



AYENSUANO DISTRICT ASSEMBLY

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And the date of this letter
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Agric Dev. Bank,
Suhum

Our Ref: AyDA.05/10/03/10.....
Your Ref:

Date: 29/04/2025.....

THE AUDIT COMMITTEE CHAIRMAN
AYENSUANO DISTRICT ASSEMBLY
COALTAR

INTERNAL AUDIT REPORT FOR FIRST QUARTER, 2025

I forward herewith the Internal Audit Report of Ayensuano District Assembly for the period January to March, 2025 for your study and necessary action.

Thank you.


.....
SIIBU IMORO BRAIMAH
(DISTRICT CO-ORD. DIRECTOR)

For: DISTRICT CHIEF EXECUTIVE

cc:

THE DISTRICT CHIEF EXECUTIVE
AYDA, COALTAR

DIRECTOR GENERAL
INTERNAL AUDIT AGENCY
ACCRA

AUDITOR GENERAL
GHANA AUDIT SERVICE
ACCRA

HEAD OF LOCAL GOVERNMENT SERVICE
LOCAL GOVERNMENT SERVICE
ACCRA

THE HON. REGIONAL MINISTER
REG. CO-ORDINATING COUNCIL
KOFORIDUA

PRESIDING MEMBER
AYENSUANO DISTRICT ASSEMBLY
COALTAR

THE DISTRICT COORDINATING DIRECTOR
AYDA, COALTAR



REPUBLIC OF GHANA



AYENSUANO DISTRICT ASSEMBLY (AyDA)

FIRST QUARTER INTERNAL AUDIT REPORT

FOR THE PERIOD 1ST JANUARY – 31ST MARCH, 2025

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EXECUTIVE SUMMARY

The Internal Audit of Ayensuano District Assembly has completed its audit for the first quarter of 2025. The audit focused on the Expenditure on DACF, Transport, and I.G.F Revenue Management Auditing in accordance with Part IX of Local Government Act, 2016 (ACT 936), Part II section 16(3) of the Internal Audit Agency Act, 2003 (ACT 658), Public Financial Management Regulation, 2019 (L.I. 2378), Public Financial Management Act, 2016 (ACT 921) and Financial Memoranda for MMDA'S,

This audit was conducted to obtain reasonable assurance that the thrust areas were free from material misstatement. The maintenance of a proper system of internal controls are accurate and reliable financial operational records to safe guard the Assembly resources are the responsibility of the management.

We therefore recommend management of Ayensuano District Assembly to continue strengthening its internal control systems and supervisory roles with the aim to achieve organizational goals and objectives.

INTRODUCTION

In pursuance of the Internal Audit plan for 2025, we have conducted an audit of the Expenditure (DACF, Transport, IGF and Revenue & Expenditure Management Auditing). This was performed according to the approved audit plan for the year 2025. This was in accordance with section 83 sub-section 7 of the Public Financial Management ACT 2016, (ACT 921). and Internal Audit Agency ACT 2003 (ACT 658).

The audit was meant to review the internal control procedures of the Expenditure (DACF, Transport, IGF and Revenue & Expenditure Management auditing in relation to the best practice considering that, the Public Financial Management System of Ghana is regulated by relevant Legislative and Administrative guidelines such as Public Financial Management ACT, 2016 (ACT 921) the Public Financial Management regulations 2016, (L.I 2378), Local Government Service ACT 2016, (ACT 936) and Financial Memoranda of MMDAs.

BACKGROUND

The risk assessment of the Assembly gave priority to the audit area on the Expenditure, DACF, Transport, IGF and Revenue and Expenditure Management Auditing to be conducted in First Quarter 2025.

The Expenditure (DACF and I.G.F) was conducted to make sure that all payments are valid and accurate in accordance with relevant laws.

SCOPE OF THE AUDIT

The scope of the Audit covered internal control and Risk Management system of cash management from January to March, 2025

AUDIT OBJECTIVES

The objectives of the audit were to ensure that;

- To determine if management is operating under sound business principles has complied with applicable laws and regulations.
- All donor fund have been recorded in the appropriate accounts
- To ensure that payments are approved in accordance with the Authority limits.
- To *ensure* that cash were disbursed in accordance with existing laws and regulations
- To ensure whether the functions of authorization, ordering and receiving is adequately segregated
- To ensure that goods are procured effectively, efficiently and economically.
- To ensure whether there is efficiency of management of fuel

METHODOLOGY APPROACH ADOPTED

The audit was conducted based on the system risk based audit approaches and in accordance with the Global internal audit standards of Internal Auditing.

In ascertaining the facts, the internal auditors' extracted data from the documents provided by the Assembly and interviewed officers involved in the financial and administrative of the Assembly compliance with the relevant laws and regulations of the Assembly.

KEY PERSONNEL

The following officials were responsible for the administrative and financial operations of the District Assembly for the period under review;

S/N	NAME	DESIGNATION	PERIOD
1.	Mr. Siibu Imoro Braimah	AG.District Chief Executive	01/01/25 – 30/03/25
2.	Mr. Siibu Imoro. Braimah	District Coordinating Director	01/01/25– 30/03/25
3.	Mr.Ebenezer Odonkor	District Finance Officer	01/01/25 – 30/03/25
4.	Mr. Eric Kobina Woode	District Budget Analyst	01/01/25 – 30/03/25
5	Mr Rexford Arthur	Planning Officer	01/01/25– 30/03/25
6	Raphael Anokye Barimah	AG .Engineer	01/01/25 – 30/03/25

SUMMARY OF FINDINGS AND RECOMMENDATIONS

DISTRICT ASSEMBLY COMMON FUND

1.1 UNREMITTED TAXES – GH¢8,637.22

We recommend to management to ensure that the withheld taxes are remitted to Ghana Revenue Authority without further delays.

1.2 UNSUPPORTED PAYMENT – GH¢279,340.80

We recommend that the relevant documents should be provided to authenticate the transactions, failure of which the amount should be recovered from the officials who authorized and effected payments.

INTERNALLY GENERATED FUND (IGF)

1.1 PAYMENT WITHOUT MULTIPLE PRICE QUOTATIONS – GH¢14,200.00

We recommended to management to ensure compliance with the relevant provisions of the Procurement Act.

1.2 PAYMENT NOT FULLY ACQUITTED – GH¢7,944.20

We recommend recovery of GH¢7,944.20 from the affected staff.

1.3 UNSUPPORTED PAYMENTS – GH¢113,037.92

We recommend that the relevant documents should be provided to authenticate the transactions, failure of which the amount should be recovered from approving authority.

1.4 UNREMITTED TAX- GH¢6,072.48

We recommend to management to ensure that the withheld taxes are remitted to Ghana Revenue Authority without further delays.

1.5 OFFICIAL VEHICLES WITHOUT FIRE EXTINGUISHERS AND FIRST AID – KITS

We recommend to management to comply with section 69(1) and (3) of the road traffic regulations 2012(L.I 2180) and immediately ensure that all the vehicles are provided with fire extinguishers and first - kits to protect life and protect.

1.6 STATUS OF DRIVERS LICENSE

We recommend to management to ensure that these drivers renew their licenses as soon as possible before they allow them to drive.

1.7 OBSOLETE ITEMS AND NON-DISPOSAL OF UNSERVICEABLE ITEMS

We recommend to management to take immediate steps to constitute a board of survey to dispose the obsolete materials.

DETAILS OF FINDINGS AND RECOMMENDATIONS (MP)

1.1 UNREMITTED TAXES – GH¢8,637.22

CRITERIA

Section 117 of Income Tax Act 2015, (ACT 896) requires the Assembly as withholding agent to remit taxes deducted to the Commissioner General of the Ghana Revenue Authority within 15 days after the end of the calendar month, a tax that has been withheld.

CONDITION

We noted that the Assembly withheld taxes of **GH¢8,637.22** from several suppliers and service providers but did not pay the taxes during the period under consideration.

TAXES WITHHELD BUT NOT PAID (MP) – GH¢8,637.22

DATE	PV NO	CHEQUE NO	DETAILS	GROSS AMOUNT GH¢	WITHHOLDING PERCENTAGE	AMOUNT GH¢
3/2/25		135506/11	Payment for the supply of 100 bags of NPK fertilizers to farmers.	46,800.00	3%	1,404.00
3/2/25		135508/11	Payment to supply football and jersey to support youth.	48,360.00	3%	1,450.80
03/2/25		135509/11	Payment to supply sewing machines to constituent.	47,840.00	3%	1,435.20
3/2/25		135510/11	Payment to supply 100 helmet to support road safety campaign.	47,840.00	3%	1,435.20
3/2/25		135505/11	Payment to supply building materials to support Coaltar SHS.	48,464.00	3%	1,453.92
3/2/25		135507/11	Payment to support farm inputs.	48,620.00	3%	1,458.60
TOTAL						8,637.22

CAUSE

Management's failure to ensure that withholding taxes are paid promptly, led to this anomaly.

EFFECT

This could lead to loss of funds to the state.

RECOMMENDATION

We recommend to management to ensure that the withheld taxes are remitted to Ghana Revenue Authority without further delay

MANAGEMENT RESPONSE

All the taxes have been remitted to Ghana Revenue Authority

1.2 UNSUPPORTED PAYMENT – GH¢279,340.80

CRITERIA

Section 78 (1) of the Public Financial Management Regulation 2019 (L.I 2378) states that, a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity.

(a) the validity, accuracy and legality of the claim for the payment that evidence of services received, certificate for work done and any other supporting documents exists.

CONDITION

On the contrary, we noted that Assembly made payments amounting to (GH¢279,340.80) without supporting documents such as distribution list to support the payments.

PAYMENT WITHOUT DISTRIBUTION LIST OF BENEFICIARIES GH¢ 279,340.80

S/N	DATE	CHEQUE NUMBER	PAYEE	DETAILS	AMOUNT GH¢	REMARKS
1	3/2/25		ALECHRIS ACAZA ENTERPRISE.	Payment to support farm inputs.	47,216.00	Attach distribution list
2	3/2/25		ALECHRIS ACAZA ENTERPRISE.	Payment to supply building material to support Coaltar SHS,	47,010.00	Attach distribution list
3	3/2/25		ALECHRIS ACAZA ENTERPRISE	Payment to supply 100 helmet to support road safety campaign.	46,404.80	Attach distribution list
4	3/2/25		Shelyn Ultimate Ventures	Payment to supply sewing machines to constituent.	46,404.80	Attach distribution list
5	3/2/25		Shelyn Ultimate Ventures	Payment to supply football and jerseys to support youth activities.	46,909.20	Attach distribution list
6	3/2/25		Shelyn Ultimate Ventures	Payment for the supply of 100 bags of NPK fertilizers to farmers.	45,396.00	Attach distribution list
TOTAL					279,340.80	

CAUSE

Lack of commitment and due diligence on the part of management to ensure that payment Vouchers were supported with the requisite documents before payment were effected resulted in this irregularity.

EFFECT

Absence of supporting documents could be a pretext to conceal cash shortages or misappropriation of funds.

RECOMMENDATION

We recommend that the relevant documents should be provided to authenticate the transactions, failure of which the amount should be recovered from the officer who authorized and effected the payments.

MANAGEMENT RESPONSE

Noted for compliance

DETAILED FINDINGS AND RECOMMENDATIONS (I.G.F)

1.1 PAYMENT WITHOUT MULTIPLE PRICE QUOTATIONS – GH¢14,200.00

CRITERIA

Section 20 of the Public Procurement Act (Amendment), 2016, (ACT 914) as amended, requires that, the procurement entity shall request quotation from at least three different sources that shall not be related in terms of ownership, shareholding, or dictatorship and the principles of conflict of interest shall apply the procurement entity and their members and the different price quotations sources.

CONDITION

Contrary to the above regulation, the assembly incurred an amount of GH¢14,200.00 in purchasing various items without obtaining alternative quotations from other sources as required by the procurement Act (Amendment, 2016 (Act914).

PAYMENT WITHOUT MULTIPLE PRICE QUOTATIONS – GH¢14,200.00

S/N	DATE	PV NO	PAYEE	DETAILS	AMOUNT GH¢	REMARKS
1	28/3/25	30/3/25	DCD	Payment in respect of additional cost of rice to support Muslim community.	5,000.00	Attach Three quotations
2	7/3/25	18/3/25	DCD/ ENoch LARBI	payment of five photos of president elect MR. John Mahama	2,200.00	Attach Three Quotations
3	13/3/25	8/3/25	FREDERICK K. GBAGBA	Payment for the repair of assembly grader.	7,000.00	Attach Three Quotations
TOTAL					14,200.00	

CAUSE

The anomaly occurred due to management's failure to ensuring compliance of the procurement regulation.

EFFECT

Non – compliance with the provisions in the Public Procurement ACT undermines its objectives of ensuring fair pricing and value for money.

RECOMMENDATION

We recommend that all future purchases are made through competitive bidding in order to obtain value for money for the assembly.

MANAGEMENT RESPONSE

All the other price quotations have been retrieved and attached for your inspection

1.2 PAYMENTS NOT FULLY ACQUITTED – GH¢7,944.20

CRITERIA

Regulation 78 of the Public Financial Management Regulation (PFMR 2019) (L.I 238) provides among others that, a Principal Speeding Officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity the validity. Accuracy and legality of the claim for the payment as evidence of services received, certificate for work done and any other supporting documents exist.

CONDITION

During our audit review we noted that management made payment totaling GH¢41,565.20 to various suppliers and service providers out of which GH¢33,621.00 was accounted for leaving GH¢7,944.20 unaccounted for. Details are provided below.

S/N	DATE	PV NO	PAYEE	DETAILS	AMOUNT PAID GH¢	AMOUNT ACCOUNTED GH¢	AMOUNT NOT ACCOUNTED GH¢
1	14/2/25	11/2/25	DCD	Payment for fuel for official vehicles.	6,100.00	3,800.00	2,300.00
2	27/2/25	20/2/25	DCD	Payment for weekly fuel.	5,600.00	4,400.00	1,200.00
3	28/1/25	30/1/25	DCD	Payment to organize spatial planning committee meeting	3,683.00	3,450.00	233.00
4	11/2/25	6/2/25	DCD	Payment of commission for revenue collectors.	13,342.20	11,526.00	1,816.20
5	20/1/25	23/1/25	DCD	Payment to organize emergency DISEC meeting.	3,830.00	2,985.00	845.00
6	16/1/25	15/1/25	DCD	Payment to organize day training for revenue collectors.	5,650.00	5,300.00	350.00
7	24/2/25	19/2/25	DCD	Payment for workshop on annual budget review.	3,360.00	2,160.00	1,200.00
TOTAL					41,565.20	33,621.00	7,944.20

CAUSE

The lapse occurred because the approving and authorizing officer failed to ensure that the payments were properly authenticated were due and payable.

EFFECT

The unaccounted amount could be misappropriated by the officers involved to the detriment of the Assembly.

RECOMMENDATION

We recommend recovery of GH¢7,944.20 from the affected staffs.

MANAGEMENT RESPONSE

All the payment vouchers cited now have the remaining supporting documents attached.

1.3 UNSUPPORTED PAYMENTS – GH¢113,037.92

CRITERIA

Section 78 (1) of the Public Financial Management Regulation 2019 (L.I2378) states that, a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity (a) the validity, accuracy and legality of the claim for the payment that evidence of services received, certificate for work done and any other supporting documents exists.

CONDITION

On the contrary, we noted that management made payments totaling (GH¢113,037.92) without supporting documents such as claim sheets, fuel receipts and VAT invoices to support the payments.

S/N	DATE	DETAILS	PV NO.	PAYEE	AMOUNT GH¢	REMARKS
1	14/1/25	Payment of fuel for official receipt.	2/1/25	DCD	2,200.00	No fuel receipt.
2	26/3/25	Payment for fuel to Koforidua in respect of MYDP approval.	2/3/25	REXFORD ARTHUR	960.00	No fuel receipt.
3	26/3/25	Payment for allowance and fuel for the conveyance of Ed-Fitr celebration	31/2/25	EDWARD DONKOR	2,290.00	No fuel receipt.
4		Payment of funds as cost of fuel to cater for regional minister visit.			3,000.00	No fuel receipt No invitation letter. No claim sheet
5	27/3/25	Payment for weekly fuel from 2th to 28 th march,2025	34/3/25	ERIC AMANKWA	2,800.00	No fuel receipt No claim sheet
6	11/1/25	Payment for weekly fuel form official vehicles.	20/1/25	GOIL GHANA	5,000.00	No fuel receipt.
7	11/1/25	Payment for the registration of official vehicle.	16/3/25	DCD /SAMUEL SAYI	2,490.00	No fuel receipts No claim sheet No official receipt
8	27/2/25	Payment for weekly fuel.	20/2/25	DCD/ERIC AMANKWQA	5,600.00	No fuel receipt
9	14/2/25	Payment in respect of performance assessment and initial deposit for servicing assembly photocopies.	12/2/25	DCD	7,700.00	No official receipt attached. No VAT receipt
10	21/1/25	Payment of local travels to submit December financial statement.	27/1/25	SOPHIA ASAMOAH	545.00	No claim sheet
11	14/125	Payment of fuel for official quest.	09/1/25	DCD	2,200.00	No fuel receipt No official receipt attached

12	19/2/25	Payment for fuel and day trip allowance.	16/2/25	DCD	1,015.00	No fuel receipt.
13	31/01/25	Payment of workshop and seminars at Koforidua.	32/1/25	DCD/PAULIN A AMANKWAH	500.00	No fuel receipt.
14	20/1/25	Payment for fuel to attend review meeting in Kumasi.	24/1/25	DCD	1,500.00	No fuel receipt.
15	24/3/25	Payment of weekly fuel.	37/3/25	DCD	2,800.00	No fuel receipt.
16	16/1/25	Payment to enable officers to attend YOMA lunch at Ghana Library Authority Conference Room Accra.	14/1/25	ERIC AMANKWAH	1,620.00	No invitation letter. No fuel receipt.
17	11/2/25	Payment for the supplying of stationary.	8/2/25	DCD/AGYAB A ULTIMATE VENTURES	4,070.00	No VAT receipt
18	16/1/25	Payment for weekly fuel.	20/1/25	DCD	5,000.00	No fuel receipt.
19	17/3/25	Payment of additional cost for the registration of Nissan pickup(4WD)	21/3/25	DCD	1,800.00	No fuel receipt No official receipt attached
20	24/2/25	Payment towards weekly fuel.	18/2/25	DCD/RICHAD ADU	2,000.00	No official receipt attached
21	27/3/25	Payment of local travel for collection and field assessment of land acquisition.	35/3/25	DCD/BERNARD DONLOR	2,000.00	No claim sheet
22	20/1/25	Payment of participation fees and fuel and other expenses to enable Finance Officer attend first quarter meeting at ERCC.	25/1/25	DCD/PAULIN A AMANKWAH	400.00	No fuel receipt.
23	17/2/25	Payment to host official guest	14/2/25	DCD	2,000.00	No fuel receipt. No claim sheet
24	27/1/25	Payment of commission to commission collectors.	28/1/25	DCD	1,914.00	No claim sheet No memo
25	16/1/25	Payment of commission to commission collectors.	21/1/25	AGYAPONG CHRISTIAN/F. K. ANAKWAH	15,510.00	No official receipt
26	16/1/25	Payment of financial support to pursue Masters in Administration.	17/1/25	ERIC WOODE	2,500.00	No official receipt

27	3/3/25	Payment in respect of casual workers' salaries for February 2025	3/3/25	AGONA RURAL BANK	9,368.00	No SSNIT receipt
28	3/3/25	Payment of donation and other expense to visit madam Theresa Yirensiywaa.	1/3/25	ENOCK LARBI	1,500.00	No official receipt
29	28/3/25	Payment in respect of additional cost of rice to support Muslims community.	30/3/25	DCD	5,000.00	No VAT receipt
30	11/2/25	Payment for cement for the construction of public sanitary block at market square.	9/2/25	DCD	1,700.00	No official receipt No claim sheet
31	24/2/25	Payment of workshop on annual budget review meeting on 2024	1/2/25	DCD	3,360.00	No fuel receipt
32	3/3/25	Payment in respect of fuel and day trip allowance for officers to attend meeting.	5/3/25	DCD	1,110.00	No fuel receipt No claim sheet
33	27/3/25	Payment in respect of casual workers.	32/3/25	DCD	7,949.92	No SSNIT receipt
34	24/3/25	Payment of commission to commission collectors.	27/3/25	DCD/F.K. ANAKWAH	3,052.00	No claim sheet No memo
35	14/1/25	Payment of commission to commission collectors.	12/1/25	DCD/F.K. ANAKWAH	1,086.00	No claim sheet No memo
36	3/3/25	Payment of commission to commission collectors.	4/3/25	DCD/F.K. ANAKWAH	2,858.00	No claim sheet No memo
TOTAL					113,037.92	

CAUSE

We attributed the anomaly to weak internal controls and lack of supervision by the account's staff.

EFFECT

Absence of supporting documents could be a pretext to conceal cash shortages or misappropriation of funds.

RECOMMENDATION

We recommend that the relevant documents should be provided to authenticate the transactions, failure of which the amount should be recovered from approving authority.

MANAGEMENT RESPONSE

All payments have supported documents

1.4 UNREMITTED TAX- GH¢6,072.48

CRITERIA

Section 117 of Income Tax Act 2015, (ACT 896) requires the Assembly as withholding agent to remit taxes deducted to the Commissioner General of the Ghana Revenue Authority within 15 days after the end of the calendar month, a tax that has been withheld.

CONDITION

We noted that the Assembly withheld taxes of GH¢6,072.48 from several suppliers and service providers but not paid the taxes during the period under consideration.

S/N	DATE	DETAILS	PV NO.	AMOUNT GH¢	TAX GH¢
1	11/2/25	Payment for the supply of stationaries.	8/2/25	4,191.00	120.90
2	3/1/25	Payment for the hiring of low bed for the removal of stuck bulldozer.	4/1/25	13,000.00	975.00
3	5/3/25	Payment to organize technical sub-committee meeting.	10/3/25	3,730.00	84.00
4	21/0/25	Payment to organize technical sub-committee meeting.	26/2/25	2,680.00	70.00
5	11/3/25	Payment to organize spatial planning committee meeting.	14/3/25	4,210.00	72.00
6	28/1/25	Payment to organize spatial planning committee meeting.	30/1/25	3,790.00	1,07.00
7	3/2/25	Payment to organize DISEC meeting.	1/2/25	3,630.00	255.00
8	1/3/25	Payment for commission for revenue collectors.	20/3/25	3,765.88	282.44
9	27/1/25	Payment for commission for revenue collectors.	28/1/25	1,914.00	142.00
10	24/3/25	Payment for commission for revenue collectors.	27/3/25	3,052.41	228.98
11	11/2/25	Payment for commission for revenue collectors	6/2/25	14,424.00	1,081.80
12	16/1/25	Payment for commission for revenue collectors	21/1/25	15,510.00	1,163.25
13	3/3/25	Payment for commission for revenue collectors	4/3/25	2,858.00	214.35
14	26/3/25	Payment of food items for Muslim	30/3/25	38,376.00	1,151.28
15	14/1/25	Payment for commission for revenue collectors	12/1/25	1,086.40	81.48
16	28/3/25	Payment for additional purchase of food items in support of Muslim.	30/3/25	5,000.00	150.00
TOTAL				121,217.69	6,072.48

CAUSE

Management's failure to ensure that withholding taxes are paid promptly led to this anomaly.

EFFECT

This could lead to loss of revenue to the state.

RECOMMENDATION

We recommend to management to ensure that the withheld taxes are remitted to Ghana Revenue Authority without further delays.

MANAGEMENT RESPONSE

The taxes have been paid without attracting any penalties

1.5 OFFICIAL VEHICLES WITHOUT FIRE EXTINGUISHERS AND FIRST AID KITS**CRITERIA**

Road traffic regulation 2012 (L.I 2180) section 69 C1 and C3 state 'A person who drives motor vehicle or trailer shall ensure that the motor vehicle or trailer has in a ready accessible position at least fire extinguisher which is a multi –purpose dry chemical powder type.

(b) a motor vehicle with an engine capacity between 4500CC and 6000CC shall carry three kilogram fire extinguisher

(c) a motor vehicle with an engine capacity above 6000CC shall carry a six kilograms fire extinguisher.

(3) a person who drive a motor vehicle or trailer on the road shall ensure that the motor vehicles or trailer carries in readily accessible position a first –aid kit which contains class C medication Including analgesic bandage, cotton balls, gauze pads, hand gloves, mentholated spirits, scissors liniments gentian violet and antiseptic wipes.

CONDITION

Contrary to the above regulations, we noted that, five Assembly vehicles have no fire extinguishers and first aid kits. Details appendix A

S/N	VEHICLE NO	VEHICLE TYPE	REMARKS	
			Fire Extinguisher	First Aid Kits
1	GM3917-12	Nissan Patrol	No	No
2	GM1615-14	Nissan pick	No	No
3	GC817-18	Nissan pick	No	No
4	GT 8409-19	Nissan patrol	Expired	No
5	GV 467 -2025	TOTOTY HILUX	No	No

CAUSE

The transport officer's failure to ensure that the Assembly vehicles are provided with fire extinguishers and first aid kits as contained in the road traffic regulations 2012 (L.I.2180) led to this.

EFFECT

This could result in loss of Assembly vehicles when any of the motor vehicles catches fire, or officers on board of the vehicles may not administer any first aid when an accident occurs on the road.

RECOMMENDATION

We recommend to management to comply with section 69(1) and (3) of the road traffic regulations 2012 (L.I 2180) and immediately ensure that all the vehicles are provided with fire extinguishers and first aid –kits to protect life and protect.

MANAGEMENT RESPONSE

Well noted for compliance

1.6 STATUS OF DRIVERS LICENSE**CRITERIA**

Road traffic regulations 2012 (L.I.2018) section (1) states that a person shall not driver unless he has a valid driving license.

CONDITION

Contrary to the above regulation we noted during our view of status of drivers' license that two drivers have expired license since 2016 and 2020. Details Appendix A.

STATUS OF DRIVERS LICENSE**Appendix A**

S/N	Name of Driver	Expiring Date	Renewal Date	Date of Issue
1	MR. Adjete Kwame	23-12-2016		23-12-2010
2	Rashid Ahmed Tijani	2020-10-24		2016-10-24

CAUSE

Failure of the transport officer to ensure that all drivers within the assembly have a valid driving license before they allowed them to drive lead to this anomaly.

EFFECT

In case of any eventuality on the road or arrest by the police, the driver may face disciplinary action to the detriment of the assembly.

RECOMMENDATION

We recommend to management to ensure that these drivers renew their licenses as soon as possible before they allow them to drive.

MANAGEMENT RESPONSE

Management has initiated processes for the renewal of all expired driver's licenses.

1.7 OBSOLETE ITEMS AND NON-DISPOSAL OF UNSERVICEABLE ITEMS

CRITERIA

Section 83(1) of the Public Procurement ACT 2016 (ACT 914) as amended states, that the head of a procurement entity shall convene a board of survey comprising representatives of departments with unserviceable vehicles, obsolete or surplus stores, plants and equipment which shall report on the items

CONDITION

We noted that urinal room close to the Assembly hall had been converted to a store for obsolete materials and unserviceable items.

CAUSE

Management's failure to constitute a board of survey to disposed off the obsolete materials and unserviceable items effectively dispose the unwanted ones led to this anomaly.

EFFECT

These obsolete and unserviceable items kept in this urinal room do not only occupy space, but also denies the Assembly an avenue to earn revenue if not disposed.

RECOMMENDATION.

We recommend to management to take immediate steps to constitute a board of survey to dispose the obsolete materials.

MANAGEMENT RESPONSE

The board of survey is yet to be re-constituted, comprising representatives from relevant depatments to diligently assess the obsolete materials stored in the aforementioned location and necessary measures will be taken to dispose such items in accordance with established guidelines and regulations.

MANAGEMENT ACTION PLAN

Name of Covered Entity: Ayensuano District Assembly
Title of Audit: Internal Audit Report, First Quarter, 2025

S/N	Findings	Recommendation	Risk Rating of Finding (High, Medium, Low)	Management Comment	Implementation Date	Officer Responsible
1.	Unremitted Taxes – GH¢8,637.22	We recommend to management to ensure that the withheld taxes are remitted to Ghana Revenue Authority without further delay	High	All the taxes have been remitted to Ghana Revenue Authority	31/05/25	DFO
2.	Unsupported Payment – GH¢279,340.80	We recommend that the relevant documents should be provided to authenticate the transactions, failure of which the amount should be recovered from the officer who authorized and effected the payments.	High	Noted for compliance	31/05/25	DFO/DCD
3.	Payment without multiple price quotations – GH¢14,200.00	We recommend that all future purchases are made through competitive bidding in order to obtain value for money for the assembly.	High	All the other price quotations have been retrieved and attached for your inspection	31/05/25	Procurement Officer
4.	Payments not fully acquitted – GH¢7,944.20	We recommend recovery of GH¢7,944.20 from the affected staffs.	Medium	All the payment vouchers cited now have the remaining supporting documents attached	31/05/25	DFO
5.	Unsupported payments – GH¢113,037.92	We recommend that the relevant documents should be provided to authenticate the transactions, failure of which the amount should be recovered from approving authority.	High	All payments have supported documents		DFO/DCD
6.	Unremitted tax- GH¢6,072.48	We recommend to management to ensure that the withheld taxes are remitted to Ghana Revenue Authority without further delays.	High	The taxes have been paid without attracting any penalties	31/05/25	DFO

7.	Official vehicles without fire extinguisher and first aid kits	We recommend to management to comply with section 69(1) and (3) of the road traffic regulations 2012 (L.I 2180) and immediately ensure that all the vehicles are provided with fire extinguishers and first aid –kits to protect life and protect.	Medium	Well Noted for compliance	31/05/24	Transport Officer
8.	Status of drivers license	We recommend to management to ensure that these drivers renew their licenses as soon as possible before they allow them to drive.	High	Management has initiated processes for the renewal of all expired driver's licenses.	31/05/25	Transport Officer
9.	Obsolete items and non-disposal of unserviceable items	We recommend to management to take immediate steps to constitute a board of survey to dispose the obsolete materials.	Medium	The board of survey is yet to be re – constituted, comprising representatives from relevant departments to diligently assess the obsolete materials stored in the aforementioned location and necessary measures will be taken to dispose such items in accordance with established guidelines and regulations.	31/05/25	DFO

CONCLUSION

The audit team gathered that effective cash management, it is therefore very necessary that internal control and risk management processes for cash management are very strong.

The audit from results gathered, shows that internal control and risk management processes for cash management should be strengthened by management.

We can rate the activities carried out for the period under review as good.

ACKNOWLEDGEMENT

The Audit team wishes to express their appreciation to management and staff for their continuous cooperation and assistance provided to the Internal Audit Unit during the audit.

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HEAD OF INTERANL AUDIT UNIT