# BODI DISTRICT ASSEMBLY

REPUBLIC OF GHANA

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Our Ref: BDA.05/10/03
Your Ref: ……………………

DATE: 27TH OCTOBER ,2025

**THE CHAIRMAN**
**AUDIT COMMITTEE**
**BODI DISTRICT ASSEMBLY**

**SUBMISSION OF THIRD QUARTER INTERNAL AUDIT REPORT FOR 2025**

We submit to your outfit the Third Quarter Internal Audit Report on Cash Management Audit of Bodi District Assembly for your perusal and necessary action.

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

DISTRICT COORDINATING DIRECTOR
BODI DISTRICT ASSEMBLY
BODI

## THIS REPORT WOULD BE DISTRIBUTED AS FOLLOWS

| | | |
|---|---|---|
| 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 REPORT CASH MANAGEMENT AUDIT OF BODI DISTRICT ASSEMBLY FOR THE PERIOD OF 1ST JULY 2025 TO 31ST SEPTEMBER, 2025

## 1.0 EXCUTIVE SUMMARY

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

### 1.1 SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS

**FINDING 1**

Failure to rout items through Stores- GH₵5,672.00

**RECOMMENDATION**

We recommend to the DFO to liaise with the Store Keeper to ensure all procured items are routed through stores.

**FINDING 2**

Payment vouchers not subjected to pre-audit- GH₵104,672.78

**RECOMMENDATION**

We urge the Management and the District Finance Officer to desist from such practice and ensure all payment vouchers are regularized.

**FINDING 3**

Payments made without official receipt from the payee - GH₵11,916.00

**RECOMMENDATION**

We recommended to the District Finance Officer to contact the affected payees for official receipts of all payments made and inform the Internal Audit Unit for verification.

**FINDING 4**

Payments made outside GIFMIS - GH₵90,370.78

**RECOMMENDATION**

The Internal Audit Unit recommended management to ensure that all payments, including the above are made through the Ghana Integrated Financial Management System (GIFMIS) and evidence made available for audit verification.

**FINDING 5**

Failure to rout items through stores-GH₵10,950.90

**RECOMMENDATION**

We recommend to the DFO to liaise with the Store Keeper to ensure all procured items are routed through stores.

**FINDING 6**

Misapplication -GH₵3,500.00

**RECOMMENDATION**

Management is urged to recover the amount (GH₵3,500.00) into the Member of Parliament Common Fund Account without delay and evidence be made available for verification.

**FINDING 7**

Unpresented payment vouchers - GH₵138,068.50

**RECOMMENDATION**

We recommend management to enjoin the District Finance Officer to submit all payment vouchers to the Internal Audit Unit for audit scrutiny.

**FINDING 8**

Falsification of Documents -GH¢12,000.00

**RECOMMENDATION**

We recommend management to ensure that, the Principal 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 available for review.

**FINDING 9**

Payment Vouchers Not Fully Acquitted/Accounted for- GH¢33,685.00

**RECOMMENDATION**

We recommend the District Finance Officer to contact the various officers concerned to fully acquit the amount of GH¢33,685.00 and submit same for audit review.

**FINDING 10**

Failure to Present Payment Vouchers for Audit Scrutiny- GH¢30,814.40

**RECOMMENDATION**

We recommend management to enjoin the District Finance Officer to submit all payment vouchers to the Internal Audit Unit for audit scrutiny.

## 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 the quarterly and annual basis.

In pursuant of this mandate, the Unit has identified Cash Management as the auditable area for third quarter 2025.

The report covered Cash Management for the Third 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 most payments were not in line with the Public Financial Management Regulations and best International Financial Reporting Practices.
The report discovered:

**DISTRICT ASSEMBLY COMMON FUND (DACF)**

1. Failure to rout items through Stores- GH₵5,672.00
2. Payment vouchers not subjected to pre-audit- GH₵104,672.78
3. Payments made without official receipt from the payee - GH₵11,916.00
4. Payments made outside GIFMIS - GH₵90,370.78

**MEMBER OF PARLIAMENT COMMON FUND (MPCF)**

5. Failure to rout items through stores-GH₵10,950.90
6. Misapplication of Funds-GH₵3,500.00
7. Unpresented Payment Vouchers - GH₵138,068.50
8. Ineligible Payments -GH¢12,000.00

**INTERNALLY GENERATED FUND (IGF)**

9. Payment Vouchers Not Fully Acquitted/Accounted for- GH¢33,685.00
10. Failure to Present Payment Vouchers for Audit Scrutiny- GH¢30,814.40

## 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 personnel were at post.

| | |
|---|---|
| STEPHEN BAIDOO | DISTRICT CHIEF EXECUTIVE |
| NKANSAH HARUNA HUSSEIN | DISTRICT COORDINATING DIRECTOR |
| 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 OFFICER |
| JOHN AZUMAH ATOUKONTO | DISTRICT SOCIAL WELFARE OFFICER |

| 5.0 AUDIT TEAM | DESIGNATION |
|---|---|
| Isaac Kawku Nartey Kisseih | Senior Internal Auditor |
| Henry Kwame Anku | Assistant 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 July, to 30th September, 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 Second quarter internal audit was programmed to audit cash management, t 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

**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 programs for internal auditors on the usage of the GIFMIS system.
3. The accounts office should be very responsive with regards to daily and monthly record keeping and accounting procedures.

## 10.0 DETAILED AUDIT FINDING AND RECOMMENDATIONS

### 10.1 <u>DISTRICT ASSEMBLY COMMON FUND (DACF)</u>

#### 10.1.1Finding: Failure to rout items through Stores- GH¢5,672.00

**Criteria**

Regulation 0315 of the Stores Regulation 1948 states that "The original Stores Receipt Voucher shall be endorsed to the effect that goods have been received and entered on the stock control form. For endorsement must be signed by the officer responsible for sock control or stores accounting. In circumstances where the DPO is issued for a service, the Stores Receipt Voucher shall be endorsed to

the effect that the service has been satisfactorily rendered and copies shall be distributed as prescribed in Regulation 0523.
Also, Regulation 0316 stipulates that, the endorsed original of the Stores Receipt Voucher shall always be attached to the payment vouchers on the which payment is made to the supplier.

**Condition**
It came to light that, items procured amounting to GH₵5,672.00 were not routed through stores. Moreover, the Procurement Officer and the Store Keeper failed to call for physical verification for the items purchased. *Refer to the table below for details.*

| Failure to rout items through stores-GH¢5,672.00 | | | | | |
|---|---|---|---|---|---|
| **DATE** | **PAYEE** | **DETAILS** | **PV NO.** | **CHEQUE NO** | **AMOUNT** |
| 29/7/25 | Emmanuel K. Etsey | Payment for expenses made by the Hon. DCE | BOBDA/DACF/1/7/25/001 | 944037 | 5,672.00 |

**Cause**

Procurement Officer's failure to rout items through stores caused the anomaly

**Effect**

The items which are assets of the Assembly could be diverted for personal use, thus leading to theft, loss and wastage.

**Recommendation**

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 Response**

Management noted your observation and will regularise these items through stores.

### 10.1.2 Finding: Payment vouchers not subjected to pre-audit- GH₵104,672.78

**Criteria**
Part 13 Paragraph 1 of the Financial Memoranda for MMDAs requires that; notwithstanding the general duties of internal auditor of assembly as prescribe by in section 175 of the local government Act and regulation 218 of LI 2378, the internal auditor shall pre-audit or cause to be pre-audited all payment vouchers with all appropriate attachments.
Section 79 of the Accounting Manual for MMDAs (OCT, 2011) (b) states that,
The Internal Auditor authenticates the transaction for payment.

**Condition**

It was revealed during our audit that, twenty (20) payment vouchers totaling GH₵104,672.78 were processed for payment without pre-audit. *Detail is shown in appendix "A"*.

**Cause**

The District Finance Officer's failure to adhere to the above Act caused this anomaly.

**Effect**

Payment vouchers with defective details and attachments may be paid without being noticed. The Assembly could incur heavy losses for over payments and fall victim to queries during external audit due non –adherence to the Financial Regulation and control procedures.

**Recommendation**

We recommend to the District Finance Officer to ensure all payment vouchers are submitted for regularisation without any delay.

**Management Response**

Management will ensure that, these payment vouchers would be regularised by the internal auditors.

**10.1.3 Finding: Payments made without Official Receipt from the Payee - GH₵11,916.00**

**Criteria**

Regulation 38 (1)(c) of the *Public Financial Management Regulations, 2019* (L.I 2378), states that all official receipts issued by a cashier of Ghana Revenue Authority or a covered entity shall represent evidence of receipts of tax and non-tax revenue and other money owed to the government and covered entities.

Secondly, section 52 of the Public Financial Management Act, 2016 (Act 921) states:

"(1) A Principal Spending Officer of a covered entity, stated-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets.

(2) A control system specified in subsection (1) shall be capable of ensuring that

(a) preventive mechanisms are in place to eliminate theft, loss, wastage and misuse; and

(b) processes, whether manual or electronic, and procedures are in place for the effective, efficient, economical and transparent use of the assets."

Again, regulation 82(2)(a) and (c) of the *Public Financial Management Regulations, 2019* (L.I 2378), mandates the Principal Spending Officer and head of accounts to ensure the validity, accuracy and legality of claims for payments and the recording of invoices, certificate statements and a complete set of supporting documents in the Ghana Integrated Financial Management Information System.

**Condition**

We observed during our audit that five (5) payment vouchers amounting to GH₵11,916.00 have been processed for payment where the District Finance Officer failed to obtain receipt from the payees. *Refer to appendix "B" for details.*

**Cause**

The District Finance Officer's failure to request for receipts from payees caused the infraction.

**Effect**

Payments could be made to the wrong person or in excess of the actual amount. Moreover, the validity, accuracy and legality of such payments may not be ascertained.

**Recommendation**

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 Response**

Management will ensure that those payments have been receipted and submitted for Audit verification.

**10.1.4 Finding: Payments made outside GIFMIS - GH₵90,370.78**

**Criteria**

Section 78 of the Public Financial Management Regulations, 2019(L.I. 2378), states that:

"(1) 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 service received, certifications for work done and any other supporting documents exists;

(c) that the commitment for the payment has been approved in accordance with these Regulations through the Local Purchase Order being generated under the Ghana Integrated Financial Management Information System; and (d) that….

(2) All covered entities shall use the Ghana Integrated Financial Management Information System from the commencement of the procurement process through to payment."

**Condition**

Our audit revealed that, sixteen (16) payment vouchers amounting to GH₵90,370.78 were processed for payment without using the Ghana Integrated Financial Management Information System (GIFMIS). *Refer to appendix "C" for details.*

**Cause**

The District Coordinating Director's failure to enjoin the District Finance Officer to use GIFMIS as required by the above- stated regulation, caused this infraction.

**Effect**

It obstructs the laid down processes of validating the accuracy and legality of claim for payments and thus may lead to wastage, theft and loss of funds.

**Recommendation**

We recommend management to ensure that all payments are processed through the Ghana Integrated Financial Management Information System (GIFMIS) as required by law.

**Management Response**

This was due Network challenges, however, management will ensure that those Payment Vouchers are printed and attached to the PVs.

## 10.2 MEMBER OF PARLIAMENT COMMON FUND (MPCF)

### 10.2.1. Finding: Failure to rout items through stores-GH₵10,950.90

**Criteria**

Regulation 0315 of the Stores Regulation 1948 states that "The original Stores Receipt Voucher shall be endorsed to the effect that goods have been received and entered on the stock control form. For endorsement must be signed by the officer responsible for sock control or stores accounting. In circumstances where the DPO is issued for a service, the Stores Receipt Voucher shall be endorsed to the effect that the service has been satisfactorily rendered and copies shall be distributed as prescribed in Regulation 0523.

Also, Regulation 0316 stipulates that, the endorsed original of the Stores Receipt Voucher shall always be attached to the payment vouchers on the which payment is made to the supplier.

**Condition**

It came to light that, items procured amounting to GH₵10,950.00 were not routed through stores. Moreover, the Procurement Officer and the Store Keeper failed to call for physical verification of those items purchased. This is show in the table below.

| Failure to rout items through stores-GH₵10,950.90 | | | | | |
|---|---|---|---|---|---|
| DATE | PAYEE | DETAILS | PV NO. | CHEQUE NO | AMOUNT |
| 20/8/2025 | Kingsley A. Attason | Payment of support | 6/8/2025 | 943798 | 10,950.90 |

**Cause**

The Procurement Officer's failure to rout items through stores caused the anomaly

**Effect**

The items which are assets of the Assembly could be diverted for personal use, thus leading to theft, loss and wastage.

**Recommendation**

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 Response**

Management noted your observation and will regularised these items through stores.

**10.2.2. Finding: Misapplication of Funds-GH₵3,500.00**

**Criteria**

Section 7(3) of the Financial Management Act, 2016 (Act 921) states "Where a Principal Spending Officer receives a subvention on behalf of another entity, and that Principal Spending Officer shall remit the subvention to that other entity in accordance with the approved cash flow plan for the subvention." Contrary to the financial provisions, management of the Bodi District Assembly withdrew an amount GH₵3,500.00 from the Member of Parliament Common Fund account for performance of official duties without the approval of the Member of Parliament (MP).

**Condition**

Our audit revealed during our audit that, management misapplied an amount of GH₵3,500.00. *Below is the detail.*

| Misapplication -GH₵3,500.00 | | | | | |
|---|---|---|---|---|---|
| **DATE** | **PAYEE** | **DETAILS** | **PV NO.** | **CHEQUE NO** | **AMOUNT** |
| 30/06/2025 | Salifu Imoro (DFO) | Payment for fuel bought official duties | BOBDA/MPCF/30/6/25/01 | 943790 | 3,500.00 |

**Cause**

Unavailability of funds caused the anomaly.

**Effect**

It erodes public trust.

**Recommendation**

Management is urged to recover an amount of GHC3,500.00 into the Member of Parliament Common Fund account without delay and evidence be made available for verification.

**Management Response**

The Finance Officer will work on those Payment Vouchers and submit for audit scrutiny.

### 10.2.3. Finding: Unpresented Payment Vouchers - GHC138,068.50

**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 observed that, The District Finance Officer, Mr. Salifu Imoro failed to present Four (4) payment vouchers amounting to GHC138,068.50 for audit scrutiny. Refer to appendix "*D*" for details.

**Cause**

The District Finance Officer's failure to adhere strictly to the above- stated requirement caused the anomaly.

**Effect**

It may lead to financial mismanagement, misuse, theft, wastage and/ or loss of the Assembly's resources. And also, the validity, accuracy and legality of claim for payment cannot be properly ascertained since there are no documents to verify.

**Recommendation**

We recommend the District Chief Executive and the District Coordinating Director to, as a matter of urgency, enjoin the District Finance Officer to make the four (4) PVs and all necessary documents available to the Internal Audit Unit for audit verification and also to avoid such act going forward.

**Management Response**

The Finance Officer will work on those Payment Vouchers and submit for audit scrutiny

### 10.2.4. Finding: Falsification of Documents -GH¢12,000.00

**Criteria**

Section 96(f) of the Public Financial Management Act 2016 (Act921) states that, "A person, acting in an office or employment connected with the procurement or control of Government stores, or the collection, management or disbursement of amounts in respect of a public fund or a public trust who in relation to the duties of that person, willfully makes or signs a false certificate, false entry in a book. It is further stipulated that a person convicted under this section is liable to a term of imprisonment of not less than six months and not more than five years, or to a fine of not less than one hundred penalty units, or to both".

**Condition**

It was observed during the examination of financial records that, two (2) payments amounting to GH₵12,000.00 made were ineligible. *Refer to the table below for details.*

| INELIGIBLE PAYMENT -GH¢12,000.00 | | | | | | |
|---|---|---|---|---|---|---|
| **DATE** | **PAYEE** | **DETAILS** | **PV NO** | | **AMOUNT** | **REMARKS** |
| 7/4/2025 | NICHOLAS BADU | Payment of donation to Krayawkrom CHPS Compound | BOBDA/MPCF/13/3/25/04 | | 5,000.00 | FORGED SIGNATURE |
| 7/4/2025 | NICHOLAS BADU | Payment for confirmation of DCE and election of PM | MPCF/07/04/25 | 943789 | 7,000.00 | FORGED SIGNATURE |
| TOTAL | | | | | **12,000.00** | |

**Cause**

It could be intentional

**Effect**

It could lead to financial loss to the Government and the state as a whole and also such transaction could be invalid.

**Recommendation**

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 available for review.

**Management Response**

Management will ensure that the said payment vouchers will be ratified by the recipient of the said Payment Vouchers.

**10.3.0 INTERNALLY GERNERATED FUND (IGF)**

**5.3.1. Finding: Payment Vouchers Not Fully Acquitted/Accounted for- GH¢33,685.00**

**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**

We observed that Twenty-two (22) payment vouchers amounting to GH₵33,685.00 were not fully acquitted. *Detail is shown in appendix "E"*

**Cause**

The District Finance Officer failed to ensure that, the beneficiary retire the imprest given

**Effect**

The authenticity of the money could not be verified.

**Recommendation**

We recommend to management to ensure that, the beneficiary fully acquit the amount involved else be surcharged to refund the amount.

**Management Response**

We have taken notice of your observation and will ensure proper accounts are rendered.

### 10.3.2. Finding: Failure to Present Payment Vouchers for Audit Scrutiny- GH¢30,814.40

**Criteria**

Part 13 Paragraph 1 of the Financial Memoranda for MMDAs requires that; notwithstanding the general duties of internal auditor of assembly as prescribe by in section 175 of the local government Act and regulation 218 of LI 2378, the internal auditor shall pre-audit or cause to be pre-audited all payment vouchers with all appropriate attachments.

Section 79 of the Accounting Manual for MMDAs (OCT, 2011) (b) states that,

The Internal Auditor authenticates the transaction for payment.

**Condition**

It was revealed during our scrutiny, that ten (10) payment vouchers, amounting to GH₵30,814.40, were not subjected to pre-audit. *Refer to appendix "F" for details.*

**Cause**

The District Finance Officer's failure to adhere to the above Act led to the cause of such practice

**Effect**

Payment vouchers with defective details and attachments will be paid without being noticed. The Assembly could incur heavy losses for over payments and fall victim to queries during external audit due non –adherence to the Financial Regulation and control procedures.

**Recommendation**

**Recommendation**

We recommend to the District Finance Officer to ensure all payment vouchers are submitted for regularization without any delay.

**Management Response**

Management will ensure that, these payment vouchers would be regularised by the internal auditors.

## 12.0 MANAGEMENT ACTION PLAN FOR THE IMPLEMENTATION OF RECOMMENDATIONS IN 3RD QUARTER INTERNAL AUDIT REPORT

| S/N | FINDINGS | RECOMMENDATIONS | MANAGEMENT RESPONSE | IMPLEMENTATION DATE | OFFICER RESPONSIBLE |
|---|---|---|---|---|---|
| 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. | 30TH NOVEMBER, 2025 | PROCUREMENT OFFICER /STORE KEEPER |
| 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 delay. | Management will ensure that, these payment vouchers would be regularised by the internal auditors. | | DFO |
| 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. | | DFO |
| 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 Network challenges, however, management will ensure that those Payment Vouchers are printed and attached to the PVs. | 30TH NOVEMBER, 2025 | DFO |

| | | | | | |
|---|---|---|---|---|---|
| 5 | Failure to route items through stores- GHȻ10,950.90 | 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 regularised these items through stores. | 30TH NOVEMBER, 2025 | PROCUREMENT OFFICER /STORE KEEPER |
| 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. | 30TH NOVEMBER, 2025 | DCD/DFO |
| 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 Officer to make the four (4) PVs and all necessary documents available to the Internal Audit Unit for audit verification and also to avoid such act going forward. | The Finance Officer will work on those Payment Vouchers and submit for audit scrutiny. | 30TH NOVEMBER, 2025 | DFO |
| 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 available for review. | Management will ensure that the said payment vouchers will be ratified by the recipient of the said Payment Vouchers. | 30TH NOVEMBER, 2025 | DFO/DCD |
| 9 | Payment Vouchers Not Fully Acquitted/Accounte | We recommend to management to ensure that, the beneficially fully acquit the amount | We have taken notice of your observation and will ensure proper | 30TH NOVEMBER, 2025 | DFO |

| | | | | | |
|---|---|---|---|---|---|
| | d for-GH¢33,685.00 | involved else be surcharged to refund the amount. | accounts are rendered. | | |
| 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. | 30TH NOVEMBER, 2025 | District Finance Officer |

## 13.0 STATUS OF IMPLEMENTATION OF INTERNAL AUDIT REPORT OF 2ND QUARTER, 2025

| S/N | FINDINGS | RECOMMENDATIONS | RISK RATING OF FINDINGS (HIGH, MEDIUM AND LOW) | MANAGEMENT RESPONSE | STATUS OF IMPLEMETATION | ACTION TAKEN | RESPONSIBLE OFIICER |
|---|---|---|---|---|---|---|---|
| 1 | **Failure to rout items through stores-GHC (20,918.00-11,966.00) = GHC8,952.00** | We recommended to management to create a stores section to undertake stores duties and also ensure that all procured items are routed through stores and evidence be made for our review. | High | Your recommendation is noted. However, Afere Community Water and Sanitation Management Team has no store keeper due to financial constraint. Management will ensure that the accountant routes all items purchased through stores from now onwards.<br><br>Audit verification revealed that items valued at | Partially Implemented | Further action is required | Accountant |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | **GHC11,966.00** has now been routed through stores remaining items valued at **GHC8,952.00** yet be routed through stores. | | | |
| 2 | Failure to undergo water testing and treatment. | We recommend to management and the Board of Afere Community Water and Sanitation to urgently take steps to undertake water testing and treatment and make evidence available for review. | High | We have noted your observation for compliance. We would like to inform you that sample is sent for testing. Evidence will be made available for your verification.<br><br>Audit verification revealed that management has conducted water test. | Implemented | Further action is not required | Management |
| 3 | Failure to pay outstanding ECG Bills-GHC **(17,626.69-** 15,000.00) = **GHC** 2,626.69 | We recommended, as a matter of urgency, that management take steps to pay this debt and make evidence available for our review. | Medium | Outstanding ECG bill as at July, 2025 is GH¢12,626.69. GH¢5,000.00 payment made in June, 2024 has not reflected. Receipt of payment is available for your review.<br><br>Audit verification revealed that | Partially Implemented | Further action is required | Management |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | **GHC15,000.00** has been paid out of the **GHC17,626.69** remaining **GHC 2,626.69** | | | |
| 4 | **Unsubstantiated payments-GHC (11,173.00-4,917.00) = GHC6,256.00** | We urged management to ensure that appropriate invoices relating to purchases made are attached to their respective payment vouchers for audit review | Medium | Management has noted your observation for compliance. We wish to state that all invoices have been attached to payment vouchers and are available for your verification.<br><br>Audit verification revealed that out of the **GHC11,173.00,** the appropriate documents relating to **GHC4,917.00** has been duly attached to their respect payment vouchers. | Partially Implemented | Further action is required | Accountant |

## 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 in the course of the audit.

HEAD INTERNAL AUDIT UNIT
BODI DISTRICT ASSEMBLY
BODI

**ISAAC KWAKU NARTEY KISSEIH** — 26TH OCTOBER, 2025

**[HEAD OF INTERNAL AUDIT UNIT]** — **DATE**

APPENDICES

Appendix "A"

| payments not subject to pre-audit-GH¢104,672.78 | | | | | |
|---|---|---|---|---|---|
| **DATE** | **PAYEE** | **DETAILS** | **PV NO.** | **CHEQUE NO** | **AMOUNT** |
| 18/07/25 | Emmanuel Atta Opoku | Payment for revised composite budget workshop | BOBDA/DACF/18/07/25/20 | 944023 | 4,420.00 |
| 21/07/25 | Emmanuel Atta Opoku | payment for training workshop on Budget credibility | BOBDA/DACF/04/7/25 | 944025 | 2,200.00 |
| 23/07/25 | HRM | Payment for the funeral of the father of Environmental Health Officer | BOBDA/05/07/25 | 944026 | 6,250.00 |
| 24/07/25 | Obed Asante | Payment for Baseline Assessment | BOBDA/08/07/25 | 944029 | 1,200.00 |
| 24/07/25 | Emmanuel Atta Opoku | Payment for organisation of workshop on Budget credibility | BOBDA/DACF/24/07/25/05 | 944029 | 510.00 |
| 24/07/25 | Javan K. Nyan | Payment for organisation of works sub-committee meeting | BOBDA/DACF/24/07/25/01 | 944032 | 2,250.00 |
| 29/07/25 | Emmanuel K.Etsey | Payment for validation workshop | BOBDA/DACF/29/07/25/19 | 944036 | 4,180.00 |
| 29/7/25 | Emmanuel K.Etsey | Payment for expenses made by the Hon. DCE | BOBDA/DACF/1/7/25/001 | 944037 | 5,672.00 |
| | | Additional payment for organisation of PRCC meeting | BOBDA/DACF/10/07/25/18 | 944039 | 450.00 |
| 24/7/25 | Baidoo Ampokwaw | Payment for organisation of PRCC meeting | BDA/10/07/25 | 944030/944039 | 2,230.00 |
| 31/07/25 | Obed Asante | Payment for organisation of finance and administrative sub-committee meeting | BOBDA/DACF/31/7/20/01 | 944041 | 2,390.00 |
| 6/8/2025 | Richard Nkrumah | Payment for RCC monitoring exercise | BOBDA/DACF/6/8/25/01 | 943655 | 2,000.00 |

| | | | | | |
|---|---|---|---|---|---|
| 12/8/2025 | Javan K. Nyan | Payment for monitoring exercise on selected boreholes | BOBDA/DACF/12/8/25/01 | 943679 | 4,290.00 |
| 13/08/25 | Jeffery Scott | Part payment for preparation of 2026-2029 MTDP | BOBDA/DACF/13/08/25/12 | | 24,349.50 |
| 14/08/25 | Patrick Kwofie | Payment for advertisement on DACF projects | BOBDA/DACF/14/8/25/01 | 943688 | 5,171.28 |
| 19/08/25 | Jeffery Scott | Payment for Development Sub-Committee meeting | BOBDA/DACF/19/08/25/17 | 943690 | 2,720.00 |
| 21/08/25 | Obed Asante | Payment for organisation of revenue improvement Action Plan meeting | BOBDA/DACF/21/8/25/05 | 943691 | 4,620.00 |
| 26/08/25 | Baidoo Ampokwaw | Payment for organisation of General Assembly | BOBDA/DACF/26/08/25/15 | 943692 | 20,320.00 |
| 29/08/25 | Emmanuel Kofi Etsey | Payment for preparation of 2025 annual account | BOBDA/DACF/29/08/25/13 | 943698 | 6,500.00 |
| 29/08/25 | George Annan | Payment for inauguration of District Disaster Management Committee | BOBDA/DACF/20/8/25 | | 2,950.00 |
| **Total** | | | | | **104,672.78** |

Appendix "B"

| **Failure to obtain receipt from payees - GH₵11,916.00** | | | | | |
|---|---|---|---|---|---|
| **DATE** | **PAYEE** | | PV NO. | CHEQUE NO | AMOUNT |
| 24/07/25 | Obed Asante | Payment for Baseline Assessment | BOBDA/08/07/25 | 944029 | 1,164.00 |
| 24/07/25 | Emmanuel Atta Opoku | Payment for organisation of workshop on Budget credibility | BOBDA/DACF/24/07/25/05 | 944029 | 510.00 |
| 29/7/25 | Emmanuel K.Etsey | Payment for expenses made by the Hon. DCE | BOBDA/DACF/1/7/25/001 | 944037 | 5,672.00 |
| 6/8/2025 | Richard Nkrumah | Payment for RCC monitoring exercise | BOBDA/DACF/6/8/25/01 | 943655 | 600.00 |

| | | | | | |
|---|---|---|---|---|---|
| 13/08/25 | Jeffery Scott | Part payment for preparation of 2026-2029 MTDP | BOBDA /DACF/ 13/08/2 5/12 | | 3,970.00 |
| **Total** | | | | | **11,916.00** |

Appendix "C"

| **Failure to attach GIFMIS payment voucher-GH¢90,370.78** | | | | | |
|---|---|---|---|---|---|
| **DATE** | **PAYEE** | **DETAILS** | **PV NO.** | **CHEQUE NO** | **AMOUNT** |
| 18/07/25 | Emmanuel Atta Opoku | Payment for revised composite budget workshop | BOBDA/DACF /18/07/25/20 | 944023 | 4,420.00 |
| 23/07/25 | HRM | Payment for the funeral of the father of Environmental Health Officer | BOBDA/05/07/ 25 | 944026 | 6,250.00 |
| 24/07/25 | Obed Asante | Payment for Baseline Assessment | BOBDA/08/07/ 25 | 944029 | 1,200.00 |
| 24/07/25 | Emmanuel Atta Opoku | Payment for organisation of workshop on Budget credibility | BOBDA/DACF /24/07/25/05 | 944029 | 510.00 |
| | | Additional payment for organisation of PRCC meeting | BOBDA/DACF /10/07/25/18 | 944039 | 450.00 |
| 24/7/25 | Baidoo Ampokwaw | Payment for organisation of PRCC meeting | BDA/10/07/25 | 944030/ 944039 | 2,230.00 |
| 31/07/25 | Obed Asante | Payment for organisation of finance and administrative sub-committee meeting | BOBDA/DACF /31/7/20/01 | 944041 | 2,390.00 |
| 6/8/2025 | Richard Nkrumah | Payment for RCC monitoring exercise | BOBDA/DACF /6/8/25/01 | 943655 | 2,000.00 |
| 12/8/2025 | Javan K. Nyan | Payment for monitoring exercise on selected boreholes | BOBDA/DACF /12/8/25/01 | 943679 | 4,290.00 |
| 13/08/25 | Jeffery Scott | Part payment for preparation of 2026-2029 MTDP | BOBDA/DACF /13/08/25/12 | | 24,349.50 |
| 14/08/25 | Patrick Kwofie | Payment for advertisement on DACF projects | BOBDA/DACF /14/8/25/01 | 943688 | 5,171.28 |
| 19/08/25 | Jeffery Scott | Payment for Development Sub-Committee meeting | BOBDA/DACF /19/08/25/17 | 943690 | 2,720.00 |

| | | | | | |
|---|---|---|---|---|---|
| 21/08/25 | Obed Asante | Payment for organisation of revenue improvement Action Plan meeting | BOBDA/DACF /21/8/25/05 | 943691 | 4,620.00 |
| 26/08/25 | Baidoo Ampokwaw | Payment for organisation of General Assembly | BOBDA/DACF /26/08/25/15 | 943692 | 20,320.00 |
| 29/08/25 | Emmanuel Kofi Etsey | Payment for preparation of 2025 annual account | BOBDA/DACF /29/08/25/13 | 943698 | 6,500.00 |
| 29/08/25 | George Annan | Payment for inauguration of District Disaster Management Committee | BOBDA/DACF /20/8/25 | | 2,950.00 |
| **Total** | | | | | **90,370.78** |

Appendix "D"

| Unpresented payment vouchers - GH₵138,068.50 | | | | | |
|---|---|---|---|---|---|
| **DATE** | **PAYEE** | **DETAILS** | **PV NO.** | **CHEQUE NO** | **AMOUNT** |
| 14/8/2025 | DCD | Payment of constituency tour | 3/8/2025 | 943795 | 52,000.00 |
| 15/8/2025 | DCD | Payment to Nananom | 4/8/2025 | 943796 | 51,240.00 |
| 19/8/2025 | Kingsley A. Attason | Payment of support | 5/8/2025 | 943797 | 16,371.00 |
| 21/8/2025 | Vida Ansah | Payment of support | 7/8/2025 | 943800 | 18,457.50 |
| **TOTAL** | | | | | **138,068.50** |

Appendix "E"

| Not fully Acquitted/Accounted for- GH¢33,685.00 | | | | | | |
|---|---|---|---|---|---|---|
| **Serial No.** | **Date** | **Payee** | **Details** | **P.V No.** | **Cheque No.** | **Amount GH¢** |
| 1 | 15/04/25 | DCD | Payment for repairs of official vehicles | BDA/IGF/03/04/25 | 000799 | 1,170.00 |
| 2 | 15/04/25 | DCD | Payment for repairs of boreholes | BDA/IGF/04/04/25 | 000799 | 1,810.00 |
| 3 | 15/04/25 | DCD | payment for dispatch of letters | BDA/IGF/06/04/25 | 000799 | 150.00 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 4 | 15/04/25 | DCD | Payment for expenses on feeding and others | BDA/IGF/08/04/25 | 000799 | 5,000.00 |
| 5 | 15/04/25 | DCD | Payment for Annual Internal Audit Conference | BDA/IGF/09/04/25 | 001367 | 1,320.00 |
| 6 | 30/04/25 | DCD/Pius Boateng | Payment for collection of bank statement | BDA/IGF/10/04/25 | 001367 | 500.00 |
| 7 | 21/05/25 | DCD | Payment for funeral of the late Elizabeth Ackah | BDA/IGF/05/05/25 | 001370 | 4,000.00 |
| 8 | 21/05/25 | DCD | Payment for organisation of staff durbar | BDA/IGF/09/05/25 | 001370 | 3,420.00 |
| 9 | 21/05/25 | DCD | Payment for electronic data validation | BDA/IGF/10/05/25 | 001370 | 657.00 |
| 10 | 22/05/25 | DCD/Elizabeth Armah | Payment for financial support | BDA/IGF/12/05/25 | 001372 | 1,000.00 |
| 11 | 5/6/2025 | DCD | Payment of commission as per the attached | BDA/IGF/06/06/25 | 000803 | 2,585.00 |
| 12 | 5/6/2025 | DCD | Payment for validation workshop | BDA/IGF/07/06/25 | 000803 | 2,840.00 |
| 13 | 17/06/25 | DCD | Payment of commission, T&T and withholding tax | BDA/IGF/08/06/25 | 001376 | 209.00 |
| 14 | 17/06/25 | DCD | Payment for Tech. review committee meeting | BDA/IGF/10/06/25 | 001376 | 200.00 |
| 15 | 17/06/25 | DCD | payment to enable DSWCD attend the funeral of Mr. Gideon Sagoe, the Regional Director for Social Protection for the Western North Region. | BDA/IGF/11/06/25 | | 1,000.00 |
| 16 | 30/06/25 | DCD | Payment for fuel bought for official duties. | BDA/IGF/14/06/25 | 000804 | 1,200.00 |
| 17 | 8/7/2025 | DCD | Payment for submission of 1st quarter 2025 DACF composite budget | BDA/IGF/04/07/25 | 001387 | 544.00 |
| 18 | 8/7/2025 | DCD/Eric Ennin | Payment for snacks for revenue collection | BDA/IGF/07/07/25 | | 200.00 |
| 19 | 17/07/2025 | DCD/Patrick Kwofie | Purchase of data bundle for GIFMIS operations | BDA/IGF/11/07/25 | | 500.00 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 20 | 4/8/2025 | DCD | Payment for maintenance of Assembly's building | BDA/IGF/03/08/25 | 001393 | 2,400.00 |
| 21 | 19/08/25 | DCD | Payment to enable 5 officers to attend a GIZ meeting. | BDA/IGF/15/08/25 | 001394 | 2,480.00 |
| 22 | 19/08/25 | DCD | payment for fuel for official duties. | BDA/IGF/16/08/25 | 001394 | 500.00 |
| | | | **TOTAL** | | | **33,685.00** |

Appendix "E"

| Failure to Present Payment Vouchers for Audit Scrutiny- GH¢30,814.40 | | | | | | |
|---|---|---|---|---|---|---|
| **Serial No.** | **Date** | **Payee** | **Details** | **P.V No.** | **Cheque No.** | **Amount GH¢** |
| 1 | 2/4/2025 | DCD | Payment for fuel bought | | 798 | 5,000.00 |
| 2 | 5/4/2025 | DCD/ Sam Anabah | Payment of salary advance | | 799 | 500 |
| 3 | 7/4/2025 | DCD | Payment for repairs of water system | | 799 | 2,100.00 |
| 4 | 9/5/2025 | DCD | Payment for hosting official guest from IAA | BDA/IGF/01/05/25 | 800 | 1,500.00 |
| 5 | 14/05/25 | DCD | Payment of fuel for DRIP | BDA/IGF/03/05/25 | 1369 | 12,000.00 |
| 6 | 16/05/25 | DFO | Payment for submission of quarterly financial report | BDA/IGF/04/05/25 | 498 | 800.00 |
| 7 | 21/05/25 | DCD | Payment of light bill and others | BDA/IGF/06/05/25 | 1370 | 490.40 |
| 8 | 21/05/25 | DCD | Payment for Data bundle bought | BDA/IGF/07/05/25 | 1370 | 200.00 |
| 9 | 23/05/25 | DCD | Payment for fuel bought | BDA/IGF/11/05/25 | 1371 | 5,000.00 |
| 10 | 27/05/25 | Eric Assuah | Payment for water pumping machine | BDA/IGF/13/05/25 | 1375 | 3,224.00 |
| | | | **TOTAL** | | | **30,814.40** |