



AYENSUANO DISTRICT ASSEMBLY

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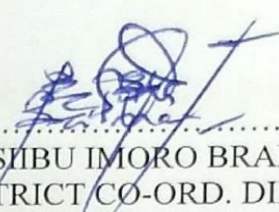
Date: 27-10-2025

THE AUDIT COMMITTEE CHAIRMAN
AYENSUANO DISTRICT ASSEMBLY
COALTAR

INTERNAL AUDIT REPORT FOR THIRD QUARTER, 2025

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

Thank you.


SIBU 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)

THIRD QUARTER INTERNAL AUDIT REPORT

FOR THE PERIOD 1ST JULY – 30TH SEPTEMBER, 2025

TABLE OF CONTENT

<u>CONTENTS</u>	<u>PAGES</u>
Executive Summary .....	.... 2
Introduction .....	.....2
Background .....	.....2
Scope and Objective .....	...2-3
Methodology .....	.....3
Key Management Personnel .....	.....3
Summary of Findings and Recommendations ....	.....4
Detail Findings and Recommendations ....	..5-14
Management Action Plan	15-16
Conclusion .....	....17
Acknowledgement .....	....18

EXECUTIVE SUMMARY

The Internal Audit of Ayensuano District Assembly has completed its audit for the third quarter of 2025. The audit focused on the Expenditure on DACF, Store, 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 (DAC, 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, Store, IGF and Revenue and Expenditure Management Auditing to be conducted in third 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 July to September, 2025.

AUDIT OBJECTIVES

The objectives of the audit were to ensure that;

- Ensure that all Revenue collected are banked immediately.
- Ensure that all Revenue collected are record in the accounting records
- Ensure that all relevant documents are adhered to.
- Bank lodgments are made on a time basis
- All GCR and collections /cash books are controlled and kept in a secure place.
- To ensure that goods are procured effectively, efficiently and economically.
- To ensure that payments are not made outside the original course of business.
- To ensure that payments are approved in accordance with the authority limit
- To ensure that all inventory items exist and are owned by the Assembly.
- Payments are properly supported by original invoices and or relevant documents.

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.	Hon.JoshuaYaw Fedrick Lartey	District Chief Executive	01/07/25 – 30/09/25
2.	Mr. Siibu Imoro. Braimah	District Coordinating Director	01/07/25– 30/09/25
3.	Mr.Ebenezer Odonkor	District Finance Officer	01/07/25 – 30/09/25
4.	Mr. Eric Kobina Woode	District Budget Analyst	01/07/25 – 30/09/25
5	Mr Rexford Arthur	Planning Officer	01/07/25– 30/09/25
6	Raphael Anokye Barimah	AG.Engineer	01/07/25 – 30/09/25

SUMMARY OF FINDINGS AND RECOMMENDATIONS (I.G.F)

1.1 PAYMENT NOT FULLY ACQUITTED – GH¢9,364.87

RECOMMENDATION

We recommend that management should contact the officers involved to retire the said amount

1.2 UNSUPPORTED PAYMENT VOUCHERS – GH¢104,702.78

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.

SUMMARY OF FINDINGS AND RECOMMENDATIONS (DACF)

1.0 PAYMENT FOR WORK WITHOUT WORKS ORDER AND CERTIFICATE OF WORK DONE – GH¢41,000.00

RECOMMENDATION

We recommend to management to comply with the regulations by ensuring that works orders and certificate for satisfactory completion of works are always issued before payment are effected.

1.1 ITEMS PURCHASED NOT ROUTED THROUGH STORES – GH¢54,173.00

RECOMMENDATION

We recommend that Management should ensure that all items purchased are routed through stores.

1.2 PAYMENT WITHOUT VAT INVOICE/RECEIPT – GH¢54,173

RECOMMENDATION

We recommend that management should always purchase goods or service from only VAT registered entities and VAT receipt obtained from the supplier to comply with the above provision.

1.3 FAILURE TO SEEK MULTIPLE PRICE QUOTATIONS – GH¢30,010.00

RECOMMENDATION

We recommend to management to ensure strict compliance with the provisions of the public procurement ACT to ensure that value for money is obtained in the use of public fund by giving fair chance to other suppliers.

1.4 UNSUPPORTED PAYMENT – GH¢77,677.18

RECOMMENDATION

We recommend that management should provide official receipts, invoices, three quotations, payment sheet to properly acquit the vouchers.

1.5 ITEMS NOT EMBOSSED

RECOMMENDATION

We recommend that all items be embossed immediately with the requisite identification code

DETAILED FINDINGS AND RECOMMENDATIONS

1.1 PAYMENT NOT FULLY ACQUITTED – GH¢9,364.87

CRITERIA

Regulation 78 (1) of the Public Financial Management Regulations (PFMR) 2019 (L.I 2378) provides among others that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity the validity, accuracy, and legality of the claim for the payment and that evidence of service received, certificate for work done and any other supporting documents exists.

CONDITION

During our audit review, we noted that management made payments totaling GH¢39,315.54 to various suppliers and service providers. Out of this, GH¢29,950.87 was acquitted leaving GH¢9,364.87 not acquitted. Details provided below.

PAYMENT NOT FULLY ACQUITTED (I.G.F)

DATE	PV NO	PAYEE	DETAILS	AMOUNT PAID GH¢	AMOUNT ACQUITTED GH¢	AMOUNT NOT ACQUITTED GH¢
01/09/25	10/9/25	Eric Kobina Woode	Payment to attend Budget Unit Analyst Association of Ghana (BAAG) Conference at Kumasi	5,480.00	3,480.00	2,000.00
01/09/25	7/9/25	DCD	Payment of workshop on preparation for the 9th Cycle of District Assemblies Performance Assessment for 2025	5,880.00	4,380.00	1,500.00
01/09/25	6/9/25	SSNIT	Payment of salary of IGF staff for August, 2025	14,270.54	12,765.67	1,504.87
01/09/25	4/9/25	Eric Amankwah Mariam Koney	Payment to attend inception meeting for HOPE MCH PROJECT at Domi-Achiansa	960.00	460.00	500.00
20/08/25	20/8/25	Bernard Donkor	Payment to organized spatial committee meetings.	4,645.00	3745.00	900.00
17/07/25	25/7/25	Paulina Amankwah	Payment of Electricity prepaid.	2,000.00	1,800.00	200.00
15/07/25	19/7/25	Rexford Arthur	Payment for monitoring exercise.	2,000.00	-	2,000.00
01/07/25	3/7/25	Clement Gyamfi	Payment of workshop for GIFMIS training for procurement unit.	4,080.00	3,320.00	760.00
TOTAL				39,315.54	29,950.67	9,364.87

CAUSE

The anomaly occurred because the Finance Officer failed to ensure accountability for the balance of GH¢9,364.87 expended.

EFFECT

This impedes transparency and accountability thus exposing the system to high risk of financial loss through financial improprieties such as paying for services not rendered.

RECOMMENDATION

We recommend that management should contact the officers involved to retire the said amount.

MANAGEMENT RESPONSE

The respective officers have been contacted and most of the payment vouchers have been fully acquitted while the others are being worked on.

1.2 UNSUPPORTED PAYMENT VOUCHERS – GH¢77,677.18**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 the Assembly made payments amounting to (GH¢77,677.18) without supporting documents such as official receipts, invoices and payment sheets.

UNSUPPORTED PAYMENT – GH¢ 77,677.18 (I.G.F)

S/N	DATE	PV NO.	PAYEE	DETAILS	AMOUNT GH¢	REMARKS
1	29/09/2025	38/9/25	Electricity Company of Ghana	Payment towards 12th installment of electricity bill for the debt recovery after replacement	5,300.00	No prepaid receipt
2	23/09/2025	40/9/25	Sophia Asamoah	Payment of T & T to visiting team from Accra	900.00	No payment sheet
3	23/09/2025	35/9/25	Sophia Asamoah	Payment for electricity prepaid credit and other expenses	3,250.00	No fuel receipts No prepaid receipt No payment sheet
4	23/09/2025	33/9/25	Rexford Arthur	Payment for workshop on centralized inventory of ongoing projects of MMDAs	2,320.00	No payment sheet

5	11/09/2025	24/9/25	Sophia Asamoah	Payment for T & T for officers on official trip at Nkawkaw and Odumasi	800.00	No payment sheet
6	11/09/2025	23/9/25	Sophia Asamoah	Payment for fuel for official duties	500.00	No fuel receipts
7	08/09/2025	21/9/25	Raphael Anokye-Barimah	Payment for hand plumer and filters to enable the Assembly service its grader	1,850.00	No official receipts No works order No VAT invoice No multiple price quotations
8	01/09/2025	13/9/25	Clement Gyamfi	Payment to purchase 6 No. 150W LED street bulbs	6,415.97	No works order No VAT invoice
9	01/09/2025	4/9/25	Eric Amankwah	Payment to attend inception meeting for HOPE MCH PROJECT at Domi-Achiansa	960.00	No fuel receipt
10	28/08/2025	34/8/25	Clifford Asare	Payment for Eastern Satellite Market fair (ECSMF)	4,130.00	No fuel receipt No official receipt
11	28/08/2025	33/8/25	Eric Amankwah	Payment for education and sensitization on the existence and functions of the Client Service Unit of the Assembly	7,200.00	No fuel receipt No official receipt
13	28/08/2025	32/8/25	Eric Amankwah	Payment of donation Anum Apapam Obrodwo Festival and other expenses	2,000.00	No acknowledgement of receipt No fuel receipt No off
14	13/08/2025	11/8/25	DCD	Payment to attend first meeting of the Eastern Co-ordinating Council for 2025	575.00	No fuel receipt No payment sheet
16	07/08/2025	6/8/25	DCD	Payment of weekly fuel	4,300.00	No fuel receipt
17	02/08/2025	2/8/25	DCD	Payment of electricity bill	5,200.00	No official receipt
18		36/725	DCD	Payment to enable stakeholders attend president visit to the Region at Koforidua	8,400.00	No fuel receipt No official receipt No payment sheet

19	29/07/2025	30/7/25/25	Enoch Larbi	Payment of funeral donation	1,500.00	No donation receipt No fuel receipt
20	21/07/2025	27/7/25	DCD	Payment for weekly fuel allocation from 14th to 18th July, 2025	4,300.00	No fuel receipt
21	21/07/2025	24/7/25	Raphael Anokye-Barimah	Payment for maintenance work on the Assembly building	2,415.00	No VAT invoice No multiple price quotations No official receipt
22	17/07/2025	23/7/25	Edward Donkor	Cost of stationeries for the office	4,620.00	No VAT invoice No multiple price quotations No official receipt
24	17/07/2025	18/7/25	Raphael Anokye-Barimah	Payment for fixing wall panel at DCE's office	1,140.81	No VAT invoice No multiple price quotations No official receipt
25	15/07/2025	14/7/25	Ebenezer Odonkor	Payment to host official guest from Koforidua	1,000.00	No official Letter
26	08/07/2025	10/7/25	DCD	Payment for weekly fuel	4,300.00	No fuel receipt
27	08/07/2025	7/7/25	Emmanuel Adjartey	Payment of additional cost incurred for printing four banners on National Prayer and Thanksgiving	900.00	No official receipt
28	01/07/2025	1/7/25	DCD	Payment of weekly fuel for official vehicles	4,300.00	No fuel receipts
TOTAL					77,677.18	

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 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

The relevant documents have been provided for your verification.

1.0 PAYMENT FOR WORK WITHOUT WORKS ORDER AND CERTIFICATE OF WORK DONE – GH¢41,000.00

CRITERIA

Regulation 79 of the Public Financial Management regulations 2019 (L.I.2378) requires that, the Spending Officer shall, on the completion of works or the supply of goods or services, prepare a certificate statement in respect of work and stores received, that includes.

1. The quantity and particulars of the works and supply.
2. The method and result of the inspection.
3. Any evidence supporting the results.

CONDITION

We noted during examination of payment vouchers that management made a total of GH¢41,000.00 for repairs works without works orders and certificate from the schedule officers to ensure that works were satisfactorily done and value for money achieved.

PAYMENT FOR WORK WITHOUT WORKS ORDER AND CERTIFICATE OF WORK DONE (DACF)

DATE	PV NUMBER	PAYEE	DETAILS	AMOUNT GH¢	ACTION REQUIRED.
05/09/25	5/9/25	DCD	Cost incurred for servicing and repairing DCE official vehicle registration number GT8409-19	21,000.00	Works order
05/09/25	6/9/25	DCD	Payment for servicing Assembly Grader	20,000.00	Work order
TOTAL				41,000.00	

CAUSE

We attributed the lapse to weak expenditure controls by management of this Assembly.

EFFECT

The Assembly may risk paying for service not performed to specifications in the absence of works performance certifications.

RECOMMENDATION

We recommend to management to comply with the regulations by ensuring that work orders and certificate for satisfactory completion of work are always issued before payments are effected.

MANAGEMENT RESPONSE

Management has taken notice and the necessary documents would be attached for verification

1.1 ITEMS PURCHASED NOT ROUTED THROUGH STORES – GH¢54,173.00

CRITERIA

Section 0529 of the store regulations 1984, states that all receipts shall be entered on the tally cards on the same day that the store receives the goods, that receipt entries on the ledger sheets or stock control cards shall be within 48 working hours of the receipts.

CONDITION

During our audit review, we noted that store items totaling GH¢54,173.00 were not recorded in the store ledger.

ITEMS PURCHASED NOT ROUTED THROUGH STORES – GH¢54,173.00 MP

DATE	PV NUMBER	PAYEE	DETAILS	AMOUNT GH¢	REMARKS
27/08/25	2/8/25	DCD	Payment for the tiling of MP Center at Asuboi	20,805.00	No SRA
27/08/25	3/8/25	DCD	Payment for purchases of soccer Jerseys and football.	11,058.00	No SRA
27/08/25	5/8/25	DCD	Payment to Purchases electrical Materials and rural telephony Electrification project at Bepoase	22,310.00	No SRA
TOTAL				54,173.00	

CAUSE

That anomaly was attributed to break down of control over the procurement procedures and management's failure to put in place adequate measures to control goods purchased.

EFFECT

The practice does not augur well for sound financial management practice as it could lead to diversion of goods and perpetuation of expenditure fraud.

RECOMMENDATION

We recommend that Management should ensure that all items purchased are routed through stores.

MANAGEMENT RESPONSE

Management has ensured that all items purchased are routed through stores.

1.2 PAYMENT WITHOUT VAT INVOICE/RECEIPT – GH¢54,173.00

CRITERIA

Section 41 of the VAT ACT 2013(870) provides that a taxable person shall, on making a taxable supply of goods or services, issue to the receipt a tax invoice in the form and with the details that are prescribed by the commissioner general.

CONDITON

We observed that management paid for gross amount of GH¢54, 173 being procurement of items for service providers without VAT invoice from suppliers.

PAYMENT WITHOUT VAT INVOICE /RECEIPT

MP

DATE	PV NUMBER	PAYEE	DETAILS	AMOUNT GH¢	REMARKS
27/08/25	2/8/25	DCD	Payment for the tiling of MP Center at Asuboi	20,805.00	Attach VAT invoice
27/08/25	3/8/25	DCD	Payment for purchases of soccer Jerseys and football.	11,058.00	Attach VAT invoice
27/08/25	5/8/25	DCD	Payment to Purchases electrical Materials and rural telephony Electrification project at Bepoase	22,310.00	Attach VAT invoice
TOTAL				54,173.00	

CAUSE

The procurement units failed to ensure such goods were only purchased from VAT registered entities before payment were made.

EFFECT

Supplier were not bound to make any VAT payment to the tax authorities has resulted in loss of to the state.

RECOMMENDATION

We recommend that management should always purchase goods or service from only VAT registered entities and VAT receipt obtained from the supplier to comply with the above provision.

MANAGEMENT RESPONSE

Management has taken a decision to purchase from suppliers with registered VAT Invoices and receipts only.

1.3 FAILURE TO SEEK MULTIPLE PRICE QUOTAIONS – GH¢30,010.00

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

We however discovered during the audit that, the Assembly procured various goods and services amounting to GH¢30,010.00 without requesting for three different quotations from three different suppliers as required by the law.

FAILURE TO SEEK MULTIPLE PRICE QUOTAIONS (MP)

DATE	PV NUMBER	PAYEE	DETAILS	AMOUNT GH¢	REMARKS
28/08/25	5/8/25	DCD	Payment toward Bepoase Rural telephony Electrification project	22,310.00	Attach three quotations
27/08/25	4/8/25	DCD	Payment to purchase cement for the renovation of Asubi Otibu Ahyia school.	7,700.00	Attach three quotations
TOTAL				30,010.00	

CAUSE

We attributed this anomaly to management's failure to request for at least three different quotations from different suppliers.

EFFECT

Purchases without multiple price quotations undermine transparency and value for money in the use of public funds and denies the Assembly of benefiting from fair competitions among suppliers.

RECOMMENDATION

We recommend to management to ensure strict compliance with the provisions of the public procurement ACT to ensure that value for money is obtained in the use of public fund by giving fair chance to other suppliers.

MANAGEMENT RESPONSE

Noted for Compliance

1.4 UNSUPPORTED PAYMENT – GH¢65,100.00**CRITERIA**

Regulation 78 (1) of the Public Financial Management Regulations (PFMR) 2019 (L.I 2378) provides among others that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity the validity, accuracy, and legality of the claim for the payment and that evidence of service received, certificate for work done and any other supporting documents exists.

CONDITION

We observed during the audit that payments amounting to **GH¢65,100.00** were made to individuals and organizations for services rendered to the Assembly. These transactions were not properly authenticated as they were not supported with all the relevant documents such as Official receipts, invoices, three quotations, payment sheet etc.

UNSUPPORTED PAYMENT – GH¢65,100.00**DACF**

DATE	PV NO	PAYEE	DETAILS	AMOUNT GH¢	REMARKS
27/08/25	MP4/8/25	NYAME TEASE GH	Payment to purchase cement for the renovation of Asuboi otibu Ahyia school	7,700.00	Provide receipt
27/08/25	MP3/8/25	DCD	Payment to purchase Jerseys and footballs	11,400.00	Provide receipt
27/08/25	MP1/8/25	DCD	Payment to support Edimedium bridge	5,000.00	Appreciation Letter
05/09/25	CF6/9/25	J.A PLANT POOL	Payment for the servicing of Assembly Grader	20,000.00	Attach three quotations Memo Warrant
05/09/25	CF5/9/25	Joseph Ormua Motors	Payment for servicing DCE vehicle GT8409-19	21,000.00	Three quotations VAT Invoice Work order Memo
TOTAL				65,100.00	

CAUSE

This lapse was attributed to management's failure to obtain the necessary documents to support the payment vouchers.

EFFECT

This practice undermines transparency and accountability which does not provide reasonable assurance that the funds were used in the interest of the Assembly

RECOMMENDATION

We recommend that management should provide official receipts, invoices, three quotations, payment sheet to properly acquit the vouchers.

MANAGEMENT RESPONSE

Management will contact the officers involved and retire the said payment vouchers.

1.5 ITEMS NOT EMBOSSED**CRITERIA**

Section 1511 of stores regulation 1984 states that every item of plant or machinery shall have

A departmental number allocation to it on receipt. Regulation 1513 further states that departmental plant or machinery number shall be clearly and conspicuously written on the items of plant or machinery for easy identification

CONDITION

Our review shows that some items purchased were not embossed before they were issued from stores to various units.

ITEMS NOT EMBOSSED

NO.	ITEMS	UNITS
1	Laptop	Records
2	Office cabinet	HR
3	Office cabinet	Records
4	Office cabinet	Procurement
5	Laptop	Accounts
6	Laptop	Planning
7	Laptop	Administration
8	Laptop	Budget

CAUSE

Management failed to ensure that items bought were embossed before issuing to user units.

EFFECT

This could lead to loss of Assembly property to private individuals due to lack of proper identification code.

RECOMMENDATION

We recommend that all items be embossed immediately with the requisite identification code

MANAGEMENT RESPONSE

The Embossment committee including staff of internal Audit has been formed and embossment of assets of the Assembly has begun. However, there are resources constraint which is delaying the smooth processes of the exercise.

MANAGEMENT ACTION PLAN

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

S/N	Findings	Recommendation	Risk Rating of Finding (High, Medium, Low)	Management Comment	Implementation Date	Responsible Officer
1.1	Payment not fully Acquitted- GH¢9,364.87 (I.G.F)	We recommend that management should contact the officers involved to retire the said amount	High	The respective Officers have been contacted and most of the payment vouchers have been fully acquitted whiles the others are being worked on.	31/10/25	DCD/DFO
1.2	Unsupported payments – Gh¢77,677.18 (I.G.F)	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	The relevant documents have been provided for your verification	31/10/25	DFO /DCD
1.3	Payment for work without works order and certificate of work done - GH¢41,000.00 (CF)	We recommend to management to comply with the regulations by Ensuring that work orders and certificate for satisfactory completion of work are always issued before payments are effected.	Medium	Management has taken notice and the necessary documents would be attached for verification.	31/10/25	Transport Officer
<u>1.4</u>	Items purchased not routed through stores - GH¢54,173.00 (CF)	We recommend that Management should ensure that all items procured by the Assembly are routed through stores before usage.	High	Management has ensured that all items purchased are routed through stores.	31/10/25	Store keeper

1.5	Payment without VAT Invoice/receipt GH¢54,173.00 (CF)	We recommend that management should always purchase goods or service from only VAT registered entities and VAT Receipt obtained from the supplier to comply with the above provision.	High	Management Has taken a decision to purchase from Suppliers with registered VAT Invoices and receipts only.	31/10/25	Procurement Officer
1.6	Failure to seek Multiple Price Quotations- GH¢30,010.00 (CF)	We recommend to management to ensure strict compliance with the provisions of the Public procurement ACT to ensure that value for money is obtained in the use of public funds by giving fair chance to other suppliers.	Medium	Well noted for compliance.	31/10/25	Procurement Officer
1.7	Unsupported payments – Gh¢65,100.00 (CF)	We recommend that management should provide official receipts, invoices, three quotations, payment sheets to properly acquit the payment vouchers.	High	The relevant documents have been provided for your verification	31/10/25	DCD//DFO
1.8	Items not embossed.	We recommend that all items should be embossed immediately with the requisite identification codes.	Low	The Embossment committee including staff of internal Audit has been formed and embossment of assets of the Assembly has begun. However, there are resources constraint which is delaying the smooth processes of the exercise.	31/10/25	Store keeper

CONCLUSION

The audit team gathered that there is effective cash management system, and 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 Function during the audit.

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DANIEL ABEKA KONDOH
HEAD OF INTERNAL AUDIT UNIT