ASUNAFO SOUTH
DISTRICT ASSEMBLY

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

Kindly qoute this number and date in all correspondence

Our Ref: ASDA: 05/10/03/18

Your Ref: ……………………………

Date: 18TH DECEMBER, 2025

SUBMISSION OF 2025 ANNUAL INTERNAL AUDIT PERFORMANCE REPORT

I forward herewith 2025 Annual Internal Audit Performance Report of Asunafo South District Assembly for your perusal and necessary action.

Thank you.

MERCY MAAWOO PWAVRA
(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**
  Ministry of Local Government Chieftaincy and Religious Affairs
  Accra

- **The Minister**
  Ahafo Regional Coordinating Council, Goaso

ASUNAFO SOUTH DISTRICT ASSEMBLY,

KUKUOM.

INTERNAL AUDIT UNIT

ANNUAL PERFORMANCE REPORT

2024

TABLE OF CONTENT

Distribution	**1**
Introduction	**1**
Background	**1**
Approved 2024 Annual Work Plan	**2**
Audits executed within the year 2024	**2**
Summary of audit areas	**3**
Summary of findings and recommendations	**7**
Status of implementation of internal audit recommendation	**15 - 26**
Challenges and risks	**27**
Audit Deficit	**27**
Relationship with Audit Committee	**27**
Conclusion	**28**

DISTRIBUTION

S/NO.	NAME OF INSTITUTION	TITLE OF RECIPIENT
1	Asunafo South District Assembly Kukuom	The District Chief Executive
2	Audit Committee Asunafo South District Assembly Kukuom	The Chairman
3	Regional Coordinating Council	The Regional Minister
4	Internal Audit Agency	The Director General
6	Asunafo South District Assembly, Kukuom	The District Coordinating Director

INTRODUCTION

Section 83(1-11) of the Public Financial Management Act, 2016 (Act 921), Part VI, 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), the Public Financial Management Regulation 2019 (L.I.2378) Regulation 218 - 222 and the approved Internal Audit plan for 2025 requires the Internal Auditor to conduct a review of the activities of the Assembly and present reports on its findings and recommendations quarterly.

Subsequent to the above, Regulation 21 (e) of the Public Financial Management Regulation 2019 (L.I.2378), Regulation 39 (c) and 42 (2) of the Internal Audit Regulation 2011 (L.I. 1994) requires the Internal Auditor to prepare and present Annual Internal Audit Performance report. This annual performance report is thus in fulfilment of the afore cited regulations.

BACKGROUND

The Annual Internal Audit Performance report details thrust areas programmed at the beginning of the year, thrust areas audited, audit deficits, summary of each thrust area audited, challenges, risks and status of Implementation of all audit recommendations from fourth quarter 2024 to third quarter 2025.

APPROVED 2025 ANNUAL WORK PLAN

S/N	Auditable Area & Focus	Notes
1.	Human Resource Management, Payroll and Cash Management Audit	1st Quarter 2025
2.	Revenue management	2nd Quarter 2025
3.	Social welfare and community development performance audit	
4.	Cash Management	3rd Quarter 2025
5.	Procurement and project management	4th Quarter 2025
6.	Electronic Salary Payment Voucher	

AUDITS EXECUTED WITHIN THE YEAR 2025

S/N	Auditable Area & Focus	Notes
1	Procurement, Stores Management and Compliance With Handing Over Notes Requirement	4th Quarter 2024
2	Human Resource Management, Payroll and Cash Management Audit	1st Quarter 2025
3	Revenue management	2nd Quarter 2025
4	Social welfare and community development performance audit	
5	Cash Management	3rd Quarter 2025

SUMMARY OF THRUST AREAS AUDITTED

Fourth Quarter 2024: Procurement, Stores Management and Compliance with Handing Over Notes Requirement

The objectives of the audit are to:

1. To verify whether the procurement plan has been prepared, approved and quarterly reviews are done
2. To assess whether the Entity Tender Committee meets quarterly as required
3. To determine whether the Assembly's store is managed in accordance with the stores regulation
4. To verify whether the Assembly is in compliance with the PPA's directive regarding GHANEPS
5. To examine the Assembly's compliance with public procurement laws and guidelines
6. To verify whether the Assembly is in compliance with preparing, submitting and filing a copy of handing over notes in accordance with state regulation

Scope of Audit

The audit covered a review of internal controls, and compliance with public procurement laws and supporting legislation and guidelines at the District Assembly. The audit covered procurement activities for the period November, 2024 – January, 2025.

Conclusion

The District Coordinating Director should ensure that the Public Procurement ACT as Amended, and its' supporting legislations and guidelines are strictly followed.

Furthermore, the District Coordinating Director should take immediate steps to ensure strict compliance with directives, guidelines and legislations.

The implementation of the audit recommendations will improve procurement and stores management activities of the Assembly.

Overall, the Internal Audit Unit grades the performance of the District Assembly as less satisfactory.

First Quarter 2025: Human Resource Management, Payroll and Cash Management Audit

The objectives of this audit include;

- To verify whether Staff on the payroll are at post and those posted out do not remain on the payroll
- To confirm if the payroll function is properly controlled and operating efficiently, effectively and economically
- To ascertain Staff adherence to Human Resource legislation and Service requirements
- To determine whether Internally Generated Funds of the Assembly are properly accounted for
- To verify whether proper books of accounts are kept and whether funds are used efficiently, effectively and economically
- To access whether the Assembly is in compliance with public financial management and procurement laws
- To verify whether funds are properly accounted for

Scope of audit

The audit covered a review of internal controls, compliance, and operational efficacy in the management of Human Resource, Internally Generated funds and Electronic Salary Payment Voucher of Asunafo South District Assembly. The audit covered the period of January 1, 2025 to April 2025.

Conclusion

The Principal Spending Officer should ensure that all requirements regarding legal, compliance and operations in Human Resource Management, Payroll and Cash Management of IGF are fully implemented to ensure the organizational goal of the Assembly is achieved. Public Financial Management ACT 2016 (ACT 921), Public Financial Management Regulations 2019 (L.I. 2378), Labour Act 2003, Act (651), Local Government Service Human Resource Operational Manual for MMDAs, Conditions of Service of the Local Government Service and General Accepted Accounting Principles (GAAP) will serve as better guides. The goal of the Assembly going forward should be to bring non- compliance down to the barest minimum.

The implementation of the audit recommendation will improve the management of payroll and performance of staff.

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

Second Quarter 2025: Revenue management

The objectives of this audit include;

- To assess the level of compliance with Public Financial Management Laws and Regulations in the collection of non-tax revenue of the Assembly
- To determine whether internal controls exist and if they are being followed
- To ascertain whether revenue (IGF) collected are banked in full before expended
- To assess whether the Assembly's accounts have been properly kept
- To determine whether non-tax revenue is collected 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 non-tax revenue at Asunafo South District Assembly. The audit covered January 2025 to June 2025.

Conclusion

The Principal Spending Officer should ensure that the Public Financial Management ACT 2016 (Act 921), Public Financial Management Regulation 2019 (L.I. 2378), Local Governance Act 2016 (Act 936), as well as best practices are strictly followed.

The implementation of the audit recommendation will improve the management of the Assembly and compliance with all relevant laws. Management should immediately ensure all outstanding debts that are due are recovered. It will do the Assembly greater good if critical attention is paid to revenue collection. Revenue collectors should be supported with the needed logistics and retaining. Overall, we rate the Assembly's Revenue Management unsatisfactory.

<u>Third Quarter 2025: Cash Management</u>

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.

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.

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Fourth Quarter 2024: Procurement, Stores Management and Compliance with Handing Over Notes Requirement

Finding 1: Procurement Outside GHANEPS

Recommendation

We recommended that the Principal Spending Officer should ensure the Assembly's procurements plan is uploaded onto GHANEPS immediately. We further recommended that, all the Assembly's procurements should be done on GHANEPS henceforth.

Finding 2: No stores receipt voucher

Recommendation

The District Finance Officer should immediately retrieve the stores receipt vouchers for all the affected PVs and attach same to the PVs immediately.

Finding 3: Items Issued without approved requisition

Recommendation

We recommended that, the Storekeeper should retrieve approved requisition from the beneficiary departments/units and file same within ten working days from the issue of this report.

Finding 4: Copy of signed handing over notes not on file

Recommendation

We recommended that Management should immediately retrieve a copy of the Handing-Over Notes and file same.

First Quarter 2025: Human resource, Payroll, and Cash Management

Finding 1: Staff Without Personal Files

Recommendation

We recommended that, the Human Resource Manager should immediately retrieve all necessary documents from the affected staff and file same and submit same to the Internal Audit Unit within fifteen working days from the issue of this report.

Finding 2: Failure to Pay Salary of Temporary Workers

Recommendation

We recommended that, management should immediately make funds available for the salaries of all affected staff to be paid and evidence submitted to Internal Auditors for inspection.

Finding 3: Non-compliance with remitting social security contribution for temporary staff

Recommendation

We recommended that, management should immediately pay the Tier I and Tier II contributions of all affected staff and evidence submitted to Internal Auditors for inspection immediately.

Finding 4: Staff Health and Safety Conditions

Recommendation

We recommended that, management takes immediate steps to provide suitable fire-fighting equipment, and instruct the workers in the use of the appliances or equipment immediately.

Finding 5: Staff Performance Appraisal

Recommendation

We recommended that, the Human Resource Manager should direct all affected Staff to submit their Staff Appraisal reports within ten working days from the issue of this report. We further recommend that the District Coordinating Director should sanction all staff who fail to comply.

Finding 6: Training plan not implemented

Recommendation

We recommended that, the District Coordinating Director should resource and prevail on the Human Resource Manager to plan and execute the trainings for staff without further delay.

Payroll management

Finding 7: Missing Staff

Recommendation

We recommended that, the Human Resource Manager and the District Coordinating Director should ensure the names of the affected staff are added to the Assembly's Payroll at the earliest.

Finding 8: Existence of Staff Who Are with Other Assemblies on the Assembly's Payroll

Recommendation

We recommended that, the Human Resource Manager and the District Coordinating Director should take immediate steps to rectify the anomaly.

Cash Management of IGF

Finding 9: Un-acquitted payment vouchers

Recommendation

We highly recommended that, the District Coordinating Director and the District Finance Officer should ensure that the affected PVs are fully acquitted. Failure of which the District Finance Officer and the District Coordinating Director should be personally held liable to refund all the moneys.

Finding 10: Questioned Expenditure – Unsupported payments

Recommendation

We recommended that, the Principal Spending Officer and the District Finance Officer should take immediate steps to remedy the anomaly and submit evidence to the Internal Auditor for verification.

Finding 11: No Standard procurement forms

Recommendation

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

Finding 12: Items not routed through stores

Recommendation

We recommended that, the Principal Spending Officer should take immediate steps to have all the affected goods routed through stores and stores receipt vouchers attached to all affected PVs and submit same for our verification within four weeks from the issue of this report.

Finding 13: Failure to log fuel purchased in vehicle log book

Recommendation

We recommended that, management should take immediate steps to rectify the anomaly and take steps to avoid its recurrence. Evidence should be submitted to the Internal Audit Unit within thirty working days from the issue of this report.

Second Quarter 2025: Revenue Management

Finding 1: Uncollected revenue

Recommendation

We recommended that, the DFO and Head of the revenue Unit should immediately retrieve all revenues due the Assembly. Legal actions should be instituted against the institutions that refuse to pay their revenue to the revenue collectors on time.

Finding 2: Salaries of revenue collectors (permanent staff) exceed revenue collected

Recommendation

We recommended that, the Budget committee should meet regularly to review revenue collection activities and offer directions for revenue improvement. We further recommend that the District Coordinating Director and District Finance Officer should conduct regular review of performance of revenue collectors and take action against non-performing collectors.

Finding 3: Uncollected rent

Recommendation

We recommended that, the District Finance Officer and Revenue superintendent should take immediate steps to retrieve all rent payments due the Assembly through any legal means available.

Finding 4: Uncollected Rent Arrears – Kukuom Market Stores

Recommendation

We recommended that, the District Finance Officer and Revenue superintendent should take immediate steps to retrieve all rent payments due the Assembly through any legal means available.

Finding 5: Minimal compliance with charging sufficient rate

Recommendation

We recommended that, Management should ensure sufficient levies are charged on its bungalows and market stores immediately and same retrieved as and when due.

Finding 6: Failure to lodge funds collected

Recommendation

We recommended that, the District Finance Officer and head of Revenue Unit should ensure all the affected collectors lodge the said funds into the Assembly's account within 48 hours from the date of this report. Evidence should be presented to the Internal Audit Unit for verification.

Finding 7: Budget Committee Composition not in full compliance with the Public Financial Management Regulation 2019 (LI 2378)

Recommendation

We recommended that, the Principal Spending Officer should impress on the budget committee secretary to within 48 hours from the date of this report update the budget committee composition and inform the affected officers.

Third quarter 2025: Cash Management

Finding 1: Un-acquitted payment vouchers

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.

Finding 2: Expenditure without Warrant from GIFMIS

Recommendation

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

Finding 3: Payment Without Supporting Documents

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.

Finding 4: No Stores Receipt Voucher

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

Fourth Quarter 2025: Procurement, Project and Electronic Salary Payment Voucher Audit

The fourth quarter report was at the planning stage as at the time of submitting this report.

ASUNAFO SOUTH DISTRICT ASSEMBLY,

PROCUREMENT, STORES MANAGEMENT AND COMPLIANCE WITH HANDING OVER NOTES AUDIT

STATUS OF IMPLEMENTATION

4TH QUARTER 2024

S/N	Findings	Recommendation	Management Comment	Status	Remarks
1	**Procurement Outside GHANEPS**	We recommended that the Principal Spending Officer should ensure the Assembly's procurements plan is uploaded onto GHANEPS immediately. We further recommended that, all the Assembly's procurements should be done on GHANEPS henceforth.	Management acknowledges the recommendation for compliance. Management will ensure that the procurement plan for 2025 is uploaded onto GHANEPS immediately and will also ensure that procurements that meet the threshold are processed through GHANEPS henceforth.	The Assembly's is still not using GHANEPS	Action required

2	**Items not routed through stores**	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.	The Store Receipts Vouchers have been retrieved from the Storekeeper and the finance office will attach same to the PVs and submit for your verification on or before 21st February, 2025.	The affected items have been routed through stores.	No further action required
3.	**Items Issued without approved requisition**	We recommended that, the Storekeeper should retrieve approved requisition from the beneficiary departments/units and file same within ten working days from the issue of this report.	Management acknowledges this recommendation. The storekeeper has been asked to furnish the Internal Audit team with all relevant records for your verification immediately.	The approved requisition has been made available	No further action required
4	**Copy of signed Handing Over Notes not on file**	We recommended that Management should immediately retrieve a copy of the Handing-Over Notes and file same.	The handing over notes were duly prepared and submitted as directed. A copy of the handing over notes duly signed shall be submitted to the Internal Audit team for verification on or before February 21, 2025.	A copy is still not available for verification.	Action required

ASUNAFO SOUTH DISTRICT ASSEMBLY STATUS OF IMPLEMENTATION FOR FIRST QUARTER 2025 HUMAN RESOURCE MANAGEMENT, PAYROL AND CASH MANAGEMENT AUDIT					
S/N	**Findings**	**Recommendation**	**Management Comment**	**Implementation status**	**Remarks**
1.	**Staff Without Personal Files**	We recommended that, the Human Resource Manager should immediately retrieve all necessary documents from the affected staff and file same and submit same to the Internal Audit Unit within fifteen working days from the issue of this report.	All the affected staff have submitted their employment documents. Personal files are being created for them and will be duly submitted to the Internal Audit Unit for verification on or before May 9, 2025.	Two of the affected staff are still without personal files	Further Action required
2.	**Failure to Pay Salary of Temporary Workers**	We recommended that, management should immediately make funds available for the salaries of all affected staff to be paid and evidence submitted to Internal Auditors for inspection.	Management acknowledges this recommendation for compliance. Management commits to raise the needed Funds to pay the arrears of the affected staff.	The affected staff have now been paid	No further action required
3.	**Non-compliance with remitting social security contribution for temporary staff**	We recommended that, management should immediately pay the Tier I and Tier II contributions of all affected staff and evidence submitted to Internal Auditors for inspection immediately.	The Finance Officer has been directed to remit the Tier I and Tier II contribution of the affected staff as directed and submit evidence for your verification on or before 30th May, 2025.	The contributions have been remitted	No further action required

4.	**Staff Health and Safety Conditions**	We recommended that, management takes immediate steps to provide suitable fire-fighting equipment, and instruct the workers in the use of the appliances or equipment immediately.	An assessment has been done on the necessary firefighting equipment needed for the Assembly. Funds however are not readily available to procure them. Management however commits to implement your recommendation.	firefighting equipment have still not been installed at the Assembly	Further action required
5.	**Staff Performance Appraisal**	We recommended that, the Human Resource Manager should direct all affected Staff to submit their Staff Appraisal reports within ten working days from the issue of this report. We further recommend that the District Coordinating Director should sanction all staff who fail to comply.	Management has instructed the Human Resource Manager to within ten working days from the date of this report retrieve and file Appraisals of the affected staff. Staff who fail to comply will be sanctioned.	The remedial action has not been fully executed	Further action is required
6.	**Training plan not implemented**	We recommended that, the District Coordinating Director should resource and prevail on the Human Resource Manager to plan and execute the trainings for staff without further delay.	The Human Resource Manager has programmed a capacity building workshop on Local Government Service protocols for execution in May 2025. Management commits to ensure this training is done	No training has been held.	Action required
7.	**Missing Staff**	We recommended that, the Human Resource Manager and the District Coordinating Director should ensure the names of the affected staff are added to the Assembly's Payroll at the earliest.	Management acknowledges your recommendation. A letter has been drafted and will be submitted to the appropriate authority to update the Assembly's Electronic Salary Payment Voucher to include names of missing staff.	The recommendation has still not been implemented	Action required

8.	**Existence of Staff Who Are with Other Assemblies on the Assembly's Payroll**	We recommended that, the Human Resource Manager and the District Coordinating Director should take immediate steps to rectify the anomaly.	A letter has been drafted and will be submitted to the appropriate authority to remove names of all Unknown staff from the Assembly's Electronic Salary Payment Voucher.	The recommendation has still not been implemented	Action required
9.	**Un-acquitted payment vouchers**	We highly recommended that, the District Coordinating Director and the District Finance Officer should ensure that the affected PVs are fully acquitted. Failure of which the District Finance Officer and the District Coordinating Director should be personally held liable to refund all the moneys.	Management has taken notice of the anomaly and has directed the District Finance Officer to retrieve all outstanding acquittal documents, attach them to the relevant Payment Vouchers and submit same to the Internal Auditor for verification.	Remedial actions have been taken	No further action required
10.	**Questioned Expenditure – Unsupported payments**	We recommended that, the Principal Spending Officer and the District Finance Officer should take immediate steps to remedy the anomaly and submit evidence to the Internal Auditor for verification.	Management has instructed the District Finance Officer to ensure all relevant supporting documents are attached to the affected Payment Vouchers and submitted for your verification not later than May 30, 2025.	The recommendation has still not been fully implemented	Further action required
11.	**No Standard procurement forms**	We recommended that, management should take steps to remedy the anomaly immediately and take steps to avoid a recurrence.	Management acknowledges the recommendation and will take steps to rectify the anomaly immediately and submit evidence for your verification.	The PVs have been supported with the relevant standard procurement form	Further action required

12.	**Items not routed through stores**	We recommended that, the Principal Spending Officer should take immediate steps to have all the affected goods routed through stores and stores receipt vouchers attached to all affected PVs and submit same for our verification within four weeks from the issue of this report.	Management has directed the District Finance Officer and the Storekeeper to reconcile documents and resolve the anomaly not later than May 13, 2025 and submit evidence for your verification.	The recommendation has still not been implemented	Further action required
13.	**Failure to log fuel purchased in vehicle log book**	We recommended that, management should take immediate steps to rectify the anomaly and take steps to avoid its recurrence. Evidence should be submitted to the Internal Audit Unit within thirty working days from the issue of this report.	Management has taken notice of your recommendation and has tasked the Officer in charge of transport to ensure the drivers and officers of the Assembly comply with the requirement to log fuel. Meanwhile, fuel in respect of Payment vouchers numbered 07/02/K/25, 08/02/K/25 and 09/02/K/25 were used by Officers of the Accounts Office to run official duties in their private vehicles with registration numbers AS 9097 -15, GC 70 – 13 and AS 9126 -13.	The recommendation has been implemented	No further action required

SECOND QUARTER 2025 REVENUE MANAGEMENT INTERNAL AUDIT REPORT					
S/N	**Findings**	**Recommendation**	**Management Comment**	**Status**	**Remarks**
1.	Uncollected revenue	We recommended that, the DFO and Head of the revenue Unit should immediately retrieve all revenues due the Assembly. Legal actions should be instituted against the institutions that refuse to pay their revenue to the revenue collectors on time.	**1:** Management wish to state that, Revenue Collectors have been reshuffled to improve collection **2:** Taskforce has been formed to monitor the collectors 3: Reminder Notices have been sent to defaulting institutions	GHC remains uncollected	Further action required
2.	Salaries of revenue collectors (permanent staff) exceed revenue collected	We recommended that, the Budget committee should meet regularly to review revenue collection activities and offer directions for revenue improvement. We further recommend that the District Coordinating Director and District Finance Officer should conduct regular review of performance of revenue collectors and take action against non-performing collectors.	**1:** Budget Committee has been tasked to monitor the collectors for revenue improvement. **2:** Targets have been set for the collectors	Management has reshuffled revenue collectors within the district and has further set targets for them. The DCE and DCD are now personally involved in revenue	No further action required

CamScanner

3.	Uncollected rent	We recommended that, the District Finance Officer and Revenue superintendent should take immediate steps to retrieve all rent payments due the Assembly through any legal means available.	All the affected officers have been served notices for them to honor their obligation, they have been given up to the end of year to settle.	No payment has been made	Further action required
4.	Uncollected Rent Arrears – Kukuom Market Stores	We recommended that, the District Finance Officer and Revenue superintendent should take immediate steps to retrieve all rent payments due the Assembly through any legal means available.	Court summons have been issued to all the occupants for prosecution.	Letters were served on tenants of the stores. Only one out of the six tenants honored the invitation and paid for 6 months. Rent for Kukuom Market stores remain in arrears	Further action required
5.	Minimal compliance with charging sufficient rate	We recommended that, Management should ensure sufficient levies are charged on its bungalows and market stores immediately and same retrieved as and when due.	The management of the Assembly has agreed to increase the rent for the Assembly bungalows to a flat rate of GHȻ 100.00	The affected officers are yet to be served with notices of the rent increment.	Further action required

6.	Failure to lodge funds collected within time	We recommended that, the District Finance Officer and head of Revenue Unit should ensure all the affected collectors lodge the said funds into the Assembly's account within 48 hours from the date of this report. Evidence should be presented to the Internal Audit Unit for verification.	A meeting has been scheduled with collectors based on the recommendation to educate them on the Law, in respect of lodging collected funds within 48 hours.	The affected Collectors have been admonished to refrain from that habit. Head of revenue unit and the revenue stations have been charged to ensure compliance with the requirement to lodge revenue collected immediately	No further action required
7.	Budget Committee Composition not in full compliance with the Public Financial Management Regulation 2019 (LI 2378)	We recommended that, the Principal Spending Officer should impress on the budget committee secretary to within 48 hours from the date of this report update the budget committee composition and inform the affected officers.	Management has accepted the recommendation, based on that, the budget committee has been reconstituted.	The composition has been updated	No further action

THIRD QUARTER 2025 CASH MANAGEMENT STATUS OF IMPLEMENTATION					
S/N	Findings	Recommendation	Management Comment	Status	Remarks
1.	Un-acquitted payment vouchers	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.	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.	The affected Payment vouchers have been acquitted	No further action required
2.	Expenditure without Warrant from GIFMIS	We recommended that, Management should take immediate steps to remedy the anomaly and avoid a recurrence.	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.	Warrants for the affected PVs have now been printed and attached to the Payment Vouchers	No further action required
3.	Payment Without Supporting Documents	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	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.	A few of the Payment vouchers are still without supporting documents	Further action required

		payments made with the affected Payment Vouchers			
4.	No Stores Receipt Voucher	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	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.	A few of the Payment vouchers are still without Payment vouchers	Further action required

CHALLENGES AND RISKS

1. Logistics:

a) The office at the moment has one desktop computer and a laptop donated by GIZ for the 6 staff of the unit. It will be appropriate for the office to have 1 additional laptop and one more desktop computer.

b) The Unit has no printer

c) The Unit has no back up storage device to store its electronic reports to serve as backup

Proposed Measure

We will continue to urge management to purchase a laptop, a printer and internet router for the Internal Audit Unit from budgeted funds for the unit for 2026.

2. **Financial Constraints**

Securing funds to finance activities and programs of the unit such as the submission of reports and funds to attend capacity building workshops are hardly released.

Proposed Measure

We will continue to urge management to release approved funds for audit activities.

AUDIT DEFICIT

The unit has successfully executed all scheduled audit as at the time of submitting this report.

RELATIONSHIP WITH AUDIT COMMITTEE

The Audit Committee chaired by Mr. Benjamin Blavo has been supportive of the Internal Audit Unit.

CONCLUSION

Some infractions were realized from the various audits and recommendations were made for the year under review. These variances and lapses were the results of low level of commitment towards the prompt enforcement of internal audit recommendations.

As a remedy to reduce lapses that have characterized the operations of the Assembly, we continue to advise management to comply with laws and supporting legislations and policies, and the internal audit recommendations of the Assembly in the management and utilization of assets and funds.

We also recommend quarterly meetings of the Audit Committee to discuss Internal Audit reports are held without delay. This will further ensure management implements Internal Audit Recommendations timely.

As at the writing of this report, our overall grading of the general engagement resulting from the various audits and subsequent implementation of audit recommendations is **satisfactory**.

Prepared by

.... Date: 17/12/2025

KWASI AMOAKO
(HEAD, INTERNAL AUDIT UNIT)