JUABOSO DISTRICT ASSEMBLY

P. O. BOX 1
SEFWI-JUABOSO
WESTERN - NORTH REGION
[illegible]

In case of reply, the number and date of this letter should be quoted

Our Ref.: JDA. 05/10/03/Q1

Your Ref.: ....

Date: [illegible] April, 2026

<u>SUBMISSION OF FIRST QUARTER 2026 INTERNAL AUDIT REPORT OF THE ASSEMBLY</u>

I forward herewith, the Audit Report for the First Quarter, 2026 Internal Audit Report for your information and necessary action please.

H.N. GODFRED K.B. BANORNUMAH
(Ag. DISTRICT COORDINATING DIRECTOR)
For: DISTRICT CHIEF EXECUTIVE

THE CHAIRMAN
AUDIT COMMITTEE
JUABOSO DISTRICT ASSEMBLY
<u>JUABOSO</u>

CC:

The Director General
Internal Audit Agency
PMB 31
<u>Accra</u>

The District Director
Ghana Audit Service
<u>Sefwi Wiaso</u>

Office of the Head of the Local Government Service
P.O.Box MB 396

Ministries-Accra

The Regional Minister
Western North Regional Coordinating Council
Sefwi Wiaso.

The District Chief Executive
Juaboso District Assembly
P.O.Box 1
Juaboso

The District Coordinating Director
Juaboso District Assembly
P.O.Box 1
Juaboso

The Hon. Presiding Memeber
Juaboso District Assembly
P.O.Box 1
Juaboso

REPORT

JUABOSO DISTRICT ASSEMBLY

POST OFFICE BOX 1

JUABOSO

INTERNAL AUDIT REPORT

ON

CORPORATE GOVERNANCE

FIRST QUARTER, 2026

TABLE OF CONTENT

1. EXECUTIVE SUMMARY

1. **The Assembly has 23 elected Assembly Members including 7 appointees.**
2. **The Assembly has elected a Presiding Member.**
3. **The Assembly has 13 Departments with 8 Units**
4. **The General Assembly held 3 ordinary meetings as required during the Period under review.**
5. **The Assembly has established the two (2) statutory sub-committees as required.**
6. **The six (6) statutory sub-committee of the Executive Committee have been established.**
7. **The Assembly Has Established a functional Audit Committee.**
8. **The Committee held three 3 meetings within the period under review.**
9. **The Spatial Planning Committee has been duly formed and met 12 times as required.**
10. **The District has put in place the District Planning Coordinating Unit (DPCU) held 3 meetings during the period under review.**
11. **The Assembly has constituted the Tender Committee.**
12. **The assembly has not put in place Fixed Assets Coordinating Unit (FACU) as required by the PFM Act, Act 921, 2016.**
    We recommend that the Assembly constitute the fixed Asset Coordinating Committee in accordance with the guidelines for our review.
13. **Management has not put in place adequate Risk Management Framework.**
    We recommend to management to engage professional body like the Internal Audit Agency to train management to put in place proper Risk Management Framework for the Assembly.
14. **The Assembly has not in place Rate Assessment Committee.**
    We recommend to the District Coordinating Director to recommend suitable officers to the Regional Minister for appointment to the Rate Assessment Committee as required.
15. **Non-Existence of Schedules for site meetings and inspection for works department.**

    We recommend to management to ensure that the Works Engineer prepare the schedules for inspections of and submit to the District Coordinating Director for our review.

2. INTRODUCTION

As part of our 2026 Annual Audit Plan, the Internal Audit Unit has completed the first quarter of the Internal Audit Report of Juaboso District Assembly on Corporate Governance.

3. BACKGROUND

The Internal Audit Agency Act 2003, Act 658, Public Financial Management Act 2016 (Act 921) and the Internal Audit Charter of the Juaboso District Assembly mandate the Internal Audit Unit of the Assembly to conduct audit on all accounts, transactions and all operational process of the Assembly. Based on this mandate, the Internal Audit Unit of the Assembly has conducted a review of the Assembly's Corporate Governance process as per 2026 Annual Plan covering the period January, 2025 to March, 2026.

Corporate Governance Audit was last carried out on 20th April, 2023. During this audit, we assessed the adequacy of compliance to internal controls and the statutory requirements. All the recommendations have been fully implemented. The Objective of the Audit team is to confirm that the assembly adheres to the Corporate Governance function properly and operates efficiently and effectively.

The audit team consisted of:

- Iddrisu Imoro (Head of Internal Audit Unit)
- Joshua Roy Kwaku Arthur (Assistant)
- Paul Obeng Tawiah (Assistant)
- Mohammed Saleem Fuseini(Assistant)
- Nana Kofi Adongo(Assistant)
- Francis Nkrumah(Assistant)

In the course of our audit certain weaknesses in controls and procedures were identified and we are writing to draw management' attention to these matters and to suggest ways in which improvement might be made.

Key Personnel

During the audit, Officers who were in charge of finance and administration were;

Name	Position	Period
Hon. Alexander Adu Quist	District Chief Executive	01/01/2026-31/03/2026
Mr. Godfred K. B Barnornumah	Ag. District Co-coordinating Director	01/01/2026-31/03/2026
Mr. Yussif F.T. Kanton	District Finance Officer	01/01/2026-331/03/2026
Mr. Ambrose Gogo	District Budget Analyst	01/01/2026-31/03/2026
Mr. Alfred Gyeni Nyameah	District Works Engineer	01/01/2026-31/03/2026
Mr. Oppong Eric	District Planning Officer	01/01/2026-31/03/2026
Madam Christiana Boateng	Human Resource Officer	01/01/2026-31/03/2026
Faisal Bawa Brown	Procurement Officer	01/01/2026-31/03/2026

4. SCOPE OF AUDIT

We assessed the adherence to rules, regulations, guidelines and benchmarks in corporate governance process that the Assembly should comply with, from January 2025 to March, 2026.

5. AUDIT OBJECTIVES

The objectives of the audit are;

To determine whether the Assembly has established and maintained adequate corporate governance structures, processes, and practices to ensure accountability, transparency, strategic direction, and effective oversight in accordance with applicable laws and best practice.

6. RECORDS EXAMINED

In order to achieve the stated objectives, the following records were examined;

- All Statutory Committee Files
- Medium Term Development Plan
- Annual Action Plan
- Annual Budget for 2025 and 2026
- Budget Guidelines 2025 and 2026

- Risk-Based Internal Annual Plan for 2025
- Annual Audit Committee Report for 2025
- Annual Procurement Plan for 2025
- Monthly Trial Balance and Financial Statements for 2025
- Organogram of the Assembly
- Duty Schedules of Officers

7. METHODOLOGY

In other to achieve the above objectives, Interview of heads of departments were held. Walk through test carried out to confirm the compliance to regulations.

8.0 DETAILED FINDINGS AND RECOMMENDATIONS

1. **The assembly has not put in place Fixed Assets Coordinating Unit (FACU) as required by the PFM Act, 2016(Act 921).**

criteria

Section 52(2a) of the PFM Act, 2016(Act 921) requires the Principal Spending Officer to put in place preventive mechanism to eliminate theft, loss, wastage and misuse of assets.

Again Regulation 156 of the PFM Regulation 2019 (L.I. 2378) requires; Principal Spending Officers to put in place Fixed Asset Coordinating Units.

Condition

Contrary to the above, management has not established the Fixed Assets Coordinating Unit (FACU) to ensure proper management of assets of the Assembly.

Effects

The Principal Spending Officer failed to establish the Fixed Assets Coordinating Unit (FACU).

The absence of the Fixed Assets Unit exposes the assets of the assembly to possible misuse, wastage and theft.

Recommendation

We recommend that the Assembly constitute the fixed Asset Coordinating Committee in accordance with the guidelines for our review.

Management response

Your recommendation has been acknowledged. Management will take the appropriate steps to establish a Fixed Asset Coordinating Unit for your review

2. **Management has not put in place adequate Risk Management Framework.**

criteria

Section 7(2) of the PFM Act, 2016 (Act 921) requires the, Principal to establish effective risk management system in the Assembly.

Condition

Contrary to the above, we observed that the assembly has no risk register, Risk Management Team, and Risk Manual to enhance outcomes and operations of the Assembly.

Cause

This is due to lack of expertise to put-up proper risk management framework for the Assembly.

Effect

The possibility of causing financial loss is high as a result of management failure.

Recommendation

We recommend to management to engage professional body like the Internal Audit Agency to train management to put in place proper Risk Management Framework for the Assembly.

Management response

Management will take advantage of any training exercise that the Internal Audit Agency or any Professional body will roll out on enterprise risk management

3. The Assembly has not in place Rate Assessment Committee.

criteria

Section 153(1) of the Local Governance Act, 2016 states that, there shall be Rate Assessment Committee for each district appointed by the Regional Minister on the recommendation of the District Assembly concerned.

Condition

During our review, we identified that the Assembly had no Rating Team in place to provide governance and oversight by identifying, analyzing, and mitigating potential risks that could jeopardize an organization's objective.

Cause

Management has not paid attention to the need for the establishment of the Risk Assessment Committee.

Effect

Without a rate assessment committee in place, the assembly will either overstate or understate the rates for the year under review.

Recommendation

We recommend to the District Coordinating Director to recommend suitable officers to the Regional Minister for appointment to the Rate Assessment Committee as required.

Management response

Management has acknowledged this and will promptly recommend a suitable Officer to the regional Minister for appointment to the Rate Assessment Committee as required

4. Non-Existence of Schedules for site meetings and inspection for works department.

criteria

For efficient and effective allocation of resources timeously, there is the need for schedule of inspection of existing and ongoing projects to be prepared and submitted to the District Coordinating Director.

condition

During our review, we identified that site meetings and inspections were not duly done as required by the Act.

Cause

This is as a result of logistics gaps as the District Engineer shares one (1) vehicle with the entire Assembly.

Effect

Without site meetings and inspections duly carried out by the assembly risk contractors carrying out shoddy works on projects.

Recommendation

We recommend to management to ensure that the Works Engineer prepare the schedules for inspections of and submit to the District Coordinating Director for our review.

Management response

The head of works department has been tasked to provide inspection and meeting schedules for the department for your audit review

9.0 CONCLUSION.

We have identified opportunities to improve the internal controls of the Assembly's Corporate Governance as discussed in this report.

10.0 ACKNOWLEDGEMENT

The co-operation and assistance extended to the Internal Audit Unit by management and staff during the exercise is highly appreciated

IDDRISU IMORO

HEAD, INTERNAL AUDIT UNIT

Management Action Plan

Name of Covered Entity: Juaboso District Assembly

Title of Audit: internal Audit Report for First Quarter 2026

MANAGEMENT ACTION PLAN						
S/N	Findings	Recommendation	Risk Rating of Finding (High, Medium, Low)	Management Comment	Implementation Date	Officer Responsible
1.	**The assembly has not put in place Fixed Assets Coordinating Unit (FACU) as required by the PFM Act, 2016(Act 921)**	We recommend that the Assembly constitute the fixed Asset Coordinating Committee in accordance with the guidelines for our review	High	Your recommendation has been acknowledged. Management will take the appropriate steps to establish a Fixed Asset Coordinating Unit for your review	30/6/2026	DCD
2.	**Management has not put in place adequate Risk Management Framework**	We recommend to management to engage professional body like the Internal Audit Agency to train management to put in	High	Management will take advantage of any training exercise that the Internal Audit Agency or any Professional body will roll out on	30/6/2026	DCD/DIA

		place proper Risk Management Framework for the Assembly		enterprise risk management		
3.	**The Assembly has not in place Rate Assessment Committee.**	We recommend to the District Coordinating Director to recommend suitable officers to the Regional Minister for appointment to the Rate Assessment Committee as required.	High	Management has acknowledged this and will promptly recommend a suitable Officer to the regional Minister for appointment to the Rate Assessment Committee as required	30/6/2026	DCD/DFO
4	**Non-Existence of Schedules for site meetings and inspection for works department**	We recommend to management to ensure that the Works Engineer prepare the schedules for inspections of and submit to the District Coordinating Director for our review		The head of works department has been tasked to provide inspection and meeting schedules for the department for your audit review	30/6/2026	Works Engineer

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Iddrisu Imoro	Pln. Godfred K.B Barnornumah
(Head, Internal Audit Unit)	(Ag. District Coordinating Director)