



Our Vision

To become a world-class Supreme Audit Institution, delivering professional, excellent, and cost-effective auditing services



Performance Audit Report of the Auditor-General on Fleet Management of the National Ambulance Service

This report has been prepared in compliance with Article 187(2) of the 1992 Constitution of Ghana and Section 13(e) of the Audit Service Act, 2000 (Act 584) for submission to Parliament in accordance with Section 20 of the Act.

**Johnson Akuamoah Asiedu
Auditor-General
Ghana Audit Service
25 May, 2022**

**The study team comprised:
Hannah Abeduwah Mensah (Leader), Stephen Narkotey and Isaac Mensah under the Supervision of Mr. Lawrence N. Ayagiba (DAG, PSAD)**

This report can be found on the Ghana Audit Service Website: www.ghaudit.org

For further information about the Ghana Audit Service, please contact:

**The Director, Communication Unit
Ghana Audit Service - Headquarters
Post Office Box MB 96,
Accra**

**Tel: 0302 664928/29/20
Fax: 0302 662493/675496
E-mail: info@ghaudit.org
Location: Ministries Block 'O'**

© Ghana Audit Service 2022

TRANSMITTAL LETTER

My Ref. No. **AG.01/109/Vol.2/169**

**Office of the Auditor-General
Ministries Block 'O'
P. O. Box M.96
Accra
GA-110-8787**

Tel: (0302)662492

Fax (0302)675496

25 May 2022

Dear Rt. Hon. Speaker,

PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON FLEET MANAGEMENT OF THE NATIONAL AMBULANCE SERVICE

I have the honour, in accordance with Article 187(2) of the 1992 Constitution of Ghana, Sections 13(e) and 16 of the Audit Service Act, 2000 (Act 584) to present to you a Performance Audit report on Fleet Management of the National Ambulance Service (NAS).

2. NAS started to operate an Emergency Medical Service (EMS) in 2006 with nine (9) ambulances located at seven Ambulance Stations (AS) and by 2014 increased its fleet to 199 ambulances at 128 stations across the country.

3. Statistics from the NAS in 2019 showed that ambulances available in the country to provide the needed emergency services were not enough as out of the 199 ambulances, 149 had been lost to either poor maintenance or accidents.

4. In 2020, the government procured 307 Mercedes Benz ambulances at a cost of US\$54.3million and distributed them to 275 ambulance stations in the country. As of November 2021, 16 ambulances from the new fleet had broken down. There have also been concerns about the use of ambulances, as viral videos emerged of ambulances being used for purposes other than EMS.

5. In view of these, the Auditor General in line with Section 13(e) and 16 of the Audit Service Act, 2000 (Act 584), commissioned this Performance Audit on Fleet Management of the National Ambulance Service (NAS), to ascertain whether measures put in place by NAS to manage its fleet are sustainable and capable to provide a responsive EMS when needed as well as to suggest recommendations for improvement.
6. We carried out the audit at the offices of NAS in Accra and 30 ambulance stations in five regions. We reviewed documents, carried out inspections, and interviewed key personnel from selected ambulance stations, and workshops in the selected regions of the country. The audit covered the period 2017 to 2021.
7. We noted that, although NAS has systems and procedures in place to maintain, track ambulance movement, dispatch ambulances for EMS, as well as to train their drivers, proper management and efficient deployment of the systems have not been satisfactory.
8. Our audit noted for example, that NAS did not follow the prescribed servicing maintenance schedule with an extended period over the time limits for servicing. NAS had also engaged and entered a contract with a third-party provider as a services centre for maintenance when the centre was owned by a staff of NAS on payroll. We also noted that NAS did not repair ambulances involved in accidents promptly and failed to use the services of insurance coverage that would have augmented the cost of repair.
9. During our audit, we found that NAS's dispatch of ambulances in response to emergencies had not been as desired and in most cases, there was an extended response time beyond what they had set themselves. As we found out, NAS demanded money for fuel when an ambulance is to be dispatched and usually involved bargaining with clients, thus affecting their response time.
10. We also found that tracking ambulances to determine their real-time location was not effective and therefore drivers abused ambulance movement for purposes other than EMS. Training of Emergency Medical Technicians in the use of the ambulance was not based on need assessment and therefore there were staff competency gaps that we noted.
11. I have made recommendations to NAS, the details of which are in this report to bring about improvement in their activities. I also recommended to NAS to stop immediately the use of Emmanuel Owusu Boadu as a service provider,

and he is to refund an amount of GH¢18,870 to the Service for monies earned for work done when he received salary as a worker. Service Ghana Auto Group Limited is also to refund GH¢39,680 in lieu of labour charged while using staff of NAS to carry out maintenance works.

12. Management of NAS responses to our observations and recommendations are attached to this report.

Yours faithfully,



JOHNSON AKUAMOAH ASIEDU

AUDITOR-GENERAL

THE RT. HON. SPEAKER

OFFICE OF PARLIAMENT

PARLIAMENT HOUSE

ACCRA

TABLE OF CONTENTS

TRANSMITTAL LETTER	iii
LIST OF ABBREVIATIONS	iv
GLOSSARY OF TERMS	vi
EXECUTIVE SUMMARY	ix
CHAPTER ONE	- 1 -
INTRODUCTION	- 1 -
1.1 Reasons for the audit	- 1 -
1.2 Purpose of the audit	- 2 -
1.3 Scope of the audit	- 3 -
1.4 Audit Objectives	- 3 -
1.5 Audit questions and assessment criteria	- 4 -
1.6 Audit standards, sampling, and methodology	- 5 -
1.6.1 Audit standards	- 5 -
1.6.2 Audit sampling	- 6 -
1.6.3 Audit methodology	- 7 -
CHAPTER TWO	- 11 -
DESCRIPTION OF PROVISION OF EMERGENCY MEDICAL SERVICES	- 11 -
2.1 Historical Background	- 11 -
2.2 Mandate of NAS	- 12 -
2.3 Vision of NAS	- 12 -
2.4 Mission of NAS	- 12 -
2.5 Functions of NAS	- 12 -
2.6 Funding	- 13 -
2.6 Organisational Structure	15
2.7 Key players, stakeholders and their responsibilities	15
2.8 Process Description	16
CHAPTER THREE	20
FINDINGS, CONCLUSIONS AND RECOMMENDATIONS	20
3.1 Introduction	20
3.2 Maintenance of the ambulances	22
3.2.1 NAS did not ensure prompt maintenance of broken-down ambulances and failed to use the service of insurance cover.	22

Conclusion	26
Recommendation	26
Management Response	26
3.2.2 NAS breached maintenance schedule and procedure	26
Conclusion	30
Recommendation	30
Management Response	30
3.2.3 NAS engaged the services of a company owned by a staff of NAS as third-party service provider for maintenance of the ambulance fleet	30
Conclusion	35
Recommendation	35
Management Response	35
3.2.4 The MoU with SGAGL did not inure to the benefit of NAS	35
Conclusion	41
Recommendation	41
Management Response	41
3.3 Dispatch and tracking movement of the ambulances	42
3.3.1 NAS has an extended response time beyond average in providing emergency medical services	42
Conclusion	46
Recommendation	46
Management Response	46
3.3.2 NAS charged citizens money for fuel for the use of the ambulances but used the money for other activities	46
Conclusion	50
Recommendation	50
Management Response	50
3.3.3 NAS did not effectively track the movement and use of the ambulances	51
Conclusion	52
Recommendation	53
Management Response	53
3.4 Staff recruitment and training	53
3.4.1 NAS did not train EMTs as expected to provide emergency medical services	53

Conclusion	57
Recommendation	57
Management Response	57
3.5 Overall Conclusion	57
APPENDICES	58
APPENDIX ‘A’	58
List of NAS regional offices, ambulance stations and workshops visited ...	58
APPENDIX ‘B’	59
Documents reviewed and reasons for the review	59
APPENDIX ‘C’	60
Persons interviewed and reasons for the interview	60
APPENDIX ‘D’	61
Organisational Structure of the National Ambulance Service	61
APPENDIX ‘E’	62
Process Description	62
APPENDIX ‘F’	66
Status of non-functional/ broken down Mercedes Benz Sprinter ambulances	66
APPENDIX ‘G’	67
Details of Mercedes Benz Sprinter ambulances maintained at SGAGL prior to signing an MoU	67
APPENDIX ‘H’	70
Details on fuel coupon request and receipt date by regional offices for ambulance stations	70
APPENDIX ‘I’	71
Money generated by selected ambulance stations from fuel support from May 2020 to December 2021	71
APPENDIX ‘J’	72
Management response from National Ambulance Service	72

LIST OF ABBREVIATIONS

AS	Ambulance Station
CEO	Chief Executive Officer
CPD	Continuous Professional Development
EMT	Emergency Medical Technician
EMS	Emergency Medical Service
EOBE	Emmanuel Owusu Boadu Enterprise
FRS	Fault Report Sheet
HoD	Head of Dispatch
HoF	Head of Fleet
INTOSAI	International Organization of Supreme Audit Institutions
IGF	Internally Generated Funds
LWGL	Luxury World Auto Group Limited
MoH	Ministry of Health
MoU	Memorandum of Understanding
SDI	Special Development Initiative
NHIS	National Health Insurance Scheme

NAS	National Ambulance Service
NHIA	National Health Insurance Authority
OIC	Officer In Charge
PPA	Public Procurement Authority
PCR	Patient Care Record/ Pre-hospital Care Record
RA	Regional Administrator
RTA	Road Traffic Accident
RMF	Request for Maintenance Forms
SGAGL	Service Ghana Auto Group Limited
SIC	State Insurance Company
SDG	Sustainable Development Goal
VW	Volkswagen

GLOSSARY OF TERMS

Ambulance Base/Station	An ambulance location or where an ambulance is stationed which serves as the centre of operation.
Chute Time	It is the time difference from the time Control Room makes a call to an ambulance station to the time an ambulance sets-off from its base.
Control Room/Dispatch Centre	A place that deals with emergency calls from the public and makes sure that the right help reaches people as soon as possible. Control Centre Officers answer calls from the public and dispatch an ambulance to the emergency scene. All activities related to the dispatch and movement of the ambulance is monitored and directed at the control room.
Emergency Medical Service (EMS)	A system that provides urgent pre-hospital treatment and stabilisation in case of emergencies like road accidents, illness, injuries, fire and explosions. It is also known as ambulance services or paramedic services.
Emergency Medical Technician (EMT)	Front-line medical professionals who provide basic life support treatment to patients. They respond to emergency calls, attend to medical incidents and stabilise patients while being transported to the hospital/ healthcare facility for further medical care. They are also known as ambulance technicians.

Fault Report Sheet	A document completed by the EMT driver to indicate complaint of a fault on an ambulance for which maintenance is required to be carried out.
Incident Book	A document used to record the details of any event or emergency case attended to by the EMTs in the ambulance station.
Memorandum of Understanding (MoU)	A document that describes the broad outlines of an agreement that two or more parties have reached. It communicates the mutually accepted expectations of all the parties involved in a negotiation or an agreement.
Occurrence Book	A document used to record any happenings or events that occur at the ambulance station daily.
Pre-hospital Care Record/ Patient care record (PCR)	A form used to record patient data. The data can include patient demographics such as name, address, date of birth, age, and gender. The EMTs use it to record or report the status of the patient upon arrival at the emergency scene as well as the emergency medical care rendered by the EMTs or paramedics to the patient.
Paramedics	A paramedic is a health care professional whose primary role is to provide advanced emergency medical care for critical and emergent patients who access the emergency medical system. Not all ambulance personnel are paramedics. Paramedics have additional educational requirements and scope of practice.

Request for Maintenance Form A form that gives authorisation for an ambulance to be taken to the workshop for maintenance works.

Road Traffic Accident (RTA) Any injury due to crashes originating from, terminating with or involving a vehicle partially or fully on a public road.

Response Time The time it takes an ambulance with trained personnel and emergency medical equipment to reach an emergency scene after dispatch from ambulance base/station.

EXECUTIVE SUMMARY

The National Ambulance Service (NAS) was established in 2004 to provide Emergency Medical Services (EMS) to support a comprehensive health care delivery in Ghana. It began with nine ambulances at seven ambulance stations and by 2014, it had 199 ambulances in 128 stations. In 2019, statistics from NAS showed the ambulance fleet of 199 had reduced to 50 making it insufficient to provide the needed EMS in the country. It was therefore not uncommon to see the public use taxis, tricycles and in the rural communities, donkey pulled carts to convey emergency medical cases which resulted in severe injuries and deaths rather than the help they intended to provide.

2. In 2020, the government procured 307 Mercedes Benz ambulances at a cost of US\$54.3million and distributed them to 275 constituencies in the country, but 16 had been out of use by 2021. This raised concerns about sustainability due to the rate of recurrent reduction in the ambulance fleet. Also, of concern was the use of ambulances for purposes other than EMS and late response to attend to emergency calls.

3. In view of these, the Auditor-General, in line with Section 13(e) and 19 of the Audit Service Act, 2000 (Act 584), commissioned this audit to ascertain whether measures NAS has put in place to manage its fleet is sustainable to provide a responsive EMS when needed.

What we did

4. We assessed NAS's activities in providing a responsive and sustainable EMS from 2017 to 2021. We set out to determine whether NAS.

- i. developed strategies to efficiently maintain the ambulances,
- ii. mechanisms in place to manage (dispatch and track) the movement of ambulances ensured timely EMS, and
- iii. developed strategies to build the capacity of its human resources to use the ambulances.

5. To gather data for our assessment, we reviewed documents and interviewed key persons on the use, maintenance and training of Emergency Medical Technicians (EMTs) in providing EMS. We visited ambulance stations and workshops to physically inspect and verify the existence and condition of the ambulances.

What we found

Maintenance of the ambulances

6. We found that, NAS did not adhere to prescribed maintenance procedures which partly contributed to the break-down of some ambulances. Broken-down ambulances were not promptly repaired, and NAS failed to use the services of insurance to repair or replace the ambulances because one, either there was no insurance cover as in the case of the Volkswagen (VW) T5 ambulances or two, NAS defaulted in paying the insurance premiums as in the case of the Mercedes Benz Sprinters.

7. We also noted NAS processed and paid for labour to SGAGL, a third-party service provider, with inflated invoices despite the service provider using NAS staff to carry out maintenance works. Also, NAS engaged the services of a company owned by a staff who was on NAS payroll.

Dispatch and tracking the movement of the ambulances

8. We noted that NAS response time to emergency cases has not been satisfactory since it exceeded the accepted international response time it had adopted. Over the audit period, NAS requested for money to purchase fuel before dispatching the ambulance and the time clients spent in bargaining for discounts on the amount requested affected the response time. Tracking the ambulance's movement had also not been effective and drivers took advantage and used the ambulances for activities other than providing EMS.

Training of EMTs in providing EMS

9. Training of EMTs in the use of the ambulance was not targeted to address a specific staff competency gap as staff training needs were not collated to help in planning the training programmes. This led to competency gaps particularly in defensive driving as nine out of 14 police reports reviewed from road traffic crash cases laid blame on EMT-drivers' performance.

The way forward

10. We recommended the following to enhance the effectiveness of the measures NAS has in place to manage its fleet and provide a responsive EMS in Ghana.

11. To ensure ambulances are efficiently maintained and are working at all times, we recommended that NAS should:

- i. acquire comprehensive insurance for all ambulances and ensure premiums are paid,
- ii. use their own staff for repair works,
- iii. immediately discontinue using the services of E. Owusu Boadu Enterprise,
- iv. not pay labour cost if SGAGL continues to use the services of the staff of NAS, and
- v. SGAGL and Emmanuel Owusu Boadu refunds GH¢39,680 and GH¢18,870 respectively.

12. To ensure appropriate use and effective tracking of the ambulances to provide timely EMS, we recommended that:

- i. NAS attends to an emergency before dealing with any payment for fuel if NAS management is able to justify demand for this payment from clients,
- ii. arrange to provide reliable internet services to the stations with the tracking devices to improve efficiency, and
- iii. receipt all moneys collected as support if NAS accepts it as legitimate, and account for the use of all moneys collected.

13. To ensure staff are adequately trained to use the ambulances and provide emergency medical services, we recommended that NAS:

- i. develop a program for training of EMT drivers and non-drivers based on staff training needs identified, and
- ii. institute refresher courses on regular basis for drivers and non-drivers to improve their skills.

14. Management of NAS has agreed to the findings and stated that it has noted the recommendations and immediate actions are being taken to implement them. The response is attached to this report as Appendix 'J'.

CHAPTER ONE

INTRODUCTION

1.1 Reasons for the audit

As part of government's effort to achieve Sustainable Development Goal (SDG) 3 which seeks to provide good health and well-being for all, many interventions have been introduced to meet this objective. One of such interventions has been Government's investment in Emergency Medical Services (EMS) to support an existing National Health Insurance Scheme (NHIS) for a comprehensive medical delivery to include pre-hospital emergency care. This became necessary when it was apparent that mortality due to road traffic accidents, maternal mortalities and fatalities to other injuries due to late emergency evacuation to hospitals could have been reduced if there was a quicker response to emergency scenes.

2. It is not uncommon to see private cars and taxis, hooting their horns and manoeuvring in traffic, racing against time to get to the hospital to save the lives of their loved ones. In some instances, tricycles are used and in the rural communities, donkey pulled carts have been implored to convey the sick and pregnant women for medical emergencies. The use of such unorthodox and inappropriate medium of conveying emergency medical cases have resulted in severe injuries and deaths that could have been avoided rather than the help they intended to provide.

3. Statistics from the National Ambulance Service (NAS) in 2019 showed that ambulances available in the country to provide the needed emergency services are not enough. NAS started to operate an EMS in 2006 with nine ambulances at seven Ambulance Stations (AS) and increased to 199 ambulances by 2014 at 128 stations across the country. However, most of the ambulances broke down and by 2019, there were only 50 functioning ambulances in the country which raised concerns about the maintenance standards of NAS.

4. Although there are few private medical facilities that have ambulances, their services are confined to their facilities and are not sufficient to augment the shortage. Besides, the cost of services demanded by private ambulances are usually exorbitant and beyond the reach of most Ghanaians. Therefore, the need for more ambulances to provide the needed emergency services has become a call to action to address a public health concern. In 2020, government procured and distributed 307 Mercedes Benz ambulances at a cost of US\$54.3million. These ambulances were allocated to 275 constituencies/ambulance stations in the country.

5. Despite this intervention, there have been concerns about the inefficient use and maintenance of the ambulances. In a video story that went viral in October 2021, several ambulances were parked at the Tafo Government Hospital and NAS explained that they were undergoing repairs¹. Earlier in March 2021 in another media report, a national ambulance was used to convey cement².

6. There have also been public concerns about late response in conveying injured persons to hospitals which has often led to many deaths. Similarly, motor accident injured victims who need emergency services³ end up losing their lives due to poor handling by untrained persons desperate to assist.

7. The Auditor-General, in line with Section 13 e and 19 of the Audit Service Act, 2000 (Act 584), commissioned a Performance Audit on Fleet Management of the National Ambulance Service (NAS).

1.2 Purpose of the audit

8. The purpose of the audit was to ascertain whether measures put in place by National Ambulance Service (NAS) to manage its fleet is sustainable and provides a responsive EMS when needed as well as to suggest recommendations for improvement.

¹ <http://citinewsroom.com/2021/10/ambulances-at-tafo-hospital-not-abandoned-government/amp/> Accessed November 2021

² <https://citinews.com/2021/06/were-investigating-how-an-ambulance-was-used-to-convey-cement-ambulance-service/amp/> Accessed in November 2021

³ <https://www.myjoyonline.com/gma-calls-for-robust-reforms-in-ghanas-healthcare-system/?param=>

1.3 Scope of the audit

9. We examined NAS activities in providing a responsive and sustainable Emergency Medical Services (EMS) from 2017 to 2021. The audit focused on:

- i. Maintenance of the ambulance,
- ii. Dispatching and tracking the movement of the ambulance, and
- iii. Training of Emergency Medical Technicians in the use of the ambulance to provide EMS.

10. We carried out the audit from November 2021 to April 2022 at NAS head office in Accra and sampled and visited six workshops, 30 ambulance stations and five NAS regional administration/dispatch offices in five regions of Ghana.

1.4 Audit Objectives

11. The objectives of the audit were to determine whether the National Ambulance Service:

- i. developed strategies to ensure the ambulances are efficiently maintained and are working at all times. i.e., whether NAS:
 - a. ensured all broken-down ambulances are promptly maintained,
 - b. adhered to maintenance schedule and procedure to ensure the ambulances are in good working condition for use at all times, and
 - c. ensured third-party service providers for maintenance of the ambulances are competent and carry-out maintenance works to the benefit of the Service.
- ii. mechanisms in place to manage (dispatch and track) the movement of ambulances ensured timely EMS. i.e., whether NAS:
 - a. adhere to the internationally accepted response time to be able to provide pre-medical care and help save lives,
 - b. ensured the provision/ dispatch of ambulance services by the Service is not dependent on payment by the client, and

- c. has developed systems to effectively track the use and movement of the ambulance to curb misuse.
- iii. developed strategies to build the capacity of its human resources to use the ambulances in providing EMS.

1.5 Audit questions and assessment criteria

12. Table 1 indicates the audit questions, corresponding assessment criteria, and the sources from which the criteria were derived.

Table 1: Audit questions, assessment criteria and source

	Audit questions	Assessment criteria	Source of criteria
1.	<p><u>Objective 1 (Maintenance)</u></p> <ul style="list-style-type: none"> • Has NAS developed adequate plans and strategies to ensure the ambulances are maintained to always provide emergency medical services? • How has NAS ensured broken down ambulances are efficiently maintained? • How has NAS ensured third-party service providers are competent and carry-out works to the benefit of the Service. 	<ul style="list-style-type: none"> • The Fleet Management Unit shall develop a maintenance plan and implement it accordingly. • NAS shall maintain light equipped workshop at regional levels for minor repairs and servicing. • NAS is to establish Memorandum of Understanding (MoU) with accredited workshops for the maintenance of its ambulance fleet. All major and complex faults should be outsourced to a competent third-party garage. 	<ul style="list-style-type: none"> • Chapter 8.1 to 8.2 of National Ambulance Service Transport Policy Guidelines (2016) • Chapter 8.4 to 8.5 of National Ambulance Service Transport Policy Guidelines (2016) • Chapter 8.3 of NAS Transport Policy Guidelines (2016)

	Audit questions	Assessment criteria	Source of criteria
2.	<p><u>Objective 2 (Dispatch/ Tracking Use)</u></p> <ul style="list-style-type: none"> • Has NAS adhered to the internationally accepted response time in providing emergency medical services? • How has NAS ensured provision of ambulance services to the public is not dependent on payment made by the client? • How has NAS ensured efficient use, dispatch, and movement of the ambulances to provide timely emergency medical service? 	<ul style="list-style-type: none"> • International standards recommend that EMS systems attempt to achieve a response time of 8 to 10 minutes. • No person shall take part in, direct or organise the collection or soliciting of money from the public for the purpose of the provision of ambulance services provided by the Service. • NAS is to embark on electronic or computerized methods for monitoring performance and misuse of the ambulance vehicles. 	<ul style="list-style-type: none"> • Guidelines 2000 for Cardiopulmonary Resuscitation and Emergency Cardiovascular Care, An International Consensus on Science. Circulation. 2000; 102(supply): I1-I384. • Section 33(1) of the National Ambulance Service Act 2020, Act 1041 • Chapter 8.4(i) of NAS Transport Policy Guidelines (2016)
3.	<p><u>Objective 3 (Recruitment and Training)</u></p> <ul style="list-style-type: none"> • How are staff determined for the operation of the ambulances to ensure emergency medical services are adequately delivered? • How has NAS developed the capacity of its staff? 	<ul style="list-style-type: none"> • NAS is to identify, recruit and train cadres to deliver emergency medical services. • EMTs shall undergo periodic in-service refresher training. 	<ul style="list-style-type: none"> • Section 1.1 of the NAS Employee Manual • Chapter 6.2 (vi) NAS Transport Policy Guidelines (2016)

Source: GAS Audit team compilation, (November,2021)

1.6 Audit standards, sampling, and methodology

1.6.1 Audit standards

13. We carried out the audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs), relevant to performance auditing. These are: *ISSAI 100-Fundamental Principles of Public-Sector Auditing*, *ISSAI 300-Fundamental Principles of Performance Auditing*, and *ISSAI (3000-3100) -*

Performance Audit Guidelines. These standards require that the audit is planned and performed to obtain sufficient and appropriate evidence. It is also to provide a reasonable basis for the findings and conclusions based on the audit objectives.

1.6.2 Audit sampling

14. NAS had 275 ambulance stations across the 16 regions of the country. We extracted 65,504 Pre-hospital Care Record (PCRs) after deleting outliers and incorrect entries from 275 ambulance stations in all 16 regions for the period to determine the response time. From the PCR database, we randomly selected 50 persons, ten each, from five selected regions to obtain information relating to the timely dispatch of the ambulance.

15. We randomly selected maintenance documents from 152 ambulance stations out of the 275 stations to gather and analyse individual information on the maintenance of the ambulances. For the third-party service providers, we purposefully sampled Service Ghana Auto Group Limited as it was the sole workshop to provide maintenance on the Mercedes Benz Sprinter ambulances. We randomly selected three out of the remaining five third-party service providers who provided maintenance on the Volkswagen (VW) T5 ambulances.

16. Our sample of NAS ambulance stations and regional administration for examination consisted of 30 ambulance stations and five regional offices in five regions of Ghana considering resource constraints. Through stratified sampling, we grouped the 16 regions into two strata, depending on the number of ambulances operating in the regions (regions with highest and regions with lowest number of ambulances operating). We randomly selected five regions from the two strata. These were the Greater Accra in the southern zone, Ashanti Region within the middle belt, Upper West in the northern zone, Western and Oti Regions were selected as the two peripherals.

17. To make the regional distribution of our sample of ambulance stations more representative of the population we assigned a proportionate quota of

ambulance stations to each of the sampled regions. Ten ambulance stations were selected from Greater Accra Region and six from Ashanti Region as these regions had high numbers of ambulances operating there. Five ambulance stations each were selected from Upper West and Oti Regions and four ambulance stations from the Western Region. To solicit responses to our audit questionnaires we randomly selected two EMTs from each of the selected ambulance stations. Refer to Appendix 'A' for details on the list of selected Regions, Regional Administration/ Dispatch Centres, Ambulance Stations and Workshops.

1.6.3 Audit methodology

18. To achieve the audit objectives, we reviewed relevant documents on the maintenance and dispatch of the ambulances, recruitment and training of EMTs to provide emergency medical services; interviewed key players involved in the maintenance and movement of the ambulances as well as training of the EMTs; administered questionnaires and inspected ambulances and workshops where the ambulances were kept for maintenance. This was to verify the existence and conditions of the ambulances. In accordance with Section 29(1) of the Audit Service Act, 2000 (Act 584), we gave Management of NAS 30 days to respond to our findings and conclusions via a management letter.

i. Documents Reviewed

19. At NAS head office, we reviewed maintenance documents from 152 ambulance files out of the 275 to gather information relevant to the subject under review on the operations of NAS. We examined maintenance documents such as maintenance reports, spare parts file, monitoring and supervision reports. Occurrence books, incident books and movement logbook were also reviewed. These reviews enabled us to assess NAS maintenance activities, dispatch and usage of the ambulances as well as the effectiveness of NAS monitoring and supervision to ensure the ambulances are always in good condition. We also reviewed training reports to gather evidence on trainings

conducted for the EMTs.

20. Pre-hospital Care Record (PCRs) obtained were analysed to determine the average response time at the national level. We also disaggregated the PCRs to regional levels to determine the performance of each region in terms of chute and response time in the provision of EMS. This enabled us to obtain comprehensive and reliable information for the audit. See Appendix 'B' for a detailed list of documents and files we reviewed and reasons for the review.

ii. Interviews

21. We interviewed officers of NAS that play key role in the management of fleet at the NAS head office. The Officers in-charge at the selected ambulance stations were also interviewed to obtain clarification and explanations on how they collaborate to ensure effective use and dispatch of the ambulances. The operators of third-party workshops assigned to carry out maintenance works were interviewed as their activities were critical in ensuring the ambulances are in good condition always.

22. Sampled citizens from PCR records that had used the services of NAS were interviewed via phone call to corroborate information obtained in relation to the response time and payment for the use of the ambulance services. Emergency Medical Technicians (non-Drivers and Drivers) were interviewed as they play crucial role in the provision of EMS. Information from interviews enabled us to clarify, corroborate information gathered and obtain further explanation on issues from documents and observations made during our inspections. Refer to Appendix 'C' for a detailed list of persons interviewed, and reasons for the interview.

iii. Questionnaire

23. We administered questionnaires to drivers and non-drivers of EMT in the 30 selected ambulance stations. This enabled us gather and analyse information related to training of the EMTs, maintenance of the ambulances as well as

understand issues related to the movement of the ambulances and payment for ambulance services.

iv. Inspections and observations

24. We inspected ambulances in the 30 selected ambulance stations across the country and observed EMTs response to emergency call. We also inspected NAS workshops in Accra and Kumasi and workshops of four third-party service providers. This was to verify the existence of the ambulances, condition of the ambulances and where the ambulances were kept for maintenance. At the third-party workshops, we also observed maintenance works being carried out on some ambulances. See Appendix 'A' for details on the workshops visited and inspected. Pictures 1, 2, 3 and 4 shows pictures from our visit to NAS ambulance stations and inspection of workshops.

Picture 1: Audit team's inspection of servicing pit at NAS workshop in Accra



Picture 2: NAS EMT responding to an emergency call at NAS ambulance station in Kumasi during our visit.



Picture 3: NAS EMT about to leave base to attend to an emergency case during our visit to the ambulance station.



Picture 4: Audit team interacting with staff of a third-party service provider during inspection.



Source: by GAS Audit Team, December 2021 and March 2022

CHAPTER TWO

DESCRIPTION OF PROVISION OF EMERGENCY MEDICAL SERVICES

2.1 Historical Background

25. In the early 2000s, Ghana's Emergency Medical Services (EMS) was informal and limited to urban centres. Therefore, in 2004, the Government established the National Ambulance Service (NAS) with the aim to improve EMS in the country. NAS was established as an agency of Ministry of Health (MoH) and a product of collaboration between MoH and Ghana National Fire Service of the Ministry of Interior. The Service started to operate in 2006 with 69 newly trained Emergency Medical Technicians (EMTs), nine ambulances, and seven ambulance stations.

26. In 2014, the Service expanded its service delivery with 199 ambulances at 128 stations operated by 1,651 EMTs and 47 administrative and maintenance staff. To improve the country's emergency response capabilities, NAS has established ambulance stations in all 275 MMDAs in the country by 2020. The Service has recruited and trained EMTs to augment the staff strength as new service stations were opened and new fleet were provided by the Government of Ghana in January 2020. Since its establishment, NAS has provided emergency services to citizens and attended to over 50,000 cases while delivering emergency care services to patients⁴.

27. Though the Service has been in operation since 2006, the NAS Act, 2000 (Act 1041) was enacted in December 2020, established NAS to provide efficient and effective administration and management of emergency care services. The Service has an Operations Department comprising, Field and Special Operations Unit, Fleet Management Unit and Dispatch Operations Unit. The Department

⁴ <http://ghanatalksbusiness.com/2020/03/relevance-of-the-one-constituency-one-ambulance-programme-to-ghanas-emergency-healthcare-system/> Accessed in November 2021

ensures that NAS operates and manage well-equipped ambulances as well as well-trained EMTs for effective and efficient EMS.

2.2 Mandate of NAS

28. To provide efficient and timely pre-hospital emergency medical care to the sick and the injured and transport them safely to health facilities.

2.3 Vision of NAS

29. To be a world class Emergency Medical Service that provides the highest quality and most cost-effective emergency health care to the people in Ghana, through enthusiastic and well-trained staff.

2.4 Mission of NAS

30. To provide integrated, high quality, pre-hospital emergency and medical care, health transport, medical retrieval and education services to all people in Ghana. NAS achieve this through a system of trained operational staff and committed support staff in a compassionate, dignified, and professional manner.

2.5 Functions of NAS

31. The functions of the National Ambulance Service as related to our audit are as follows, NAS is to:

- i. manage the assets of the Service to ensure the effective and efficient use of the assets,
- ii. provide pre-hospital emergency care to accident victims (road traffic, domestic, industrial, medical etc.,
- iii. transport accident victims from the scene of an accident to an appropriate health facility, and
- iv. identify, recruit and train cadres for the Service.

2.6 Funding

32. NAS is funded through allocations from the budget approved by the Government of Ghana (GoG), National Health Insurance Authority (NHIA) and Internally Generated Funds (IGF). For the period under review, NAS had recorded total revenue of GH¢35,052,779.28 and expenditure of GH¢32,386,108.16 on its operations including managing the ambulance fleet. The funds were disbursed through the Ministry of Finance (MOF). Funds that are not utilised at the end of each year were banked and added to subsequent year's receipt for use. Table 2 shows details of total approved budgets, receipts and expenditures of NAS from 2017 to October 2021.

Table 2: Details on budget, amount received and expenditure of NAS from GoG, NHIA and IGF (2017 to Oct. 2021)

Year	Source of Funds	Budget	Amount Received	Balance brought forward	GH¢		Expenditure	Balance carried down
					Amount Available	Amount Available		
2017	GoG	400,000.00	117,760.00	0	117,760.00	117,760.00	0	
	NHIA	4,000,000.00	2,000,000.00	0	2,000,000.00	0	2,000,000.00	
	IGF	0	782,831.72	0	782,831.72	0	782,831.72	
Sub-total		4,400,000.00	2,900,591.72	0	2,900,591.72	117,760.00	2,782,831.72	
2018	GoG	1,000,000.00	826,943.84	0	826,943.84	826,943.84	0	
	NHIA	7,000,000.00	5,000,000.00	2,000,000.00	7,000,000.00	4,498,441.19	2,501,558.81	
	IGF	0	737,169.38	782,831.72	1,520,001.10	451,005.69	1,068,995.41	
Sub-total		8,000,000.00	6,564,113.22	2,782,831.00	9,346,944.94	5,776,390.72	3,570,554.22	
2019	GoG	1,000,000.00	700,000.00	0	700,000.00	700,000.00	0	
	NHIA	6,000,000.00	4,000,000.00	2,501,558.81	6,501,558.81	3,952,192.91	2,549,365.90	
	IGF	0	2,192,199.27	1,068,995.41	3,261,194.68	2,128,324.72	1,132,869.96	
Sub-total		7,000,000.00	6,892,199.27	3,570,554.22	10,462,753.49	6,780,517.63	3,682,235.86	
2020	GoG	2,500,000.00	100,000.00	0	100,000.00	100,000.00	0	
	NHIA	16,000,000.00	10,000,000.00	2,549,365.90	12,549,365.90	7,761,800.67	4,787,565.23	
	IGF	0	4,569,688.15	1,132,869.96	5,702,558.11	2,948,387.00	2,754,171.11	
Sub-total		18,500,000.00	14,669,688.15	3,682,235.86	18,351,924.01	10,810,187.67	7,541,736.34	
Jan-Oct. 2021	GoG	1,000,000.00	315,553.14	0	315,553.14	315,553.14	0	
	NHIA	16,000,000.00	2,000,000.00	4,787,565.23	6,787,565.23	5,745,360.72	1,042,204.51	
	IGF	0	1,710,633.78	2,754,171.11	4,464,804.89	2,840,338.28	1,624,466.61	
Sub-total		17,000,000.00	4,026,186.92	7,541,736.34	11,567,923.26	8,901,252.14⁵	2,666,671.12	
TOTAL		54,900,000.00	35,052,779.28	7,541,735.62	39,693,923.90	32,386,108.16		

Source: Compilation by Audit team from NAS annual reports and NAS Finance Department compilation, Nov 2021

⁵ Expenditure up to October 2021

2.6 Organisational Structure

33. Appendix 'D' presents the organogram of NAS as regards its operations in the maintenance of the ambulances, dispatch of ambulances and training of EMTs.

2.7 Key players, stakeholders and their responsibilities

34. Table 3 presents key players involved in the maintenance of the ambulances, dispatch of ambulances and training of EMTs in the provision of emergency medical services at NAS.

Table 3: Key players, stakeholders and their responsibilities in relation to the audit

Key Player	Responsibilities
Chief Executive Officer	Provides overall leadership, strategic direction and supervision for the growth and development of NAS. Approves payment for work done by third-party service providers.
Head of Operations Department	Responsible for management of the activities of the Operations Department in relation to the management of the ambulances. Reviews work done by third-party garages on ambulances and recommends for payment to be made.
Head of Fleet Management Unit	Ensures that the ambulances are well managed and operational at all times to provide emergency medical services. Assist in the recruitment of quality drivers into the Service. Reviews work done by third-party garages on ambulances and recommends for payment to be made.
Head of Dispatch Unit	Dispatches ambulances to attend to emergency cases. Tracks the movement of the ambulances.
Finance Officer	Prepares annual budget and ensures funds are appropriately expended.
Special Development Initiative	Provides funds for the payment of third-party service providers of NAS as well as monitor the activities of NAS. Provides fuel to NAS for the provision of emergency medical services
Head of HR	Undertakes recruitment of personnel and training of EMTs to provide EMS.
Regional Administrators	Responsible for monitoring the activities of the ambulance stations within their region.
Officers In-charge	Responsible for the day-to-day activities at the ambulance station.

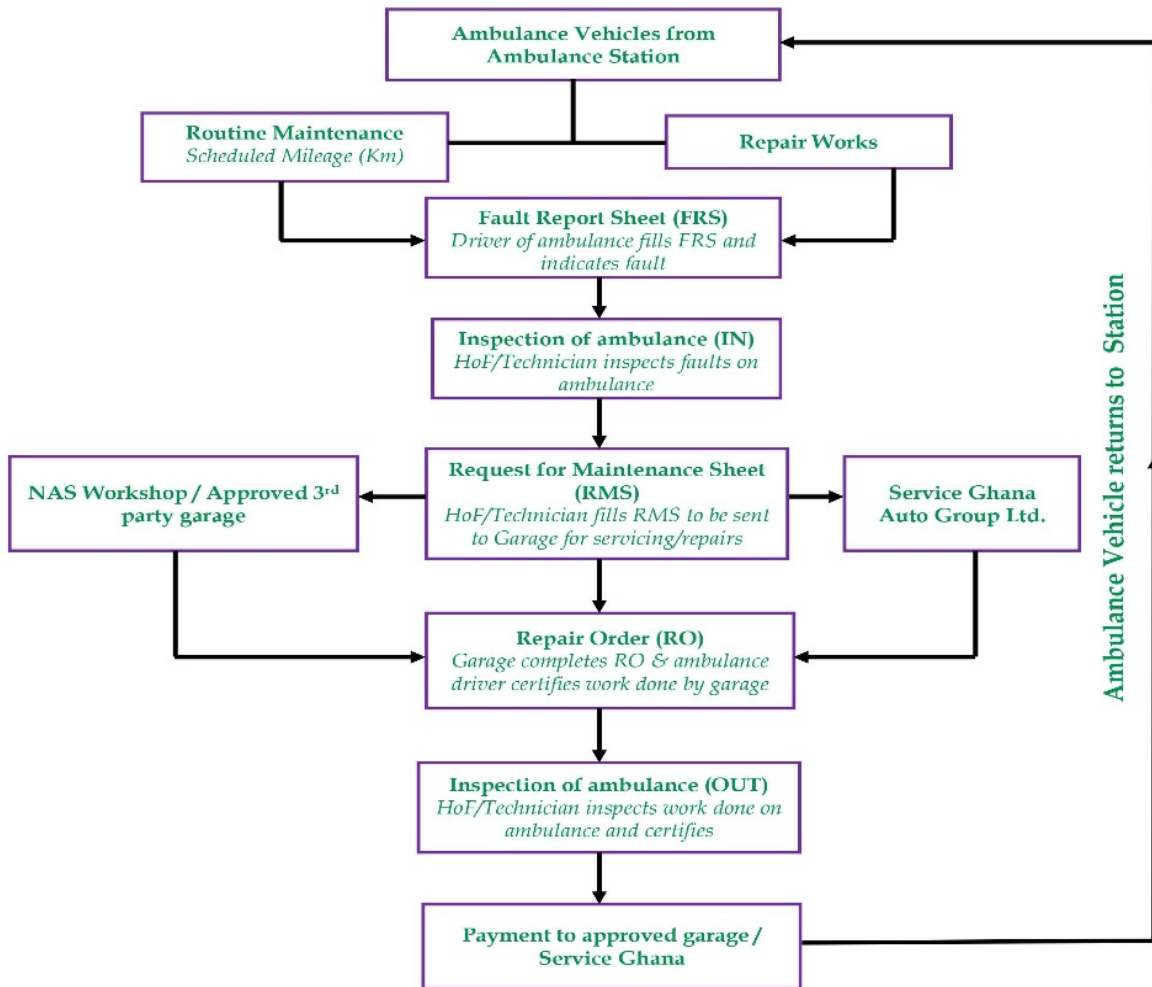
Emergency Technician (Drivers/Non-Drivers)	Medical (Drivers/Non-Drivers)	Provides emergency medical services to the public.
Workshop Technicians		Performs maintenance activities in accordance with manufacturer recommendation. Assesses structural damage of the vehicle and provide repairs including component replacement.
Third-Party Garages		They are responsible for the maintenance of the ambulances under the MoU NAS signed with them.
Head of Stores		Takes stock and issues spare parts for the maintenance of the ambulances. Ensures proper and safe storage of the spare parts.
Stakeholders		Responsibilities
Special Initiative	Development	Formulate and implement policies, plans and programmes for the implementation of Government’s priority initiatives and projects such as the national ambulance.
Ministry of Health		Provides public health services, managing Ghana’s healthcare industry including the National Ambulance Service.
Ministry of Finance		The Ministry disburses funds for the operations of NAS. It also formulates and monitor policies for the efficient and effective allocation and prudent management and utilization of resources.
National Health Insurance Authority		Provides financial risk protection against the cost of quality basic health care for all residents in Ghana and contributes a percentage of funds to the National Ambulance Service in the provision of emergency medical service.

Source: GAS Audit team compilation from the Websites, Annual Reports, and other corporate documents of NAS, MoH and SDI, November 2021.

2.8 Process Description

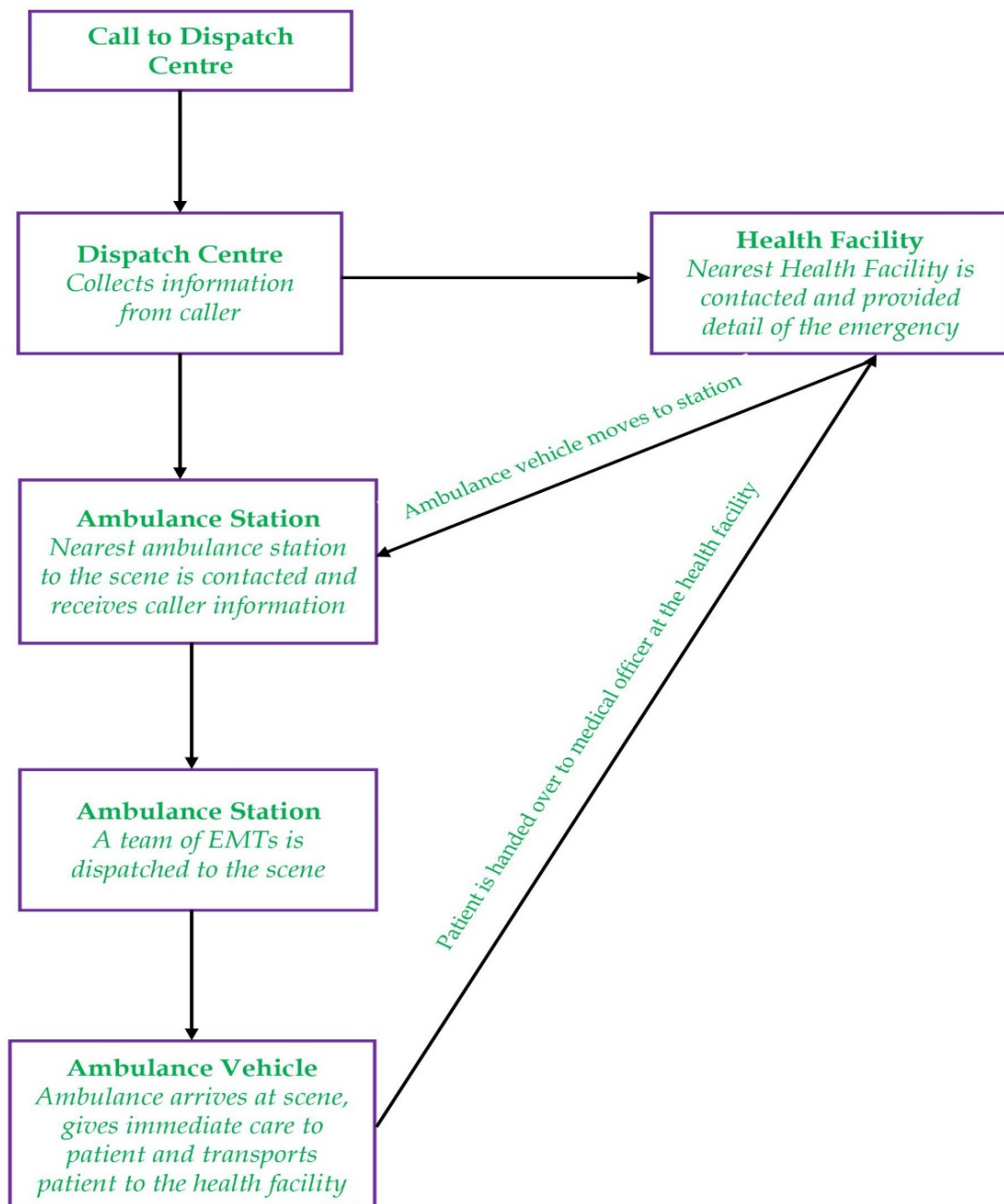
35. The processes involved in the maintenance of fleet, dispatch of ambulance, and training of staff at NAS is detailed in Appendix E and presented in diagrams in Figure 1,2 and 3.

Figure 1: Process diagram for maintenance of the ambulances



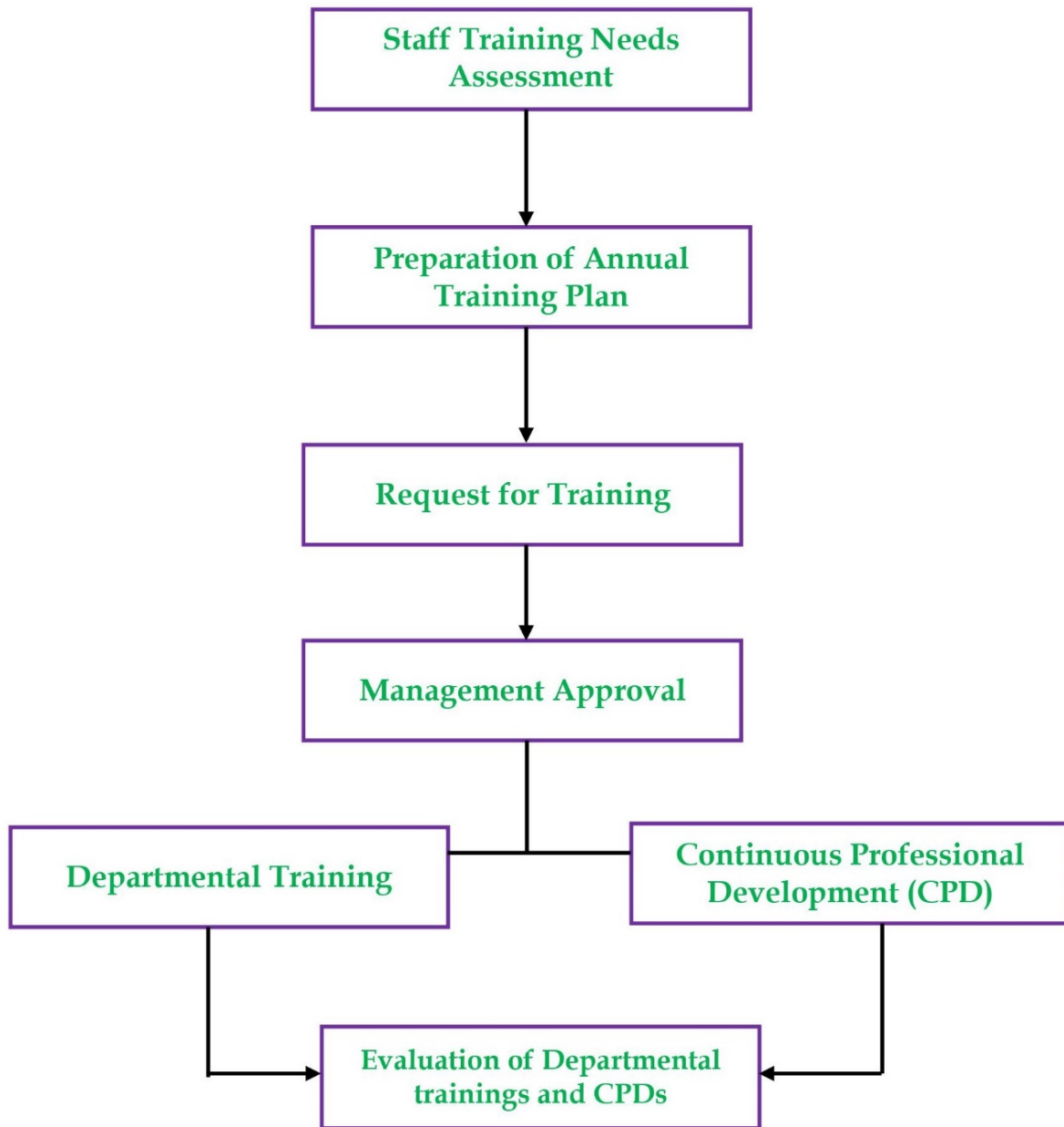
Source: Audit Team compilation, November 2021

Figure 2: Process diagram for the dispatch and use of the ambulances



Source: Audit Team compilation, November 2021

Figure 3: Process diagram for training of NAS EMT drivers and EMT non-drivers



Source: Audit Team compilation, November 2021

CHAPTER THREE

FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

3.1 Introduction

36. The use of ambulances to provide Emergency Medical Services (EMS) contribute to an effective health care delivery as it enhances rapid response to emergency scenes and reduces the use of unorthodox means of conveying emergency medical cases. It also brings relieve especially to accident victims and pregnant women in the rural communities who endure excessive pain due to the unorthodox transportation methods. NAS has been charged with specific roles and responsibilities to establish and operate a nationwide comprehensive pre-hospital emergency care in the country.

37. This chapter presents our findings, conclusions and recommendations following our in-depth analysis and assessment of the operations of NAS in relation to maintenance and dispatch of ambulances as well as training of staff in the use of the ambulances.

38. Our audit revealed that, NAS has in place procedures to maintain ambulances, a digital tracking device to monitor the movement of ambulances, established procedures to ensure timely dispatch of ambulances upon request and trains staff to ensure that their mandate is met. Although these systems and procedures have been put in place, proper and efficient deployment, and management of them as required to yield the expected outcome has not been satisfactory. Some challenges exist that need to be addressed for an improved EMS delivery. These challenges are presented under the following headings:

A. Maintenance of the ambulances

- i. NAS did not ensure prompt maintenance of broken-down ambulances and have failed to use the service of insurance cover,

- ii. NAS breached maintenance schedule and procedure,
- iii. NAS entered agreement with a staff of NAS as third-party service provider for maintenance of the ambulances, and
- iv. The MoU between NAS and SGAGL did not inure to the benefit of NAS.

B. Dispatch and tracking the use of ambulances to provide timely EMS

- i. NAS has an extended response time beyond average in providing emergency medical service,
- ii. NAS charged the public money for fuel for the use of the ambulances but used it for other activities, and
- iii. NAS did not effectively track the movement and use of the ambulances.

C. Training of EMTs to provide emergency medical services

NAS did not train EMTs as expected to provide emergency medical services.

3.2 Maintenance of the ambulances

3.2.1 NAS did not ensure prompt maintenance of broken-down ambulances and failed to use the service of insurance cover.

39. As Government continues to invest huge amount of money to procure new ambulances, it is necessary that National Ambulance Service (NAS) maintains new and ageing fleet to enable them to provide a sustained service to the population. Thus, NAS is expected to maintain and repair all ambulances to ensure they are always in good working condition for use.

40. At the time of our audit, NAS had 349 ambulances, made up of 42 Volkswagen (VW) T5 make and 307 Mercedes Benz Sprinter make ambulances. The VW T5 ambulances were procured in 2012 while the Mercedes Benz Sprinter ambulances were purchased and distributed in 2020. Out of the 349 ambulances, 306 (15 VW T5 and 291 Mercedes Benz Sprinter) were in good working condition while 43 (27 VW T5 and 16 Mercedes Benz Sprinter) had broken-down.

41. The 27 broken-down VW T5 ambulances had developed mechanical faults and were parked at various ambulance stations at the time of audit. The VW T5 ambulances had no insurance cover and were being prepared to be auctioned.

42. Thirteen out of the 16 broken-down Mercedes Benz Sprinter ambulances had Road Traffic Accident (RTA) while three had key malfunctioning. Seven out of the 13 had the RTA between May and September 2020 but as of March 2022, they had not been repaired. The remaining six ambulances involved in RTA and the three with key malfunctioning occurred between April and December 2021 and they were either awaiting spare parts or police reports for works to begin on them as of March 2022. See Appendix F for details on status of broken-down/non-functional ambulances as at the time of our audit.

43. The absence of police reports affected settlement on claims from the insurance companies on the Mercedes Benz Sprinter ambulances involved in RTA. The Head of Operations informed us that, it takes NAS at most three months to obtain a police report when an RTA occurs.

44. We noted that, the police report also delayed as EMT-drivers involved in the RTA were responsible for making payments for the police reports. The practice of drivers paying for police reports is strange as regardless of the driver's condition after the accident, they must pay for police report. Officers in some instances, used money collected from citizens as fuel support to pay for the police report. For instance, on 3 December 2020, the Takoradi Ambulance Station used fuel support money to make payment for police accident report involving ambulance with vehicle No. GV 601-20 and WR 162-14 on 23 October 2020. Table 4 shows records on broken-down ambulances (RTA/mechanical fault) and ambulances available for use at the time of our audit.

Table 4: Records of broken-down ambulance and ambulances available for use at the time of our audit.

Type of Vehicle	Number on record	Number broken down (RTA/Mechanical fault)	Number available for use
Mercedes Benz Sprinter Ambulance	307	16	291
VW T5 Ambulance	42	27	15
TOTAL	349	43	306

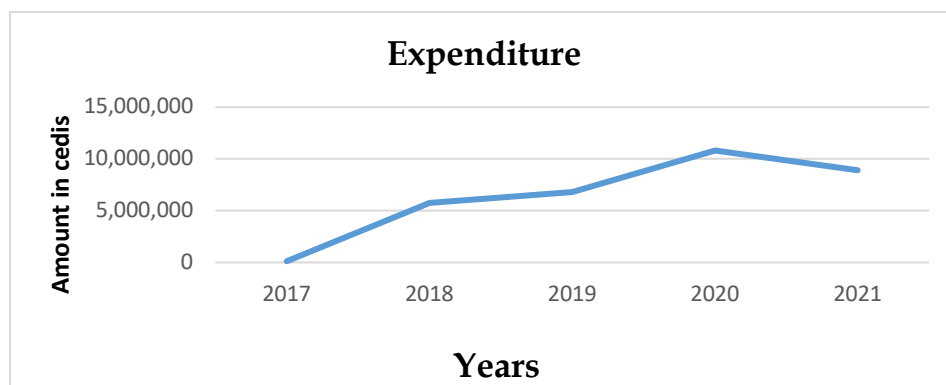
Source: Compilation by Audit team and Fleet Manager of NAS, March 2022

45. From 2020 when Government increased the fleet by procuring and distributing 307 ambulances, 16 had been out of use by March 2022. Consequently, the districts whose ambulances had broken-down had to depend on nearby ambulance stations for ambulance services. This defeats the national agenda which seeks to ensure ambulances are always available for use in all districts across the country.

46. Our analysis of NAS’s maintenance regime of the ambulances showed that between 2014 and 2019, the fleet number of 199 ambulances had reduced to 50 because of damages that NAS did not remedy. This reduction translated to a loss of 21 ambulances per year within the period. We noted that this trend has not improved between 2012 and 2021 as Management of NAS have not been able to take advantage of comprehensive insurance opportunities for the VW T5 and NAS’s default in paying insurance premiums for the Mercedes Benz Sprinter ambulances to repair or replace the ambulances. The premium per Mercedes Benz Sprinter ambulance was 8,000 dollars based on 10% on cost of 80,000 dollars per Mercedes Benz Sprinter ambulance.

47. Between January 2017 and October 2021 while NAS expenditure was increasing, little attention was paid to the issue of insurance premiums. See trend of NAS expenditure in Graph 1.

Graph 1: NAS expenditure trend from 2017 to October 2021



Source: Audit team extraction from NAS sources of funding data, Table 2

48. Our analysis of expenditure as presented in Table 2 shows that, NAS had spent a total of GH¢32,386,108.16 within the audit period and could not pay for insurance premium of US\$256,000.00 that would have salvaged 16 of the new ambulances. Pictures 5, 6, 7 and 8 shows some broken down ambulances parked at Tafo and Agric directorate workshop in Kumasi and NAS workshop at Korle-Bu in Accra.

Picture 5: Obuasi East Ambulance involved in RTA and parked at Tafo workshop in Kumasi



Picture 6: Adansi Asokwa Ambulance involved in RTA December 2021 and parked at Tafo workshop, Kumasi as of March 2022.



Picture 7: Ambulance involved in RTA parked at NAS workshop (Agric Directorate, Kumasi)



Picture 8: VW T5 ambulances with no insurance, damaged and parked at NAS workshop in Korle-Bu



Source: Audit Team's inspection, December 2021 and March 2022

49. We further observed that, even when NAS decides to repair ambulances involved in RTA in the northern sector of the country, the work is carried out at E. Owusu Boadu Enterprise in Kumasi owned by Emmanuel Owusu Boadu who has been a permanent staff of NAS since 2014.

Conclusion

50. Considering the current approach of the management of NAS, maintaining new and aging fleet to enable NAS to provide EMS to the population cannot be sustained.

Recommendation

51. We recommended that, NAS should:

- i. have an MoU with the Police Administration on modalities for prompt issuance of police report of accidents involving ambulances, and
- ii. acquire comprehensive insurance for all ambulances and make sure premiums are paid.

Management Response

52. Management of NAS has agreed to the findings and recommendations for implementation. It stated that, management has sent a letter to the Director-General, Motor Traffic and Transport Department (MTTD) of Ghana Police Service on the issue of the MoU for police reports. Copy of the letter is attached.

3.2.2 NAS breached maintenance schedule and procedure

53. A well-maintained ambulance vehicle will prolong the life of the vehicles in a field operating condition and cumulatively increase the numbers available for use. It is in this light that Section III (B) of the NAS Operation Maintenance Plan requires preventive maintenance to be done at every 5000km intervals.

54. The preventive maintenance which involves routine servicing/oil change

is expected to be performed on time, approximately (+/-) 10 percent of the schedule. This means, intervals between successive servicing of the vehicles should not exceed 5,500km to ensure the ambulances are always in good condition to serve the intended purpose. Moreover, the Mercedes Benz recommended maintenance plan⁶ indicates that adherence to service schedules is the best method of ensuring the engine coolant is not contaminated and does not lose its ability to protect the engine from overheating and gasket blow up, leading to engine failure.

55. Our analysis of 152 ambulance vehicle files indicated that, the Operations Unit of NAS had carried out 707 routine servicing (engine oil change) on the 152 ambulances within the audit period. For the 707 servicing times, 221 were carried out within the planned schedule of 5,500km and the remaining 486 servicing activities were carried out beyond the required 5,500km intervals. Out of the 486 servicing activities, about 33% (162 times) of servicing carried out was done after the vehicle had travelled over 7,000km.

56. The head of fleet explained that, when an ambulance is due for servicing, it is not made to travel long distances until at least three or more ambulance vehicles are due for servicing in the same region before the servicing team is dispatched to work on them. Alternatively, when there is an emergency case to Accra or Kumasi and an ambulance is due for servicing, that ambulance is dispatched to handle the case and then continue to the workshop for servicing. This had contributed to non-adherence to the required servicing schedule for some of the ambulances.

57. At the time of our audit, ambulances with registration number GV 808-19 and GV 671-19 had travelled 6,886 and 11,962 kilometres respectively without any servicing carried out on them. We noted that, the engine of these ambulances

⁶ <http://www.mbofchesterfield.com/recommended-service.htm> Accessed on 03/03/2022

had broken down and diagnosed with the fault of overheating which led to the gasket breakdown and subsequent damage to the bearing. The Head of Fleet informed us that, NAS does not do overhauling, hence, the need to replace the engine. The cost for replacement of the two engines amounted to GH¢77,194.00.

58. When servicing schedule is due or a fault is detected on an ambulance, NAS had an approved procedure (Fig. 1) to guide and ensure works are performed correctly to achieve desired results. As part of the procedure, a Fault Report Sheet (FRS) is to be completed to indicate complaint of fault for which maintenance is required to be carried out. It also provides management with information on faults that are frequently reported to inform their decision making.

59. Our analysis of 1,092 maintenance (servicing or repair) documents from 135 Mercedes Benz Sprinter and 17 VW T5 ambulance vehicle files showed that, for 390 times the vehicles went for maintenance, FRS was not completed. As a result, for all the 390 times, NAS had no records on type of faults that occurred on the ambulances for which the vehicles were sent to the workshop.

60. Three ambulance vehicles had developed key malfunction problem and difficulty in starting since year 2020 but had not been repaired as of January 2022. The head of fleet explained that the required spare parts was not available as NAS was yet to order for parts for its repairs as of January 2022. We noted that for three years, the three ambulances had not been used to provide any emergency service because the Head of Fleet did not ensure records are kept on the faults reported on all vehicles to form basis for the type of spare parts to stock which would have included that for the key malfunctioning problem.

61. Request for Maintenance Form (RMF) was not completed on 168 occasion that the selected ambulance vehicles were sent for maintenance. This indicates

that, there was no authorisation from either the Head of Operations or the CEO to send the ambulances to the workshop for maintenance.

62. Furthermore, for 878 times out of the 1,092 times maintenance was carried out, the HoF did not inspect (Inspection-In) the ambulance vehicles to give assurance that indeed the vehicles were faulty and required the repair requested. The control mechanism to confirm that a fault existed before the ambulances were sent to the workshop for servicing/repairs were therefore ignored and violated.

63. Consequently, upon return of the ambulance vehicle from the workshop, the HoF cannot confirm during his Inspection-Out whether works done or claimed to have been done was what had actually been solved for which payment should be made. Without this prior assurance, for 914 times, the HoF did not complete the Inspection-Out sheet to confirm works done since exactly what was to be done was not known to him. Table 5 provides details on the number of times NAS breached maintenance procedures.

Table 5: Summary of breaches on procedure for maintenance of ambulance vehicles

Maintenance Procedure	Number of times Maintenance Procedure was not followed
Completing Fault Report Sheet (FRS)	390
Inspection (In)	878
Completing Request for Maintenance Form (RMF)	168
Repair Order Form (EMT Driver certification)	640
Inspection (Out)	914

Source: Audit team's analysis from ambulance servicing/maintenance files

Conclusion

64. The Head of Operations did not supervise the activities of the fleet manager to the extent that routine servicing schedule and NAS approved maintenance procedures were not adhered to.

Recommendation

65. We recommend that NAS:

- i. carries out all required inspections before and after work is done before payments are made, and
- ii. complies with the manufacturer recommendations for all forms of services and keep records as required.

Management Response

66. Management of NAS has agreed to the findings and recommendations for implementation. It stated that, management has identified officers in the regions who will ensure all various maintenance procedures and forms are completed before servicing and other repairs.

3.2.3 NAS engaged the services of a company owned by a staff of NAS as third-party service provider for maintenance of the ambulance fleet

67. According to Chapter 8.3 of NAS Transport Policy Guidelines (2016), NAS is to establish Memorandum of Understanding (MoU) with accredited workshops for the purpose of carrying out maintenance work on its ambulance fleet. NAS had accordingly signed MoU with the following five workshops for the maintenance of its ambulance fleet:

- i. Otibu Engineering Limited,
- ii. E. Owusu Boadu Enterprise,
- iii. Francoir Engineering Limited,
- iv. Star Motors Techniques and
- v. Dates Limited.

68. We noted that, one of the agreements was with a company owned by a staff of NAS. According to Section 10.3.3.1 of the Human Resource Policy Framework for the Ghana Public Services (2015), a public servant shall not act in a manner or assume a position that puts that public servant in a conflict-of-interest situation. A conflict-of-interest situation occurs when a public servant's private affairs or financial interests' conflict with or are likely to result in conflict with the public servant's duties.

69. We reviewed details of service providers' invoices, selected NAS staff file and maintenance documents and found that, the owner of E. Owusu Boadu (E.O.B) Enterprise, Mr. Emmanuel Owusu Boadu is a staff of NAS and assistant head of NAS Technical team at the Kumasi workshop.

70. At our visit to E.O.B Enterprise in Kumasi, the NAS officer, Emmanuel Owusu Boadu confirmed that he owns the company, but he established it in 2019 as a partnership after his recruitment into the National Ambulance Service in 2018. Details from the Registrar General's department indicated that, the company was registered to begin operations on 12 October 2017. NAS signed an agreement with E.O.B Enterprise on 29 December 2017 and was renewed in January 2020. Information on Emmanuel Owusu Boadu's staff file at NAS showed that, he was recruited into the Service in 2014 and posted to the Kumasi Stadium Ambulance Station on 23 October 2014 as an EMT driver.

71. We observed for instance, signatures on the contract agreement and invoices from E.O.B Enterprise corresponded with signature of Emmanuel Owusu Boadu on his staff file at NAS. Emmanuel Owusu Boadu had carried out works on ambulances from NAS workshop in Kumasi and signed maintenance forms to indicate he had completed the works.

72. For instance, Emmanuel Owusu Boadu on 25 January and 19 February 2019 completed and signed the maintenance/job card to request for spare parts to be used for maintenance of ambulance vehicle with registration number GE 8914-14 at Kumasi workshop. Invoices dated 25 January and 19 February 2019 from E.O.B Enterprise indicated completion of works at total cost of GH¢1,470 and GH¢1,170 respectively for work done on the same ambulance vehicles. The contact details and signature on the invoices were same as that of Emmanuel Owusu Boadu, staff of NAS. The Ashanti regional coordinator requested for payments to be made to Emmanuel Owusu Boadu which was approved for payment on 8 March 2019. The Officer also filled-in and signed the Repair Order Form as Technician who worked on the ambulance. The Repair Order Form is to be completed by third-party service providers indicating works that have been done on the ambulance.

73. This situation raises concerns whether Emmanuel Owusu Boadu carries out his work in the interest of NAS or his company, thus, making him unreliable in providing maintenance services both as NAS technician and a third-party service provider. We noted that within the period in review, Emmanuel Owusu Boadu was on the staff payroll of NAS and has been working as a third-party service provider since 2014. NAS officially signed a contract with E.O.B Enterprise in 2017 as third-party service provider. The CEO signed the contract and the Director of Operations witnessed though they knew Emmanuel Owusu Boadu was a staff of NAS and on NAS staff payroll.

74. We also noted that from January to August 2020, NAS engaged workshops outside the five listed workshops that had standing contract with the Service. We observed, for instance, NAS referred the maintenance of the ambulances to Luxury World Auto Group Limited (LWAGL) and in some cases, Service Ghana Auto Group Limited (SGAGL) both of which NAS did not have any agreement at the time. During that period, NAS did not refer maintenance works to the accredited service providers they had an agreement with. The procurement of

these workshops was not in accordance with PPA regulations whilst the absence of an MoU with LWAGL and SGAGL meant that, NAS and these service providers had no defined obligations on service delivery.

75. In addition, records from the Registrar General's Department revealed that SGAGL was registered on 24 April 2020. Therefore, from January to April 2020 when NAS referred maintenance works to SGAGL, it was not a registered company with the Registrar Generals Department. Details on Mercedes Benz Sprinter ambulances maintained at LWAGL and SGAGL prior to signing an MoU is presented in Appendix 'G'.

76. Furthermore, SGAGL was registered to do business in the sale of motor vehicles, motor vehicle parts and accessories but not maintenance of vehicles. Thus, SGAGL did not have the required expertise/skill and labour for maintenance of the vehicles. This was evident when we visited and inspected the workshops. SGAGL had one staff at NAS workshop in Accra and 2 at Kumasi workshop who specialised in air-condition or electrical works only. Pictures 7 and 8 shows LWAGL office and SGAGL's garage used for maintaining air condition faults of the ambulances.

Picture 9: Office of LWAGL at East Legon in Accra used as SGAGL Workshop



Picture 10: SGAGL Workshop located at East Legon in Accra where air condition faults on the ambulances are fixed



Source: Audit Team's inspection pictures, December 2021

77. Eight months after doing business with SGAGL and five months after the company was registered, the Ministry of Special Development Initiative (MSDI), now Special Development Initiative Secretariat (SDIS) on 10 September 2020 signed an MoU with Service Ghana Auto Group Limited (SGAGL) with NAS being a key witness in that agreement. The agreement required SGAGL to be the sole workshop to maintain all 307 Mercedes Benz Sprinter ambulances. Contrary to this agreement, NAS on 24 September 2021 and 26 October 2020 referred maintenance of the Mercedes Benz ambulances to E.O.B Enterprise amounting to GH¢40,170 and GH¢37,024 respectively. In this instance, NAS had disregarded the MoU it had with SGAGL to be the sole workshop to maintain the Mercedes Benz Sprinter ambulances.

Conclusion

78. NAS was not diligent in obtaining the services of third-party service providers. The CEO of NAS entered into an agreement with a company owned by a staff of NAS and made payment to him for work done though the staff was on NAS payroll.

Recommendation

79. We recommended that, NAS should:

- i. immediately discontinue using the services of E. Owusu Boadu Enterprise and any business related to a staff of NAS in the maintenance of the ambulances,
- ii. discontinue any further payment to E. Owusu Boadu Enterprise, and
- iii. use only workshops with required capacity and for which there is an MoU.

Management Response

80. Management of NAS has agreed to the findings and recommendations for implementation. It stated that, management has written to E. Owusu Boadu Enterprise to abrogate the contract with immediate effect.

3.2.4 The MoU with SGAGL did not inure to the benefit of NAS

81. Clause 1.3 of the MoU with SGAGL stipulates that, SGAGL shall provide all necessary labour, professional, supervisory and personnel required to perform maintenance services at the NAS workshops. Proposals made by the company to qualify for the contract to provide services presupposes that SGAGL had the complement of staff at the workshop needed for all works required.

82. In the contrary, we noted during our audit that, SGAGL used NAS staff to carry out maintenance of the ambulances at NAS workshop located in Korle-Bu and Tafo/Agric Directorate in Kumasi. NAS staff were used for maintenance works, and their services paid for by the Service to SGAGL while they were on

NAS payroll. At the Korle-Bu workshop, NAS had six staff and SGAGL had one staff while at the Kumasi workshop, NAS had five staff and SGAGL had two staff. As our observation shows, out of the 14 staff working in both Kumasi and Korle-Bu workshops, only three are staff of SGAGL.

83. Despite NAS staff working on the ambulances, SGAGL charged NAS for cost of labour for all maintenance activities carried out. The very staff that we found to have carried out the maintenance for which SGAGL invoiced NAS were on NAS staff payroll.

84. We also noted that it was not uncommon for NAS technicians to travel to ambulance locations to work on ambulances on behalf of SGAGL. For instance, in a letter dated 5 June 2021, NAS Director of Operations at the time of the audit wrote to SGAGL to inform the Managing Director that, five ambulances had developed faults (difficult to start engine) in the Northern part of the country. The letter included a budget detailing per diem and fuel required for NAS Technicians to carry out works on the ambulances. SGAGL paid for the fuel required and per diem to enable the mechanics carry out the works.

85. After the NAS staff had completed maintenance works on the ambulances, SGAGL presented an invoice to NAS for payment of labour for the work done. The invoice totalled GH¢8,790.75 inclusive of GH¢850 for labour cost for each ambulance. Thus, labour cost for the five ambulances amounted to GH¢4,250 paid to SGAGL for the use of NAS staff. The Head of Operations informed us that, SGAGL charges labour cost though NAS staff are used because SGAGL provides technical training to the staff of NAS and assists NAS to build the capacity of its workshop. There was no evidence of technical training SGAGL had provided the staff of NAS.

86. From our review of North-East and Bono East ambulance files at SGAGL, we found that, for all maintenance works carried out at the Kumasi workshop, Emmanuel Owusu Boadu (NAS technician) completed a form in which he stated works done, cost of spare parts and labour cost. This form was forwarded to SGAGL where SGAGL added a mark up to the bill presented by Emmanuel Owusu Boadu for works done, spare parts and labour charges for service on same ambulances. Once the mark up is prepared, SGAGL submitted invoices to NAS for these works which were authorised for payment. In other words, Emmanuel Owusu Boadu, staff of NAS worked on the ambulances in Kumasi, presented a bill to SGAGL who then adds its charge as though the work was carried out by SGAGL for which they were charging for their services and presented to NAS for payment. Emmanuel Bamfo, a staff of NAS at the Operations Department signs to recommend the bill Emmanuel Owusu Boadu presents.

87. Our analysis showed that both NAS head of operations who reviewed the invoices and recommends for payment and the CEO who approves for payment knew that Emmanuel Owusu Boadu was a staff of NAS and the invoices included additional charges from SGAGL. Table 6 presents examples from two regional files (North-East and Bono East) made available to us. It details ambulances worked on, cost of spare parts, labour charged by Emmanuel Owusu Boadu and invoices with additional charge from SGAGL presented to NAS for payment.

Details on Labour and spare parts cost charged by Emmanuel Owusu Boadu and SGAGL's bill for work done on same ambulances at workshop in Kumasi. (Bono East and North-East Files)

Emmanuel Owusu Boadu's Bill				SGAGL's Bill		
Vehicle No.	Date of Servicing	Labour Cost	Cost of Spare Parts	Labour Cost	Cost of Spare Parts	SGAGL Invoice No.
GH¢						
GV 557-20	21-10-2020	400.00	-	850.00	1,352.00	2019/3
GV 655-20	23-10-2020	400.00	-	1,050.00	2,514.20	2028/3
GV 42-20	23-10-2020	400.00	-	1,150.00	2,733.10	2029/3
GV 30-20	29-10-2020	100.00	-	350.00	800.90	2037/3
GV 23-20	29-10-2020	600.00	-	1,650.00	3,315.10	2039/3
GV 658-20	29-10-2020	300.00	-	950.00	580.20	2041/3
GV 27-20	10-11-2020	690.00	-	1,470.00	3,315.10	2053/3
GV 43-20	21-11-2020	250.00	-	1,050.00	2,514.20	2080/3
GV 655-20	24-11-2020	50.00	-	350.00	580.20	2089/3
GV 23-20	24-11-2020	50.00	-	350.00	580.20	2093/3
GV 27-20	24-11-2020	50.00	-	350.00	580.20	2091/3
GV 30-20	26-11-2020	250.00	-	950.00	1,934.00	2096/3
GV 42-20	09-12-2020	150.00	-	650.00	1,381.10	2130/3
GV 662-20	11-12-2020	-	800.00	650.00	1,360.00	2132/3
GV 23-20	11-12-2020	100.00	250.00	-	800.00	2133/3
GV 23-20	12-12-2020	70.00	-	350.00	800.00	2243/4
GV 662-20	19-12-2020	400.00	-	950.00	1,934.00	2256/4
GV 27-20	19-12-2020	50.00	-	350.00	580.20	2255/4
GV 658-20	22-12-2020	50.00	-	350.00	580.20	2271/4
GV 557-20	21-12-2020	450.00	-	1,150.00	3,315.10	2257/4
GV 662-20	23-12-2020	50.00	-	350.00	580.20	2275/4
GV 23-20	31-12-2020	1,500.00	2,300.00	2,510.00	5,234.00	2288/4
GV 42-20	10-01-2021	150.00	-	650.00	1,381.10	2319/4
GV 42-20	12-12-2021	50.00	-	350.00	580.20	2384/4

Emmanuel Owusu Boadu's Bill					SGAGL's Bill		
No.	Vehicle No.	Date of Servicing	Labour Cost	Cost of Spare Parts	Labour Cost	Cost of Spare Parts	SGAGL Invoice No.
25.	GV 43-20	15-01-2021	150.00	-	650.00	1,381.10	2326/4
26.	GV 658-20	18-01-2021	150.00	-	650.00	1,381.10	2338/4
27.	GV 655-20	19-01-2021	200.00	-	650.00	1,381.10	2342/4
28.	GV 606-20	19-01-2021	70.00	-	350.00	800.90	2343/4
29.	GV 42-20	21-01-2021	450.00	-	1,150.00	3,521.10	2350/4
30.	GV 30-20	26-01-2021	150.00	-	650.00	1,381.10	2357/4
31.	GV 43-20	28-01-2021	50.00	-	650.00	580.20	2387/4
32.	GV 655-20	09-02-2021	400.00	400.00	950.00	1,870.00	2529/7
33.	GV 662-20	12-02-2021	850.00	3,250.00	2,070.00	4,981.10	2533/7
34.	GV 27-20	21-02-2021	150.00	-	650.00	1,381.10	2554/7
35.	GV 43-20	24-02-2021	550.00	400.00	1,150.00	3,251.10	2581/7
36.	GV 30-20	24-02-2021	80.00	-	300.00	800.90	2582/7
37.	GV 808-20	28-02-2021	400.00	400.00	1,050.00	1,870.00	2610/7
38.	GV 658-20	28-02-2021	400.00	400.00	1,050.00	1,870.00	2611/7
39.	GV 662-20	11-03-2021	250.00	700.00	850.00	1,720.90	2625/7
40.	GV 557-20	11-03-2021	450.00	400.00	1,050.00	2,450.00	2626/7
41.	GV 655-20	27-03-2021	150.00	-	650.00	1,381.10	2646/7
42.	GV 655-20	27-03-2021	400.00	400.00	950.00	1,870.00	2647/7
43.	GV 23-20	31-02-2021	150.00	-	650.00	1,381.10	2647/7
44.	GV 649-20	31-03-2021	150.00	-	650.00	1,381.10	2646/7
45.	GV 27-20	31-03-2021	50.00	-	300.00	580.20	2648/7
46.	GV 557-20	13-04-2021	450.00	400.00	1,050.00	2,670.90	2661/7
47.	GV 27-20	16-04-2021	400.00	400.00	950.00	1,870.00	2673/7
48.	GV 22-20	20-10-2020	80.00	-	650.00	920.20	2016/3
49.	GV 808-19	27-02-2021	400.00	400.00	1050.00	1870.00	2603/7
50.	GV 549-20	23-02-2021	500.00	400.00	950.00	2731.00	2573/7
51.	GV 665-19	15-02-2021	550.00	400.00	1150.00	3591.10	2542/7
52.	GV 22-20	15-02-2021	50.00	-	300.00	580.20	2541/7

Emmanuel Owusu Boadu's Bill				SGAGL's Bill			
No.	Vehicle No.	Date of Servicing	Labour Cost	Cost of Spare Parts	Labour Cost	Cost of Spare Parts	SGAGL Invoice No.
53.	GV 564-20	15-02-2021	100.00	-	650.00	750.20	2540/7
54.	GV 530-20	19-02-2021	500.00	400.00	1150.00	3421.10	2539/7
55.	GV 647-19	4-01-2021	150.00	-	650.00	1381.10	2508/7
56.	GV 530-20	16-03-2021	350.00	1000.00	850.00	2811.10	2378/4
57.	GV 22-20	16-03-2021	600.00	-	1150.00	3834.10	2376/4
	GV 22-20	03-11-2020	50.00	-	350.00	582.20	2237/4
58.	GV 22-20	7-12-2020	450.00	-	1150.00	2733.10	2157/4
59.	GV 665-19	7-12-2020	450.00	-	1150.00	3251.10	2128/3
60.	GV 530-20	7-12-2020	450.00	-	1150.00	3251.10	2127/3
61.	GV 647-19	5-12-2020	300.00	-	950.00	1934.00	2107/3
62.	GV 665-19	5-12-2020	300.00	-	950.00	1934.00	2109/3
63.	GV 665-19	20-10-2020	80.00	-	650.00	920.00	2079/3
64.	GV 671-19	20-10-2020	400.00	-	1150.00	2795.10	2108/3
65.	GV 530-20	20-10-2020	50.00	-	350.00	580.20	2107/3
	TOTAL		18,870.00	13,100.00	54,300.00	117,701.20	

Source: Audit teams' analysis of Bono East and North-East ambulance files from SGAGL

NB: Total Cost of spare parts computed for E. Owusu Boadu is for where applicable.

88. Our analysis of Table 6 shows that NAS should have spent an amount of GH¢18,870.00 to pay for labour for the maintenance works carried out on the ambulances. Instead, the Service spent GH¢54,300.00 for the same works done, an increase of GH¢35,430.00 to the National Ambulance Service.

Conclusion

89. Considering how NAS process and pay for labour to SGAGL with inflated invoices to the detriment of NAS despite the use of NAS staff to carry out maintenance activities, provision of ambulance services in the country cannot be sustained. NAS ignored laid down internal control procedure of having to ensure invoices were adequately reviewed before authorising for payment.

Recommendation

90. We recommend that NAS ensures:
- i. staff on NAS payroll are not used to do maintenance for third party service providers,
 - ii. its staff are used as first point for repair works,
 - iii. maintenance works are referred to competent third-party service providers only when NAS staff are unable to carry out the works,
 - iv. no payment for labour cost is made to SGAGL if it continues to use the services of NAS staff,
 - v. SGAGL refunds GH¢4,250 and GH¢35,430 labour charged NAS for works done by staff of NAS on ambulances at Bono East and North-East, and
 - vi. Emmanuel Owusu Boadu should refund GH¢18,870 paid to him for work done on the ambulances at Bono East and North-East.

Management Response

91. Management of NAS has agreed to the findings and recommendations for implementation. It stated that, Special Development Initiative Secretariat has been informed to review the Service Maintenance Agreement signed with Service Ghana Auto Group Limited.

3.3 Dispatch and tracking movement of the ambulances

3.3.1 NAS has an extended response time beyond average in providing emergency medical services

92. Time is of essence in providing EMS, therefore, it is of utmost importance for NAS to reach an emergency scene on time to be able to provide pre-medical care and help save lives. NAS has 275 ambulance stations across the 16 regions of the country to ensure ambulances are dispatched timely within a response time of 8 to 10 minutes⁷. Response time is the duration between the time a call is made to NAS control room for the emergency and time of arrival of an ambulance at the emergency scene. NAS uses a radio communication system to receive calls, locate and dispatch ambulances needed for emergency services as shown in Pic 11.

Pic 11. NAS radio communication system.



Source. Audit team

⁷ [Guidelines 2000 for Cardiopulmonary Resuscitation and Emergency Cardiovascular Care, An International Consensus on Science. Circulation. 2000; 102\(suppl\): 11-1384.](#)

93. Our analysis of 65,504 Pre-Hospital Care Records (PCRs) from 275 ambulance stations for the period 2020 to 2021 showed that, it took NAS an average of 20 minutes from the time an emergency call was made to the time an ambulance arrived at the emergency scene. This represents a prolonged time of 10 minutes compared to the accepted international practice adopted by NAS. At the regional level, Ahafo and Bono regions had the lowest response time of 16 minutes while Oti and North-East had the highest average response time of 28 minutes. Table 7 shows details of national and regional average response time for the 16 regions.

Table 7: National and regional average response time

Region	Average response time (h: mm: ss) ⁸	National average response time (h: mm: ss)
Ahafo	0:16:23	0:20:41
Bono	0:16:30	
Greater Accra	0:18:03	
Western North	0:19:50	
Upper East	0:20:00	
Northern	0:20:11	
Central	0:20:21	
Ashanti	0:20:29	
Savannah	0:21:05	
Eastern	0:21:29	
Upper West	0:22:37	
Bono-East	0:23:36	
Volta	0:24:15	
Western	0:24:54	
North-East	0:28:01	
Oti	0:28:12	

Source: Audit team's analysis of PCRs from the 16 regions of Ghana, December 2021

94. The Head of Dispatch at NAS explained that, in most regions the communities within the districts are sparsely located as such, ambulances travel longer distances to arrive at emergency scenes. The Officer further stated that,

⁸ H: hour, mm: minutes, ss: seconds

the response time is prolonged where the EMT at the control room must first get assurance that the nearest hospital is ready to receive the patient before the ambulance is dispatched regardless of traffic situation.

95. Our analysis of data gathered also indicated that the response time prolonged due to delayed chute⁹ time. From our interviews with the Head of Dispatch (HoD) at NAS, we gathered that, the generally accepted chute time for an ambulance to take-off from its base after an emergency call is made is between one and two minutes but the national average chute time for NAS was four minutes. That is, it took NAS four minutes instead of two minutes for an ambulance to begin to move from its base to an emergency scene and this was partly influenced by the time spent in bargaining for discount on amount charged before an ambulance station is dispatched to attend to an emergency case.

96. We noted that although NAS services are free, clients paid for the services in some instances. The instance includes transporting a patient from hospital to diagnosis centre, hospital to hospital and stand-by duties. Where payment is to be made, client sometimes negotiate on the amount to be paid and consequently affected the chute time. The period used to bargain for a discount on the amount charged prolonged the chute time and eventually the response time and accounted for about 60% of all the reasons for extended time recorded.

97. Upper East, Upper West, Volta, Western and Western North regions had the highest average chute time of more than five minutes, understandably confirming the assertion of distances between the communities. Table 8 shows the chute time for the 16 regions.

9 That is, from the time control room (dispatch office) makes a call to an ambulance station to the time an ambulance sets-off from its base.

Table 8: Regional chute time and National average chute time

Region	Regional chute time (h: mm: ss)	National average chute time (h: mm: ss)
Ahafo	0:03:21	0:04:39
Ashanti	0:03:24	
Bono	0:03:31	
Bono-East	0:03:37	
Central	0:04:35	
Eastern	0:04:35	
Greater Accra	0:04:39	
North East	0:04:39	
Northern	0:04:40	
Oti	0:04:43	
Savannah	0:04:46	
Upper East	0:05:07	
Upper West	0:05:54	
Volta	0:05:59	
Western	0:06:42	
Western North	0:07:13	

Source: Audit team's analysis of PCRs from the 16 regions, December 2021

98. Also contributing to a prolong response time is the number of staff in an ambulance station and place where the staff reside. Twenty out of 30 stations visited showed that on average it takes a staff about 5 minutes from where they reside to get to an ambulance station when there is an emergency call, especially at night. This is because the number of staff allocated to these stations were either three or four and hence unable to run a shift.

99. As a result, staff had to move from their residence to the ambulance station when there is an emergency call at night. For example, Tumu had four staff and hence did not run shift. The average chute time at Tumu was 10 minutes while Offinso which run shift with 7 staff, had average chute time of 2 minutes as staff were always available to attend to emergency cases.

Conclusion

100. NAS exceeded the accepted international response time adopted by NAS in providing emergency medical services in the country.

Recommendation

101. We recommended that, NAS

- i. NAS attends to an emergency before dealing with any payment for fuel if NAS management is able to justify demand for this payment from clients,
- ii. provide motorcycles to pick staff up when there is no shift system in a station, and
- iii. should ensure staff recruited are equally distributed to all ambulance stations.

Management Response

102. Management of NAS has agreed to the findings and stated it has noted the recommendations for implementation.

3.3.2 NAS charged citizens money for fuel for the use of the ambulances but used the money for other activities

103. NAS policy on the use of ambulance service is not to charge for the services provided. Section 33(1) of the National Ambulance Service Act 2020, Act 1041 indicates that, “no person shall take part in, direct or organise the collection or soliciting of money from the public for the purpose of the provision of ambulance services provided by the Service”. Contrary to this policy, there is evidence that the public paid for the use of the ambulances and no receipt was issued to the client upon payment. NAS kept data for these payments in a simple notebook indicating the amount received and date of receipt.

104. The Head of Dispatch (HoD) explained that, for emergencies relating to Road Traffic Accident (RTA), maternal, paediatric and labour cases, NAS does not charge, but for cases such as transporting a patient from hospital to

diagnosis centre and hospital to hospital, the public are encouraged to voluntarily pay an amount as fuel support for the use of the ambulance. We noted that the use of voluntary suggests beneficiaries are at liberty not to pay and still have the service but that was not the case. Again, categorising services provided into eligible and in-eligible for charges was to allow NAS to legitimise the collection of monies.

105. Despite categorising these services, NAS charged for cases related to maternal, paediatric and labour emergencies although these cases fell within their criteria of in-eligible payment. Table 9 presents examples of occurrences/emergency case and amount NAS charged the public for the use of the ambulances at some selected NAS ambulance stations.

Table 9: Details of occurrences where NAS charged patient’s relatives and amount charged for the use of the ambulances

No.	Date	Occurrence	Amount charged GH¢
1.	8/1/2022	Female patient with prolong labour transported from WoraWora hospital to Volta regional hospital.	200.00
2.	15/2/2021	Female patient with prolong labour transported from Elubo to Half –Assini district hospital	150.00
3.	28/5/2021	28 years old woman who was involved in a car accident and stained fracture on the left leg and right hand transported from Wa to Tumu district hospital	450.00
4.	7/7/2021	Female patient with delay labour transported from Elubo health centre to St. Martin hospital	150.00
5.	25/5/2020	20 years old male victim involved in a road traffic accident at Mpintin 2 nd junction transported to Effia Nkwanta hospital	350.00
6.	19/8/2021	Female patient with prolong labour transported from Bekwai municipal hospital to Komfo Anokye Teaching Hospital (KATH)	120.00
7.	31/1/2021	29 years female patient in prolong labour transported from Elubo to Eikwe hospital	100.00

106. We interviewed fifty beneficiaries, made up of ten persons in each of the five regions visited who had used the services of NAS and had made payment. Our interviews revealed that, the payments they made were not voluntary but a charge from NAS control room/dispatch centre. This was confirmed through information obtained from questionnaires administered to 65 NAS Emergency Medical Technicians (EMTs) at 30 ambulance stations visited.

107. The information gathered showed that, NAS control room upon receipt of a call, will charge the patient's relative and communicate the amount to be collected from the patient's relatives to the EMTs who upon arrival at the emergency scene received the money without issuing receipts. The amount charged patient's relatives was calculated based on kilometres to be covered, multiplied by the cost of a litre of fuel. Since most patient's relatives/clients do not comprehend distance measurement, the discretion was left to NAS to indicate the charge based on their own estimation and calculation of distance to be covered. This was discretionary, arbitrary and without receipts to cover payments, made it difficult to monitor, control and account accurately for monies so received.

108. The HoD explained that cases related to maternal and labour emergencies though are free, charges are demanded when the ambulance station has no fuel. Our interviews with Officers in-charge at the ambulance stations that we visited further revealed that, NAS stations received fuel coupons from headquarters in Accra but are rather delayed. The Officer added that, the delay in the release of the fuel affected their operations hence the request for clients to pay money for fuel support.

109. Our analysis of data gathered at the Regional Administrators' (RA) who were responsible for the disbursement of fuel coupons showed that, generally, it took ambulance stations at most one to two weeks to receive fuel coupons after request. See Appendix 'H' for examples of details on date of fuel request and release.

110. Stations received coupons and are expected to file returns on their use before another consignment is made. NAS directive is that when an ambulance station submits inaccurate fuel returns, it cannot be issued with new fuel coupons. This was to serve as a control to ensure ambulance stations properly accounted for fuel coupons received.

111. Our review of documents from some RAs showed that stations that had submitted inaccurate fuel returns were provided with coupons contrary to the directive. The RAs shared fuel coupons designated for ambulance station with accurate fuel returns with those ambulance station that submitted inaccurate fuel returns. There was no reason or sanctions for inaccurate fuel returns from ambulance stations. This creates an avenue for repeated abuse on the use of fuel coupons. We noted in other regions such as Ashanti that, the RA paid directly to fuel stations to supply the ambulance stations with fuel, hence, the ambulance stations were not issued with fuel coupons.

112. The use of the services of ambulances varied considerable across the country and so with the use of fuel. Accurate returns are necessary for control and accountability therefore, the practice where Regional Administrators share fuel coupons meant for stations that have met requirement with non-conforming stations often led to shortage as the full amount of fuel required to run the station is not often received. This also contributed to requesting payment from clients/ patient's relatives.

113. Although clients were made to pay monies to support fuelling the vehicles, the amount charged was not always used to purchase fuel as claimed. For instance, ambulance stations retained seventy-five per cent (75%) of the amount collected whilst twenty-five percent (25%) was sent to the regional administration office/dispatch centres for their use.

114. Our analysis of monies so generated at ambulance stations we visited showed that 50% of the retained amount was used to purchase fuel and the

remaining was used at their discretion which included for example, purchases of items such as stationery, microwave, staff funeral support, pay for minor maintenance activities on the ambulances, detergents, photocopy, and motivation for staff. The Officers explained that the use of fuel support monies for other purposes was due to the unavailability of funds (Imprest) from NAS to cater for the administrative needs of the ambulance stations.

115. For the period under review, 20 of our sampled ambulance stations in four regions collected GH¢378,475.00 between May 2020 and December 2021 as fuel support from relatives of patients who needed ambulance services. See details in Appendix T'.

Conclusion

116. NAS collected money from the public for the purpose of purchasing fuel to provide ambulance service but did not effectively utilise the fuel support money they charged the public. The money obtained was used for activities other than purchase fuel and because of their system of arbitrariness in accounting for the money, this amount could be more.

Recommendation

117. We recommended that NAS should:

- i. streamline the use of fuel coupons,
- ii. receipt all moneys collected as support if NAS accepts it as legitimate, and
- iii. account for the use of all moneys collected.

Management Response

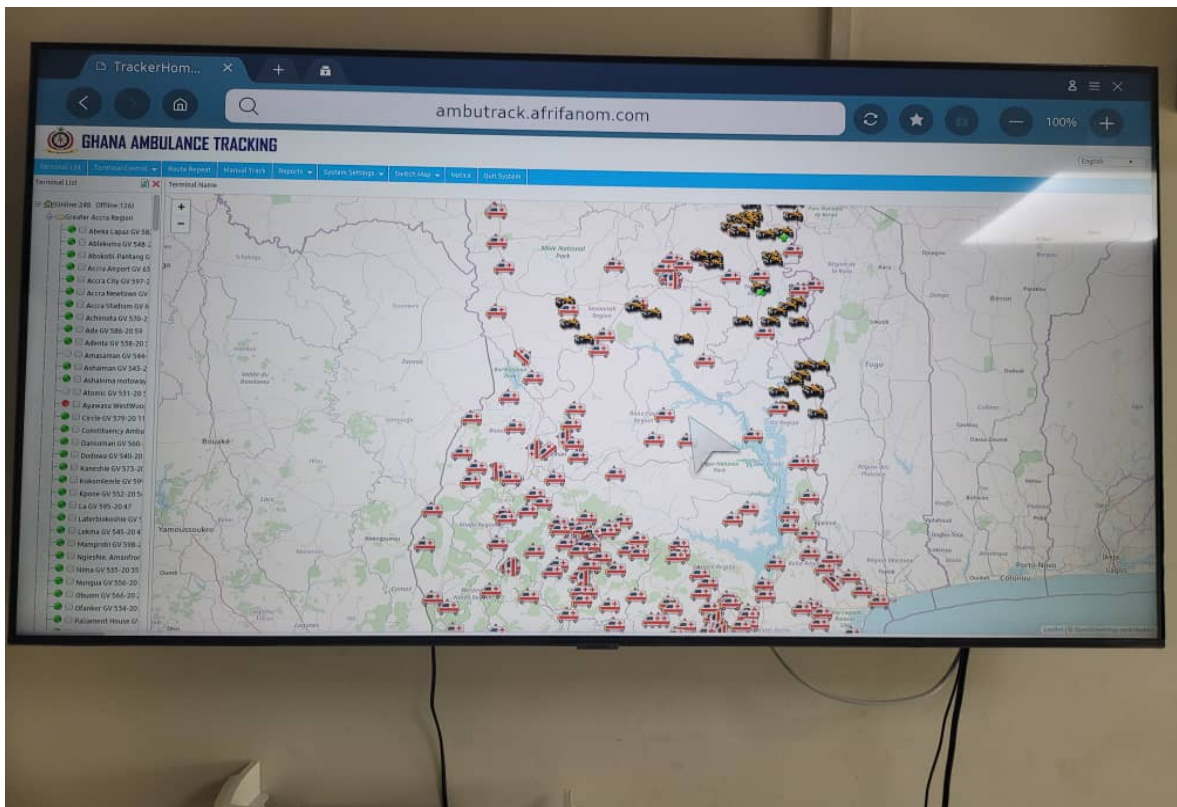
118. Management of NAS has agreed to the findings and recommendations for implementation. It stated that, the Ministry of Health has been notified about the fuel situation and cabinet memo is being prepared by the Minister on the need to implement a subsidised tariff system for fuel support to complement Government allocation for cabinet's consideration.

3.3.3 NAS did not effectively track the movement and use of the ambulances

119. To ensure ambulances are used to serve the purpose for which they were procured, it is expected that NAS puts measures in place to monitor the movement of the ambulances. Such a system will enable the Service to have on record, location and purpose for the movement of each ambulance at any time. Accordingly, Chapter 8.4(i) of NAS Transport Policy Guidelines (2016) requires NAS to embark on electronic or computerised methods for monitoring performance and misuse of the ambulance vehicles.

120. NAS has tracking devices to monitor the location and movement of the ambulances at any given time. At the time of audit, NAS had two tracking devices installed at NAS head office and one each at four dispatch centres visited.

Pic. 12 Ambulance tracking monitor device



Source. Audit team picture

121. Western and Upper West regions had the tracking device not functioning.

The Western region's device was not functioning due to a challenge with the SIM card which was yet to be rectified during our visit. The Upper West device had never functioned since it was installed in June 2021. We also noted that, though the Ashanti region had a device, it has never been used since it was provided in July 2021. The head of dispatch explained that they will put it to use when they move into a new office space. These regions without functioning tracking devices used Patient Care Record Forms (PCR) and occurrence books to manually record movement of all the ambulances within the region.

122. At the Oti region which had functioning device, the Officers used the device to monitor movement of the ambulance only when there is delay in the expected time of arrival of an ambulance at an emergency scene, health facility or return to base. Thus, the device was not used to monitor the real time movement of the ambulances in the region. The Officer in charge explained that, because the device required internet to function, poor internet access and high cost of data was a challenge which hindered the real time monitoring of the movement of the ambulances upon dispatch. Consequently, there was no guarantee of the regional/ dispatch centre tracking and monitoring actual performance and position of the ambulances.

123. The Head of Operations Department informed us that, the main control room/dispatch centre of NAS does the real time monitoring of the ambulances as they work 24 hours. During the audit, we found that, the two monitoring devices installed at the offices of the CEO and the Operations Manager of NAS were not always used. The two officers were not always available to monitor the devices real time.

Conclusion

124. NAS has not ensured that devices that were procured for monitoring the movement of ambulances were being efficiently used. Drivers being aware of this short coming in effective monitoring have engaged in activities that are not in adherence with NAS's objectives and this has resulted in reputational risk to the

Service. This was evident in media reports that indicated the use of the ambulances to convey cement and other ambulances parked at workshops without tangible reason.

Recommendation

125. We recommended that NAS should:

- i. relocate the two tracking devices in the Head Office to dedicated staff if the CEO and Operations Manager will not have time to monitor,
- ii. arrange to provide reliable internet services to the stations with the tracking devices to improve efficiency, and
- iii. Ashanti Region should immediately use the tracking device.

Management Response

126. Management of NAS has agreed to the findings and recommendations for implementation. It stated that, a monitoring screen has been installed at the Monitoring and Evaluation Unit of NAS to ensure regular monitoring and tracking of the ambulances. Also, Turbo-nets from MTN have been procured for all Dispatch Centres and National Signals Bureau and NITA have been contacted for support and constant supply of internet.

3.4 Staff recruitment and training

3.4.1 NAS did not train EMTs as expected to provide emergency medical services.

127. Emergency Medical Service (EMS) ambulances are expensive specialised vehicles, designed and fitted with specific equipment to make them suitable for purpose. A service would not have been provided if an ambulance arrived with staff who cannot provide the necessary support needed by the patient because they cannot operate the equipment. Thus, specialised machines like ambulances should be manned by staff conversant with the functions of the vehicle to operate

them efficiently. It is therefore appropriate that NAS recruit qualified and capable EMT drivers and EMT non-drivers and constantly train them to operate the ambulances.

128. The vision of NAS is to be a world class EMS that provides the highest quality and most cost-effective emergency health care to the people in Ghana, through enthusiastic and well-trained staff. In its mission statement, NAS seeks to provide integrated, high quality, pre-hospital emergency and medical care, health transport, medical retrieval, and education services to all people in Ghana.

129. Both vision and mission statements of NAS appreciate the need for a well-trained and motivated staff to perform its mandate. Accordingly, Section 1.1 of NAS Employee Manual requires the HR Unit of NAS to identify, recruit and train cadres for emergency medical services.

130. NAS had a personnel needs-assessment strategy which detailed tasks personnel will perform, capabilities or skills required, number of personnel required to perform the needed tasks now and in the future. Based on financial clearance and approval by the Ministry of Finance, NAS advertised for the recruitment of staff. Successful applicants were employed into the Service and deployed to various ambulance stations within the country.

131. During our visit to the ambulance stations, we noted that, though some persons had been recruited as drivers, the Officers In-Charge (OICs) did not allow them to drive when there was an emergency case. For instance, in the Ashanti Region, seven persons recruited as drivers were not allowed to drive but rather scheduled to understudy the senior drivers for a while. The Head of Operations informed us that, though those drivers had been trained in defensive driving, they could not manoeuvre with the ambulance as required. The OICs also indicated that, the drivers did not exhibit good driving skills during their initial assignment.

132. We found the Officers explanations to be an indictment on the recruitment process for engaging drivers of NAS as it is expected that good driving skills would have been a minimum requirement for consideration to be recruited as a driver into the Service. At the time of audit, 25 persons recruited as drivers into the Service were not allowed to drive.

133. At NAS, all newly engaged personnel undergo training in EMS after which they are posted to ambulance stations in the country. The HR Unit then determine Continuous Professional Development (CPD)/training needs of all categories of workers in the Service and ensure appropriate training programs are developed and implemented.

134. We found that, NAS had a list of training programmes it intended to implement from 2018 to 2020. The training programmes conducted for staff within the period was generic but not based on staff training needs. Our analysis showed that, the training was mainly for staff promotional purposes but not training targeted at specific staff competencies that was found to be needing improvement. The Head of Training stated that, it had not been a practice to collate staff training needs and prepare annual training plans prior to 2020.

135. On 25 November and 11 December 2020, the HR Unit requested all departments to submit training needs to the Education and Training Department for preparation of training plans for year 2021. The Operations Department which is responsible for the Emergency Medical Technicians (EMTs) did not submit any training needs to be included in planning for the EMTs' training.

136. At the ambulance stations, the OICs informed us that, at their leisure time when EMTs' return from an emergency case, the Officers discuss challenges encountered and shared knowledge on how to provide emergency services which served as a shared experience course for the EMTs. Although these discussions were beneficial to them and added to their knowledge, they were neither planned nor initiative of management.

137. Chapter 6.2 (vi) of NAS Transport Policy Guidelines (2016) requires that, EMTs undergo periodic in-service refresher training in defensive and convoy driving among others. Training in defensive driving is essential for EMT- drivers in providing emergency medical services. Defensive driving means doing all that can be done to prevent a crash from occurring.¹⁰ The objective of training EMTs in defensive driving is to prevent crashes, injuries, and fatalities involving ambulances.

138. Within the audit period, NAS had organised one defensive driving training for 562 drivers in October 2019. This was done in anticipation to the arrival of the Mercedes Benz Sprinter ambulances and for promotional purposes but not as identified staff training needs and an improvement on specific staff competencies. This was confirmed through questionnaires administered to 65 EMT drivers during the audit.

139. Fifty-five percent of respondents who had worked with the Service between 6 and 10 years indicated that, they received training in defensive driving when they were initially recruited into the Service and when promotion was due while the remaining 45% who had worked with the Service between one and four years indicated that, since the initial training in defensive driving after recruitment, no training had been received.

140. From our analysis, as of December 2021, 29 ambulances out of the 307 ambulances commissioned in 2020 were involved in RTA. NAS made available to us 14 police report out of the expected 29 reports. Nine out of the 14 police reports indicated negligence, lack of care, attention and laid blame on the ambulance drivers. These accidents resulted in serious injuries and in some cases, death of persons on board the ambulance. This confirms that, the absence of CPDs and regular training in defensive driving negatively impacts the operations of NAS.

10 National Fire Protection Association.

<https://www.nfpa.org/codes-and-standards/all-codes-and-standards/list-of-codes-and-standards/detail?code=1451>

Conclusion

141. NAS staff training was not based on identified staff knowledge gap. Trainings organised for staff were not regular.

Recommendation

142. We recommended that NAS should:

- i. develop a program for training of EMT drivers and non-drivers based on staff training needs identified, and
- ii. institute refresher courses on regular basis for drivers and non-drivers to improve their skills.

Management Response

143. Management of NAS has agreed to the findings and recommendations for implementation. It stated that, the 2022 annual programme of works has been revised to capture refresher training on defensive driving for 200 EMT drivers.

3.5 Overall Conclusion

144. To a large extent, the approach of National Ambulance Service towards management of the ambulance fleet cannot sustain the provision of a responsive emergency medical service in the country. Routine servicing schedule and maintenance procedures were not adhered to. This coupled with management's default in paying insurance premiums, failure to insure some ambulances and delayed maintenance led to a reduction in the ambulance fleet yearly. The practice of paying third-party service providers inflated invoices for labour to the detriment of NAS despite the use of NAS staff to carry out maintenance activities also did not ensure efficient use of resources.

145. Besides, NAS was unable to meet the internationally accepted response time in providing emergency medical services in the country and effectively track the movement and use of the ambulances. EMTs were not trained as expected and where training programmes were offered, it was not targeted to address a specific staff competency gap.

APPENDICES

APPENDIX 'A'

List of NAS regional offices, ambulance stations and workshops visited

No.	Regional	NAS Ambulance Stations selected	NAS Regional Offices/ Dispatch Centre selected	Workshops Selected
1.	Greater Accra	Ablekuma North Nungua LEKMA La Dadekotopon Stadium Dodowa Pantang Adenta Airport Ridge	<ul style="list-style-type: none"> • NAS Greater Accra Regional Office 	<ul style="list-style-type: none"> • NAS Workshop, Korle-Bu • Dates Limited (Third-party) • Otibu Workshop (Third-party) • Service Ghana Auto Group Limited (Third-party)
2	Oti	Office Nkonya Jasikan Kadjebi Dambai	<ul style="list-style-type: none"> • NAS Oti Regional Office • NAS Oti Region Dispatch 	-
3	Upper West	Office Wa Nadoli Jirapa Lawra Tumu	<ul style="list-style-type: none"> • NAS Upper West Regional Office • NAS Upper West Dispatch 	-
4	Ashanti	Offinso Kumasi Manso Nkwanta Bekwai Adansi Asokwa (Obuasi)	<ul style="list-style-type: none"> • NAS Ashanti Regional Office • NAS Ashanti Region Dispatch Office 	<ul style="list-style-type: none"> • NAS workshop in Kumasi • E. Owusu Buadu Enterprise (Third-party)
5	Western	Dispatch Office Elubo Axim Tarkwa Bogoso	<ul style="list-style-type: none"> • NAS Western Regional Office • NAS Western Region Dispatch 	-

Source: Audit team compilation after sampling, 2021

APPENDIX 'B'**Documents reviewed and reasons for the review**

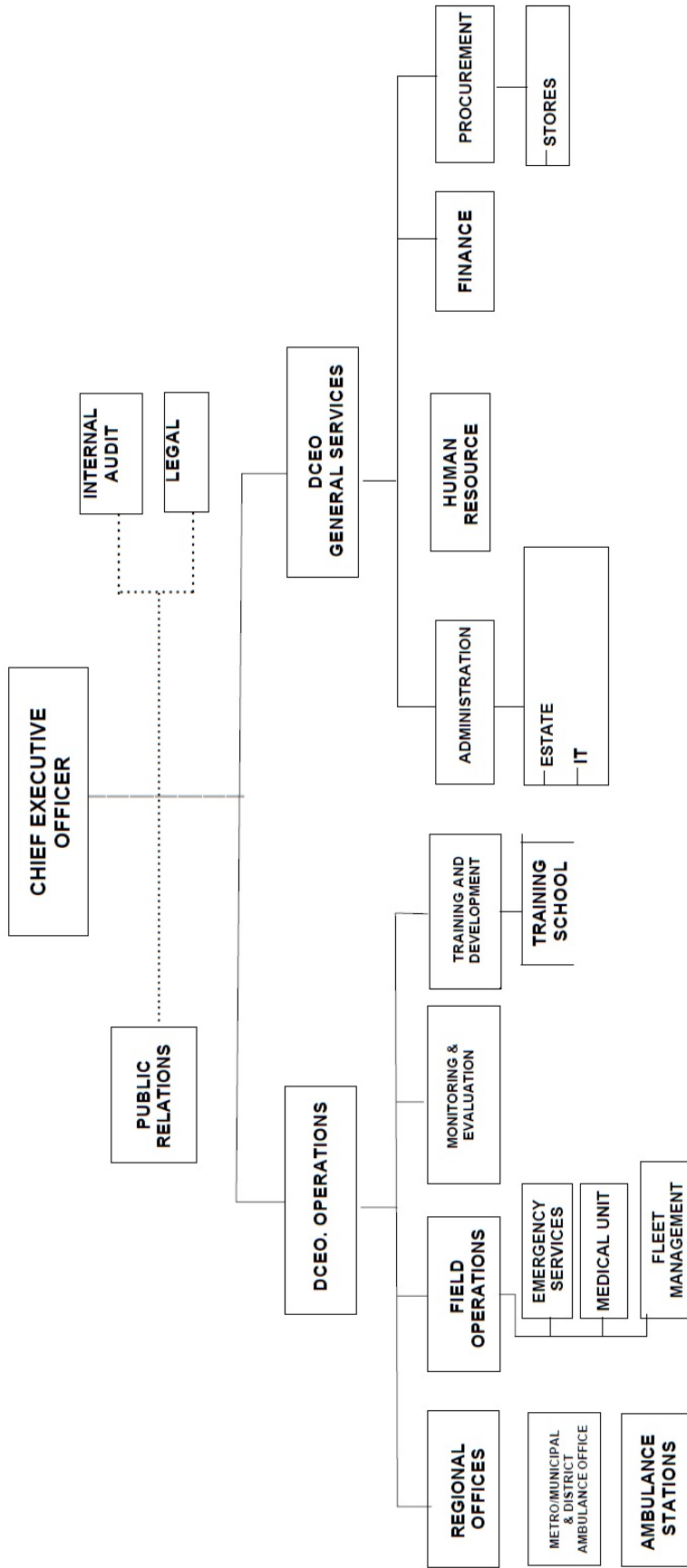
No.	Document Name	Reasons for the review
1.	NAS Annual Activity Plan	To obtain information on NAS planned activities for the years under review
2.	Annual Composite Budget	To obtain information on NAS budget for activities in the Annual Plan
3.	Annual Reports	To find out the status of implementation of the activity plan
4.	Training Plan	To know whether NAS planned for the training of staff.
5.	Training Reports	To find out whether NAS followed its training plan as well as the type of training carried out.
6.	Monitoring and Supervision Report	Whether NAS monitored and supervised the activities of the Ambulance stations
7.	Contract Agreements	To know the number of contractors NAS has agreements with. To also find out whether details in the contract are being adhered to.
8.	Operational Maintenance Manual	To find out whether NAS has planned for the maintenance of their fleets
9.	Maintenance Report	To find out how NAS carried out its maintenance as well as whether NAS implemented their planned activities
10.	Ambulance Files	To know whether NAS follows its laid down processes in carrying out its maintenance activities. To find out whether NAS keeps complete records of maintenance carried out
11.	Movement Logbook	To find out whether NAS has records of the movement of their fleets
12.	Transport Policy Guideline	To find out how NAS is supposed to use its fleets as well as the maintenance their Ambulances
13.	Spare Parts file	To know the type, number or quantity of spare parts available in stores and how they are issued
14.	Employee Manual	To find out how employees are recruited into the NAS
15.	Financial Reports	To find out how much revenue was received, and expenditure incurred within the periods under review
16.	Incidence Book	To gather information on records NAS keeps in relation to all incidences that are handled by their staff
17.	Occurrence Book	To obtain information on records kept on all activities and movements of the ambulances.
18.	Invoices	To obtain information on details of work done on each Ambulance
19.	Needs Assessment Report	To understand how NAS identifies the needs of its staff
20.	Attendance Book at NAS workshops	To gather information on the number of technicians at NAS Workshops
21.	Ambulance station reports	To gather information on the activities of the ambulance stations
22.	PVs for service providers	To know amount paid to service providers and corroborate information with work done by the service providers
23.	Station Account Notebooks	To gather information on amounts collected as fuel support and how such monies have been disbursed/managed

APPENDIX 'C'

Persons interviewed and reasons for the interview

Persons Interviewed	Reasons for the Interview
Head of Fleet Management	To gather information on NAS maintenance strategy, budgeting for maintenance of ambulance fleet, selecting garages for maintenance of the ambulances and medical equipment in the ambulances, supervision of the activities of EMTs. We also sought clarification on issues identify through review of documents
Head of National Dispatch	To understand the processes involved in requesting the services of an ambulance, assigning emergency cases to an ambulance station and dispatch of ambulance to an emergency scene. We also obtained information on payments for the use of ambulance services and the supervision of the activities of Regional Dispatch Officers.
Deputy Director, HR, Planning and Recruitment	To understand the how NAS recruits' staff into the Service and how training plans in place for newly recruited staff.
Deputy Director, Training and Development	To gather information and obtain clarification on the Officer's role in identifying training needs of EMTs and supporting staff of NAS, preparation of annual training plans for NAS, Continuous Professional Development (CPD) programs and recertification programs for EMTs.
Head of Procurement	To gather information on the Officers role in identifying, assessing, selecting, and engaging service providers (Vehicle maintenance workshops/garages) for the maintenance and servicing of ambulance vehicles.
Head of Finance	To gather information on the sources of funds for NAS and how funds received are disbursed or utilized.
Head of Stores	To obtain information on the procurement of spare parts for the ambulances, how the parts are stored and distributed for use
Officer-in-Charge (Ambulance station)	To gather information on the utilization of allocated resources and their adherence to laid down operational control procedures.
Emergency Medical Technician (Drivers/Non-Drivers)	To understand how they carry out their activities in providing EMS as well as obtain information on their training
Regional Administrators	To understand how they monitor activities of ambulance stations within their jurisdiction. To gather information on the use and distribution of fuel coupons.
Third Party Service Providers	To understand their activities in providing maintenance services for NAS.
NAS Workshop Technicians	To find out the role they play in the maintenance of the ambulances.
Public	To obtain information on the quality of EMS received and issues relating to payment for the services provided.

Organisational Structure of the National Ambulance Service



Source: by Operations Department of NAS

Process Description

Maintenance and Repair of Ambulance

The Fleet Management Unit of the Operations Department of NAS is responsible for the maintenance of the ambulances. The Unit carries out planned preventive maintenance (vehicle servicing/ routine maintenance) and major maintenance works (repairs) on the ambulances.

For ambulances procured in 2020, routine servicing and major maintenance works are carried out by the supplier of the ambulances (Service Ghana Auto Group Ltd.) within the warranty period. After the warranty period, minor repair works, or servicing are carried out at NAS's designated garage by NAS Technicians. Minor works for ambulances that existed before 2020 are carried out at NAS's garage.

Major or complex faults are outsourced to third party garage. NAS engages the services of third-party garages through a written agreement signed between NAS and the service provider. The term of the agreement is two years and termination by either party is by sixty days' written notice.

Under routine maintenance, there are four service classifications: A, B, A and C. Service 'A' involves oil and oil filter change and it's done at 5000km, Service 'B' which is done at 10,000km requires fuel filter change in addition to Service 'A' elements. Service 'A' is repeated at 15000km and Service 'C' at 20,000km which comprises changing of brake pads, tyres, checking alignment, wheel balancing, etc. in addition to Service 'A' elements.

To carry out minor and major works, the EMT-driver is to complete a Fault Report Sheet (FRS) and submit the sheet to the Head of Fleet (HoF) or the Garage Technician in the case of regional ambulance stations. The FRS details the vehicle

number, name of station, region, cumulative kilometre travelled, vehicle type and details of fault. The HoF/ Garage Technician inspects the vehicle to confirm the faults indicated on the FRS as well as other faults that may be identified during the inspection. Details from the inspection is captured in the Vehicle In-Inspection Sheet.

After the inspection, the HoF/ Garage Technician recommends, and Head of Operation authorises for maintenance to be carried out by completing a Request for Maintenance/ Servicing Sheet (RMS/Maintenance card). The RMS is submitted to a designated garage (Service Ghana Limited, new ambulance) for the maintenance works to be carried out. Upon completion of the works by the designated garage technician, the EMT-driver who submitted the FRS completes and signs a Repair Order Form (ROF) indicating whether the works done are as required. The form is submitted to the HoF who inspects the Vehicle and completes the Vehicle Out- Inspection sheet to confirm work carried out is satisfactory. The various forms are documented in the vehicle file for referencing and future decision making.

Dispatch and Movement of Ambulances

The Dispatch Unit of the Operations Department of NAS is responsible for the efficient use and movement of accident victims or patients to health facilities.

The Unit, also known as the Control Room upon receipt of an emergency call, obtains information on the details of the emergency, location, name and contact number of caller. The details obtained is recorded in the Daily Occurrence Book. The Officer at the control room who receives the call contacts the health facility the patient visits or the nearest health facility to inform them about the case. The ambulance station at the nearest location to the reported emergency scene is then contacted to prepare for dispatch.

The Officer at the ambulance station organises a two-member or three-member team that is; an EMT-Driver and one or two EMT non-drivers. The team is then dispatched to the emergency scene. The Officer at the ambulance station keeps

on record, time of call, name of caller, location of emergency scene, final destination and assigned EMTs.

The head of the assigned EMT crew completes the Patient Care Record (PCR) Form indicating time of arrival and departure from the emergency scene, condition of the patient and the assistance the EMT offered before arrival at the health facility.

Upon arrival at the health facility, the EMT hands over the patient to a receiving doctor or nurse who signs the PCR form indicating the date and time of handing over. The EMT then cleans and disinfects the ambulance and returns to base or ambulance station.

A logbook is kept in each ambulance and the EMT-driver records details of the fuel and distance covered to enable monitoring the use and movement of the ambulance.

For Road Traffic Crash, NAS does not receive payment for the emergency medical service provided. Ambulance transportation of patient from hospital to diagnosis centre, hospital to hospital, home to hospital is free, however, clients are encouraged to voluntarily pay any amount as fuel support to NAS. For standby emergency services at private events, clients pay for fuel and the driver records the amount in the fuel utilisation sheet. Where fuel support is received, the leader of the dispatched team records it in the Fuel Utilisation Sheet which is then submitted to the station head who records it in the Cash Record Book.

Staff Recruitment and Training

Provision of effective Emergency Medical Services (EMS) requires the recruitment of qualified personnel to drive the ambulances and use the medical equipment. Recruitment of personnel at National Ambulance Service (NAS) is in accordance with established hiring procedures of the Ministry of Health (MoH). The staffing process at NAS begins with the Head of HR undertaking personnel needs assessment based on the staff establishment of NAS. This assessment provides details on

number of additional personnel and capabilities, or skills required to perform the needed tasks.

After the assessment, management of NAS sends an application to the Ministry of Finance through the Ministry of Health for approval and financial clearance to undertake the recruitment process. NAS advertise in two newspapers of wide circulation; Graphic and Ghanaian Times to allow prospective applicants to apply. After the stipulated timeline in the advertisement, shortlisted applicants write an aptitude test and interviewed. Medical screening is done for successful applicants and appointment letters are dispatched.

There are two broad categories of staff engaged by NAS, that is, EMT non-Drivers and EMT-Drivers. The EMT non-Drivers are those who meet the basic requirements of employment into NAS and have further qualification in areas relevant to the work of NAS. The EMT-Drivers refer to those who meet the basic requirements for employment into NAS and have prior years of experience in driving and a driving license C holder. All newly engaged personnel undergo training in EMS, after which they are posted to ambulance stations within the country.

For continuous training and development, the Head of Human Resource Department of NAS conducts training needs assessment to identify knowledge gaps or where staff lack the requisite skills to effectively perform their duties. The Head of HR then prepares a capacity building plan to address capacity gaps identified from capacity needs assessment conducted. After implementation of the capacity building interventions, the Head of HR assess and evaluate the impact of the intervention on the performance of staff that benefited.

Status of non-functional/ broken down Mercedes Benz Sprinter ambulances

No.	Ambulance Vehicle No.	Cause for non-function	Date of occurrence	Current location (Workshop name and location)	Current State of Vehicle
1.	GV 814-19	RTC	26-10-21	Dates Ltd (Accra)	Under Repairs
2.	GV 823-19	RTC	03-09-20	NAS Workshop (Kumasi)	Under Repairs
3.	GV 676-19	Difficult starting	N/A	Nadowli Station	Parts Ordered
4.	GV 644-19	RTC	11-07-20	NAS Workshop, Kumasi	Not repaired
5.	GV 660-19	RTC	06-05-20	NAS Workshop, Kumasi	Not repaired
6.	GV 642-20	Difficult starting	N/A	NAS Workshop, Accra	Not repaired
7.	GV 11- 20	RTC	07-05-21	NAS Workshop	Not repaired
8.	GV 549-20	RTC	29-04-21	Dates Ltd, Accra	Not repaired
9.	GV 558-20	RTC	03-11-21	NAS Workshop, Kumasi	Not repaired
10.	GV 555-20	RTC	28-06-21	NAS Workshop, Kumasi	Not repaired
11.	GV 639-19	RTC	20-04-21	NAS Workshop, Kumasi	Not repaired
12.	GV 656-19	Faulty key	N/A	NAS Workshop, Accra	Not repaired
13.	GV 4-20	RTA	N/A	NAS workshop, Kumasi	Not repaired
14.	GV 88- 20	RTA	13-12-2021	NAS workshop, Kumasi	Not repaired
15.	GV 29- 20	RTA	N/A	NAS workshop, Kumasi	Not repaired
16.	GV 567- 20	RTA	N/A	NAS workshop, Kumasi	Not repaired
17.	GV 89-20	RTA	24-12-2021	Tafo Government Hospital Workshop	Not repaired
18.	GV 558-20	RTA	03-11-2021	Tafo Government Hospital Workshop	Not repaired

Source: Audit Team compilation from ambulance files and data from NAS Fleet manager, March 2021
N/A: NAS did not provide date of occurrence.

APPENDIX 'G'

Details of Mercedes Benz Sprinter ambulances maintained at SGAGL prior to signing an MoU

VEHICLE NUMBER	LOCATION	DATE OF RMS	NAME OF GARAGE
GV 586-20	Ada	30/04/2020	Luxury World
		31/08/2020	Luxury World
		23/07/2020	Luxury World
		21/05/2020	Luxury World
		18/08/2020	Service Ghana
GV 817-19	Bongo	28/04/2020	Luxury World
		17/07/2020	Luxury World
		15/06/2020	Luxury World
		22/06/2020	Service Ghana
		17/08/2020	Luxury World
GV 665-19	Bunkrugu	21/05/2020	Luxury World
		29/04/2020	Luxury World
		30/04/2020	Luxury World
		29/06/2020	Luxury World
		18/07/2020	Luxury World
		16/07/2020	Luxury World
		21/07/2020	Luxury World
		29/04/2020	Luxury World
GV 589-20	Konongo	14/05/2020	Luxury World
		18/08/2020	Luxury World
		27/04/2020	Luxury World
		22/07/2020	Luxury World
		26/08/2020	Service Ghana
GV 603-20	Tafo	26/03/2020	Luxury World
		14/05/2020	Luxury World
		26/05/2020	Luxury World
		19/03/2020	Luxury World
		28/07/2020	Luxury World
		17/07/2020	Luxury World
		28/04/2020	Luxury World
		17/07/2020	Luxury World
		19/03/2020	Luxury World
		29/04/2020	Luxury world
		25/03/2020	Luxury World
		20/05/2020	Luxury World
18/06/2020	Luxury World		
GV 557-20	Nkoranza	19/05/2020	Luxury World
		25/08/2020	Service Ghana
GV 655-20	Kintampo	17/04/2020	Luxury World
		29/06/2020	Luxury World
GV-578-20	Oforikrom	16/06/2020	Luxury World

VEHICLE NUMBER	LOCATION	DATE OF RMS	NAME OF GARAGE
		17/07/2020	Luxury World
GV-827-19	Asesewa	18/08/2020	Luxury World
		29/06/2020	Luxury World
GV 550-20	Akyem Swedru	20/07/2020	Luxury World
GV 606-20	Yefri	22/05/2020	Luxury World
		29/06/2020	Luxury World
GV 652-19	Issa	27/04/2020	Luxury World
		18/07/2020	Luxury World
		15/06/2020	Luxury World
GV 658-20	Jema	22/05/2020	Luxury World
GV 23-20	Tuobodom	29/06/2020	Luxury World
GV 544-20	Amasaman	30/04/2020	Luxury World
GV 42-20	Kajaji	29/06/2020	Luxury World
		22/05/2020	Luxury World
GV 36-20	Agotime	28/05/2020	Luxury World
		17/07/2020	Luxury World
GV 4-20	Jirapa	27/04/2020	Luxury World
GV 24-20	Goas0	19/03/2020	Luxury World
		20/04/2020	Luxury World
GV 47-20	Ave Dapakpa	22/06/2020	Luxury World
GV 639-19	Wulensi	27/04/2020	Luxury World
GV 674-19	Gambaga	19/03/2020	Luxury World
GV 530-20	Walewale	19/03/2020	Luxury World
GV 671-19	Yagaba	19/03/2020	Luxury World
		18/07/2020	Luxury World
		16/07/2020	Luxury World
GV 535-20	Nima	22/06/2020	Luxury World
GV 642-19	Tumu	28/04/2020	Luxury World
GV 646-20	Cape Coast	18/05/2020	Luxury World
		17/08/2020	Luxury World
GV 6-20	Sampa	17/03/2020	Luxury World
		25/03/2020	Luxury World
		25/05/2020	Service Ghana
GV-669-19	Nangode	17/07/2020	Luxury World
GV-670-19	Zuarungu	28/04/2020	Luxury World
		17/07/2020	Luxury World
GV-7-20	Dzolokpuita	22/05/2020	Luxury World
		30/07/2020	Luxury World
		20/07/2020	Luxury World
GV-634-20	Chinderi	27/04/2020	Luxury World
		18/06/2020	Luxury World
		24/08/2020	Luxury World
GV-3-20	Dormaa	19/03/2020	Luxury World
		25/05/2020	Luxury World
		20/07/2020	Luxury World
		25/05/2020	Luxury World

VEHICLE NUMBER	LOCATION	DATE OF RMS	NAME OF GARAGE
		24/08/2020	Luxury World
		16/07/2020	Service Ghana
GV 574-20	Sandema	19/03/2020	Luxury World
GV 819-19	Akroso	18/05/2020	Luxury World
		25/08/2020	Luxury World
GV 567-20	Kumasi Airport	27/04/2020	Luxury World
GV 833- 19	Wora Wora	17/03/2020	Luxury World
		22/06/2020	Luxury World
		21/07/2020	Luxury World
GV 27-20	Techiman	17/04/2020	Luxury World
		29/06/2020	Luxury World
GV 549- 20	Sefwi Wiawso	23/03/2020	Luxury World
		28/05/2020	Luxury World
		28/07/2020	Luxury World
GV 582- 20	Abeka Lapaz	19/06/2020	Luxury World
		25/08/2020	Luxury World
GV 14-20	Peki	18/06/2020	Luxury World
GV 19-20	Adaklu	24/07/2020	Luxury World
GV 563-20	Juaso	26/05/2020	Luxury World
		31/08/2020	Service Ghana
GV 70-20	Subin	27/04/2020	Luxury World
GV 40-20	Kpandai	26/03/2020	Luxury World
		17/03/2020	Luxury World
		20/04/2020	Luxury World
		17/08/2020	Luxury World
GV 31-20	Sunyani	19/03/2020	Luxury World
		25/05/2020	Luxury World
		13/08/2020	Luxury World
		20/01/2020	Service Ghana
GV 626-20	Adabora	27/05/2020	Luxury World
		15/06/2020	Luxury World
		14/08/2020	Luxury World
GV 45-20	Ajumako	30/04/2020	Luxury World
		28/08/2020	Luxury World
GV 13-20	Komenda	18/05/2020	Luxury World
		28/08/2020	Luxury World
GV 15-20	Nsoatre	17/04/2020	Luxury World
		25/05/2020	Luxury World
		24/07/2020	Luxury World
		13/08/2020	Luxury World

Source: Audit Team extraction from ambulance files, 2021

APPENDIX 'H'

Details on fuel coupon request and receipt date by regional offices for ambulance stations

Region	Date of Request	Date of Receipt	Number of days
Worawora	27-05-2021	22-06-2021	26 days
	15-10-2021	31-11-2021	34 days
	27-01-2022	09-02-2022	13 days
Wa	18-08-2021	29-08-2021	12 days
	20-12-2021	25-12-2021	6 days
	17-01-2022	02-02-2022	17 days
Western	13-09-2021	24-09-2021	12 days
	14-01-2022	21-01-2022	8 days
	28-01-2022	15-02-2022	19 days
Ashanti	18-11-2021	29-11-2021	12 days
	07-12-2021	17-12-2021	11 days
	22-02-2022	03-03-2022	10 days

APPENDIX 'I'

Money generated by selected ambulance stations from fuel support from May 2020 to December 2021.

No.	Region	Ambulance Station	Amount Received (GH¢)
1.	Oti Region	Nkonya	10,674.00
2.		Worawora	7,000.00
3.		Jasikan	16,600.00
4.		Kadjebi	21,870.00
5.		Dambai	26,660.00
	Sub-total		82,804.00
1.	Upper West Region	Wa	22,230.00
2.		Nadowli	16,285.00
3.		Jirapa	49,370.00
4.		Lawra	37,294.00
5.		Tumu	25,500.00
	Sub-total		150,679.00
1.	Western Region	Bogoso	13,280.00
2.		Tarkwa	37,520.00
3.		Elubu	2,863.00
4.		Axim	11,320.00
5.		Efia	7,095.00
	Sub-total		72,078.00
1	Ashanti Region	Bekwai	19,010.00
2.		Adansi-Asokwa	5,960.00
3.		Manso Nkwanta	17,624.00
4.		Bantama	7,490.00
5.		Offinso	22,830.00
	Sub-total		72,914.00
	GRAND TOTAL		378,475.00

Source: Audit team compilation from NAS ambulance station account notebooks, 2021 and 2022

Management response from National Ambulance Service

In case of a reply, the number
And the date of this
Letter should be quoted

My Ref. No. NAS/OPS/F16/ASG/3/22

Your Ref. No.



TIMELY CARE SAVES LIVES

NATIONAL AMBULANCE SERVICE
MINISTRY OF HEALTH,
P.O. BOX MB423,
ACCRA.

Tele: 0501614877

Date: 11TH MAY 2022

THE DEPUTY AUDITOR GENERAL
PERFORMANCE AND SPECIAL AUDIT DEPT.
AUDIT SERVICE
ACCRA

Dear Sir,

RE: REQUEST FOR RESPONSE: MANAGEMENT LETTER.

**PERFORMANCE AUDIT OF FLEET MANAGEMENT OF THE NATIONAL
AMBULANCE SERVICE**

I would like to acknowledge receipt of your letter No. PSAD/GAMB.S/45/Vol.1/06 dated 6th May 2022 on the above-mentioned subject and wish to express our sincere thanks to you and your team of Auditors for the content of this Management Letter.

Please, find enclosed, the responses to the factual descriptions, findings, conclusions, and recommendations for your kind consideration in your final report.

Once again, we are most grateful to you for your utmost cooperation.

Thank you.

Yours sincerely,

PROF AHMED NUHU ZAKARIAH
(MD, MPM, EMBA, MPHIL, FGCS)
CEO

EMAIL: info@nas.gov.gh



Website: www.nas.gov.gh

In case of a reply, the number
And the date of this
Letter should be quoted

My Ref. No. NAS/OPS/FI6/ASG/3/22

Your Ref. No.



TIMELY CARE SAVES LIVES

NATIONAL AMBULANCE SERVICE
MINISTRY OF HEALTH,
P.O. BOX MB423,
ACCRA.

Tele: 0501614877

Date: 9th May 2022

**PERFORMANCE AUDIT OF THE AUDITOR-GENERAL ON FLEET MANAGEMENT
OF THE NATIONAL AMBULANCE SERVICE**

**RESPONSE TO FACTUAL DESCRIPTIONS, FINDINGS, CONCLUSIONS AND
RECOMMENDATIONS**

DESCRIPTION OF PROVISION OF EMERGENCY MEDICAL SERVICES

17. NAS started operations in August 2004.

18. NAS has established ambulance stations in all 275 constituencies in the country by 2020. NAS has provided emergency services to citizens and attended to over 150,000 cases while delivering care services to patients (NAS Annual Report, 2020)

19. though the Service has been in operation since 2004, ... The Service has Operations Department comprising, Field and Special Operations Unit, Fleet Management Unit and Dispatch Operations Unit.

3.1. MAINTENANCE OF AMBULANCES

3.1.1. *NAS did not ensure prompt maintenance of broken-down ambulances and failed to use the service of insurance cover.*

30. The VW T5 ambulances were procured in 2012.

32. Broken-down Mercedes Benz Sprinter Ambulances: The following five (5) broken-down Mercedes Benz Sprinter Ambulances have been repaired and had returned to their stations and commissioned for operations. These are as indicated in the table below.

NO.	VEHICLE REGISTRATION NO.	STATION	REMARKS
1	GV 676-19	Nadowli	Difficult Starting
2	GV823-19	Bawku	Road Traffic Crash
3	GV 11-20	Twifo Praso	Road Traffic Crash
4	GV 644-19	Lambusie	Road Traffic Crash
5	GV 549-20	Sefwi Wiasso	Road Traffic Crash

In case of a reply, the number
And the date of this
Letter should be quoted

My Ref. No. NAS/OPS/F16/ASG/3/22

Your Ref. No.



TIMELY CARE SAVES LIVES

NATIONAL AMBULANCE SERVICE
MINISTRY OF HEALTH,
P.O. BOX MB423,
ACCRA.

Tele: 0501614877

Date: 9th May 2022

34. **Payment for Police Report by EMT Drivers** – This was not known to Management since it is the responsibility of the Regional Administrative Managers to get these reports to Headquarters but not the individual drivers involved in the accident. However, Management shall ensure that whenever such incident happens, payment for the report is made promptly from headquarters.

36. The 199 Ambulances were procured between 2006 and 2012. By 2019, all of the ambulances had worked beyond their useful lives span of 5 years. The over usage of these ambulances resulted in frequent breakdowns, leading to high maintenance costs and at a point it became clear that they were not economically viable to continue to repair them, but rather, the need for retooling. It is therefore not because Management failed to take advantage of comprehensive insurance to repair or replace these ambulances, since most of the breakdowns were not because of road traffic crashes, but overaged and over usage.

37. The reason for bringing the accident vehicles from the Northern part to Kumasi for repairs were to ensure that the works were properly supervised by the NAS Workshop in Kumasi since the Tamale workshop was not ready.

41. Recommendations:

- i. All recommendations are accepted, and immediate actions are being taken to implement them.
- ii. Management has sent a letter to the Director-General, Motor Traffic and Transport Department (MTTD) of Ghana Police Service on the issue of the MOU for Police Reports. (Copy of letter is attached as Appendix A).
- iii. All the Mercedes Benz Sprinter ambulances are comprehensively insured. Irisk Management is our Insurance Brokers.

3.1.2. NAS Breached Maintenance Schedule and Procedure

44. Even though the NAS Operation Maintenance Plan requires preventive maintenance to be done at 5,000Km interval, we also do confer with the Manufacturer's recommendations and take a decision for a particular type of vehicle. The manufacturer's servicing interval for the Mercedes Benz Sprinter ambulances is pegged at 16,000Km interval (Silver Star Auto Ltd.). But due to the dusty environment and the Sulphur content of our Diesel fuel, Silver Star Auto Ltd does servicing at 8,000Km. However, the Fleet Management Unit, in consultation with the Service Provider, agreed to peg it at between 6,000Km and 8,000Km, due to the areas that most of the ambulances are operating from. We shall, however, ensure that all the vehicles are serviced within the acceptable servicing period.

In case of a reply, the number
And the date of this
Letter should be quoted

My Ref. No. NAS/OPS/F16/ASG/3/22

Your Ref. No.



TIMELY CARE SAVES LIVES

NATIONAL AMBULANCE SERVICE
MINISTRY OF HEALTH,
P.O. BOX MB423,
ACCRA.

Tele: 0501614877

Date: 9th May 2022

46 The first servicing of the ambulance number GV671-19 was 4,222Km. The 11, 962Km was rather the second servicing on that ambulance (Copies of Request for Maintenance forms attached as Appendix B). The breakdown of the two vehicles' engines were because of water leakage, which was not noticed by the drivers on time, leading to the overheating and subsequent damage to the engines.

48, Observations well noted. The reason for this anomaly was because these jobs were done during trips to various regions for onsite servicing and repairs. Even though the Fault Report Forms were not completed, the faults that resulted in those repairs or servicing were captured on the "Request for Maintenance" Form, which have copies on the individual vehicle files.

49. Two of the vehicles with difficult starting took place in 2021. One had been resolved, which is the vehicle with registration number GV676-19, belonging to Nadowli, and it is back in service. Every effort is being made to resolve the other one.

50 – 52. Observations well noted. The reasons for these anomalies were because these jobs were done during trips to various regions for onsite servicing and repairs. The regions were not having fleet managers to complete the processes before the work was done. To avoid repetition of these anomalies, Management has identified officers in the regions as Fleet managers to ensure that these forms are completed before servicing and other repairs are done. As part of our programme of work for the year 2022, they will be trained in the second quarter of the year.

54. Recommendation:

- i. Recommendations are accepted, and steps have already been taken to implement them.
- ii. The Ag. Director of Operations and Head of Fleet Management were in Kumasi on Thursday and Friday 28th and 29th April 2022 respectively to put in place the necessary structures to ensure proper documentation of all processes and procedures in the maintenance of the ambulances. (Training Report attached as Appendix C).
- iii. Management has also identified officers in the regions as Fleet Managers to ensure that all the various forms are completed before servicing and other repairs are done. The Fleet Management Unit in collaboration with the Training Unit are preparing a training programme for the identified officers to prepare them to take up those responsibilities. This training programme is part of our 2022 Programme of Work (POW) to be undertaken in the 2nd quarter of the year 2022 (Copy of POW attached as Appendix D)

In case of a reply, the number
And the date of this
Letter should be quoted

My Ref. No. NAS/OPS/F16/ASG/3/22

Your Ref. No.



TIMELY CARE SAVES LIVES

**NATIONAL AMBULANCE SERVICE
MINISTRY OF HEALTH,
P.O. BOX MB423,
ACCRA.**

Tele: 0501614877

Date: 9th May 2022

3.1.3. NAS engaged the services of its staff as third-party service provider for maintenance of the ambulance fleet

61. Emmanuel Owusu Boadu was poached to join the National Ambulance Service because of his expertise to support the establishment of the NAS workshop in Kumasi, even though he was having his own private garage. In view of that, certain works that were beyond the scope of the NAS workshop were contracted to his company, E. Owusu Boadu Enterprise, which we considered an independent entity from the owner. Hence, the signing of the MoU with it.

62. The 307 Ambulances were supplied by companies, which include Luxury World Auto Group Ltd. (LWAGL). For purposes of warranty issues, the suppliers were to provide the 'After Sales' services to the ambulances. With arrangement from the Ministry of Special Development Initiatives (MSDI). LWAGL commenced the Servicing of the ambulances before it was later changed to Service Ghana Auto Group Ltd. (SGAGL). A formal Service and Maintenance Agreement was later signed with the SGAGL by the MSDI.

67. Recommendations:

- i. All recommendations are accepted, and immediate actions are being taken to implement them.
- ii. Management has abrogated the MOU with E. Owusu Boadu Enterprise with immediate effect. A letter to that effect has been written to the Managing Director of the company. (Copy of letter attached as Appendix E).

3.1.4. The MoU with SGAGL did not inure to the benefit of NAS

69. The staff of Service Ghana at Korle Bu workshop and Kumasi workshop were 3 and 2 respectively. These have been increased to 6 at Korle Bu and 5 at Kumasi workshop respectively as of 30th April 2022.

74. We wish to state that the forms submitted from the Kumasi Workshop with charges on labour and spare parts as part of the costs incurred were sent to Service Ghana for their invoicing since they have their staff at the workshop. So, the Head of Operations and the CEO could not be privy to those documents to know what have been added to the actual invoices submitted to NAS for review and processing for payment. This anomaly has been rectified by ensuring that works done by Service Ghana Staff are handled by the Service Ghana staff, but not staff of NAS.

In case of a reply, the number
And the date of this
Letter should be quoted

My Ref. No. NAS/OPS/F16/ASG/3/22

Your Ref. No.



TIMELY CARE SAVES LIVES

**NATIONAL AMBULANCE SERVICE
MINISTRY OF HEALTH,
P.O. BOX MB423,
ACCRA.**

Tele: 0501614877

Date: 9th May 2022

76. Conclusion

The only invoices available to NAS for validation and processing for payment were those from SGAGL. These invoices are reviewed by the Fleet Management Unit, and where there are anomalies, they are sent back to the company for rectification before they are brought back for final validation and recommendation for payment. NAS therefore does not accept any invoices, which are seen to be above what is considered as normal in the industry.

77. Recommendations:

- i. All recommendations are accepted, and immediate actions are being taken to implement them.
- ii. Special Development Initiatives Secretariat has been informed to review the Service and Maintenance Agreement signed with Service Ghana Auto Group Ltd. to reflect on the recommendations of the Performance Audit. (Copy of letter attached as Appendix F).

3.2. DISPATCH / USE OF THE AMBULANCES

3.2.1. NAS has an extended response time beyond average in providing emergency medical services

87. Recommendations

- i. All the recommendations are well noted, and immediate actions shall be taken to ensure their implementation.
- ii. However, there are so many factors that contribute to the non-achievement of the internationally accepted response time, but not because of bargaining for fuel support. The major reasons are long distance travels, bad road network and congestion on our roads.

3.2.2. NAS charged citizens money for fuel for the use of the ambulances but used it for other activities.

102. Recommendations

- i. All the recommendations are well noted, and immediate actions are being taken to ensure their implementation.
- ii. The Minister for Health has been notified about the fuel situation and cabinet memo is being prepared by the Minister on the need to implement a subsidized tariff system for fuel support to complement Government allocation for the consideration of Cabinet.

In case of a reply, the number
And the date of this
Letter should be quoted

My Ref. No. NAS/OPS/F16/ASG/3/22

Your Ref. No.



TIMELY CARE SAVES LIVES

**NATIONAL AMBULANCE SERVICE
MINISTRY OF HEALTH,
P.O. BOX MB423,
ACCRA.**

Tele: 0501614877

Date: 9th May 2022

3.2.3. *NAS did not effectively track the movement and use of the ambulances*

109. Recommendations

- i. All the recommendations are well noted, and immediate actions are being taken to ensure their implementation.
- ii. A monitoring screen for Monitoring and Evaluation Unit has been installed to ensure regular monitoring and tracking of the ambulances at headquarters level.
- iii. SDI and NAS have already met the Service Provider to discuss the modalities for improving the effectiveness and efficiency of the system better monitoring of all the ambulances.
- iv. Turbonets from MTN have been procured for all the 16 Dispatch Centres. National Signals Bureau (NSB) under the Security Council Secretariat and NITA have also been contacted for support in internet provision. That of Accra Dispatch Centre has been taken over by the NSB for constant supply of internet after a request was made to them.
- v. Work on the new Dispatch Centre for Ashanti Region has been completed and the team will move in to make use of the tracking device to monitor ambulances in the region.

3.3. STAFF RECRUITMENT AND TRAINING

3.3.1. *Recruitment and Training of EMTs to provide emergency medical services*

124. Recommendation

- i. All the recommendations are well noted, and immediate actions are being taken to ensure their implementation.
- ii. Our 2022 annual Programme of Work captured refresher training on defensive driving skills for 200 EMT drivers.
- iii. Again, a detailed training programme, is being prepared for regular training of the EMT drivers.

In case of a reply, the number
And the date of this
Letter should be quoted

My Ref. No. NAS/OPS/F16/ISG/3/22

Your Ref. No.



TIMELY CARE. SAVED LIVES

NATIONAL AMBULANCE SERVICE
MINISTRY OF HEALTH,
P.O. BOX MB423,
ACCRA.

Tele: 0501614877

Date: 9th May 2022

A¹

THE DIRECTOR GENERAL,
MTTD
GHANA POLICE SERVICE
HEADQUARTERS
ACCRA

Dear Sir,

A MEMORANDUM OF UNDERSTANDING BETWEEN NATIONAL AMBULANCE SERVICE (NAS) AND GHANA POLICE SERVICE ON THE ISSUANCE OF POLICE REPORTS ON ROAD TRAFFIC CRASHES INVOLVING NAS AMBULANCES.

The National Ambulance Service wishes to have a Memorandum of Understanding (MOU) with Ghana Police Service on issuance of Police Reports on road traffic crashes involving NAS ambulances.

Please Sir, this request is to ensure that NAS receives prompt Accident Reports to enable the Service to submit same to the insurance companies, which are providing cover for the ambulances whenever any of them is involved in road traffic crash.

It has been noted that the long delays in receiving such reports hinder the completion of insurance documents for the payment of claims on ambulances involved in road traffic crashes.

We would therefore be very grateful to initiate an MOU with your outfit to ensure that Accident Reports are expedited and released as soon as practicable.

Counting on your utmost cooperation.

Thank you.

PROF AHMED NUHU ZAKARIAH
(MD, MPM, EMBA, MPHIL, FGCS)
CEO

EMAIL: info@nas.gov.gh



Website: www.nas.gov.gh

'B'

NATIONAL AMBULANCE SERVICE

MINISTRY OF HEALTH
P.O. BOX MB44
ACCRA
0302681557/0244212906



TO THE MANAGER
LUXURY WORLDS AUTO GROUP
LIMITED, ACCRA

19-03-2020

DATE.....

REQUEST FOR MAINTENANCE/SERVICING

VEHICLE REGISTRATION NO..... ABA 100721 N/E
STATION..... MERCEDES SPR
REG.....

CUMULATIVE KILOMETER TRAVELLED (KM)..... OUTSIDE GARAGE MAKE/TYPE.....

JOB STATUS..... BREAK DOWN.....

PLEASE QUOTE/CARRY OUT/SUPPLY PARTS FOR THE UNDER LISTED REPAIRS
CARRY OUT SERVICING 130000 KM READING
CHECK AND RECTIFY AC LEAKAGE AT THE FRONT.

COST NOT EXCEEDING..... WITHOUT FURTHER AUTHORIZATION

RECOMMENDED..... AUTHORIZED BY [Signature]

PLEASE NOTE THAT ALL PARTS REPLACED MUST BE RETURNED TO THE TRANSPORT OFFICER FOR AUDIT PURPOSES

Please return the original copy of this form with your bill for payment

NAME OF WORKSHOP/FACILITY.....

WORK DONE.....

COST..... SIGNATURE.....

TIMELY CARE SAVES LIVES

C'

**REPORT ON WORKSHOP/FLEET MANAGEMENT TRAINING HELD AT THE NAS
WORKSHOP IN KUMASI FROM 28TH – 29TH APRIL 2022.**

1. INTRODUCTION

The Fleet Management Unit, as part of its core mandate of ensuring proper and accurate documentation and workshop procedures organized a two-day training program for the Regional Fleet Officer and the Technicians at the NAS workshop in Kumasi.

2. PURPOSE OF THE TRAINING

The purpose of the training was to enhance the skills, knowledge, and abilities of the participants in the various processes and procedures involved in the maintenance of NAS vehicles.

3. SCOPE OF THE TRAINING

The training was for the personnel involved in the documentation processes and procedures for the maintenance of the NAS vehicles.

4. FACILITATION

The training was facilitated by AEMT Selorm Klutsey, Head of Fleet Management, and supervised by Dr. F. Ansong-Bridjan, Ag. Director of Operations,

5. PARTICIPANTS

The training was participated by the following:

- | | | |
|-------------------------|---|---------------------------------|
| • PAEMT. Duut Millon | - | Regional Administrative Manager |
| • PAEMT Martin Ajalinga | - | Deputy Regional Admin, Manager |
| • SEMT Stephen Nukpe | - | Regional Fleet Officer |
| • PAEMT E. Osei Owusu | - | Head, Workshop |
| • SEMT E. Owusu Boadu | - | Asst. Head, Workshop |
| • EMT Augustus Amoah | - | Service Advisor |

6. TRAINING OUTLINE

The following topics were treated:

- i. Fault reporting procedures
- ii. Vehicle Inspection (in and out)
- iii. Generation of works orders
- iv. Generation of repair orders
- v. Data entering of all documents regarding Maintenance

6.1. Day 1 (28th April 2022)

The various forms were introduced to the participants and they were taken through as to how to complete each of them in the course of operations. These forms were:

- Fault Report Sheet,
- Inspection Report sheet (In and Out)
- Request for Maintenance Form
- Repair Order Form (Driver Certification form)
- The Head of Workshop and Service Advisor were also introduced to the Data base on how to enter all jobs done into the computer.

There were practical sessions to get participants well acquainted to the usage of the forms.

6.2. Day 2 (30th April 2022)

Day 2 was used to access and make necessary corrections with regards to all the processes and procedures carried out on the first day.

7. CONCLUSION

The training was successfully carried out and participants were given the mandate to carry out their duties diligently.

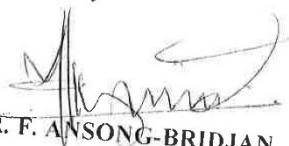
Attached are pictures of some of the training sessions.

Prepared by:

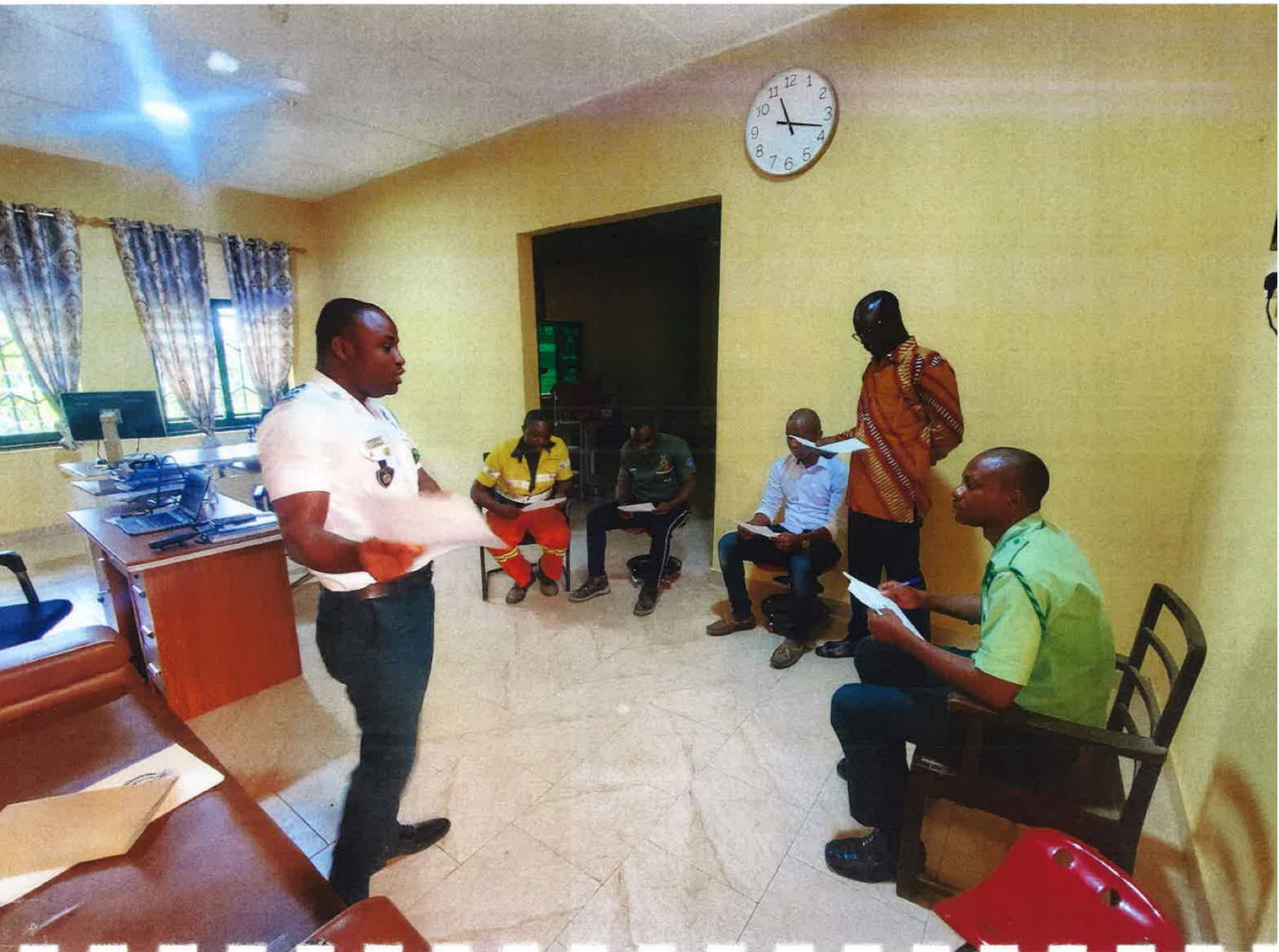


SAEMT SELORM KLUTSEY
HEAD, FLEET MANAGEMENT,

Endorsed by:



DR. F. ANSONG-BRIDJAN
AG. DIRECTOR, OPERATIONS





**NATIONAL AMBULANCE SERVICE
OPERATIONS DEPARTMENT
PROGRAMME OF WORK – 2022**

BROAD OBJECTIVE: *To improve the general effectiveness and efficiency of the Operations Department to meet the strategic plan and direction of the Service*

OBJECTIVES	ACTIVITY	KEY INPUTS	TIMELINES	MAIN OUTPUT	BUDGET
1. Improve emergency care services to patients	<ul style="list-style-type: none"> • Work with clinical teams to improve response to patients with both life-threatening and non-life-threatening conditions • Work intensively with other healthcare delivery Agencies to take action to manage demand for urgent and emergency health services • Enhance the emergency short code 112 services so that patients can access advice and care quickly • Liaise with M&E to train quality assurance and quality improvement representatives <ul style="list-style-type: none"> • Develop a league table of performance for staff, stations, and Regions • Conduct Client satisfaction Surveys 	Personnel Funds Communication gadgets Stationery	January – December 2022	No. of Cases responded to	

	<ul style="list-style-type: none"> • Conduct staff satisfaction surveys • Collaborate with M&E to conduct Monitoring and Evaluation exercises • Undertake quality audits and assessment of patient care 					
2. Ensure effective and efficient maintenance of all vehicles and equipment	<ul style="list-style-type: none"> • Conduct periodic Plan Preventive Maintenance • Conduct regular inspection of Ambulances • Conduct refresher training for Automotive Technicians • Train personnel on use and management of medical and ambulance vehicle equipment 	<ul style="list-style-type: none"> Personnel Spare Parts Appropriate Tools Check list Funds 	<ul style="list-style-type: none"> Daily Periodically April - June 2022 	<ul style="list-style-type: none"> No. of vehicles working No. of Trained Technicians 		
3. Ensure effective and efficient operation of Ambulance Stations	<ul style="list-style-type: none"> • Conduct periodic monitoring of stations 	<ul style="list-style-type: none"> Personnel Check list Communication Equip Funds Vehicle 	<ul style="list-style-type: none"> Quarterly 	<ul style="list-style-type: none"> No. of stations visited/monitored Improvement in Operational efficiency 		

<p>4. Expand and enhance ambulance service coverage across the country</p>	<ul style="list-style-type: none"> • Take delivery of New Ambulances • Establish 100 additional ambulance stations <ul style="list-style-type: none"> ○ Conduct recce to identify possible locations ○ Liaise with MMDAs ○ Provide logistics • Oversee the operations of the newly integrated tricycle ambulance systems in the North and Oti Region 	<p>Funds Procurement of New Ambulances</p> <p>Funds Personnel Stationery Logistics</p>	<p>Jan – Dec. 2022</p> <p>January – December 2022</p> <p>January – December 2022</p>	<p>No. of New Ambulances Received</p> <p>No. of New Ambulance Stations established</p> <p>No. of tricycle ambulances in operation in the two districts</p>	
<p>5. Improve the operations of all Emergency Medical Dispatch (EMD) Centres in All Regions</p>	<ul style="list-style-type: none"> • Conduct training for at least 100 EMD Centre Operators 	<p>Funds Personnel Stationery Logistics</p>	<p>2nd quarter</p>	<p>No. of EMD Operators trained</p>	
<p>6. Develop effective partnerships with Health Service Providers and other stakeholders to improve care of patients.</p>	<ul style="list-style-type: none"> • Create partnerships with key stakeholders (GHS, CHAG and Teaching Hospitals) to provide seamless care to patients. 	<p>Communication gadgets</p>	<p>January – December 2022</p>	<p>Improved patients' outcomes</p>	
<p>7. Ensure the safety of occupants of Ambulances</p>	<ul style="list-style-type: none"> • Conduct in-service training in defensive driving for 200 EMT-Divers 	<ul style="list-style-type: none"> • Facilitators • Training Materials & Equipment 	<p>3rd Quarter</p>	<p>200 EMT-Divers trained in defensive driving skills</p>	

	<ul style="list-style-type: none"> Facilitate timely renewal licenses of Drivers Conduct training for Regional Fleet Managers Collaborate with the procurement department to ensure adequate mobilization and allocation of personal protective equipment for staff 	<p>Funds</p> <ul style="list-style-type: none"> Facilitators Funds Stationery <p>Funds</p>	<p>Periodically</p> <p>2nd quarter</p> <p>January – December 2022</p>	<p>No. of Fleet Managers Trained</p> <p>PPE supplied to Stations</p>	
8. Improve Client satisfaction through regular feedbacks	<ul style="list-style-type: none"> Conduct regular interviews for selected Clients on quality of service provided to them 	<p>Check list</p> <p>Communication equipment</p> <p>PCR Forms</p> <p>Funds</p>	<p>Weekly</p>	<p>No. of Clients interviewed</p>	
9. Maximize the benefits of technology	<ul style="list-style-type: none"> Continue with the development and implementation of Pre-hospital information management system (PIMS) Interface PIMS with Referral facilities Monitor Vehicle tracking system for efficient ambulance operation 	<p>Personnel</p> <p>Computers</p> <p>Stationery</p> <p>Funds</p> <p>Data</p> <p>Funds</p>	<p>January – December 2022</p> <p>January – December 2022</p>		

In case of a reply, the number
And the date of this
Letter should be quoted

My Ref. No. NAS/OPS/F16/ASG/3/22

Your Ref. No.



TIMELY CARE SAVES LIVES

NATIONAL AMBULANCE SERVICE
MINISTRY OF HEALTH,
P.O. BOX MB423,
ACCRA.

Tele: 0501614877

Date: 9th May 2022

THE MANAGING DIRECTOR
E. OWUSU BOADU ENTERPRISE
KUMASI

ABROGATION OF MOU WITH E. OWUSU BOADU ENTERPRISE

I would like to inform you that the National Ambulance Service is unable to continue with the Memorandum of Understanding (MoU) signed with E. Owusu Boadu Enterprise as a third-party service provider for the National Ambulance Service with immediate effect.

Please, kindly acknowledge receipt of this correspondence as soon as possible.

Thank you.

PROF AHMED NUHU ZAKARIAH
(MD, MPM, EMBA, MPHIL, FGCS)
CEO

EMAIL: info@nas.gov.gh



Website: www.nas.gov.gh

In case of a reply, the number
And the date of this
Letter should be quoted

My Ref. No. N:AS/OPS/SDI/03/22

Your Ref. No.



NATIONAL AMBULANCE SERVICE
MINISTRY OF HEALTH
P.O. BOX MB423
ACCRA

Tele: 050161487

Date: 9th May 2022

THE COORDINATOR
SPECIAL DEVELOPMENT
INITIATIVES SECRETARIAT
OFFICE OF THE PRESIDENT
CASTLE - OSU

**RE: PERFORMANCE AUDIT OBSERVATIONS AND RECOMMENDATIONS ON THE
SERVICE AGREEMENT WITH SERVICE GHANA AUTO GROUP LIMITED**

I would like to bring to your attention a performance audit observations and recommendations by the Audit Service, on the Service Agreement signed between the Ministry of Special Development Initiatives (MSDI) and Service Ghana Auto Group Ltd. (SGAGL).

It was observed that the SGAGL did not have full complement of staff to service the ambulances during the period of the audit and therefore were not entitled to labour charges.

In view of that the Audit Service has recommended that National Ambulance Service should cease the payment of labour charges to the company.

I would therefore like to bring this to your attention for the necessary review of the Service Agreement signed with SGAGL to reflect on the recommendations by the Auditor-General.

Counting on your usual cooperation.

Thank you.

PROF AHMED NUHU ZAKARIAH
(MD, MPM, EMBA, MPhil, FGCS)
CEO

EMAIL: info@nas.gov.gh



Website: www.nas.gov.gh

