JUABOSO DISTRICT ASSEMBLY

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

P. O. BOX 1
SEFWI-JUABOSO
WESTERN– NORTH REGION
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Our Ref.: JDA. 05/10/03/Q2

Your Ref.:……………………

Date: 15th July, 2026

SUBMISSION OF SECOND QUARTER 2026 INTERNAL AUDIT REPORT OF THE ASSEMBLY

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

DISTRICT CO-ORDINATING, DIRECTOR
JUABOSO DISTRICT ASSEMBLY
SEFWI JUABOSO

P.L.N. GODFRED K.B BANORNUMAH
(Ag. DISTRICT COORDINATING DIRECTOR)
For. DISTRICT CHIEF EXECUTIVE

THE CHAIRMAN
AUDIT COMMITTEE
JUABOSO DISTRICT ASSEMBLY
JUABOSO

CC:

The Director General
Internal Audit Agency
PMB 31
Accra

The District Director
Ghana Audit Service
Sefwi Wiaso

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

DACF, MP-CF, PWD FUND

SECOND QUARTER, 2026

TABLE OF CONTENT PAGE

1. EXECUTIVE SUMMARY

1.Payment without the Member of Parliament's approval- GHS15,000.00

We recommend to management to seek for a retrospective approval of the Member of Parliament for the affected payments for our review, and to ensure the MP's approval is always sought for subsequent memos.

2. Unsupported payments GHS7,000.00

We recommend to the District Finance Officer to ensure that all affected payment voucher is supported with the required documents to substantiate the payments.

3.Unaccounted Payments/ Payment Not Acquitted - GHS85,960.00

We recommend to the Management to ensure that all officers and beneficiaries/payee of these payments fully account for the monies released to them for our review. Failure, the outstanding amount should be recovered from the beneficiaries/payee.

2. INTRODUCTION

As part of our 2026 Annual Audit Plan, the Internal Audit Unit has completed the second quarter Internal Audit Report of Juaboso District Assembly Common Fund and Other Statutory Funds.

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 Common Fund and other statutory Funds as per 2026 Annual Plan covering the period January, 2026 to June, 2026.

The District Assembly's Common Fund and other statutory Funds audit was last carried out in 2025. 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 comply with all applicable guidelines 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's 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	01/01/2026-30/06/2026
Mr. Godfred K. B. Barnornumah	Ag. District Coordinating Director	01/01/2026-30/06/2026
Mr. Yussif F.T. Kanton	District Finance Officer	01/01/2026-30/06/2026
Mr. Ambrose Gogo	District Budget Analyst	01/01/2026-30/06/2026
Mr. Alfred Gyeni Nyameah	District Works Engineer	01/01/2026-30/06/2026
Mr. Oppong Eric	District Planning Officer	01/01/2026-30/06/2026
Madam Christiana Boateng	Human Resource Officer	01/01/2026-30/06/2026
Faisal Bawa Brown	Procurement Officer	01/01/2026-30/06/2026
Ebenezer Adjei Mensah	ADI	01/01/2026 -30/06/2026

4. SCOPE OF AUDIT

We assessed the adherence to rules, regulations, guidelines and benchmarks applicable with the Common Fund and Other Statutory Funds from January 2026 to June, 2026.

5. AUDIT OBJECTIVES

The objective of the audit is to determine whether the Assembly has complied with the applicable rules and guidelines, all payments are justifiable and validated, taxes has been duly complied.

6. RECORDS EXAMINED

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

1. All payment vouchers for DACF, MP-CF and PWD

2. Cash books for DACF, MP-CF and PWD

3. Bank reconciliation statement

4. Bank Statement

5. Statement of releases for the stated funds

6. Annual Budget for 2025 and 2026

7 Budget Guidelines 2025 and 2026

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

Payment without the Member of Parliament's approval- GHS15,000.00

Criteria

Section 7 (2) of the Public Financial Management Act, 2016 (Act 921) states "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

It was revealed through our audit that payment of Fifteen Thousand Ghana Cedis (GHS15,000.00) was made on 18/05/26 with PV No. MP1/5 for the support of container evacuation was not approved by the Member of Parliament.

Cause

The Memo initiators did not present the memos to the Member of Parliament for approval.

Effect

This could lead to misappropriation and misapplication of funds.

Recommendation

We recommend to management to seek for a retrospective approval of the Member of Parliament for the affected payments for our review, and to ensure the MP's approval is always sought for subsequent memos.

Management Response

The District Chief Executive said that, the approval has been sent by the MP through VIP bus, and yet to receive it and served to the finance Department for acquittal.

Unsupported payments GHS7,000.00

Criteria

Section 78(1a &1b) of the Public Financial Management Regulation 2019 states 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 claims for the payment; b) that evidence of services received, certificate for work done and any other supporting documents exists".

Condition

During our audit, it was revealed that One payment voucher amounting to Seven Thousand **(GHC7,000.00)** was without the required supporting documents as indicated in the table below;

S/N	PV NO.	DATE	PARTICULARS	AMOUNT (GHS)	Remarks
1	CF 8/1	11/12/25	External Officers / Guest	7,000.00	-No notification or purpose of the visit
				7,000.00	

Cause

This anomaly was caused as a result of weak internal control and failure on the part of the Payee not providing the necessary documentations after the release of the monies to them.

Effect

We could not ascertain the validity, accuracy and legality of the claim which is a potential risk of loss of funds to the Assembly.

Recommendation

We recommend to the District Finance Officer to ensure that all affected payment voucher is supported with the required documents to substantiate the payments.

Management Response

The Payment Voucher in question has been duly supported for audit verification.

Unaccounted Payments/ Payment Not Acquitted - GHS85,960.00

Criteria

Section 78 (a & b) of Public Financial Management Regulation, 2019 (L.I.2378) states that "a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity; the validity, accuracy and legality of the claim and that evidence of services received, certificate for work done and any other supporting documents exist".

Condition

We observed that an amount of GHS85,960.00 was paid for sanitation and other related activities on two payment vouchers but failed to acquit the payment vouchers as indicated in the table below;

S/N	PV NO.	DATE	PARTICULARS	AMOUNT (GHS)	UNACCOUNTED (GHS)	REMARKS
1	CF 1/2	19/05/26	Sanitation Charges	40,060.00	40,060.00	-No Fuel Coupon -No Claim Sheet -No Feeding acquittals -No Accommodation acquittals
2	CF 2/2	27/03/26	Release of funds for the evacuation of Heaped refuse dumping site at Bonsu Nkwanta	45,900.00	45,900.00	-No Report -No Fuel Coupon -No Claim Sheet -No Feeding Acquittals -No Accommodation acquittals
				85,960.00	**85,960.00**	

Cause

This is as a result of failure on the part of the Accountant to ensure that the Officers and beneficiaries of affected payment vouchers fully account for the monies given to them.

Effect

This could lead to misapplication and misappropriation of funds.

Recommendation

We recommend to the Management to ensure that all officers and beneficiaries/payee of these payments fully account for the monies released to them for our review. Failure, the outstanding amount should be recovered from the beneficiaries/payee.

Management Response

Management promptly provided all the required documentation for your verification.

9.0 CONCLUSION.

We have identified opportunities to improve the internal controls of the management of the District Assembly's common Fund, MP's Common Fund and the PWD's Account 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

INTERNAL AUDITOR
JUABOSO DISTRICT ASSEMBLY
SEFWI JUABOSO
DATE..

IDDRISU IMORO

HEAD, INTERNAL AUDIT UNIT