



# ASUNAFO SOUTH DISTRICT ASSEMBLY

POST OFFICE BOX 2 KUKUOM- AHAFO REGION  
DIGITAL ADDRESS: BV-0008-7836

*Kindly quote this number and date in all correspondence*

Our Ref: ASDA.05/10/03/17

Your Ref: .....

Date: 30<sup>th</sup> October, 2025

## SUBMISSION OF THIRD QUARTER 2025 INTERNAL AUDIT REPORT

I forward herewith, the third Quarter 2025 Internal Audit Report of Asunafo South District Assembly for your perusal and necessary action.

Thank you.

**MERCY MAA'WO' PWA'VRA**  
**(DISTRICT COORD. DIRECTOR)**  
*for: DISTRICT CHIEF EXECUTIVE*

### DISTRIBUTION

- The District Chief Executive  
Asunafo South District Assembly  
Kukuom, Ahafo Region.
- The Audit Committee  
Asunafo South District Assembly  
Kukuom, Ahafo Region.
- The Director General  
Internal Audit Agency  
PMB31, Ministries Post Office, Accra
- Auditor General  
Ghana Audit Service  
Accra
- Hon. Presiding Member  
Asunafo South Assembly, Kukuom
- Office of the Head of the Local Government Service,  
Accra
- The Minister  
MLGDRD, Accra
- The Minister  
Ahafo Regional Coordinating Council



AHAFO - REGION

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**ASUNAFO SOUTH DISTRICT ASSEMBLY,  
KUKUOM.**

**INTERNAL AUDIT UNIT**

**REPORT ON CASH MANAGEMENT**

**THIRD 2025**

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## **EXECUTIVE SUMMARY**

The Internal Audit Unit has the dignity to forward to you, significant findings and recommendations which were made from routine internal audits conducted on Cash Management between January 2025 and August 2025 at the Asunafo South District Assembly, Kukuom.

Among the lapses observed and commented on in the report are:

### **Finding 1: Un-acquitted payment vouchers**

#### **Management Response**

All claims sheets have now been duly attached to the affected Payment vouchers. The Accountants are in the process of attaching payment receipts to all the affected payment vouchers and will be submitted to the Internal Auditors for verification.

### **Finding 2: Expenditure without Warrant from GIFMIS**

#### **Management response**

The Warrants have been generated in the system. The District Finance Officer has been instructed to retrieve the warrants from the Budget analyst and attach same for your verification.

### **Finding 3: Payment Without Supporting Documents**

#### **Management Response**

Beneficiaries of the affected payments have been instructed to submit all relevant supporting documents immediately to the Accountant for same to be attached to the Payment Vouchers.

### **Finding 4: No Stores Receipt Voucher**

#### **Management response**

While there exist stores receipt vouchers for the affected payments, copies had not yet been attached to the Payment vouchers. The District Finance Officer has been instructed to retrieve from the storekeeper copies of the said Store Receipt Vouchers and attach them to the Payment vouchers and submit same for verification.

These anomalies and lapses were the results of low level of commitment towards the enforcement of internal audit recommendations and compliance with internal controls and statutory provisions in the Management of the Assemblies funds.

As a remedy to reduce these lapses that have characterized Cash Management, we advise management to strengthen controls and ensure compliance with the Public Financial Management

Act 2016 (Act 921), and its regulations, Policy directives and the Internal Audit Recommendations in this report.

Management has agreed to a management action plan with timelines for implementation. This plan has been attached as Appendix 2 of the final report.

We wish to acknowledge the contribution made by Management towards the making of this report.

## **1.0 INTRODUCTION**

We have audited Cash Management in accordance with our mandate in Section 83(1-11) of the Public Financial Management Act, 2016 (Act 921), Section 175, Subsection 1 of the Local Governance Act, 2016 (Act 936), Section 16 (1&3) of the Internal Audit Agency Act, 2003 (Act 658) and Public Financial Management Regulation 2019 (L.I.2378) Regulations 218 - 222.

We wish to bring to your attention the following observations and recommendations emanating from the audit inspection carried out for the third quarter 2025.

## **1.1 BACKGROUND TO THE AUDIT**

Cash Management involves the management of an entity's cash flows and financial decisions for all fund sources. It covers the management of cash, adherence to financial controls, keeping sound financial records and statements and the economic, efficient and effective use of funds of the covered entity to achieve organizational goals.

The Public Financial Management Act 2016 (Act 921), Public Financial Management Regulations 2019 (L. I. 2378), Local Governance Act, 2016 (Act 936), Generally Accepted Accounting Principles (GAAP) and others have been enacted to streamline Non-Tax Revenue Management within covered entities.

This report will satisfy the legal requirement as required in Section 83(1-11) of the Public Financial Management Act, 2016 (Act 921), Section 175, Subsection 1 of the Local Governance Act, 2016

(Act 936), Section 16 (1&3) of the Internal Audit Agency Act, 2003 (Act 658) and) Regulation 218 - 222 of the Public Financial Management Regulation 2019 (L.I.2378).

Furthermore, the report will also inform stakeholders in both private and public sector in their engagements with the Asunafo South District Assembly.

## **1.2 AUDIT OBJECTIVE**

The objectives of this audit include;

- To assess the level of compliance with Public Financial Management Laws and Regulations in the utilization of Assembly funds
- To determine whether internal controls exist and if they are being followed
- To assess whether the Assembly's accounts have been properly kept
- To ascertain whether funds are expended with due regard to economy, efficiency and effectiveness in relation to the resources utilized and results achieved.

## **1.3 SCOPE OF AUDIT**

The audit covered a review of internal controls, adherence to laws, guidelines and instructions in the management of funds of the Asunafo South District Assembly. The audit covered January 2025 to August 2025.

## **1.4 AUDIT METHODOLOGY AND APPROACH**

Findings in this report were obtained through;

- i. Reviewing of internal management controls
- ii. Interviews
- iii. Testing of documents

We derived our audit criteria from sources such as the Public Financial Management Act 2016 Act (921), The Local Governance Act 2016 (Act 936) and Public Financial Management Regulations 2019 (L. I. 2378)

## 1.5 KEY PERSONNEL

The under listed personnel were in charge of Revenue (Internally Generated Funds) management and administrative affairs of the Assembly during the period under review:

NAME	DESIGNATION	PERIOD
Hon. Benjamin Yinkah	District Chief Executive	March 2025 to date
James Adams Kwame	District Coordinating Director	Jan. 2025 to September 2025
Mercy Maawoo Pwavra	District Coordinating Director	October 2025 to present
Halid Y. Abdul Rahman	District Finance Officer	January 2025 to date
Kwasi Amoako	Head of Internal Audit Unit	January 2025 to date
Yaw Larbi Kissiedu	Human Resource Manager	January 2025 to May 2025
Nana Adjei	Personnel Manager	January 2025 to date
Philip Zinesan N.	Revenue Superintendent	January 2025 to date
Baseryi Eric Batuu	District Budget Analyst	January 2025 to date

## 1.6 AUDIT TEAM

NAME	DESIGNATION
Kwasi Amoako	Head of Internal Audit Unit
Marshall Osci-Boateng	Auditor 1
Elizabeth Nyarko	Auditor 2
Abraham Sarkodie	Auditor 3

## **1.7 DISTRIBUTION LIST**

1. The District Chief Executive  
Asunafo South District Assembly, Kukuom, Ahafo Region.
  
2. The Audit Committee  
Asunafo South District Assembly, Kukuom, Ahafo Region.
  
3. The Director General  
Internal Audit Agency  
PMB31, Ministries Post Office, Accra
  
4. Auditor General  
Ghana Audit Service, Accra
  
5. Hon. Presiding Member  
Asunafo South District Assembly, Kukuom
  
6. Office of the Head of the Local Government Service.  
Accra
  
7. The Minister  
Ministry of Local Government, Chieftaincy and Religious Affairs,  
Accra
  
8. The Minister  
Ahafo Regional Coordinating Council, Goaso

## **DETAILS OF FINDINGS AND RECOMMENDATIONS**

### **Finding 1: Un-acquitted payment vouchers**

#### **Criteria**

Public Financial Management Regulation 2019 (L.I. 2378) Regulation 78(1) 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;
- (b) That evidence of services received, certificates for work done and any other supporting document exists.

#### **Condition**

The audit revealed that payments totaling **GHC101,438.90** that had been made were without the relevant receipt and or claims sheet duly signed by beneficiaries. See Appendix "A" for details.

#### **Cause**

This is as a result of failure on the part of the District Finance Officer to prevail on the schedule officer to retrieve receipts for payments made and to attach same to the payment voucher.

#### **Effect**

The practice smacks of financial indiscipline and may cause the Assembly to be blacklisted by donor partners. Additionally, persons responsible could be charged with embezzlement of public funds.

#### **Recommendation**

We highly recommended, that the District Finance Officer should ensure that all the affected payment vouchers are fully acquitted, failure of which, the District Finance Officer should refund the full amount un-acquitted.

#### **Management Response**

All claims sheets have now been duly attached to the affected Payment vouchers. The Accountants are in the process of attaching payment receipts to all the affected payment vouchers and will be submitted to the Internal Auditors for verification.

## **Finding 2: Expenditure without Warrant from GIFMIS**

### **Criteria**

Public Financial Management Regulation 2019 (L.I. 2378) Regulation 65(1) states that “For the purpose of subsection 3 of section 25 of the Act, a warrant shall be required for expenditure and payments of covered entities but not for public corporations and state-owned enterprises regardless of the funding sources”.

### **Condition**

We realized during the audit that some expenditures were made without dully approved warrants. The affected Payment vouchers amount to a total of **GHC39,382.00**. See Appendix “B” for details.

### **Cause**

This is as a result of failure on the part of the Principal Spending Officer to ensure approved warrants are attached to the payment vouchers before instructing the DFO to process payments. The anomaly is also as a result of failure on the part of the DFO to insist on signed warrants before effecting payments.

### **Effect**

This is a violation of the aforementioned regulation and could attract surcharge or sanctions by the Auditor General. Funds may also be diverted for personal use at the expense of the Assembly.

### **Recommendation**

We recommended that, Management should take immediate steps to remedy the anomaly and avoid a recurrence.

### **Management response**

The Warrants have been generated in the system. The District Finance Officer has been instructed to retrieve the warrants from the Budget analyst and attach same for your verification.

### **Finding 3: Payment Without Supporting Documents**

#### **Criteria**

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

- a) The validity, accuracy and legality of the claim for the payment;
- b) that evidence of services received, certificates for work done and any other supporting document exists".

#### **Condition**

Contrary to the above provision of the Law, we noted during the audit that payment vouchers amounting to **GHC93,978.00** were not supported with the relevant supporting documents for these expenditures. See Appendix "C" for details.

#### **Cause**

This is as a result of failure on the part of the Principal Spending Officer to ensure all relevant supporting documents exist and are attached to Payment Vouchers before authorizing payment to be made.

#### **Effect**

The absence of expenditure details raises doubts as to the authenticity of the transactions. The Assembly may lose revenue by paying for expenditure they ought not to pay for.

#### **Recommendation**

We recommended that, the Principal Spending Officer and the District Finance Officer should take immediate steps to rectify the anomaly failing which the District Finance Officer and the Principal Spending Officer should refund payments made with the affected Payment Vouchers.

#### **Management Response**

Beneficiaries of the affected payments have been instructed to submit all relevant supporting documents immediately to the Accountant for same to be attached to the Payment Vouchers.

#### **Finding 4: No Stores Receipt Voucher**

##### **Criteria**

Regulation 0316 of the Stores Regulation 1984 states that "The endorsed original of the Stores Receipt Voucher shall always be attached to the Payment Voucher on which payment is made to the supplier".

Section 52 (6) of the Public Financial Management Act 2016, (Act 921) also states that "A Principal Spending Officer shall maintain adequate records of government stores".

##### **Condition**

We realized during the audit that Payment Vouchers totaling **GHC13,185.90** were without Stores Receipt Vouchers. See Appendix "D" for details.

##### **Cause**

This is as a result of failure on the part of the District Finance Officer to retrieve stores receipt vouchers from the Assembly's stores and attach same to Payment Vouchers.

##### **Effect**

Public Procurement Authority and or the Auditor General may cite the Assembly for sanctions. The Assembly may end up paying for items that have not been received by stores thereby causing financial loss to the Assembly.

##### **Recommendation**

We recommended that, the District Finance Officer should immediately retrieve the stores receipt vouchers for all the affected PVs and attach same to the PVs immediately and take steps to avoid recurrence

##### **Management response**

While there exist stores receipt vouchers for the affected payments, copies had not yet been attached to the Payment vouchers. The District Finance Officer has been instructed to retrieve from the storekeeper copies of the said Store Receipt Vouchers and attach them to the Payment vouchers and submit same for verification.

### **Conclusion**

The Principal Spending Officer should ensure full compliance with the Public Financial Management ACT 2016 (ACT 921), Public Financial Management Regulations 2019 (L.I. 2378) and Internal Audit Recommendations in the Management the Assemblies Funds.

The implementation of the audit recommendation will improve Cash Management in the Assembly.

Overall, the Internal Audit Unit rates the Assembly in this regard as satisfactory.

### **Acknowledgement**

We sincerely express our appreciation to management and staff for the support accorded us during the audit inspection.



**KWASI AMOAKO**  
**HEAD OF INTERNAL AUDIT UNIT**

## APPENDICES

### Appendix A: Un-acquitted Payment Vouchers

S/N	Date	PV Number	Payee	Transaction Details	Amount (GHC)	Observation
1.	4/3/24	02/03/K/25	Philip Zinesan	Part payment of monitoring of revenue mobilization	200.00	No claims sheet
2.	4/3/24	05/03/K/25	Eric Baseryi Batuu	Part payment for induction into Institute of Internal Auditors Ghana	950.00	Photocopy receipt
3.	4/3/24	06/03/K/25	Emmanuel Mensah	Part payment for cartridge and servicing of canon printer	700.00	no receipt
4.	21/3/24	09/03/K/25	-	Refund for Maintenance of Motorbike	290.00	no receipt
5.	21/3/24	10/03/K/25	Daniel Awuku Aziedu	Funeral Donation to late Uncle of procurement Officer	800.00	No receipt
6.	21/3/24	11/03/K/25	Adams James Kwame	Part payment for field visit to some beneficiaries of PWD disbursement	2,300.00	no claims sheet
7.	19/3/24	01/03/WASH/25	-	Funds released to organise World International Women's Week 2025	30,000.00	No receipt
8.	15/04/2025	06/04/K/25	-	further payment for induction into Institute of Internal Auditors Ghana	1,000.00	no claims sheet
9.	06/05/25	01/05/K/25	Daniel Awuku Aziedu	Cost of china door and other materials (cement) and workmanship	3,078.90	No receipt
10	09/05/25	04/05/K/25	-	-	3,100.00	No receipt
11	22/05/25	09/05/K/25	-	Audit Committee meeting	700.00	No receipt
12	22/05/25	11/05/K/25	-	Funds released for organising DPCU meeting	600.00	No receipt

13	29/05/25	23/05/K/25	Daniel Aziedu Awuku	Final payment for funeral for the late uncle of the procurement officer of the Asunafo South District Assembly	700.00	No claims sheet
14	29/05/25	28/05/K/25	-	Cost of presidential visit to the Ahafo Region	200.00	No receipt
15	3/6/25	01/06/K/25	-	Funds released for Physical planning technical sub-committee meeting	510.00	No receipt
16	3/6/25	02/06/K/25	-	Cost of 1 <sup>st</sup> 2025 Spatial planning committee meeting	578.00	No receipt
17	18/6/25	04/06/K/25	Daniel Awuku Aziedu (SEFASCO)	Cost of tonner to be used by the procurement unit and District Finance Officer	900.00	No receipt
18	18/06/25	09/06/K/25	-	Further payment for confirmation of New DCE	6,000.00	No receipts
19	20/06/25	10/06/K/25	Appiah Daniel	Being funds released as cost of maintenance and repairs at the Assembly bungalows	1,860.00	no receipt
20	20/06/25	12/06/K/25	Emmanuel K. Boateng	Cost of funds to purchase stationeries	370.00	no stores receipt
21	27/06/25	18/06/K/25	-	Funeral donations	3,500.00	no receipt
22	27/06/25	20/06/K/25	Justice K. Gabriel	Cost of Announcement for clean-up exercise	80.00	No receipt
23	27/06/25	21/06/K/25	-	Final payment for DCEs trip to Accra	1,280.00	No fuel receipt
24	27/06/25	22/06/K/25	Antwi Kofi Dominic	Cost of Sensitization and education program by Environmental Health and Physical Planning Units	1,000.00	no receipt

25	27/06/25	23/06/K/25	-	Further payment for confirmation of the newly elected DCE	1,200.00	No receipt
26	01/07/25	01/07/K/25		Fuel for team from CAGD to train DCE on GIFMIS	500.00	No receipt
27	01/07/25	02/07/K/25	-	Cost of official stamps	550.00	No receipt
28	01/07/25	03/07/K/25	-	Supply of water pump to the Assembly for the residency water system	2,222.00	No receipt
29	11/07/25	06/07/K/25	-	Contribution to RCC for collation and finalization of 2025 DACF annual development budget extracts	2000.00	No receipt
30	11/07/25	07/07/K/25	-	Part payment for clean-up exercise organised at Noberkaw	2,300.00	no fuel receipt
31	11/07/25	10/07/K/25	-	Cost of DCE's Trip to Accra	5,000.00	No receipt
32	11/07/25	14/07/K/25	Priscilla Derry	Part payment to enable Planning and building inspections unit embark on development control exercise within the District	1,000.00	no receipt
33	11/07/25	16/07/K/25	Philip Zenesan	Cost of padlocks for revenue unit	300.00	No receipt
34	11/07/25	17/07/K/25	-	Part payment for maintaining vehicle DV 3943R (Oil, filters and brake pads on 19 <sup>th</sup> October, 2024)	1,200.00	no receipt
35	11/07/25	19/07/K/25		Funeral donation to Mr. Clement Oduro	420.00	no receipt
36	11/07/25	20/07/K/25	Nana Agyei	Fuel for HR to attend to Ghana Audit Service at Goaso	200.00	No receipt

37	16/07/25	21/07/K/25	Nana Adjei	Cost of fuel	400.00	No fuel receipt
38	22/07/25	25/07/K/25	-	Workshop for budget committee members	1,500.00	no receipts
39	24/07/25	27/07/K/25	Frank Owusu Amoah	Support send-off service in honor of Elder S.T. afreh and family, the Retired Ahafo Regional Director of Enterprises	600.00	No honour certificate
40	25/07/25	29/07/K/25	-	Additional donation for funeral donation	400.00	no receipt
41	25/07/25	30/07/K/25	-	Cost of fuel – GC 820 -18	200.00	no fuel receipt
42	25/07/25	31/07/K/25	Frank Owusu Amoah	Cost of fuel for DCE and DCD	550.00	no receipt
43	01/08/25	01/08/K/25	Frank Owusu Amoah	Fuel and Funeral donation to a native of Yankye community	500.00	No funeral receipt
44	13/08/25	15/08/K/25	Eric Asare	Submission of 2025 financial statement to CAGD, Ghana Audit Service, RCC, MLGDRD	1,200.00	claims sheet not signed
45	13/08/25	16/08/K/25	Maxwell Agyei Boahen	Cost of purchasing six pen drives	600.00	No receipt
46	13/08/25	01/08/W/25	-	Advisory committee meeting	7,900.00	No receipt
47	13/08/25	02/08/W/25	-	Part payment for menstrual Hygiene celebration (WASH)	10,000.00	no receipt
48		<b>Total</b>			<b>101,438.90</b>	

**Appendix B: Payment Vouchers Without GIFMIS Warrant**

S/N	Date	PV Number	Payee	Transaction Details	Amount (GHC)	Observation
1.	4/3/24	03/03/K/25	Philip Zinesan	Funeral donation	700.00	No warrant
2.	16/04/2025	07/04/K/25	-	Submission of financial statement to Goaso and Accra	1,300.00	No warrant
3.	16/04/2025	08/04/K/25		Cost of Executive Committee Meeting	4,000.00	No warrant
4.	24/04/2025	09/04/K/25	-	Fuel for DCE	1,000.00	No warrant
5.	28/4/25	GOV/01/04/K/25	-	Cost of Check books for account 1	1,080	No warrant
6.	30/4/25	GV/04/K/25	-	Bank charges	210.00	No warrant
7.	09/05/25	04/05/K/25	-	-	3,100.00	No warrant
8.	01/07/25	02/07/K/25	-	Cost of official stamps	550.00	No warrant
9.	01/07/25	03/07/K/25	-	Supply of water pump to the Assembly for the residency water system	2,222.00	No warrant
10.	10/07/25	05/07/K/25	Philip Zinesan	Commission for burial fees collection	420.00	No warrant
11.	24/07/25	26/07/K/25	-	Funeral donation to Twafohene	500.00	No warrant
12.	13/08/25	16/08/K/25	Maxwell Agyei Boahen	Cost of purchasing six pen drives	600.00	No warrant

13.	13/08/25	01/08/W/25	-	Advisory committee meeting	7,900.00	No warrant
14.	13/08/25	02/08/W/25	-	Part payment for menstrual Hygiene celebration (WASH)	10,000.00	No warrant
15.	18/06/25	09/06/K/25	-	Further payment for confirmation of New DCE	4,600.00	insufficient warrant
16.		<b>Total</b>			<b>38,182.00</b>	

### Appendix C: Unsupported Payment Vouchers

S/N	Date	PV Number	Payee	Transaction Details	Amount (GHC)	Observation
1.	4/3/24	02/03/K/25	Philip Zinesan	Part payment of monitoring of revenue mobilization	200.00	No itinerary
2.	4/3/24	03/03/K/25	Philip Zinesan	Funeral donation	700.00	No funeral invitation
3.	21/3/24	10/03/K/25	Daniel Awuku Aziedu	Funeral Donation to late Uncle of procurement Officer	800.00	No funeral invitation
4.	19/3/24	01/03/WASH/25	-	Funds released to organise World International Women's Week 2025	30,000.00	No invitation letters
5.	16/04/2025	08/04/K/25		Cost of Executive Committee Meeting	4,000.00	No meeting invitation letter
6.	07/04/2025	10/04/K/25	-	Fuel for GC 820 – 18 for field inspection exercise with GAS	500.00	No itinerary
7.	09/05/25	03/05/K/25		Cost of fuel – DV 3943-R 24	400.00	No itinerary
8.	28/05/25	12/05/K/25	-	Part payment for confirmation of the new DCE	10,000.00	No meeting invitation
9.	29/05/25	28/05/K/25	-	Cost of presidential visit	16,200.00	No correspondence

				to the Ahafo Region		
10.	3/6/25	01/06/K/25	-	Funds released for Physical planning technical sub-committee meeting	1,600.00	No invitation letter for meeting
11.	3/6/25	02/06/K/25	-	Cost of 1 <sup>st</sup> 2025 Spatial planning committee meeting	1,808.00	No invitation letter for meeting
12.	27/06/25	18/06/K/25	-	Funeral donations	3,500.00	No funeral invitation
13.	01/07/25	01/07/K/25		Fuel for team from CAGD to train DCE on GIFMIS	500.00	No invitation letter
14.	22/07/25	24/07/K/25	Samuel Brobbey	Cost of Training of budget officers on the use of the Public Expenditure tracking system - PETS	840.00	No training report
15.	24/07/25	26/07/K/25	-	Funeral donation to Twafohene	500.00	No funeral invitation
16.	05/08/25	03/08/K/25	Adjei Nasata	Workshop for female Assembly members	1,350.00	No training report
17.	13/08/25	13/08/K/25	Linus Danso	Funeral donation	500.00	No funeral invitation
18.	13/08/25	01/08/W/25	-	Advisory committee meeting	7,900.00	No invitation letter
19.	13/08/25	02/08/W/25	-	Part payment for menstrual Hygiene	10,000.00	No invitation letters

				celebration (WASH)		
20.	29/05/25	24/05/K/25	Appiah K. Daniel	Cost of cables and installing prepaid meter for the water system at the Assembly bungalows	2,680.00	No works order
		<b>Total</b>			<b>93,978.00</b>	

#### APPENIX D: No Stores Receipt

S/N	Date	PV Number	Payee	Transaction Details	Amount (GHC)
1.	4/3/24	06/03/K/25	Emmanuel Mensah	Part payment for cartridge and servicing of canon printer	700.00
2.	21/3/24	12/03/K/25	-	Binding materials and A4 sheets	300.00
3.	06/05/25	01/05/K/25	Daniel Awuku Aziedu	Cost of china door and other materials (cement)	3,078.90
4.	16/05/25	27/05/K/25	Emmanuel K. Boateng	Cost of stationery	500.00
5.	18/6/25	04/06/K/25	Daniel Awuku Aziedu (SEFASCO)	Cost of tonner to be used by the procurement unit and District Finance Officer	900.00
6.	20/06/25	12/06/K/25	Emmanuel K. Boateng	Cost of funds to purchase stationeries	370.00
7.	01/07/25	03/07/K/25	-	Supply of water pump to the Assembly for the residency water system	2,222.00

8.	11/07/25	07/07/K/25	-	Part payment for clean-up exercise organised at Noberkaw	2,300.00
9.	11/07/25	16/07/K/25	Philip Zenesan	Cost of padlocks for revenue unit	300.00
10.	22/07/25	23/07/K/25	Emmanuel K. Boateng	Cost of binding materials	250.00
11.	13/08/25	16/08/K/25	Maxwell Agyei Boahen	Cost of purchasing six pen drives	600.00
12.	15/08/25	17/08/K/25	Maxwell B. Agyei	Funds released to purchase 17 plate vehicle battery	1,665.00
				<b>TOTAL</b>	<b>13,185.90</b>

**APPENDIX 2**

**MANAGEMENT ACTION PLAN**  
**ASUNAFO SOUTH DISTRICT ASSEMBLY, KUKUOM**  
**AUDIT ON CASH MANAGEMENT**

<b>S/N</b>	<b>Findings</b>	<b>Recommendation</b>	<b>Risk Rating of Finding (High, Medium, Low)</b>	<b>Management Comment</b>	<b>Implementation Date</b>	<b>Officer Responsible</b>
<b>1.</b>	<b>Un-acquitted payment vouchers</b>	We highly recommended that the District Finance Officer should ensure that all the affected payment vouchers are fully acquitted, failure of which, the District Finance Officer should refund the full amount un-acquitted.	<b>High</b>	All claims sheets have now been duly attached to the affected Payment vouchers. The Accountants are in the process of attaching payment receipts to all the affected payment vouchers and will be submitted to the Internal Auditors for verification.	<b>November 30, 2025</b>	<b>District Finance Officer</b>

2.	<b>Expenditure without Warrant from GIFMIS</b>	We recommended that, Management should take immediate steps to remedy the anomaly and avoid a recurrence.	<b>High</b>	The Warrants have been generated in the system. The District Finance Officer has been instructed to retrieve the warrants from the Budget analyst and attach same for your verification.	<b>District Budget Analyst &amp; District Finance Officer</b>
3.	<b>Payment Without Supporting Documents</b>	We recommended that the Principal Spending Officer and the District Finance Officer should take immediate steps to rectify the anomaly failing which the District Finance Officer and the Principal Spending Officer should refund payments made with the affected Payment Vouchers	<b>Medium</b>	Beneficiaries of the affected payments have been instructed to submit all relevant supporting documents immediately to the Accountant for same to be attached to the Payment Vouchers.	<b>District Finance Officer</b>
4.	<b>No Stores Receipt Voucher</b>	We recommended that, the District Finance Officer should immediately retrieve the stores receipt vouchers for all the affected PVs and attach same to the PVs immediately and take steps to avoid recurrence	<b>High</b>	While there exist stores receipt vouchers for the affected payments, copies had not yet been attached to the Payment vouchers. The District Finance Officer has been instructed to retrieve form the	<b>Storekeeper, Head of Procurement Unit &amp; District Finance Officer</b>

				storekeeper copies of the said Store Receipt Vouchers and attach them to the Payment vouchers and submit same for verification.		
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