSTED despite your knowledge of my current address of AAMUSTED Kumasi.

I must reiterate that the said letter inviting me to the 9th February 2023 was received on **the 27th February 2023** (Refer to the consignee preview print attached to the envelope by GhanaPost).

9. On 13th February 2023, I was copied in a letter dated February 13, 2023, with reference AAMUSTED/K/RO/SEC/L.3/49 from the AAMUSTED Registrar addressed to UEW Registrar informing her that "your request has been conveyed to me to meet the said committee on Thursday, February 09, 2023, at 10:00 am at AH Hotel, East Legon, Accra. However, until I was copied in this letter, I had not had any oral or written communication with the Registrar of AAMUSTED on the said 9th February 2023 meeting.
10. It is apparent from the above-stated facts that You maliciously intended to deny me of hearing my side of the alleged financial improprieties.
11. I must reiterate that surprisingly all your invitation letters NEVER sought to invite me as a subject of investigation. NEITHER did your letters provide any specific issues attributable to me to necessitate my responses. NONETHELESS, I was ever ready to assist your Investigative Committee to arrive at the facts involved with the said **unspecified** allegations.

Now let me address the second fundamental issues which is the misstatement of the Date of my Headship/Leadership of the UEW Internal Audit Unit

1. Respectfully, sir, I was TRANSFERRED from the Internal Audit Section of the erstwhile College of Technology Education, Kumasi (COLTEK) of the UEW to Winneba Campus as Deputy Internal Auditor on 23RD NOVEMBER, 2018 per letter with reference PF/KC/746/77. I reported to Winneba and assumed duty as a Deputy Internal Auditor on 4TH DECEMBER 2018. On 6TH DECEMBER 2018, I was appointed to act as the Internal Auditor of UEW. I took over from Mr Godwill Andoh-Mensah who had acted as the Internal Auditor of UEW from December 2017 to December 2018. I assumed duty as the Acting Internal Auditor of UEW in JANUARY 2019 and handed over the Office of Internal Auditor to Ms Sena Dake on Friday, 25TH FEBRUARY, 2022 per a letter with reference UEW/IA/F.063/V.1/L.1.
2. For the avoidance of any doubt, I was appointed as the Acting Internal Auditor of UEW and for that matter head of the UEW Internal Audit Unit on the 6TH DECEMBER 2018. I commenced work as the Head of Internal Audit (Acting Internal Auditor) of UEW on January 2019.
3. My headship/leadership of the UEW Internal Audit Unit was therefore between January 2019 to February 2022 and NOT December 2017 to January 2022.
4. Your assertion that I was the Head of the UEW Internal Audit Unit from December 2017 to January 2022 is blatantly false with malice calculated to draw me into issues I do not know of.
5. Considering the information and records on staff at your disposal as the Vice-Chancellor of a well-structured University such as UEW, if you had taken reasonable steps to check your facts and if you had exercised the required **due diligence** of a Vice-Chancellor of a University in peddling allegations, you would have avoided such a

blunder. With the greatest of respect sir, you do not need a Governing Council's Investigation Committee to know basic information such as my period of Headship/Leadership of UEW Internal Audit.

Having dealt with the fundamental issues, I shall now address the issues raised in your letter with reference number VC/DCB/VOL.6/37 dated 22nd May 2023 as follows:

A. Questioned expenditure on honorarium payments amounting to GHC10,640,915.65, were made to Rev. Fr. Prof. Anthony Afful-Broni, Surv. Paul Osei-Barimah and Mr Bruno B Chirani without Council-approved budgetary allocations.

1. During the period that I was the Head of the Internal Audit Section of UEW (January 2019 to February 2022), I DID NOT pre-validate NOR recommended payment of honorarium amounting to GHC10,640,915.65 to Rev. Fr. Prof. Anthony Afful-Broni, Surv. Paul Osei-Barimah and Mr Bruno B Chirani **without** Council-approved budgetary allocation.
2. Every honorarium that I pre-validated and recommended for payment was properly authorised and approved and the same had appropriate budgetary allocation.
3. However, you could segregate those payments of honorarium directly related to the period of my stewardship as the head of the UEW Internal Audit Unit (January 2019 to February 2022) to merit my response.

B. Another questioned expenditure on honorarium payments amounting to GHC724,845.75 were made to you personally.

1. You alleged that I received a "questioned" honorarium payment amounting to GHC724,845.75 without specifying what it related to and the nature of the question associated with the said honorarium.
2. As the Head of the Internal Audit Section of UEW from January 2019 to February 2022, I received several honorarium payments for my authorised involvement in several Adhoc Committees of the Vice-Chancellor and Council and my contribution to the running of sandwich, part-time and distance programmes as approved by the Governing Council in the University budgets.
3. For instance,
 - a) I was a Co-opted Member of the UEW 2019-2023 Strategic Plan Development Committee constituted by the Vice-Chancellor on approval of the Council. I was paid honorarium in 2019 just like other members of the Committee.
 - b) I was a member of the UEW Health Fund Policy Development Committee and I was paid an honorarium.
 - c) I led the drafting of the UEW International Travel Policy to improve internal control on foreign travel and its cost and UEW Public Private Partnership Policy to regulate PPP arrangements in the University. I was duly paid an honorarium for this and many more strategic contributions to the University's governance and controls and other committee's works.

4. With the greatest of respect Professor Vice-Chancellor, what makes these honoraria irregular or as you put it “questioned”
5. Similarly, and as per established policies, provisions in UEW Budgets and practices of UEW from 2012 to date, I received an honorarium in 2019, 2020 and 2021 as a Management Member of UEW from Distance Education/Sandwich/Part-time programmes. These honoraria were similar to the honoraria you received as Vice-Chancellor of UEW in 2015 and 2016. It must be put on record that these honoraria were equally paid by you and your predecessor then to the entire Management Members of UEW and other staff (Academic and Administrators) who assisted in running those programmes from Winneba, Kumasi and Mampong Campuses. **Please Sir, were these payments made and received by you and your Management wrong then? Or are they wrong now because you and your Management were not the beneficiaries in 2019, 2020, and 2021?**
6. You would recall that in the years 2015, 2016 and 2017, you paid yourself and your other Management members of UEW honoraria on interest income. This was calculated then as 5% of interest on a short-term investment. **Please I am sure because this payment was introduced and received by you and your Management it was right.**
7. I have been reliably informed that in May 2022, some staff of UEW which I am sure may include you and your Management were paid honorarium from CoDeL in respect of Examinations. Please if payment of honoraria to some people is wrong then, would you hold that the same honorarium paid in May under your stewardship as the Vice-Chancellor was also wrong?
8. **For the avoidance of any doubt, I have extracted from the UEW budgets the policies and budgetary allocation that supported honorarium payment from Distance Education/Sandwich/Part-time programmes which is always recognised in the budget and UEW accounts as Part-time programmes cost in Table 1 in pages 9 to 11 of this letter. Details of the budget provisions are always provided in the various departmental budgets. If the Governing Council’s Investigation Committee had done proper work and had properly advised you and Council and if the Committee’s judgement was not clouded by prejudices and malice, I am sure you could have avoided such basic errors.**
9. Paradoxically, the Finance Officer of the University (September 2019 to January 2022) whose statutory duties provided for in Statute 17 of UEW Statutes, 2020 and regulations 1.3 and 2.2 of UEW Financial and Stores Regulations, 2007 among others is *“to make payments for goods and services within the funds appropriated to the University and in accordance with these regulations and any other enactments”*, committed no offence to warrant your committee’s invitation in paying and receiving these ‘questioned’ honorarium but the Internal Auditor who reviewed and also received honorarium committed and/or colluded to cause financial improprieties.
10. Similarly strange in your investigations is that the Acting Vice-Chancellor of UEW from October 2021 to January 2022, who authorised some payments of honorarium was NEVER invited for your investigations but the Internal Auditor who reviewed is being **persecuted**.

11. Respectfully Sir, who did I collude with to cause your alleged financial improprieties?
12. For the avoidance of doubt, I have NOT received any “questioned expenditure on honorarium payments amounting to GHC724,845.75” Every honorarium I received from UEW from January 2019 to February 2022 was properly authorised and/or approved and was properly paid. **You appear to have accumulated honoraria I may have received in the past years (2019, 2020, 2021 and 2022) to deliberately distort facts to destroy my professional credibility.**
13. Your allegation that “questioned expenditure on honorarium payments amounting to GHC724,845.75 were made to me personally” is **completely false and maliciously calculated to damage my reputation.**
14. I am of the considered view that you have targeted me because I worked under an Administration you have personal problems with for your spurious allegations.

C. The same payment request documentation was photocopied and used 24 times to pay a net honorarium of GHC7,065,593.25 on Distance Education programmes to Rev. Fr. Prof. Anthony Afful-Broni, Surv. Paul Osei-Barimah, and Mr. Bruno B Chirani.

1. During the period that I was the Head of the Internal Audit Section of UEW (January 2019 to February 2022), I DID NOT pre-validate NOR recommended payment of honorarium to Rev. Fr. Prof. Anthony Afful-Broni, Surv. Paul Osei-Barimah, and Mr Bruno B Chirani with photocopied documents.
2. Besides sir, per the practice you established in UEW in the earlier periods that you were the Vice-Chancellor (2015 to 2016), payments to Management Staff were not subjected to Internal Audit pre-validation contrary to established policies and regulations. As a result, these payments of honoraria until January 2019, were not pre-validated by Internal Audit. It must be noted that it was during my time as the Internal Auditor of UEW that I wrote a letter to the Management and Audit Committee for all Payment Vouchers including those relating to Management to be pre-validated (refer to Internal Audit Report on UEW Claims Management with reference IA/VC /VOL1/01/18, dated 14th January 2019).
3. Do you not think that your practice of not allowing pre-validation of payment vouchers relating to Management Staff and other honorarium contributed to weakening established internal controls on payments?
4. As a Professional Accountant and experienced Internal Auditing practitioner in a public university the issue under reference NEVER happened under my leadership of the Internal Audit Section of UEW.

D. A net honorarium payment of GHC947,955.28 was made to Surv. Paul Osei-Barimah in his capacity as Registrar of UEW for purportedly working on the Distance Education programme during the 2016/2017 academic year, although he was not an employee of the University at the time.

1. I am not in a position to speak to this allegation because I was not the Head of Internal Audit of UEW in 2017. You may direct all your issues in the said payment

to the person who was in charge of the Internal Audit section of UEW in the 2016/2017 academic year.

E. A special imprest, referred to as VC's Protocol Payments amounting to GHC1,945,200.00 was released to the Cashier, out of which an amount of GHC1,393,794.00 was disbursed. This amount, in addition to the balance of GHC551,406.00, remains unretired.

1. Per regulations 9.1 (ii) of the UEW Financial and Stores Regulations, 2007, special imprest is a one-off imprest which shall not be reimbursed from time to time. A Head of Department/ section may apply for this type of imprest under the following conditions:
 - a) Where credit facilities are not obtainable and the supplier is not readily known to the University.
 - b) Where an item is urgently required but the specific supplier is not readily known to the University or any staff at the time of the request.
 - c) Where it is not practically possible to identify the supplier and issue a cheque in his/her name
2. In UEW, Special imprest is released by completion of the Special Imprest Request Form (M05) by Heads of Faculty/Department/Division/Section in requesting for special advance in accordance with regulations 9.2 of the UEW Financial and Stores Regulations.
3. No Special imprest can be released to a non-head of Heads of Faculty/Department/Division/Section. No special imprest can be released without the completion of Form M05.
4. I am NOT aware of any special imprest referred to as VC's Protocol Payments which was released to the Cashier.

F. None of these financial improprieties amounting to about GHC30 million were reported in any of the reports of the Internal Audit Unit of the University of Education, Winneba under your headship/leadership between December 2017 and January 2022.

1. The internal Auditing process begins with planning. The planning process involves a comprehensive risk assessment of the entire audit universe (thrust areas) to set priorities for audit resource allocation. In the risk assessment process, one of the factors we consider is whether the thrust area had been audited in the preceding year, if that is so, that area is not prioritized.
2. The risk assessment is done to optimize resources and to focus audit resources on high-risk thrust areas of the Institution.
3. In the early part of 2019, the Auditor-General of Ghana commissioned a special audit on the financial operations of the UEW from January 2015 to February 2019. It was therefore unnecessary for any reasonable Internal Auditor to focus limited audit resources on the accounts for periods that a Constitutionally established body (the

Auditor General) had comprehensively reviewed. You may refer to the Auditor General's Special Audit Report.

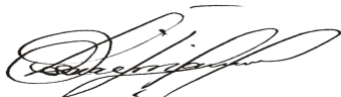
4. Your claim that none of the supposed "financial improprieties amounting to about GHC30 million were reported in any of the reports of the Internal Audit Unit of the University of Education, Winneba under my headship/leadership between December 2017 and January 2022" **is so weird a claim.**
5. If you could provide me with those said financial improprieties under my stewardship of the UEW Internal Audit from January 2019 to February 2022, then I can confidently address the same whether those issues were reported or not.
6. **It is apparent that you have blinded yourself with prejudices and caved yourself with malicious intent aimed at persecuting me and destroying my hard-earned reputation.**

Circulation of your letter VC/DCB/VOL.6/37

1. Your wide circulation of the letter under reference is a clear testament to your intention to harm my reputation and professional credibility. It must be put on record that your letter under reference had circulated widely on various social media platforms before I received a copy on the 29th of May 2023.
2. Likewise, your recommendation to the Ghana Tertiary Education Commission (GTEC), the Governing Council and the Vice-Chancellor of Akenten Appiah-Menka University of Skills Training and Entrepreneurial Development (AAMUSTED) to consider taking some interim administrative steps/actions on me to prevent the "possible occurrence of the above findings at a sister public university (AAMUSTED), pending the final determination of the findings" against me at UEW is a clear demonstration of your prejudices, biases and injustices targeted at me.
3. I am an employee of AAMUSTED, an autonomous University with full capacity and structure to institute disciplinary processes for its staff.
4. Therefore, if you have any reason whatsoever that I have committed any financial improprieties contrary to the Public Financial Management Act and Regulations as you have alleged and circulated, you may report me to the appropriate constitutional established investigative bodies for proper investigations.
5. I must indicate and I can assure you that I am ever ready to subject myself to any legally constituted Committee or Body set up by my employers (AAMUSTED) on your allegation of financial improprieties.

I am looking forward to hearing from you soon.

Your former employee



Dr Isaac Marfo Oduro

CC: Director General, GTEC
 Deputy Director General, GTEC
 Council Chairman, UEW
 Council Members, UEW
 Chairman, Audit Committee, UEW
 Chairman, Audit Committee, AAMUSTED
 Council Chairman, AAMUSTED
 Vice-Chancellor, AAMUSTED
 Pro Vice-Chancellor, UEW
 Ag. Pro Vice-Chancellor, AAMUSTED
 Ag. Registrar, UEW
 Registrar, AAMUSTED
 Finance Officer, UEW
 Director of Finance, AAMUSTED
 Ag. University Librarian, UEW
 Ag. University Librarian, AAMUSTED
 Principal, Ajumako Campus, UEW
 Ag. Principal, CODEL
 Ag. Deputy Internal Auditor
 Deputy Registrar (Human Resources), UEW
 Deans/Directors/Divisional Heads/HoDs, UEW
 Deputy Registrar, Division of Publications and Communications
 Deputy Registrar, Human Resource
 Ag. Director, IT Services
 Ag. Planning Officer
 Chairman and Members, Disciplinary Committee, UEW

Table 1: Extract from UEW Budget (2015 -2021)

Period	Underlying Policies on Honorarium for Parttime Programme	Budget Allocation (Parttime programme cost) (GH¢)	Reference and Remarks
2015	Honorarium not exceeding 15% of gross proceeds from sandwich programmes and not exceeding the related total teaching claim shall be paid to Management, Academic Staff, Administrators and other staff who assist in running the income-generating programmes/activities and this shall be charged as overheads to the	29,331,829.49	Appendix 8B Page 158-159 The amount allocated includes Distance Education I.E.D.E

	programmes/activities (<i>item xix on page 4</i>)		figure of GH¢23,222,285.3 4
2016	Honorarium not exceeding 15% of gross proceeds from sandwich programmes and not exceeding the related total teaching claim shall be paid to Management, Academic Staff, Administrators and other staff who assist in running the income-generating programmes/activities and this shall be charged as overheads to the programmes/activities. This shall be on Faculty/School and Campus levels. (<i>item xviii on page 12</i>)	30,678,131.10	Appendix 8B, Pages 203-205 The amount allocated includes Distance Education I.E.D.E figure of GH¢25,186,269.00
2017	Honorarium not exceeding 15% of gross proceeds from Distance Education /sandwich/Part-Time/Evening programmes and not exceeding the related total teaching claim shall be paid to Management, Academic Staff, Administrators and other staff who assist in running the income generating programmes/activities and this shall be charged as overheads to the programmes/activities. This shall be on Faculty/School/Institutes and Campus levels (<i>item xxii on page 7</i>)	32,226,238.54	Appendix 8B Page 196-198 The amount allocated includes Distance Education I.E.D.E figure of GH¢26,736,284.84
2018	Honorarium not exceeding 15% of gross proceeds from Distance Education /sandwich/Part-Time/Evening programmes and not exceeding the related total teaching claim shall be paid to Management, Academic Staff, Administrators and other staff who assist in running the income generating programmes/activities and this shall be charged as overheads to the programmes/activities. This shall be on Faculty/School/Institute and Campus levels (<i>item xxiv on page 7</i>)	9,374,333.59	Appendix 8B & 9G Pages 186-188 & 220-221 Amount part-time cost allocation for IDeL figure of GH¢7,500,000

<p>2019</p>	<p>Honorarium not exceeding 15% of gross proceeds from Distance Education/sandwich/Part-Time/Evening programmes and not exceeding the related total teaching claim shall be paid to Management, Academic Staff, Administrators and other staff who assist in running the income generating programmes/activities and this shall be charged as overheads to the programmes/activities. This shall be on Faculty/School/Institute and Campus levels (<i>xxiii on page 7</i>)</p>	<p>9,752,123.35</p>	<p>Appendix 8B & 9G</p> <p>Pages 191-195 & 236-237</p> <p>Amount of part-time programme cost allocation for IDeL figure of GH¢7,000,000</p>
<p>2020</p>	<p>Honorarium not exceeding 15% of gross proceeds from Distance Education/sandwich/Part-Time/Evening programmes and not exceeding the related total teaching claim shall be paid to Management, Academic Staff, Administrators and other staff who assist in running the income generating programmes/activities and this shall be charged as overheads to the programmes/activities. This shall be applied separately by Faculties/Schools/Institutes and Campuses of the University. No honorarium shall be paid on any loss-making Internally Generated Funds (IGF) programmes. However, where as a result of inadequate revenue due to low enrollment, payment of teaching claims shall be restricted to the income generated (<i>item x on page 7</i>)</p>	<p>10,752,123.35</p>	<p>Appendix 8B & 9G</p> <p>Pages 168-170 & 196-197</p> <p>Amount of part-time programme cost allocation for IDeL figure of GH¢8,000,000</p>
<p>2021</p>	<p>Honorarium of 25% on surplus from Distance Education/ITECPD/Sandwich/Part-Time/Evening/Weekend programmes shall be paid to Management, Academic Staff, Administrators and other staff who assist in running the income-generating programmes/activities and this shall be charged as overheads to the programmes/activities. This shall be applied separately by Faculties/Schools/Institutes and Campuses of the University. No honorarium shall be paid on any loss-making Internally Generated Funds (IGF) programmes (<i>item xxi</i>)</p>	<p>12,555,000</p>	<p>Goods and Services Cost for the year ending 31 December 2021 on Pages 154-158.</p> <p>This is made up of 4,555,000.00 for the sandwich programme cost and 8,000,000.00 for the distance</p>

	<i>on page 18)</i>		education programme cost.
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