BODI DISTRICT ASSEMBLY

REPUBLIC OF GHANA

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DATE: 26th January 2026

THE CHAIRMAN
AUDIT COMMITTEE
BODI DISTRICT ASSEMBLY

SUBMISSION OF FOURTH QUARTER INTERNAL AUDIT REPORT FOR 2025

We submit to your outfit the Fourth Quarter Internal Audit Report on Administrative activities and Cash Management Audit of NADMO - Bodi District Office for your attention and necessary action.

NKANSAH, HARUNA HUSSEIN
DISTRICT CO-ORDINATING DIRECTOR
for: HON. DISTRICT CHIEF EXECUTIVE

1	The Hon. District Chief Executive	Bodi District Assembly, Sefwi Bodi
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	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 Gov't, Decent. and Rural Dev't. Ministries, Accra
7.	The Hon. Presiding Member	Bodi District Assembly, Sefwi Bodi

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INTERNAL AUDIT OBSERVATION ON ADMINISTRATIVE ACTIVITIES AND CASH MANAGEMENT OF NADMO, BODI DISTRICT FOR THE PERIOD OF 1ST JANUARY 2025 TO 31ST DECEMBER 2025.

1.0 EXCUTIVE SUMMARY

This report covered Administrative activities and Cash Management for the Fourth Quarter 2025 and highlighted significant weaknesses identified herewith.

1.1 SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS

FINDING 1

Unable to access bank Account at ADB

RECOMMENDATION

We recommend to management of Bodi NADMO as matter of urgency effect the changes of signatories to the bank account at ADB Juaboso to be able to access the account.

FINDING 2

Weak Planning and Operational Control Systems

RECOMMENDATION

Management should:

- Develop and implement a comprehensive annual action plan aligned with NADMO's mandate.
- Introduce standardized itinerary plans and monitoring, evaluation and supervision templates.
- Institute regular in-service training programs to enhance staff capacity.

FINDING 3

Inadequate Logistics and Office Equipment

RECOMMENDATION

Management should:

- Procure essential office equipment and disaster relief logistics in line with operational needs.
- Establish a secure and well -maintained stores facility.
- Implement basic inventory control procedure to safeguard logistics and relief items.

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 and any other institution within the decentralised department within the district on quarterly and annual basis.

In pursuant of this mandate, the Unit has identified Cash Management as the auditable area for fourth quarter 2025 on NADMO – Bodi District.

The report covered Cash Management for the Fourth 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 NADMO – Bodi District did not utilize all since most payments were not in line with the Public Financial Management Regulations and best International Financial Reporting Practices.
The report discovered:

1. Unable to access bank Account at ADB Juaboso Branch
2. Weak Planning and Operational Control Systems
3. Inadequate Logistics and Office Equipment

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 Audit on NADMO-Bodi District. 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 personnel were at post.

GEORGE ANNAN	DISTRICT DIRECTOR
NUHU ABDUL RAZAK	DEPUTY DIRECTOR
PAUL MANSO	ACCOUNTANT
DE-VIEEZE OFORI	STORES
LYDIA ADUMEA	SECRETARY

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. Verify the completeness of the accounting records.
3. Maintenance of balance between expenditure and revenue
4. 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 December 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 Fourth quarter internal audit was programmed to audit cash management, of the Bodi - NADMO, The Auditors were given adequate support in terms of cash management, human resource and procurement information from the NADMO 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

The Internal Audit Unit Recommends that:

1. The accounts office should be very responsive with regards to daily and monthly record keeping and accounting procedures.
2. National Office of NADMO should endeavour to provide adequate logistics and office equipment to their District office.

10.0 DETAILED AUDIT FINDING AND RECOMMENDATIONS

FINDING 1

Unable to access bank Account at ADB- Juaboso

CRITERIA

Public Financial Management Act, 2016 Act 921 Section 7 (1) state that A Principal Spending Officer of a covered entity shall

(a) ensure the regularity and proper use of money appropriated in that covered entity.

(2) A Principal Spending Officer shall, in the exercise of duties under this Act, establish an effective system of risk management, internal control and internal audit in respect of the resources and transactions of a covered entity.

CONDITION

Our observation revealed that management of NADMO -Bodi District have an account with ADB Juaboso branch with current balance of GH₵660.00 but not accessible due to change in management. Moreover, an interview with the accountant, Mr. Paul Mansoh indicated that, management has written letter for the change of signatory since July, 2025 but yet to be presented to the said bank for the change of signatory to take place.

CAUSE

Transfer of Officers within the institution caused the anomaly.

EFFECT

The institution can not get money to run their daily activities as planned in their annual action plan.

RECOMMENDATION

We recommend to management of Bodi NADMO as matter of urgency effect the changes of signatories to the bank account at ADB Juaboso to be able to access the account.

MANAGEMENT RESPONSE

Management has accepted your observation and recommendation for compliance and now, management has provided a document signed by ADB indicating the change in management of the account now ready for your verification.

FINDING 2

Weak Planning and Operational Control Systems

CRITERIA

In accordance with the internal audit agency Act,2003(Act 658) ,and public sector best practices, management is required to establish effective planning ,monitoring ,and staff capacity development systems to ensure efficient service delivery.

Additional ,NADMO operational guidelines require structured planning ,supervision,and continuous staff development.

CONDITION

Our Observation identified several weaknesses affecting the effective planning and execution of NADMO's operations at Bodi district office.

Specifically:

- There was no proper itinerary plan to guide field activities.
- The annual action plan (APP) was either improperly prepared or not aligned with NADMO's operational mandate.
- There was no standard template for monitoring, evaluation and supervision of activities.
- In-service training for staff was largely absent.

CAUSE

The weaknesses were attributed to inadequate management oversight ,lack of technical capacity in planning and monitoring and limited prioritization of staff development and performance management systems.

EFFECT

These deficiencies could result in poor coordination of disaster management activities ,ineffective supervision ,reduced staff competence ,and inability to measure performance outcomes .ultimately , this may negatively affect the organizations preparedness and response to disaster situations.

RECOMMENDATION

Management should:

- Develop and implement a comprehensive annual action plan aligned with NADMO's mandate .
- Introduce standardized itinerary plans and monitoring ,evaluation and supervision templates.
- Institute regular in-service training programs to enhance staff capacity.

MANAGEMENT RESPONSE

Management has received your observation for compliance. The secretariat lacks adequate funds, but management will ensure that staff of NADMO are given in-service training on administrative work and NADMO operations to ensure efficient and effective operation of the organization.

FINDING 3

Inadequate Logistics and Office Equipment

CRITERIA

Section 16 of internal audit Agency Act,2003(Act 658), requires that management to ensure that resources are properly acquired, safeguarded and use efficiently. NADMO operational standards also require adequate logistics and storage facilities to support disaster preparedness and response.

CONDITION

The audit revealed that the district office lacked essential office equipment and logistics required for effective operations. Additionally, there were insufficient disaster relief logistics, and no dedicated stores facilities for the safekeeping of logistics and relief items.

CAUSE

The condition was caused by inadequate logistical planning, weak inventory management practices and limited allocation of resources for logistics and infrastructure.

EFFECT

The lack of equipment, relief items and storage facilities exposes NADMO to operational inefficiencies ,poor emergency response capability ,and increased risk of loss, damage ,or misuse of logistics.

RECOMMENDATION

Management should:

- Procure essential office equipment and disaster relief logistics in line with operational needs.
- Establish a secure and well -maintained stores facility.
- Implement basic inventory control procedure to safeguard logistics and relief items.

MANAGEMENT RESPONSE

Management has accepted your recommendation and observation for compliance. Management will liaise with the NADMO Headquarters, NADMO Regional office and the District Assembly to ensure that a store facility is allocated and the necessary logistics are provided to enhance the smooth running of the organization.

11.0 MANAGEMENT ACTION PLAN

S/N	FINDINGS	RECOMMENDATION	RISK RATING (HIGH, MEDIUM AND LOW	MANAGEMENT RESPONSE	STATUS OF IMPLEMENTATION	IMPLEMENTATION DATE	RESPONSIBLE OFFICER
1	Unable to access bank Account at ADB-Juaboso	We recommend to management of Bodi NADMO as matter of urgency effect the changes of signatories to the bank account at ADB Juaboso to be able to access the account	Low	Management has accepted your observation and recommendation for compliance and now, management has provided a document signed by ADB indicating the change in management of the account now ready for your verification	A letter has been sighted as change of signatory to ADB bank at Juaboso but yet to be submitted to them.	31st December, 2025	District Director & Finance Officer
2	Weak Planning	• Develop and	Medium	Management	Not	31st	Managem

	and Operational Control Systems	implement a comprehensive annual action plan aligned with NADMO's mandate . ● Introduce standardized itinerary plans and monitoring ,evaluation and supervision templates. Institute regular in-service training programs to enhance staff capacity		has received your observation for compliance. The secretariat lacks adequate funds, but management will ensure that staff of NADMO are given in-service training on administrative work and NADMO operations to ensure efficient and effective operation of the organization	Implemented The newly recruited staff are yet to receive training.	December, 2025	ent
3	Inadequate Logistics and Office Equipment	● Procure essential office equipment and disaster relief logistics in line with operational	Medium	Management has accepted your recommendation and observation	The office is yet to receive the needed logistics to work with. Not	31st December, 2025	Management

		needs. • Establish a secure and well - maintained stores facility.		for compliance. Management will liaise with the NADMO Headquarters, NADMO Regional office and the District Assembly to ensure that a store facility is allocated and the necessary logistics are provided to enhance the smooth running of the organization	Implemented		

12.0 STATUS OF IMPLEMENTATION OF AUDIT RECOMMENDATIONS OF PREVIOUS AUDIT

S/N	FINDINGS	RECOMMENDATION	MANAGEMENT RESPONSE	STATUS OF IMPLEMENTATION	ACTION TAKEN	RESPONSIBLE OFFICER	IMPLEMENTATION DATE
1	Failure to rout items through Stores- GH₵5,672.00	We recommend Management to enjoin the Procurement Officer and Store Keeper to work harmoniously to ensure that all procured items are routed through stores and evidence made available to the Internal Audit Unit for verification.	Management noted your observation and will regularise these items through stores	The store keeper has regularized the items through stores	Implemented	Procurement Officer /Store Keeper	30th November, 2025
2	Payment vouchers not subjected to pre-audit- GH₵104,672.78	We recommend to the District Finance Officer to ensure all payment vouchers are submitted for regularisation without any	Management will ensure that, these payment vouchers would be regularised by the internal auditors.	Post audit of the payment vouchers has been conducted	Implemented	DFO	30th November, 2025

		delay.					
3	Payments made without Official Receipt from the Payee - GH₵11,916.00	We recommended to the District Finance Officer to contact the affected payees for receipt of payment made and inform the Internal Audit Unit for verification.	Management will ensure that those payments have been receipted and submitted for Audit verification.	The receipts have been retrieved from the payees	Implemented	DFO	30th November, 2025
4	Payments made outside GIFMIS - GH₵90,370.78	We recommend management to ensure that all payments are processed through the Ghana Integrated Financial Management Information System (GIFMIS) as required by law.	This was due to network challenges, however, management will ensure that those Payment Vouchers are printed and attached to the PVs.	All the payments have been regularized and passed through the GIFMIS Platform	Implemented	DFO/ DBA	30th November, 2025
5	Failure to route items through stores- GH₵10,950.90	We recommend Management to enjoin the Procurement Officer and	Management noted your observation and will regularised these items	The store keeper has regularized the items through stores	Implemented	Procurement Officer	30th November, 2025

		Store Keeper to work harmoniously to ensure that all procured items are routed through stores and evidence made available to the Internal Audit Unit for verification.	through stores.				
6	Misapplication of Funds-GHȻ3,500.00	Management is urged to recover an amount of GHȻ3,500.00 into the Member of Parliament Common Fund account without delay and evidence be made available for verification.	The Finance Officer will work on those Payment Vouchers and submit for audit scrutiny.	The amount has been refunded into the MP's account	Implemented	DFO	30th November, 2025
7	Unpresented Payment Vouchers - GHȻ138,068.50	We recommend the District Chief Executive and the District Coordinating Director to, as a matter of urgency, enjoin the District Finance	The Finance Officer will work on those Payment Vouchers and submit for audit scrutiny.	The payment vouchers have been presented and scrutinised	Implemented	DFO	30th November, 2025

		Officer to make the four (4) PVs and all necessary documents available to the Internal Audit Unit for audit verification and to avoid such act going forward.					
8	Falsification of Documents - GH¢12,000.00	We recommend to management to ensure that, the Spending Officer (District Co-ordinating Director) and District Finance Officer refund the said invalid transaction amounting to GH¢12,000.00 into the Member of Parliament Common Fund account without delay and evidence be made	Management will ensure that the said payment vouchers will be ratified by the recipient of the said Payment Vouchers.	The payment vouchers have been rectified	Implemented	DFO / DCD	30th November, 2025

		available for review.					
9	Payment Vouchers Not Fully Acquitted/Accounted for- GH¢33,685.00	We recommend to management to ensure that, the beneficially fully acquit the amount involved else be surcharged to refund the amount.	We have taken notice of your observation and will ensure proper accounts are rendered.	The officers have been contacted, and the acquittals has been done	Implemented	DFO	30th November, 2025
10	Failure to Present Payment Vouchers for Audit Scrutiny- GH¢30,814.40	We recommend to the District Finance Officer to ensure all payment vouchers are submitted for regularization without any delay.	Management will ensure that, these payment vouchers would be regularised by the internal auditors.	The payment vouchers have been presented and scrutinised	Implemented	DFO	30th November, 2025

13.0 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.

14.0 ACKNOWLEDGEMENT

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

HEAD INTERNAL AUDIT UNIT
BODI DISTRICT ASSEMBLY
BODI

ISAAC KWAKU NARTEY KISSEIH
[HEAD OF INTERNAL AUDIT UNIT]

26TH JANUARY,2026
DATE