



AYENSUANO DISTRICT ASSEMBLY



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THE AUDIT COMMITTEE CHAIRMAN
AYENSUANO DISTRICT ASSEMBLY
COALTAR

INTERNAL AUDIT REPORT FOR SECOND QUARTER, 2025

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

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)

SECOND QUARTER INTERNAL AUDIT REPORT

FOR THE PERIOD 1ST APRIL – 30TH JUNE, 2025

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EXECUTIVE SUMMARY

The Internal Audit of Ayensuano District Assembly has completed its audit for the Second quarter of 2025. The audit focused on the Expenditure on DACF, Procurement, Payroll, and I.G.F Revenue and Expenditure 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, 2004.

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 DACF, Procurement, payroll audit and I.G.F Revenue & Expenditure Management. 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 on DACF, Procurement, Payroll audit, 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, Procurement, Payroll audit, and Revenue and Expenditure Management Auditing to be conducted in second 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 April to June, 2025

AUDIT OBJECTIVES

The objectives of the Audit were to ensure that;

- The account has been properly kept
- Ensure that all Revenue collected are banked immediately.
- Ensure that all Revenue collected are recorded in the accounting records
- Ensure that all relevant documents are adhered to.
- Bank lodgments are made on a timely basis
- All GCR and collections /cash books are controlled and kept in a secure place
- Establish whether or not procurement is done based on the Public Procurement ACT
- To ensure that goods are procured effectively, efficiently and economically
- To ensure that goods are procured effectively, efficiently and economically.
- To ensure that payments are not made outside the original course of business.
- Payments are approved in accordance with the authority limit
- To ensure that employees on the payroll are valid and leavers do not remain on the payroll.
- To confirm that the payroll function is properly controlled and operating efficiently.

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 auditor extracted data from the documents provided by the Assembly and interviewed officers involved in the financial administration 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.	Hon.Joshua Yaw Fedrick Lartey	District Chief Executive	19/0525 – 30/06/25
2.	Mr. Siibu Imoro. Braimah	District Coordinating Director	01/04/25 – 30/06/25
3.	Mr. Albert Fiifi Amakye	District Finance Officer	01/04/25 – 30/06/25
4.	Mr. Eric Kobina Woode	District Budget Analyst	01/04/25 – 30/06/25
5	Mr Rexford Arthur	Planning Officer	01/04/25 – 30/06/25
6	Frederick Gbagba	Engineer	01/04/25– 30/06//25

SUMMARY OF FINDINGS AND RECOMMENDATIONS

INTERNALLY GENERATED FUND (I.G.F)

1.1 UNPRESENTED VALUE BOOKS FOR AUDIT

RECOMMENDATION

We recommend to Management to retrieve the value books from the revenue collectors and present them to the audit unit for scrutiny.

1.2 PAYMENT NOT FULLY ACQUITTED – GH¢7435.00

RECOMMENDATION

We recommend recovery of GH¢7435.00 from the affected staff.

1.3 UNSUPPORTED PAYMENTS – GH¢151,548.12

RECOMMENDATION

We recommend that the Finance Officer should obtain the relevant supporting documents to substantiate the payments, failure to which the said amount of GH¢151,548.12 be recovered from the officers involved.

1.4 UNREMITTED TAXES – GH¢5,364.27.

RECOMMENDATION

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

1.5. P AYMENT VOUCHERS WITHOUT PAID STAMP.

RECOMMENDATION.

We urged the financial officer to instruct all schedule officers to always put the paid Stamp on all paid vouchers to avoid recycling expenditures.

1.6 ENGAGEMENT OF TEMPORARY STAFF BEYOND THE REQUIERD PERIOD.

RECOMMENDATION

We recommended to management of the Assembly to liaise with the ministry of Local Government to ensure legalization of the 12 temporary staff or management should treat them as permanent staff.

1.7 PAYMENTS WITHOUT EXPENDITURE WARRANTS -GH¢61,756.00

Recommendation.

We recommend to management to comply with the budgetary control procedures by ensure that expenditure warrant are prepared and approved before making payment.

DETAILED FINDINGS AND RECOMMENDATIONS (I.G.F)

1.1 UNPRESENTED VALUE BOOKS FOR AUDIT

CRITERIA

Regulation 147 of the PFM regulations 2019 (L.I.2378) requires a Principal Spending Officer to be responsible for the efficient control of stock of value books of the covered entity.

CONDITION

Contrary to the above provision, we noted that the under listed names of Revenue collectors of the Assembly did not present seven (7) GCR books for audit.

UNPRESENTED VALUE BOOKS – GCR

S/N	NAME OF COLLECTOR	SERIAL NO		DATE ISSUED
		FROM	TO	
1	DELA MICHEAL	4009501	4009600	08/12/24
2	GODWIN AYEYH	7225401	7225500	08/03/25
3	ALEX OBENG	7224001	7224100	22/01/25
4	SAMUEL TETTEH	7224101	7224200	02/01/25
5	SAMUEL TETTEH	7224701	7224800	24/02/25
6	ALEX ASANTE	7225501	7225600	24/03/25
7	F.K. ANAKWA	7227001	7227100	02/06/25

CAUSE

These losses occurred as a result of failure on the part of the Revenue Superintendent and Revenue Accountant to ensure that all GCR's issued to Revenue Collectors are fully accounted for and audited.

EFFECT

The retention of value books such as GCR's by Revenue collectors could result in misappropriation of funds of the Assembly.

RECOMMENDATION

We recommend to Management to retrieve the value books from the revenue collectors and present them to the audit unit for scrutiny.

MANAGEMENT RESPONSE

Value books will be retrieve for revenue collectors to internal audit unit for audit scrutiny

1.2 PAYMENT NOT FULLY ACQUITTED – GH¢7,435.00

CRITERIA

Regulation 78 of the Public Financial Management Regulation (PFMR 2019) (L.I 238) provides among others that, a Principal Spending 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¢34,959.00 to various suppliers and service providers out of which **GH¢23,824.00** was accounted for leaving **GH¢7,435.00** unaccounted for. Details are provided below.

PAYMENT NOT FULLY ACQUITTED

S/N	DATE	PV NO.	CHQ NO.	DETAILS	PV AMOUNT GH¢	ACQUITTED AMOUNT GH¢	AMOUNT UNACQUITTED GH¢
1	8/4/25	11/4/25	001664/65	Being payment for emergency DISEC meeting	3,875.00	1,835.00	2,040.00
2	9/4/25	22//25	00168	Being payment of correction and preparation indentures.	1,000.00	-	1,000.00
3	9/5/25	7/5/25		Being payment to organize DISEC meeting.	4,500.00	3,300.00	1,200.00
4	12/5/25	10/5/25	001670	Being payment for weekly fuel	4,300.00	3,700.00	600.00
5	19/5/25	12/5/25	001671	Being payment to purchased electricity prepaid.	2,839.00	2,639.00	200.00
6	19/5/25	14/5/25	001672	Being payment for weekly fuel.	4,300.00	3,700.00	600.00
7	27/5/25	2/5/25	001684	Being payment for weekly fuel.	4,300.00	3,700.00	600.00
8	2/6/25	2/6/25	001687	Being payment weekly fuel.	4,300.00	3,700.00	600.00

9	11/6/25	15/6/25	001704/05	Being payment to organize special planning committee meeting.	5,545.00	4,950.00	595.00
TOTAL					34,959.00	23,824.00	7,435.00

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¢7,435.00** from the affected staff.

MANAGEMENT RESPONSE

Noted for compliance

1.3 UNSUPPORTED PAYMENTS – GH¢151,548.12

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 service received, certificate for work done and any other supporting documents exists.

CONDITION

On the contrary, we noted that Management made payment valued (**GH¢151,548.12**) from the Internally Generated Fund (I.G.F) account without supporting documents such as fuel receipts, SSNIT receipts, payment sheets and VAT receipts to support the payments.

UNSUPPORTED PAYMENTS (IGF) – GH¢151,548.12

S/N	DATE	PV NO.	PAYEE	DETAILS	AMOUNT	REMARKS
1	3/4/25	1/4/25	DCD	Payment of weekly for monitoring of project.	3,200.00	No fuel receipt
2	3/4/25	2/4/25	DCD	Payment for weekly fuel.	2,800.00	No fuel receipt.
3	8/4/25	10/4/25	DCD	Payment of donation to DCD.	3,000.00	No fuel receipts No donation receipt.

4	9/4/25	15/4/25	DCD	Payment for office stationaries.	4,987.00	No VAT invoice.
5	28/4/25	8/4/25	DCD	Payment for weekly fuel.	2,800.00	No fuel receipt
6	9/4/25	14/4/25	DCD	Payment of fuel for DISEC monitoring.	1,500.00	No fuel receipt No payment sheet,
7	15/4/25	21/4/25	DCD	Payment of weekly fuel for official vehicle.	2,800.00	No fuel receipt.
8	22/4/25	24/4/25	DCD	Payment of weekly fuel	2,800.00	Fuel receipt not attached
9	28/4/25	27/4/25	Enock Larbi	Payment in respect of workshop on marriage registration at Koforidua.	1,620.00	No fuel receipt.
10	22/4/25	26/4/25	DCD	Payment to attend stakeholders meeting with Zoomlion Ghana limited.	1,665.00	No fuel receipt No invitation letter.
11	28/4/25	28/4/25	DCD	Payment in respect of fuel for the week ending 28 th April and 2 nd may-2025.	2,800.00	No fuel receipt.
12	30/4/25		DCD	Payment to host official duties.	2,000.00	No payment sheet No fuel receipt.
13	28/4/25	32/4/25	DCD	Payment in respect of workshop by DCD, NADMO and DEHO.	1,295.00	No fuel receipt No invitation letter
14	28/4/25	3/4/25	GRA	Payment in respect of casual workers' salaries for the month April 2025.	14,924.92	No tax invoice
15	28/4/25	34/4/25	Eric Kwabena Woode	Part payment in respect of workshop on 2026 programmes based budget.	6,000.00	No payment sheet No official receipt
16	29/4/25	36/4/25	DCD	Payment of fuel for official duties.	2,400.00	No fuel receipt.
17	30/4/25	36/4/25	DCD	Payment to host official guest.	2,000.00	No fuel receipt.
18	5/5/25	1/5/25	DCD	Payment of day trip allowance and fuel.	1,015.00	No fuel receipt.
19	5/5/25	2/5/25	DCD	Payment for weekly fuel allocation from Monday 5 th May to Friday 9 th May 2025.	2,800.00	No fuel receipt.
20	7/5/25	3/5/25	Edward Donkor	Payment for the re-roofing of the J.H.S block ripped off by heavy rain at Anfaso.	2,300.00	No official receipt.

21	7/5/25	4/5/25	Paulina Amankwaa	Payment of participation fee and others in relation to validation workshop.	5,750.00	No official receipt No fuel receipt.
22	9/5/25	7/5/25	DCD	Payment to organize DISEC meeting.	4,500.00	No fuel receipt
23	12/5/25	8/5/25	Forson Anakwa	Payment for commission to commission collectors	1,981.60	No commission collector receipt.
24	12/5/25	10/5/25	DCD	Payment for weekly fuel.	4,300.00	No fuel receipt
25	19/5/25	11/5/25	DCD	Payment of fuel for DCE vehicle.	600.00	No fuel receipt.
26	19/5/25	14/5/25	DCD	Payment of weekly fuel	4,300.00	No fuel receipt.
27	19/5/25	15/5/25	DCD	Payment to attend day workshop on 49 th edition on mandatory continuing professional education.	2,155.00	No fuel receipt
28	21/5/25	17/5/25	DCD/ Rexford Arthur	Payment for commissioning and handling over ceremony	1,930.00	No fuel receipt.
29	20/5/25	18/5/25	DCD	Payment of T&T for submission of financial statement.	545.00	No fuel receipt.
30	20/5/25	19/5/25	Raphael Anokye Barimah	Payment to procure 2000 liters water storage tank for DCE	4,368.00	No official receipt No VAT invoice
31	26/5/25	20/5/25	Forson Anakwa	Payment of commission to Collectors.	1,911.60	No GCR receipt.
32	27/5/25	22/5/25	DCD	Payment to repair and maintenance of DCE office.	4,140.00	No VAT invoice No multiple quotation No receipt.
33	27/5/25	23/5/25	DCD	Payment for weekly fuel.	4,300.00	No fuel receipt.
34	27/5/25	24/5/25	DCD	Payment to attend World menstrual hygiene day celebration.	1,970.00	No fuel receipt.
35	27/5/25	25/5/25	Benjamine Kesse	Payment for participation fee DCE day trip allowance and others.	4,015.00	No fuel receipt.
36	19/5/25	26/5/25	Christain Agyapong	Payment for fuel for DCE vehicle.	500.00	No fuel receipt.
37	23/5/25	27/5/25	DCD	Payment to host official duties.	1,500.00	No fuel receipt No official receipt for snacks.
38	2/6/25	2/6/25	DCD	Payment for weekly fuel	4,300.00	No fuel receipt

39	3/6/25	7/6/25	Enock Larbi	Payment to organize general staff meeting.	3,750.00	No official receipt
40	3/6/25	8/6/25	Erick Kabena Woode	Payment of composite budget implementation monitoring.	3,000.00	No fuel receipt No official receipt.
41	9/6/25	13/6/25	DCD	Payment of weekly fuel	4,300.00	No fuel receipt.
42	10/6/25	14/6/25	Hon. Joshua Lartey (DCE)	Payment to enable the DCE undertake 3-day tour of BECE centers.	1,945.00	No fuel receipt.
43	13/6/25	17/6/25	Enock Larbi	Payment of workshop on payroll and salary Administration at Koforidua.	1,710.00	No accommodation receipt.
44	16/6/25	19/6/25	DCD	Payment to enable DCD attend familiarization tour with regional coordinating director (ERCC)	1,010.00	No fuel receipt.
45	16/6/25	20/6/25	DCD	Payment of weekly fuel.	4,300.00	No fuel receipt.
46	13/6/25	22/6/25	DCD	Payment to fix DCE and District Court Judge Bungalow road.	915.00	No official receipt.
47	25/6/25	27/6/25	Erick Kabena Woode	Payment for budget hearing at ERCC.	7,020.00	No fuel receipt.
48	25/6/25	28/6/25	Ebenezer Donkor	Payment of fuel to Suhum for official duties.	200.00	No fuel receipt
49	25/6/25	29/6/25	Ebenezer Donkor	Payment of a day meeting with finance officers.	1,175.00	No fuel receipt
50	25/6/25	32/6/25	DCD	Payment of weekly fuel	4,300.00	No fuel receipt
51	30/6/25	33/6/25				
52	30/6/25	34/6/25	Erick Amankwa	Payment to organize a National day prayer event.	8,000.00	No fuel receipt No official receipt.
				TOTAL	151,548.12	

CAUSE

Laxity on the part of the Accounts staff in adhering to the above Regulation resulted in this lapse.

EFFECT

This control weakness could give rise to improprieties in the Financial Administration of the Assembly.

RECOMMENDATION

We recommend that the Management should obtain the relevant supporting documents to substantiate the payments, failure to which the said amount of **GH¢151,548.12** be recovered from the officers involved.

MANAGEMENT RESPONSE

Noted for compliance

1.4 UNREMITTED TAXES - GH¢5,364.27

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¢2,401.7** from several suppliers and service providers but did not pay the taxes during the period under consideration.

UNREMITTED TAXES (IGF) - GH¢ 2,401.70

DATE	CHQ NO	PV. NO	DETAILS	PV. AMOUNT GH¢	TAXABLE AMOUNT GH¢	TAX RATE %	TAX GH¢
08/04/25	001635	11/4/25	Payment for emergency DISEC Meeting	4,130.00	4,130.00	10	255.00
09/04/25	001641	15/4/25	Payment of Office stationeries	4,987.60	4,987.60	3	149.45
14/04/25	001642	16/4/25	Payment of Commission to Commission collectors	2,712.60	2,712.60	7.5	203.46
29/04/25	001662	35/4/25	Payment to purchase 2 No. lorry tires	4,900.00	4,900.00	3	147.00
05/05/25	001668	5/5/25	Payment to organize technical sub - Committee meeting	3,730.00	840.00	10	84.00
08/05/25	001668	6/5/25	Payment to organize Spatial Planning Committee meeting	5,230.00	1,240.00	10	124.00
12/05/25	001670	8/5/25	Payment of Commission to Commission collectors	1,981.60	1,981.60	7.5	148.62

20/05/25	001676	19/5/25	Payment to procure 2000 litres Water storage tank for DCE	4,368.00	4,200.00	3	126.00
21/05/25	001677	16/5/25	Payment to organize DPCU meeting	4,005.00	1,240.00	10	124.00
26/05/25	001681	20/5/25	Payment of Commission to Commission collectors	1,911.60	1911.60	7.5	143.37
27/05/25	001682	21/5/25	Payment to organize budget Committee meeting	3,280.00	2,300.00	10	230.00
3/06/25	001694/001695	9/06/25	Payment to organize technical sub-committee meeting.	3,940.00	1,050.00	10	105.00
09/06/25			Payment of commission to collectors.	1,800.00	1,800.00	7.5	135.05
16/6/25	001712	22/6/25	Payment of repair and installation of air condition.	1,590.00	1,590.00	7.5	119.25
16/6/25	001711/001712	24/6/25	Payment of repairs and maintenance of DCE vehicle with registration number GT 8409-19.	4,264.00	4,100.00	7.5	307.50
	TOTAL			52,830.40	38,983.40		2,401.70

CAUSE

Management's failure to ensure that withholding taxes are paid promptly to avoid payment of penalty 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 Authorities without further delay.

MANAGEMENT RESPONSE

The taxes have been paid to Ghana Revenue Authority.

1.5. PAYMENT VOUCHERS WITHOUT PAID STAMP

CRITERIA

Part IX section 19 of the Financial Memoranda for District Assembly states that ‘Immediately after voucher is paid the officer who made the payment shall stamp the voucher “paid” together with payment made by the Cheque number shall be quoted on the voucher.

CONDITION

During our audit we realized that all the payment vouchers for the period under consideration that is, April to June 2025 did not have the paid stamp on them. The situation is working because putting paid stamp on payment vouchers is part and parcel of the accounting duties of the financial department of every organization. However, this core duty has sometimes been relegated to the background which may have serious financial implications.

CAUSE

The anomalies is because of the failure of the schedule officer to ensure that all paid vouchers have the paid stamp on them.

EFFECT

In the absence of the paid stamp on the vouchers, it makes it difficult to differentiate paid vouchers from unpaid vouchers that could lead to duplication of expenditure at the expense of the assembly.

RECOMMENDATION

We urged the Finance Officer to instruct all schedule officers to always put the paid stamp on all paid vouchers to avoid recycling expenditures.

MANAGEMENT RESPONSE

Stamp will be purchased and use on all the payment vouchers.

1.6 ENGAGEMENT OF TEMPORARY STAFF BEYOND THE REQUIRED PERIOD.

CRITERIA

Section 75 of the Labour ACT 2003(ACT651) states that “a temporary worker who is employed by the same employer for a continuous period of six months and more shall be treated as a permanent worker’

CONDITION

Our review of payroll records at assembly disclosed that management engaged twelve (12) temporary staff between the years 2016 and 2022 to provide various services; without regularizing Their employment as permanent workers contrary to the provision of the Labour Act.

Engagement of temporary staff beyond the required period

S/NO	NAME	STATUS	DATE OF APPOINTMENT
1	Bejamin Mensah Anum	Night Security	25-10-2016
2	Mrs Rosina Eshun	Radio operator	10-10-2020
3	Diana Gbeley	Night Secretary	20-10-2020

4	Mahama Salifu	Nighty Security	23-06-2018
5	Gordon Dussah	Night Security	30-03-2018
6	Kwabena Amuzu	Labour	25-10-2018
7	Mr.Akwasi Prempeh	Night security	20-06-2018
8	Hannah Yeboah	Cleaner	02-01-2022
9	Sandra Ayebea	Cleaner	03-08-2022
10	Dorcas Offei	Cleaner	25-08-2017
11	Irene Mawutor	Receptionist	15-09-2022
12	Matheo Kwame Hodor	Labour	24-03-2022

CAUSE

Management failed to mechanize the temporary workers after engaging them for more than six years continuously.

EFFECT

The continuous engagement of these temporary staff could lead to disputes and legal actions against the Assembly, or the affected workers will not have the courage to put their best in terms of delivering.

RECOMMENDATION

We recommend that these casual workers of the Assembly are made permanent staff.

MANAGEMENT RESPONSE

Well noted for compliance.

1.7 PAYMENTS WITHOUT EXPENDITURE WARRANTS -GH¢61,756.00

CRITERIA

Regulation 63 of the Public Financial Management Regulation 2019 (L.I2378) requires that, for the purpose of sub section (2) of section 25 of the Act, the principal spending officer of each covered entity shall, by a date set by the minister through the Ghana integrated financial management information system; prepare and submit to the budget officer of the ministry request for warrant for recurrent capital to be committed during the quarter.

CONDITION

However, we noted that management disburse a total amount of **GH¢61,756.00** on goods, works and services vide fifteen (15) payment vouchers without processing the required authorized expenditure warrant.

Payments without expenditure warrants – GH¢61,756.00

S/N	DATE	DETAILS	PV NO.	CHEQUE NO.	PAYEE	AMOUNT
1	20/5/25	payment to procure 2000 liters water storage tank for DCE	19/5/25	00167476	DCD	4,368.00
2	2/6/25	Payment toward BECE examination.	1/6/25	001686	District Director of Education	6,000.00
3	16/6/25	Payment of weekly fuel.	20/6/25	001708	DCD	4,300.00
4	5/5/25	Payment for weekly fuel allocation from Monday, 5 th May to Friday 9 th May 2025.	2/5/25	001664	DCD	2,800.00
5	15/4/25	Payment of weekly fuel for official vehicles.	21/4/25	001644	DCD	2,800.00
6	19/6/25	Payment of donation to support Accident victims at Asuboi.	25/6/25	001716	DCD	5,000.00
7	28/4/25	Payment in respect of SSNIT	30/4/25	001650/001651	SSNIT(DCD)	5,088.00
8	27/5/25	Payment of weekly fuel.	23/5/25	001684	DCD	4,300.00
9	28/4/25	Payment respect of weekly fuel for the week ending 28 th April to 2 nd May 2025.	28/4/25	00167	DCD	2,800.00
10	25/6/25	Payment for weekly fuel.	32/6/25	001718	DCD	4,300.00
11	2/6/25	Payment of weekly fuel.	2/6/25	001687	DCD	4,300.00
12	9/6/58	Payment of weekly fuel.	13/6/25	001702	DCD	4,300.00
13	19/5/25	Payment of weekly fuel.	1/5/25	001672	DCD	4,300.00
14	12/5/25	Payment for weekly fuel.	10/5/25	001670	DCD	4,300.00
15	22/4/25	Payment for weekly fuel.	24/4/25	001645	DCD	2,800.00
Total						61,756.00

CAUSE

Management attributed to the system challenge occasioned led to the anomaly.

EFFECT

The absence of warrants could defeat the purpose of the Ghana Integrated Financial Management Information System (GIFMIS). There is a possibility that the expenditure has not been budgeted for.

RECOMMENDATION

We recommend to management to comply with the budgetary control procedures by ensuring that expenditure warrants are prepared and approved before making payments.

MANAGEMENT RESPONSE

Expenditure warrants will be attached to payment vouchers before payments are done going forward.

MANAGEMENT ACTION PLAN

Name of Covered Entity: Ayensuano District Assembly
Title of Audit: Internal Audit Report, 2nd Quarter, 2025

S/N	Findings	Recommendation	Risk Rating of Finding (High, Medium, Low)	Management Comment	Implementation Date	Responsible Officer
1.1	Unpresented value books for audit	We recommend to Management to retrieve the value books from the revenue collectors and present them to the audit unit for scrutiny.	High	Value books will be retrieved for revenue collectors to internal audit unit for audit scrutiny	31/7/25	Revenue Superintendent
1.2	Payment not fully acquitted – Gh¢7,435.00	We recommend recovery of Gh¢7,435.00 from the affected staff.	High	Noted for compliance	31/7/25	DFO
1.3	Unsupported payments – Gh¢183,498.12	We recommend that the Finance Officer should obtain the relevant supporting documents to substantiate the payments, failure to which the said amount of Gh¢183,498.12 be recovered from the officers involved.	Medium	Noted for compliance	31/7/25	DFO
1.4	Unremitted taxes - Gh¢5,364.27	We recommend to management to ensure that the withheld taxes are remitted to Ghana Revenue Authorities without further delay.	High	The taxes have been paid to Ghana Revenue Authority	31/7/25	DFO
1.5	Payment vouchers without paid stamp.	We urged the financial officer to instruct all schedule officers to always put the paid Stamp on all paid	High	Stamp will be purchased and use on all the payment vouchers.	31/7/25	DFO

		vouchers to avoid recycling expenditures.				
1.6	Engagement of temporary staff beyond the required period	We recommend that these casual workers of the Assembly are made permanent staff.	Medium	Well noted for compliance.	31/7/25	DCD/HR
1.7	Payments without expenditure warrants - GH¢61,756.00	We recommend to management to comply with the budgetary control procedures by ensure that expenditure warrant are prepared and approved before making payment.	High	Expenditure warrants will be attached to payment vouchers before payments are done going forward.	31/7/2025	DBA

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, of the engagement results.

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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DANIEL ABEKA KONDOH
HEAD OF INTERNAL AUDIT UNIT