BODI DISTRICT ASSEMBLY

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REPUBLIC OF GHANA

Our Ref: BDA/IAU/CM/Q1/2025
Your Ref: ....

DATE: 28TH APRIL,2025

THE CHAIRMAN
AUDIT COMMITTEE
BODI DISTRICT ASSEMBLY

SUBMISSION OF FIRST QUARTER INTERNAL AUDIT REPORT FOR 2025

We submit to your outfit the first quarter internal audit report for 2025 on Cash management and asset declaration and disqualification for your attention and necessary action.

CHRISTIAN CHARLES LARTEY
DIST. CO-ORDINATING DIRECTOR
For: HON. DISTRICT CHIEF EXECUTIVE

THIS REPORT WOULD BE DISTRIBUTED AS FOLLOWS

1	The Hon. District Chief Executive	Bodi District Assembly, Sefwi- Bodi, Western- North.
2	The Hon. Regional Minister	Western-North Regional Coordinating Council, Sefwi-Wiawso.
3	The Head of Service	Local Government Service Secretariat, Accra.
4	The Director- General	The Internal Audit Agency, Ghana House, GNTC Building 5th Floor – Accra
5	The Auditor- General	Ghana Audit Service ,Sefwi Wiawso
6	The Hon. Minister	Min. of Local Government, Chieftaincy and Religious Affairs
7	The Hon. Presiding Member	Bodi District Assembly, Sefwi-Bodi

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INTERNAL AUDIT REPORT ON ASSET DECLARATION AND DISQUALIFICATION, HANDING OVER NOTES AND CASH MANAGEMENT AUDIT OF BODI DISTRICT ASSEMBLY FOR THE PERIOD OF 1ST JANUARY, 2025 TO 31ST MARCH, 2025.

1.0 EXCUTIVE SUMMARY

This report covered Asset Declaration and Disqualification, Handing Over Notes and Cash Management for the First Quarter, 2025 and highlighted significant weaknesses identified herewith.

2.0 SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS

2.1. DISTRICT ASSEMBLY'S COMMON FUND AND MP'S COMMON FUND

FINDING 1

Failure to Attach Official Receipts from Payees-GH₵279,540.00

RECOMMENDATION

We recommend the District Finance Officer to, as a matter of urgency, request from those officers to provide the relevant receipts to the tune of the amount indicated above. And also, the DCD and the DFO should insist on having proper supporting documents on payment vouchers before or when making payments.

FINDING 2

Failure to Present Payment Vouchers of monies spent for audit scrutiny-GH₵38,782.04

RECOMMENDATION

We urge the District Co-ordinating Director and the District Finance Officer to submit the unpresented payment vouchers for audit scrutiny.

FINDING 3

Failure to validate payments by attaching the necessary supporting documents to payment vouchers- GH₵247,000.00

RECOMMENDATION

We recommend the DFO and DCD to, as a matter of urgency, attach the supporting documents to all the affected payment vouchers for audit scrutiny.

2.2. INTERNALLY GENERATED FUND(IGF)

FINDING 4

Failure to fully account for payments made - GH¢25,863.00

RECOMMENDATION

We recommend the District Finance Officer, Mr. Imoro Salifu, to ensure that the above mentioned amount is fully accounted for and evidence be made available for our review.

FINDING 5

Payment made without supporting documents - GH¢4,640.00

RECOMMENDATION

We recommend the DFO and DCD, as a matter of urgency, attach all the necessary supporting documents to the payment vouchers in question.

FINDING 6

Payments not subjected to pre-audit - GH¢48,363.00

RECOMMENDATION

We recommend the District Finance Officer to ensure all payment vouchers are submitted for regularisation and pre-audit scrutiny before future payments are effected, without any delay.

FINDING 7

Failure to rout items through stores - GH¢1,290.00

RECOMMENDATION

We recommend Management to desist from such practice and also liaise with the Store Keeper to rout all procured items through stores and evidence be made available for our review.

FINDING 8

Failure to account for revenue collected -GH¢5,520.00

RECOMMENDATION

We recommend the District Finance Officer, Mr. Imoro Salifu, to contact the revenue collectors, in question, to urgently account for the amount involved.

FINDING 9

Unpresented value books for audit scrutiny

RECOMMENDATION

We recommend the DFO and the DCD, as a matter of urgency, to make the Value books available for audit verification.

FINDING 10

Unpresented payment vouchers- GH¢25,798.00

RECOMMENDATION

We recommend the District Finance Officer, as a matter of urgency, to make the Payment Vouchers available for audit verification.

FINDING 11

Failure to record fuel in the vehicle log book - GH¢11,686.00

RECOMMENDATION

We recommend that, the Transport Officer should ensure that all fuel purchased are recorded in the vehicle log books.

FINDING 12

Failure to Declare Assets of Public Office Holders.

RECOMMENDATION

It was recommended that DCE and DCD ensure that all the affected Officers declare their assets without delay and evidence made available for our verification.

2.0 INTRODUCTION

The Internal Audit Unit of Bodi District Assembly has a mandate to report on the financial and operational activities of the District Assembly on quarterly and annual basi..

In pursuant of this mandate, the Unit has identified Asset Declaration and Disqualification, Handing Over Notes and Cash Management as the auditable area for first quarter, 2025.

The report covered Asset Declaration and Disqualification, Handing Over Notes and Cash Management for the First Quarter of the year, 2025.

We found out that the controls as established by the PFM ACT 2016 and regulations L.I 2378 were adequate but management did not utilize all since some payments were not in line with the Public Financial Management Regulations and best International Financial Reporting Practices.
The report discovered the following:

DACF

1. Failure to Attach Official Receipts from Payees- GH₵3,140.00
2. Unpresented Payment Vouchers- GH₵35,162.04

MPCF

3. Payment Made Without Official Receipts from the Payees- GH₵276,400.00
4. Unsubstantiated Payments- GH₵247,000.00
5. Unpresented Payment Vouchers- GH₵3,620.00

IGF

6. Unaccounted for payments - GH¢25,863.00
7. Payment made without supporting document - GH¢4,640.00
8. Payments not subjected to pre-audit - GH¢48,363.00
9. Failure to rout items through stores - GH¢1.290.00
10. Failure to account for revenue collected -GH¢5,520.00
11. Unpresented value books for audit scrutiny.
12. Unpresented payment vouchers-GH¢25,798.00
13. Failure to record fuel in the vehicle log book - GH¢11,686.00
14. Failure to Declare Assets of Public Office Holders.

3.0 BACKGROUND

In pursuant with the requirements of Section 175 of the Local Government Act, 2016 (Act 936), Section 11(4) of the Audit Service Act, 2000, (Act 584), Section 16 (3-4) of the Internal Audit Agency Act, 2003 (Act 658), Regulations 39(c) , 42 (2) of Internal Audit Regulation 2011 (L.I. 1994), section 83(7) of the Public Financial Management (PFM) Act 2016 (Act 921), and Regulation 221(e) of the PFMR 2019 (L.I. 2378), the Internal Audit Unit (IAU) of Bodi District Assembly has conducted Member of Parliament share of Common Fund (MPCF), District Assembly Common Fund (DACF), Persons With Disability (PWD) and Internally Generated Fund (IGF) Audit of the Assembly. The specific aim was to ascertain compliance to the relevant legal frameworks, and provide management with the necessary assurance that financial and operational systems put in place are working effectively or otherwise and recommend the way forward.

4.0 KEY PERSONNEL AT POST

During the period under review, the following key personnels were at post.

STEPHEN BAIDOO	DISTRICT CHIEF EXECUTIVE
CHARLES CHRISTIAN LARTEY	DISTRICT COORDINATING DIRECTO
SALIFU MORO	DISTRICT FINANCE OFFICER
LAWRENCE KWABENA AMESHIAH	DISTRICT BUDGET ANALYST
PATRICK KWOFIE	PROCUREMENT OFFICER
NYAN KOFI JAVAN	DISTRICT WORKS DEPARTMENT
DAVID DESMOND CHAMME	HUMAN RESOURCE MANAGER
EPHRAIM FOANOH KWADZODEH	DISTRICT ENVIRONMENTAL OFFIC
JOHN AZUMAH ATOUKONTO	DISTRICT SOCIAL WELFARE OFFIC

5.0 AUDIT TEAM

AUDIT TEAM	DESIGNATION
Isaac Kawku Nartey Kisseih	Senior Internal Auditor
Henry Kwame Anku	Internal Auditor
Frank Elloin	Assistant Internal Auditor
Theophilus Owusu Sarpong	Assistant Internal Auditor Trainee
Jonathan Moses Impraim	Assistant Internal Auditor

6.0 OBJECTIVE

The specific objectives of the audit were as follows:

1. To ascertain compliance to the relevant legal frameworks, policies and procedures.
2. To verify the completeness of the accounting records.
3. Maintenance of balance between expenditure and revenue
4. To ascertain judicious use of Public funds.

7.0 SCOPE

The scope of the audit was financial and operational in nature and covered the period from 1st January, to 31st March, 2025.

8.0 METHODOLOGY

The methodology adopted was examination of the financial records, review of payment vouchers, and examination of cash book records.

The findings were based on the five fundamental principles / attributes of audit – criteria, condition, cause, effect and recommendations. Responses from management, where appropriate, will be incorporated in the report.

9.0 LIMITATION

The scope of the first quarter internal audit was programmed to audit asset declaration and disqualification, handing over notes and cash management of the Assembly, The auditors were given adequate support in terms of cash management, human resource and procurement information from the Assembly's treasury department, notwithstanding that, the auditors encountered the following challenges that hindered their activities, hence they could not obtain adequate evidence to be able to come out with an independent opinion on the effective management of Assembly. Some of the **challenges** are;

1. Documents were untimely released for scrutiny
2. Delay in retiring of payment vouchers by payees
3. Delay in obtaining adequate responses from management.

The Internal Audit Unit Recommends that;

1. The Assembly should endeavour to request for additional staffs to the accounts section to ease the work load of the department.
2. The Internal Audit Agency, GIFMIS Secretariat, Local Government Service, etc., should endeavour to provide training programmes for internal auditors on the usage of the GIFMIS system.
3. Accounts office should update their records monthly backlog (they should be up and doing).

10.0 DETAILED AUDIT FINDING AND RECOMMENDATIONS

DISTRICT ASSEMBLY COMMON FUND (DACF)

10.1 Finding: Failure to Attach Official Receipts from Payees- GH₵3,140.00

Criteria

Regulation 38 (1) of the public financial regulations, 2019 L.I 2378 state that the following documents shall represent evidence of receipts of tax and non-tax revenue and other money owed to the government and covered entities.

Sub regulation (c) also state that all official receipts issued by a cashier of Ghana Revenue Authority or a covered entity.

Condition

It was observed that two (2) payment vouchers amounting to GH₵3,140.00 had no official receipts attached to them. Details are shown in the table below:

FAILURE TO ATTACH OFFICIAL RECEIPTS FROM PAYEES

DATE	*PAYEE*	*DETAILS*	*PV NO.*	*CHEQUE NO*	*AMOUNT*	*REMARK*
26/02/2025	Nicholas Badu	Payment for fuel bought	DACF/30/3/25/01	944017	2,400.00	No fuel Receipts attached
21/02/2025	Baidoo Ampokwaw	Payment for the support of annual yam festival by the people of Sefwi Bodi	DACF/21/2/25/001		740.00	No receipts bottle of schnapp bought,No receipts for water bough and No rece for malta Guiness bou
TOTAL					3,140.00	

Cause

The District Finance officer failed to adhere to the quoted PFM Regulation caused the anomaly.

Effect

The utilization of the funds released to the beneficiaries cannot be verified.

Recommendation

We recommend that, the District Finance Officer should as a matter of urgency request from those Officers to provide receipts to the tune of the amount indicated above.

Also, the DCD and the DFO should insist proper supporting documents on payment vouchers before making payments.

Management Response

Management has taken note of your Recommendation. We wish to state that all the necessary documents are attached to the payment vouchers and are available for your review.

From our verification, it was reviewed that the stated payment vouchers are still yet to be attached with receipts.

10.2 Finding: Unpresented Payment Vouchers- GH₵35,162.04

Criteria

Regulation 78 (1a & 1b) of the Public Financial Management Regulations 2019, (L.I 2378) state 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 documents exists.

Condition

It was observed that three (3) payment vouchers amounting to GH₵35,162.04 have been recorded in the cash book, but were not presented for audit purpose. Details are show in the table below:

UNPRESENTED PAYMENT VOUCHERS

DATE	*PAYEE*	*DETAILS*	*PV NO.*	*CHEQUE NO*	*AMOUNT GH¢*	*REMARK*
29/01/2025	DCD	Payment for ECG Bills			20,000.00	Unpresented Payme Voucher
29/01/2025	DCD	Payment for			6,500.00	Unpresented Payme Voucher
3/3/2025	DCD/DFO	Payment to host regional minister	22/070901/03/25	944018	8,662.04	Unpresented Payme Voucher
Total					35,162.04	

Cause

Failure to adhere strictly to the requirement caused the anomaly.

Value for money cannot be ascertained.

Effect

Expenses may be overstated

It may lead to financial mismanagement and misusage of resources

Recommendation

We urge the District Co-ordinating Director and the District Finance Officer to submit the unpresented payment vouchers for audit scrutiny.

Management Response

Management noted observation and has presented all the affected payment vouchers for your perusal.it is reviewed from our verification that, the above stated payment vouchers are yet to be presented for audit scrutiny.

MEMBER OF PARLIAMENT'S COMMON FUND (MPCF)

10.3 Finding: Payment Made Without Official Receipts from the Payees- GH₵276,400.00

Criteria

Regulation 38 (1) of the public financial regulations, 2019 L.I 2378 states that the following documents shall represent evidence of receipts of tax and non-tax revenue and other money owed to the government and covered entities.
Sub regulation (c) also states that all official receipts issued by a cashier of Ghana Revenue Authority or a covered entity

Condition

It was realised that twenty-three (23) payment vouchers amounting to GH¢276,400 had no official receipts (showing evidence of payments), attached to them. Details are shown in the table below:

DATE	*PAYEE*	*DETAILS*	*PV NO.*	*CHEQUE NO*	*AMOUNT GH¢*	*REMARK*
13/01/2024	Robert Owusu Koah	Payment of MPs financial support to needy student	BOBDA/MPCF/ 13/1/25/01	944080	2,000.00	No official rece from KNUST a paid
13/01/2024	Harriet Ayimadu	Payment of financial support to needy student	BOBDA/MPCF/ 13/1/25/02	944081	2,000.00	No official recei from KNUST as paid
15/01/2025	DCD	Payment for MPs Constituency tour			50,000.00	No official rece
15/01/2025	DCD	Payment for MPs Constituency tour			50,000.00	No official rece
15/01/2025	Doris Boakye	Payment for MPs financial support	BOBDA/MPCF/ 15/1/25/013	944096	1,500.00	No official rece from school
15/01/2025	Mary Ampah	Payment to Electoral Commission to support 2024 Exhibition Exercise			10,000.00	No fuel receipts 4,200 No receipts of hiring of 3 motor bikes 4,200 receipts of feedi 1,600
15/01/2025	Lydia Bie	Payment for MPs financial assistance to student			2,000.00	No school fees receipts attached
13/01/2025	John Agyekum Kuffour	Payment of financial support to needy student	BOBDA/MPCF/ 13/1/25/03	944088	1,500.00	No school fees receipts attached
15/01/2025	Bismark Badu	Payment for MPs financial support to needy student	BOBDA/MPCF/ 15/1/25/09	943756	2,000.00	No school fees receipts attached
14/01/2025	Daniel Kuuwob	Payment for MPs financial support to needy student	BOBDA/MPCF/ 14/1/25/08	943754	2,000.00	No school fees receipts attached
16/01/2025	Tawiah Benedicta	Payment of financial support to needy student	BOBDA/MPCF/ 16/1/25/02	943761	1,500.00	No school fees receipts attach
16/01/2025	Annor Andrews	Payment of Financial support to needy student	BOBDA/MPCF/ 16/1/25/020	943762	1,500.00	No school fees receipts attached
21/01/2025	Kelvin Boamah	Payment of financial support to needy student			1,500.00	No school fees receipts attached

5/2/2025	Prester Boakye Wireko	Payment of financial support to needy student			1,000.00	No school fees receipts attached
5/2/2025	Mary Anim	Payment of financial support to needy student			3,000.00	No school fees receipts attache
5/2/2025	Agnes Owusu	Payment of financial support to needy student			3,000.00	No school fees receipts attache
5/2/2025	Emmanuel Bour Wireko	Payment of financial support to needy student			1,000.00	No school fees receipts attached
17/02/2025	Kingsley Attason Ventures	Payment to support the construction of Afere Rice Milling		943774	6,900.00	No official rece attached to the payment
4/3/2025	DCD	MPs financial support to Muslim communities during the Ramadan			60,400.00	No supporting documents on r purchase
5/3/2025	DCD	Payment for independence day celebration			20,000.00	No official rec attached .
5/3/2025	Nicholas Badu	Payment for expenses in relation to MPs tour to communities			40,000.00	No official rece attached
5/3/2025	Nicholas Badu	Payment of additional expenses for 68th independence day celebration			8,600.00	No official receipt attached
12/3/2025	Nicholas Badu	Payment of expenses on items bought for Krayawkrom Chips compound			5,000.00	No official rec attached
Total					276,400.00	

Cause

The District Finance officer failed to adhere to the quoted PFM Regulation caused the anomaly

Effect

The utilization of the funds released to the beneficiaries cannot be verified.

Recommendation

We recommend that, the District Finance Officer should as a matter of urgency request from those Officers to provide receipts and other supporting documents to the tune of the amount indicated above. Also, the DCD and the DFO should insist proper supporting documents on payment vouchers before making payments.

Management Response

Management responded that the necessary documents were not attached as at the time of the audit and that they are now attached and available for verification, but upon verification, we found otherwise.

10.4 Finding: Unsubstantiated Payments- GH₵247,000.00

Criteria

Regulation 78 (1a & 1b) of the Public Financial Management Regulations 2019, (L.I 2378) state 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 documents exists.

Condition

The audit reveals that ten (10) payment vouchers which amounts to GH₵247,000.00 have no supporting documents. Details are shown in the table below:

UNSUBTANTIATED PAYMENTS						
DATE	***PAYEE***	***DETAILS***	***PV NO.***	***CHEQUE NO***	***AMOUNT GH¢***	***REMARK***
13/01/2025	Ankrah Koah Dorithy	Payment of financial assistance	BOBDA/MPCF/ 13/1/25/04	944089	1,000.00	Application letter not signed by applicant
13/01/2025	Nkrumah Adasah Theophilus	Payment of financial support to needy student	BOBDA/MPCF/ 13/1/25/05	944092	2,000.00	No admission le

15/01/2025	DCD	Payment for MPs Constituency tour			50,000.00	No supporting documents. No itinarnary of communities toured
15/01/2025	Mary Ampah	Payment to Electoral Commission to support 2024 Exhibition Exercise			10,000.00	No fuel receipts- 4,200 receipts of hirin of 3 motor bikes 4,200 receipts of feedi - 1,600
15/01/2025	DCD	Payment for MPs Constituency tour			50,000.00	No supporting documents. No itinarnary of communities toured
4/3/2025	DCD	Payment of MPs financial support to Muslim communities during the Ramadan celebration			60,400.00	No itinarary of communities to distribute rice
5/3/2025	DCD	Payment for independence day celebration			20,000.00	No other supporting document attach to the memo
5/3/2025	Nicholas Badu	Payment for expenses in relation to MPs tour to communities			40,000.00	No other supporting document attach to the memo
5/3/2025	Nicholas Badu	Payment of additional expenses for 68th independence day celebration			8,600.00	No other supporting document attach to the memo
12/3/2025	Nicholas Badu	Payment of expenses on items bought for Krayawkrom Chips compound			5,000.00	No other supporting document attach to the memo
Total					247,000.00	

Cause

Failure to adhere strictly to the requirement caused the anomaly
Value for money cannot be ascertained

Effect

Expenses may be overstated
It may lead to financial mismanagement and misusage of resources

Recommendation

We urge the District Co-ordinating Director and the District Finance Officer to submit the unpresented payment vouchers for audit scrutiny.

Management Response

Management noted the observation and necessary step being taken to avert the anomaly through the beneficiary students.

10.5 Finding: Unpresented Payment Vouchers- GH₵3,620.00

Criteria

Regulation 78 (1a & 1b) of the Public Financial Management Regulations 2019, (L.I 2378) state 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 documents exists.

Condition

It was observed that two (2) payment vouchers, with their respective documentations, amounting to GH₵3,620.00 were not presented as proof of payments made and also for audit purpose. The table below shows the details:

UNPRESENTED PAYMENT VOUCHERS

	PAYEE	*DETAILS*	*PV NO.*	*CHEQUE NO*	*AMOUNT*	*REMARK*
2025	Deborah Mintah	Payment of MP's financial support to needy student	02/1/25	944087	1,500.00	There was no document foun for this payme

Cause

Failure to adhere strictly to the requirement caused the anomaly

Value for money cannot be ascertained

Effect

Expenses may be overstated

It may lead to financial mismanagement and misusage of resources

Recommendation

We urge the District Co-ordinating Director and the District Finance Officer to submit the unpresented payment vouchers for audit scrutiny.

Management Response

Management noted the observation and necessary step being taken to avert the anomaly through the beneficiary students.

10.5 Finding: Unpresented Payment Vouchers- GH₵3,620.00

Criteria

Regulation 78 (1a & 1b) of the Public Financial Management Regulations 2019, (L.I 2378) state 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 documents exists.

Condition

It was observed that two (2) payment vouchers, with their respective documentations, amounting to GH₵3,620.00 were not presented as proof of payments made and also for audit purpose. The table below shows the details:

UNPRESENTED PAYMENT VOUCHERS

DATE	***PAYEE***	***DETAILS***	***PV NO.***	***CHEQUE NO***	***AMOUNT***	***REMARK***
13/01/2025	Deborah Mintah	Payment of MP's financial support to needy student	02/1/25	944087	1,500.00	There was no document foun[d] for this payme[nt]

21/01/2025	Kingsley Attason Ventures	Payment for fuel bought		943766	2,120.00	There was no document found for this payme
Total					3,620.00	

Cause

Failure to adhere strictly to the requirement caused the anomaly
Value for money cannot be ascertained.

Effect

Expenses may be overstated
It may lead to financial mismanagement and misusage of resources.

Recommendation

We urge the District Co-ordinating Director and the District Finance Officer to submit the unpresented payment vouchers for audit scrutiny.

Management Response

Management noted your observation and the affected payment vouchers are available for your perusal. From our verification the affected payment vouchers are still not available for audit scrutiny.

INTERNALLY GENERATED FUND(IGF)

10.6 Finding: Unaccounted for payments - GH¢25,863.00

Criteria

Public Financial Management Regulation, 2019 (L.I 2378) Section 102(1) states that, the principal spending officer shall ensure that the standing imprest is fully retired by the end of the financial year.

Condition

It came to light that payments amounting to GH¢25,863.00 made to payees were not accounted for. Refer to Appendix "A".

Cause

The District Finance Officer failed to ensure full accountability caused the anomaly.

Effect

Expenses may be overstated.
It may lead to financial mismanagement and misusage of resources.

Recommendation

We recommend to the District Finance Officer, Mr. Imoro Salifu to ensure that the above mentioned amount is fully accounted for and evidence be made available for our review.

Management Responses

Management wished to state that, the said vouchers have been accounted for payments and evidence available for verification. Upon our verification, payments amounting to GHC 25,863.00 is still not accounted for.

10.7 FINDING: Payment made without supporting document - GH¢4,640.00

Criteria

Regulation 82 (1b, 2a, 2b & 2c) of the Public Financial Management Regulations, 2019 (L.I. 2378) state clearly that,

(1) A payment by a covered entity shall be accompanied with a payment voucher

(b) Which is approved by the principal spending officer on the Ghana integrated financial management information system.

(2a) the validity, accuracy and legality of the claim for payment;

(b) That the commitment has been approved through the purchase order or expense order generated under the Ghana Integrated Financial Management Information System in accordance with these regulations; and

(c) that an invoice, a certificate statement and a complete set of supporting documents have been recorded in the Ghana Integrated Financial Management Information System in accordance with sub regulation (1) of regulation 81.

Condition

It was realized that a payment voucher amounting to GH¢4,640.00 was processed for payment without attaching the necessary supporting documents. Detail is shown in the table below:

Payment made without supporting document - GH¢4,640.00						
DATE	***PAYEE***	***DETAILS***	***PV NO.***	***CHEQUE NO***	***AMOUNT***	***REQUIRED DOCUMENT.***
11/2/2025	DCD	Being payment of funds to attend a validation workshop at Wiawso	BOBDA/IGF/ 11/02/25/006	000774	4,640.00	Invitation letter

Cause

This anomaly was as a result of failure on part of the Accounts officer to adhere to the above regulation.

Effect

The validity, accuracy and legality of the claim for payment may not be ascertained.

Recommendation

We recommend to the DFO and DCD as a matter of urgency attach the supporting documents to the payment voucher.

Management Response

Management noted your observation and had since made available supporting documents to the affected vouchers. It is revealed upon our verification that payment voucher amounting to GHC 4,640.00 is still without their respective supporting documents.

10.8 FINDING: Payments not Subjected to Pre-audit - GH¢48,363.00

Criteria

Part 13 Paragraph 1 of the Financial Memoranda for MMDAs requires that; notwithstanding the general duties of internal auditor of assembly as prescribed in section 175 of the Local Government Act and Regulation 218 of LI 2378, the internal been satisfactorily rendered and copies shall be distributed as prescribed in Regulation 0523.

Condition
Our audit revealed that items bought amounting to GH¢1,290.00 by the Assembly were not routed through stores. We further notices that, Store Receive Advise (SRA) of other items that were routed through stores contained the name of abdicated staff. Refer to Appendix "D".

Cause
The Store Keeper's failure to adhere to the above regulation caused the glitch.

Effect
Items could be diverted for personal use

Recommendation
We recommend to Management to liaise with the Store Keeper to rout all the procured items through stores and evidence be made available for our review.

Management Response
Management noted your finding for compliance.

FINDING 6. Failure to account for revenue collected -GH¢5,520.00

Criteria
Regulation 50 (1&2) of the Public Financial Management Regulation 2019 L.I 2378 states that "all public moneys collected shall be paid in gross into the public fund accounts and a disbursement shall not be made from the moneys collected except as provided for by an enactment. Also, it further stipulates that a person who makes disbursement from public moneys collected in contravention of sub-regulation (1) is in breach of section 96 of the Act".

Condition
We discovered during our audit that Two (2) Revenue Collectors mobilized an amount of GH¢5,520.00 and kept it all on them without depositing it in the IGF bank account. Detail is shown in the table below.

10.10 Finding: Failure to Account for Revenue Collected -Gh¢5,520.00
Criteria

Regulation 50 (1&2) of the Public Financial Management Regulation 2019 L.I 2378 states that "all public moneys collected shall be paid in gross into the public fund accounts and a disbursement shall not be made from the moneys collected except as provided for by an enactment. Also, it further stipulates that a person who makes disbursement from public moneys collected in contravention of sub-regulation (1) is in breach of section 96 of the Act".

Condition

We discovered during our audit that Two (2) Revenue Collectors mobilized an amount of GH¢5,520.00 and kept it all on them without depositing it in the IGF bank account. Detail is shown in the table below.

Failure to account for revenue collected -GH¢5,520.00			
Date	GCR NO.	AMOUNT	OFFICER RESPONSIBLE
24/1/25	8452601 - 8452633	670.00	Kwame Isaac
10/3/2025	9821001 - 9821054	2,270.00	Kwame Isaac
14/4/25	9821062 - 9821074	210.00	Kwame Isaac
2/5/2025	9821075 - 9821100	320.00	Kwame Isaac
28/2/25	2815092-28154094	2,050.00	Javan Kofi Nyan
Total		**5,520.00**	

Cause

The Revenue Collector's failure to account and the DFO's failure to demand for accountability led to the cause of the anomaly.

Effect

Revenue collected could be misused

Recommendation

We recommend to the District Finance Officer, Mr. Imoro Salifu to contact the Revenue Collector to urgently account for the amount involved.

Management Response

The affected revenue collectors are contacted to pay the said revenue collected into the designated account. From our verification, it is reviewed that the affected revenue collectors are yet to account for the said revenue.

10.11 FINDING: Unpresented value books for audit scrutiny

Criteria

Section 83 (8a & 8b) of the Public Financial Management Act, 2016 Act 921 makes it clear that, the Internal Auditor of a covered entity shall, in the performance of functions under this Act,

(a) Have access to information and property required to be audited; and
(b) Be provided with any relevant explanation required by the Internal Auditor.

Condition

The Internal Auditors notified all Departments and Units in request for value books for audit scrutiny but the below mentions staff in the various Departments and Units failed to release them for scrutiny. Below is the detail.

Unpresented value books for audit scruitny		
S/N	GCR NO.	ISSUED TO
1	8452701 - 8452800	Lyncoln Agyapong Christopher
2	8452801 - 8452900	Salifu Imoro
3	8452901 - 8453000	Salifu Imoro
4	8452001 - 8452100	Kwame Isaac
5	8452101 - 8452200	Kwame Isaac
6	8452201 - 8452300	Ephraime Fuanoh Kwadwodeh
7	8452301 - 8452400	Ephraime Fuanoh Kwadwodeh
8	8452401 - 8452500	Ephraime Fuanoh Kwadwodeh
9	8452501 - 8452600	Ephraime Fuanoh Kwadwodeh

Cause

Failure to adhere strictly to the requirement caused the anomaly.

Effect

It may lead to financial mismanagement and misuse of resources

Recommendation

We recommend to the DFO and the DCD as a matter of urgency make the Value books available for audit verification.

Management Response

Management presented all the affected value books for scrutiny and evidence available for verification. It is reviewed from our verification that, the said value books stated above is still not made available for audit scrutiny.

10.12 Finding: Unpresented Payment Vouchers-Gh¢25,798.00

Criteria

Section 83 (8a & 8b) of the Public Financial Management Act, 2016 Act 921 makes it clear that, the Internal Auditor of a covered entity shall, in the performance of functions under this Act,

(a) Have access to information and property required to be audited; and

(b) Be provided with any relevant explanation required by the Internal Auditor.

Condition

It was discovered during our audit that the Finance Officer, Mr. Salifu Moro failed to submit Nine (9) payment vouchers amounting to GH¢25,798.00 for audit scrutiny. Detail is shown in Appendix "E"

Cause

Failure to adhere strictly to the requirement caused the anomaly.

Effect

It may lead to financial mismanagement and misuse of resources.

Recommendation

We recommend to the District Finance Officer as a matter of urgency make the four (9) Payment Vouchers available for audit verification.

Responses

Management noted the observation and presented all the affected payment vouchers for scrutiny.

Our verification reveals that, the said nine (9) payment vouchers amounting to GHC 25,798.00 is still not presented for audit scrutiny.

10.13 FINDING: Failure to record fuel in the vehicle log book - GH¢11,686.00

Criteria

Regulation 1604 of the stores regulations, 1984 states that A Vehicle Log Book shall be maintained for each vehicle and shall always be carried on the vehicle. Journeys undertaken shall be recorded and full particulars of receipts of fuel, oil and lubricants shall be entered up daily in the Log Book by the driver.

Condition

It came to light that fuel purchased amounting to GH¢11,686.00 were not recorded in the vehicle log book. Below is the detail

Failure to record fuel in the vehicle log book - GH¢11,686.00					
DATE	***PAYEE***	***DETAILS***	***PV NO.***	***CHEQUE NO***	***AMOUNT***
21/01/25	Kingsley Asante Attason Ventures	Bing payment of funds for fuel bought into the DRIP vehicles	BOBDA/IGF/30/3/25/05	-	4,450.00
21/01/25	Kingsley Asante Attason Ventures	Bing payment of funds for fuel bought into the DRIP vehicles	BOBDA/IGF/30/3/25.04	000155	2,250.00
17/03/25	DCD	Being payment of funds as a cost for submission of the Draft and final annual accounts to the District Auditor at Sefwi Wiawso	BOBDA/iGF/17/3/25/032	000791	1,500.00

20/02/25	DCD	Being payment of funds as fuel for DRIP operations	BOBDA/IGF/20/2/25/024	000788	2,000.00
20/03/25	DCD	Being payment of funds for fuel bought for official use	BOBDA/IGF/21/1/25/035	000704	1,486.00
Total					**11,686.00**

Cause

The anomaly was as a result of failure on the part of the Assembly's Transport Officer to properly supervise the activities and movement of the official drivers.

Effect

This could lead to misuse of the fuel resulting in financial loss to the Assembly.

Recommendation

We recommend that, the Transport Officer should ensure that the fuel is recorded in the vehicle logbooks.

Management Response

Management noted the observation and necessary step is being taken to record the fuel into the vehicle log book.

10.14 FINDING: Failure to Declare Assets of Public Office Holders.

Criteria

In accordance with Article 286(2) and sections 7, 8 & 9 of Act 550. All Public Office holders who have not yet submitted their Asset Declarations to the Auditor General are required to do so.

The Public Office holders to whom the above Article refers are those specified in Schedule 1 of Public Office Holders (Declaration of Asset and Disqualification) Act, 1998, Act 550 as stated below:

a) President of the Republic;

b) Vice-President of the Republic;

c) Speaker, the Deputy Speaker and a member of Parliament;

d) Minister of State or Deputy Minister;

e) Chief Justice, Justice of the Superior Court of Judicature, Chairman of a Regional Tribunal, the Commissioner for Human Rights and Administrative Justice and his deputies and all judicial officers;

f) Ambassador or High Commissioner;

g) Secretary to the Cabinet;

h) Head of Ministry or government department or equivalent office in the Civil Service;

i) chairman, managing director, general manager and departmental head of a public corporation or company in which the State has a controlling interest; and

j) The Governor, Bank of Ghana and his deputies

k) Chairman, Electoral Commission and his deputies

l) Chairman, National Commission for Civic Education and his deputies

m) Head of Chancery of Ghana Embassy of Ghana High Commission

n) Heads of Departments of Bank of Ghana

o) Officers in the Armed Forces seconded to civilian establishment and institutions

p) Members of the Tender Boards of the Central, Regional and District Assemblies

q) Officials of Vehicle Examination and Licensing Division (VELD) not below the rank of

Vehicle Examiner

r) Presidential Staffers and Aides

s) Officer of the rank of Assistant Inspector of Taxes and above in the Ghana Revenue Authority or its equivalent in the:

t) Officers of the Police Service

u) Officers of the Prison Service

v) District Chief Executive

w) Presiding member and secretary of Metropolitan, Municipal and District Assemblies

x) Chairman, Public Services Commission and his Deputies)

Head, Office of the Civil Service

z) Persons who are:

i) Heads of;

ii) Accountants in;

iii) Internal Auditors in;

iv) Procurement Officers in; and

v) Planning and Budget officer in finance and procurement

departments of government ministries, departments and

agencies, District, Municipal and Metropolitan Assemblies:

aa) An Officer in any other public office or public institution other than the Armed Forces the salary attached to which is equivalent to or above the salary of a Director in the Civil Service.

Condition
Contrary, we observed that, these officers listed below have not yet declared their Asset as at 31st March, 2025. Refer to table below:

Failure to declare Assets	
NAME OF OFFICER	POSITION
Stephen Baidoo	District Chief Executive (DCE)
Charles Christian Lartey	District Co-ordinating Director (DCD)
Salifu Imoro	District Finance Officer (DFO)
Lawrence Kwabena Amenshiah	Head of Budget
Ephraim Kwadzode Foano	Head of District Environment Health

Cause
The fact that the affected officers are new in their respective positions in this District Assembly, at the time of the audit, caused the anomaly.

Effect

This anomaly will make it difficult to monitor wealth variations of public officials and also track the full scope of illicit enrichment or other illegal activity by providing additional evidence.

Recommendation

It is recommended, the DCE and DCD ensure that all the above mentioned Officers, declare their assets without delay and evidence be made available for our verification.

Management Response

Management noted the observation and steps are being taken to comply accordingly.

11.0 MANAGEMENT ACTION PLAN

MANAGEMENT IMPLEMENTATION ACTION PLAN

S/N	Findings	Recommendation	Risk Rating of Finding (High, Medium, Low)	Management Response/ comments	Implementation Date	Officer Respon
1	Failure to insure Assembly's vehicles	We recommend the Management of the Assembly to take the necessary steps to ensure that all vehicles of the Assembly are duly insured as required by law.	High	Management has noted your observation for compliance and will ensure that all vehicles of the Assembly are duly insured.	**31/03/2025**	**Transp Officer/ Manage**
2	Failure to obtain roadworthy certification for the Assembly's vehicles	We recommend the Transport Officer to ensure that all the vehicles of the Assembly are roadworthy and that the necessary certification is obtained for each vehicle.	High	Management has taken note of your observation. Management will ensure that the Assembly's vehicles have roadworthy certification.	**31/03/2025**	**Transp Officer/ Manag**

3	Failure to install fire extinguishers in Assembly's vehicles.	We recommended to management and the transport officer to take the necessary steps to ensure that fire extinguishers approved by the Ghana Standards Authority are tightly installed in readily accessible positions in all the vehicles of the Assembly.	Medium	Management has noted your observation for compliance and will ensure that fire extinguishers in good conditions, as approved by Ghana Standards Authority, are installed in all vehicles of the Assembly	31/03/2025	Transp Officer/ Manage
4	Failure to keep and maintain updated vehicle log book for each of the Assembly's vehicle.	It is recommended to Management to ensure vehicle log books are kept for the records of all fuel purchased.	Medium	Management has taken note of your observation for compliance	31/03/2025	Transp Officer/ Manage

12.0 CONCLUSION

The Overall Audit Rating is **"Less Satisfactory"**. The Audit highlights areas of significant weaknesses or non-compliance in the framework of governance, risk management and internal control systems that hinder the achievement of the organizational objectives for corrections in this report and therefore recommends the full implementation of the recommendations as agreed by management.

13.0 ACKNOWLEDGEMENT

The Internal Audit Unit is very grateful to Management and to all the Audit Clients for the co-operation extended to us in the course of the audit.

HEAD INTERNAL AUDIT UNIT
BODI DISTRICT ASSEMBLY
BODI

ISAAC KWAKU NARTEY KISSEIH

[HEAD OF INTERNAL AUDIT UNIT]

28/4/25
DATE

Appendix A: Unaccounted for Payment-GH¢25,863.00

DATE	PAYEE	DETAILS	PV NO.	CHEQUE NO	ACCOUNTED	UNACCOUNTED	AMOUNT
21/01/25	DCD	Being payment of funds to cater for the cost incurred in food vendors medical screening exercise	BOBDA/IGF/ 21/1/25/027	-		3,600.00	3,600.00
21/01/25	DCD	Being payment of funds as a cost of hosting official guest	BOBDA/IGF/ 21/1/25/026	000699	-	3,500.00	3,500.00
21/01/25	DCD	Being payment of funds as a cost of hosting official guest	BOBDA/IGF/ 21/1/25/25	000698	-	7,400.00	7,400.00
22/01/25	DCD	Being payment of funds in respect of out of station allowance from Bodi to Wiawso	BOBDA/IGF/ 22/1/25/029		-	200.00	200.00
22/01/25	DCD	Being payment of funds as grounds work at Afere market and public sensitization	BOBDA/IGF/ 22/1/25/030	000763	-	2,500.00	2,500.00
31/03/25	DCD	Being payment of funds for hosting official guest	BOBDA/IGF/ 31/1/25/031		-	4,600.00	
17/02/25	DCD	Being transportation cost for bank statement at ADB and BIA TOYOR	BOBDA/ICF/ 17/2/25/01			100.00	100.00
11/2/2025	DCD	Being payment of funds to attend a validation workshop at wiawso	BOBDA/IGF/ 11/02/25/006	000774	*1,800.00*	2,840.00	4,640.00
17/03/25	DCD	Being payment of funds as a cost for submission of the Draft and final annual accounts to the District Auditor at Sefwi wiawso	BOBDA/IGF/ 17/3/25/032	000791	-	3,180.00	3,180.00
17/03/25	DCD	Being payment of funds as a cost of hosting official guest	BOBDA/IGF/ 17/3/25/033	000791	-	743.00	743.00
Total					1,800.00	28,663.00	~~25,863.00~~ 30,503

Appendix "B" - **Payments not subjected to pre-audit - GH¢48,363.00**

DATE	*PAYEE*	*DETAILS*	*PV NO.*	*CHEQUE NO*	*AMOUNT GH¢*
21/01/25	Kingsley Asante Attason Ventures	Bing payment of funds for fuel bought into the DRIP vehicles	BOBDA/IGF/30/3/25/05	-	**4,450.00**
21/01/25	Kingsley Asante Attason Ventures	Bing payment of funds for fuel bought into the DRIP vehicles	BOBDA/IGF/30/3/25.04	000155	**2,250.00**
22/01/25	Kingsley Asante Attason Ventures	Bing payment of funds for fuel bought into the DRIP vehicles	BOBDA/IGF/30/3/25/06	0	**1,850.00**
21/01/25	DCD	Being payment of funds to cater for the cost incurred in food vendors medical screening exercise	BOBDA/IGF/21/1/25/027	-	**3,600.00**
25/01/25	DCD	Being payment for funds to purchase A4 sheet and distribution of 2025 revenue bills.	BOBDA/IGF/25/1/25/01	000700	**750.00**
21/01/25	DCD	Being payment of funds as a cost of hosting official guest	BOBDA/IGF/21/1/25/026	000699	**3,500.00**
21/01/25	DCD	Being payment of funds as a cost of hosting official guest	BOBDA/IGF/21/1/25/25	000698	**7,400.00**
28/01/25	Kingsley Asante Attason Ventures	Being payment of funds for fuel bought for official use	BOBDA/IGF/30/3/25/01		**1,500.00**
22/01/25	DCD	Being payment of funds in respect of out of station allowance from Bodi to Wiawso	BOBDA/IGF/22/1/25/029		**200.00**

22/01/25	DCD	Being payment of funds as grounds work at Afere market and public sensitization	BOBDA/IGF/22/1/25/030	000763	**2,500.00**
22/01/25	DCD	Being payment of funds as expenses incurred in running the Finance Department	BOBDA/IGF/22/1/25/028		**1,000.00**
31/03/25	DCD	Being payment of funds for hosting official guest	BOBDA/IGF/31/1/25/031		**4,600.00**
5/2/2025	DCD	Being payment of funds for salary validation and submission of ESPV reports.	BOBDA/IGF/5/2/25/002		**466.00**
17/02/25	DCD	Being transportation cost for bank statement at ADB and BIA TOYA	BOBDA/IGF/17/2/25/01		**100.00**
11/2/2025	DCD	Being payment of funds to attend a validation workshop at Wiawso	BOBDA/IGF/11/02/25/006	000774	**4,640.00**
10/2/2025	DCD	Being payment of funds to purchase food and bottle water for hosting official guest	BOBDA/IGF/10/02/25/003		**1,280.00**
24/03/15	DCD	Being payment of funds to cater for the cost of printing BOP certificate	BOBDA/IGF/24/3/25/001	000792	**320.00**
17/03/25	DCD	Being payment of funds to purchase cleaning items	BOBDA/IGF/17/3/25/034	000791	**810.00**
17/03/25	DCD	Being payment of funds as a cost for submission of the Draft and final annual accounts to the District Auditor at Sefwi Wiawso	BOBDA/IGF/17/3/25/032	000791	**3,180.00**

17/03/25	DCD	Being payment of funds as a cost of hosting official guest	BOBDA/IGF/17/3/25/033	000791	743.00
3/3/2025	DCD	Being payment of funds to settle Assembly electricity bills	BOBDA/IGF/31/12/24/1	000789	1,224.00
20/02/25	DCD	Being payment of funds as fuel for DRIP operations	BOBDA/IGF/20/2/25/024	000788	2,000.00
Total					**48,363.00**

Appendix "D"- Items not Routed through Stores

Failure to rout items through stores - GH¢1,290.00					
DATE	***PAYEE***	***DETAILS***	***PV NO.***	***CHEQUE NO***	***AMOUNT GH¢***
22/01/25	DCD	Being payment of funds as expenses incurred in running the Finance Department	BOBDA/IGF/22/1/25/028		480.00
17/03/25	DCD	Being payment of funds to purchase cleaning items	BOBDA/IGF/17/3/25/034	000791	810.00
Total					**1,290.00**

APPENDIX "E"- Unpresented payment vouchers-GH¢25,798.00

Unpresented payment vouchers-GH¢25,798.00					
Date	Payee	Details	PVs	cheque #	Amount
1/2/2025	Kingsley Asante Attason	Payment for fuel bought	1/2/2025	000769	1,500.00
12/2/2025	Kingsley Asante Attason	Payment for fuel bought	5/2/2025	000775	1,350.00
3/3/2025	DCD/ Peter Nkuah	Payment of per diem	2/3/2025	000784	200.00
5/3/2025	Kingsley Asante Attason	Payment for fuel bought	3/3/2025	000788	2,000.00
25/3/2025	DCD	Payment for fuel bought	8/3/2025	000793	7,000.00
25/03/2025	Kingsley Asante Attason	Payment for fuel bought	10/3/2025	000795	500.00
28/03/2025	DCD/DFO	Payment for fuel bought	11/3/2025	000796	6,200.00
2/1/2025			2/1/2025	000684	2,315.00
17/03/2025	Pius Boateng		17/03/2025	000791	4,733.00
Total					**25,798.00**