In case of reply the
number and date of the
letter should be quoted.
My Ref. No: WSO/DA.4/VOL.1V/54

Your Ref. No: ....

Tel: 233 (0) 302 664920/28/29
Fax: 233 (0) 302 6751495
Website: www.ghaudit.org

AUDIT SERVICE

Good Governance and Accountability

P. O. Box 6
Sefwi Wiawso

22 December 2025

JUABOSO DISTRICT ASSEMBLY
RECEIVED
22 DEC 2025

The District Coordinating Director
Juaboso District Assembly
Sefwi Juaboso

INTERIM MANAGEMENT LETTER ON AUDIT OF THE INTERNALLY GENERATED FUNDS ACCOUNT OF THE JUABOSO DISTRICT ASSEMBLY FOR THE PERIOD JANUARY 2025 TO OCTOBER 2025

Introduction

We have audited the Internally Generated Funds (IGF) accounts and other related records of the Juaboso District Assembly, for the period 1 January, 2025 to 31 October, 2025 in accordance with our mandate under Article 187(2) of the 1992 Constitution of the Republic of Ghana and Section 11(1) of the Audit Service Act 2000 (Act 584).

2. We wish to bring to your attention the following observations, comments and recommendations made during the audit.

3. We have discussed all issues raised with the key personnel concerned, whose responses, where appropriate, have been incorporated in this management letter.

4. We shall be grateful to receive your response within 30 days after the receipt of this letter in accordance with Section 29(1) of the Audit Service Act 2000 (Act 584).

Key Personnel

5. During the period under review, the following officers were responsible for the administrative and financial matters of the Assembly:

Name	Position	Period
Mr. Samuel Kwabena Sarfo	Ag. District Chief Executive	01/01/25 – 08/04/25
Hon Alexander Adu Quist	District Chief Executive	09/04/25 – 31/10/25
Mr, Samuel Kwabena Sarfo	Ag. District Coordinating Director	01/01/25 – 31/10/25

Mr. Yussif Tapoh Foto Kanton	District Finance Officer	01/01/25 – 31/10/25
Mr. Eric Oppong	District Planning Officer	01/01/25 – 31/10/25
Mr. Ambrose Gogo	District Budget Analyst	01/01/25 – 31/10/25
Mr. David Amor	District Works Engineer	01/01/25 – 31/10/25
Mr. Atta Frimpong	District Env'tal Health Officer	01/01/25 – 31/10/25
Mr. Faisal Brown Bawa	Procurement Officer	01/01/25 – 31/10/25
Mrs. Christiana Boateng	Human Resource Manager	01/01/25 – 31/10/25
Mr. Iddrisu Imoro	District Internal Auditor	01/01/25 – 31/10/25

Audit Objectives

6. The objective of the audit was to examine the accounts and ascertain whether in our opinion:

(a) The accounts have been properly kept;

(b) All public monies have been fully accounted for, and rules and procedures applicable are enough to ensure an effective check on the assessment, collection and proper allocation of the revenue;

(c) Monies have been expended for the purposes for which they were appropriated, and the expenditures have been made as authorized;

(d) Essential records are maintained, and the rules and procedures applied are sufficient to safeguard and control public property; and

(e) Programmes and activities have been undertaken with due regard to economy, efficiency and effectiveness in relation to the resources utilized and results achieved.

Scope of Audit

7. We reviewed the operations of the Juaboso District Assembly in the following areas: cash management, procurement, payroll, tax, transport, inventory control and asset management.

Internal Control

8. We evaluated controls put in place by management to address the risks identified. In our opinion, the control system designed and operated during the period under review was generally satisfactory; however, there are weaknesses identified which are highlighted in the subsequent paragraphs for redress.

Summary of findings and recommendations

9. The following are the significant findings and recommendations.

i. The District Assembly for the period ended 31 October, 2025 received a total revenue of GH¢1,315,181.22 as against a budgeted figure of GH¢1,546,200.00 resulting in unfavourable variance of GH¢231,018.78 or 14.94 percent of approved budget. **(Paragraph 10)**

ii. The total expenditure for the period ended 31 October, 2025 was GH¢1,187,481.11 as against the expenditure budget of GH¢1,546,200.00, resulting in a favourable variance of GH¢358,718.89 representing 23.20% of approved budget. **(Paragraph 11)**

iii. The Assembly received a total revenue of GH¢1,315,181.22 for the period ended 31 October, 2025 and incurred a total expenditure of GH¢989,271.11, resulting in a surplus of GH¢325,910.11. **(Paragraph 12)**

iv. Management of the Assembly failed to gazette its bye laws despite receiving an amount of GH¢50,000.00 from the Forestry Commission in respect of the same activity in November 2024. We recommended that the District Coordinating Director ensures that the Assembly's by-laws are published in a gazette, failure of which cost of any legal action taken against the Assembly should be borne by the District Coordinating Director. **(Paragraph 13 to 18)**

v. Management made a payment of GH¢27,328.00 to Modern Diagnostic Centre, Juaboso in respect of medical screening for eight hundred and fifty-four (854) food vendors including a component of GH¢6,832.00 for printing lamination of certificate which is an activity performed by the Environmental Health Unit therefore making the payment for this component of the laboratory ineligible. We recommended that the District Environmental Health Officer should ensure that the GH¢6,832.00 is recovered from Modern Diagnostic Centre and paid into the Assembly's IGF bank account. **(Paragraph 19 to 25)**

vi. The total collections by two (2) Permanent Revenue Collectors for the period under review was GH¢66,479.00 which falls short of GH¢72,727.80 total salary drawn for that period resulting in inefficiency of GH¢6,248.80. We recommended that management should put measures in place to ensure that the Assembly benefits from the services of the revenue collectors so as to improve revenue collection for the Assembly. **(Paragraph 26 to 30)**

vii. Management of the Assembly failed to maintain a client database or register that contains details of registered properties and business together with their locations and various rates collectable even though it has been part of the Assembly composite budget. We recommended to the District Coordinating Director, Finance Officer and Revenue Superintendent to, as a matter of urgency, prepare a comprehensive database of registered businesses and properties in the district to ensure efficient revenue collection. **(Paragraph 31 to 36)**

viii. The Juaboso District Assembly owes thirteen (13) temporary staff salary to the tune of GH¢19,328.30 from September to October 2025. We recommended that the District Coordinating Director should take necessary steps to pay the temporary staff their salary. **(Paragraph 37 to 43).**

ix. Management of the Assembly paid an amount of GH¢20,397.43 including a penalty of GH¢8,546.29 to the Social Security and National Insurance Trust (SSNIT) for defaulting in the payment of SSNIT contributions for its temporary staff. We recommended that the GH¢8,546.29 should be recovered from District Coordinating Director and Finance Officer who were in office for that period. **(Paragraph 44 to 49).**

x. The Juaboso District Assembly owes thirteen (13) temporary staff Tier II to the tune of GH¢5,099.46 for the months of August 2024 to August 2025. We recommended that the District Coordinating Director should ensure that the GH¢5,099.46 Tier II contributions are remitted to the fund manager with immediate effect. **(Paragraph 50 to 55).**

xi. The Electricity Company of Ghana (ECG) owes the Assembly a total amount of GH¢117,923.37 after offsetting it with electricity bills from 2020 to date. We urged the District Coordinating Director and District Finance Officer to take necessary steps to collect the revenue of GH¢117,923.37 from ECG. **(Paragraph 56 to 61).**

Details of Findings and Recommendations
Budgetary Control

Revenue Performance

10. The District Assembly for the period ended 31 October, 2025 received a total revenue of GH¢1,315,181.22 as against a budgeted figure of GH¢1,546,200.00 resulting in unfavourable variance of GH¢231,018.78 or 14.94 percent of approved budget. Details are shown below:

Account Head	Budget (GH¢)	Actual (GH¢)	Variance (GH¢)	Percentage (%)
Rates	276,200.00	88,246.08	187,953.92	68.05
Rent	100,000.00	123,439.14	(23,439.14)	(23.44)
Land and Concessions	90,000.00	133,249.00	(43,249.00)	-48.05
Fees and fines	330,000.00	387,391.00	(57,391.00)	-17.39
Licenses	400,000.00	262,456.00	137,544.00	34.39
Stool Lands	350,000.00	320,400.00	29,600.00	8.46
Total	**1,546,200.00**	**1,315,181.22**	**231,018.78**	14.94

Expenditure Control

11. The total expenditure for the period ended 31 October, 2025 was GH¢1,187,481.11 as against the expenditure budget of GH¢1,546,200.00, resulting in a favourable variance of GH¢358,718.89 representing 23.20 percent of approved budget. Details are shown below.

Account Head	Budget (GH¢)	Actual (GH¢)	Variance (GH¢)	Percentage (%)
Compensation of Employees	288,617.23	177,809.10	110,808.13	38.39
Goods and Services	1,018,342.77	811,462.00	206,880.77	20.32
Investment	239,240.00	198,210.00	41,030.00	17.15
Total	**1,546,200.00**	**1,187,481.11**	**358,718.89**	23.20

Operational Results

12. The Assembly received a total income of GH¢1,315,181.22 for the period ended 31 October, 2025 and incurred a total expenditure of GH¢989,271.11, resulting in a surplus of GH¢325,910.00. Details are shown below:

Account Heads	Actual Revenue (GH¢)	Actual Expenditure (GH¢)	Surplus/(Deficit) (GH¢)
IGF	1,315,181.22	989,271.11	325,910.00

Cash Management Irregularities

1 **Failure to gazette bye laws – GH¢50,000.00**

13. Section 4 of the Local Governance Act, 2016 (Act 936) states "A by-law shall not have effect until the by-law has been (a) posted on the premises of the District Assembly concerned and in at least one other public place within the district, and (b) published in a daily newspaper of national circulation or in the Gazette."

14. Management of the Assembly failed to gazette its bye laws despite receiving an amount of GH¢50,000.00 from the Forestry Commission in respect of the same activity in November 2024. Details are shown below:

No	Date	GCR No	GIFMIS No	CHQ No	Payee	Details	Amount GH¢
1	01/11/2024	EFT			Carbon Credit	Gazette and strictly enforcement of all HIA by-laws in Juaboso District	50,000.00

15. The District Planning Officer explained that the gazette goes through a process, hence the delay. In our view the delay is long overdue.

16. Management's failure to gazette the by-laws means that Assembly lacks the legal backing for strict enforcement and that any breach cannot be enforced in the court of competent jurisdiction.

17. We recommended that the District Coordinating Director ensures that the Assembly's by-laws are published in a gazette failure of which cost of any legal action taken against the Assembly should be borne by the District Coordinating Director.

18. Management accepted the recommendation for compliance.

Ineligible payment to Modern Diagnostic Centre – GH¢6,832.00

19. Regulation 78(1) (a-b) of the Public Financial Management Regulations, 2019 (L.I 2378) states, "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 for the payment. That evidence of services received, certificates for work done and any other supporting documents exists."

20. Management made a payment of GH¢27,328.00 to Modern Diagnostic Centre, Juaboso in respect of medical screening for eight hundred and fifty-four (854) food vendors including a component of GH¢6,832.00 for printing and lamination of certificate which is an activity performed by the Environmental Health Unit therefore making payment for this component to the laboratory ineligible. Details are shown below:

No	Date	PV No	GIFMIS No	CHQ No	Payee	Details	Amount GH¢
1	24/01/2025	Rec 46/1	1906140	116771 & 6	Modern Diagnostic Centre	Payment for medical screening	**6,832.00**

21. The District Environmental Health Officer explained that according to the terms of the contract, out of the GH¢30.00 paid by each food vendor GH¢12.00 goes to the laboratory and GH¢18.00 goes to the Assembly, however, the certification is done by the Environmental Health Unit as required by law.

22. The payment of the cost of the certificate to the laboratory resulted in over payment which if not recovered leads to loss of public funds.

23. We recommended that the District Environmental Health Officer should ensure that the GH¢6,832.00 is recovered from Modern Diagnostic Centre and paid into the Assembly's IGF bank account or in default the amount should be paid into the **Auditor General's Recoveries Account No. 1018331470015, with Bank of Ghana, High Street, Accra or Account No 1011200005912 with GCB Bank PLC, High Street Accra** and provide evidence of payment to the Auditors for verification.

24. Management stated that it disagrees with audit team as the amount involved was an administrative cost incurred by the Environmental Health Unit on fuel, feeding and other maintenance costs for the exercise.

25. The audit team reiterates its stance on the transaction as ineligible since administrative expenses borne by the Environmental Health Unit should not have been paid to Modern Diagnostic Centre as its acquittals. Also, there was no evidence of the expenses incurred.

9 **Inefficiency in Revenue Collection – GH¢6,248.80**

26. Regulation 46a of the Public Financial Management Regulations, 2019 states 'A Principal Spending Officer shall ensure that non-tax revenue is efficiently collected'.

27. We noted that the total collections by two (2) Permanent Revenue Collectors for the period under review was GH¢66,479.00 which falls short of GH¢72,727.80 total salary drawn by them for that period resulting in inefficiency of GH¢6,248.80. Details are shown below:

No.	Name of collector	Grade	Revenue item	Revenue collection (GH¢) 1/1/25 – 31/10/25	Salary for the period (GH¢)	Difference (GH¢)
1	Mercy Krah	Higher Revenue Inspector	BOP, rates and market tolls	33,880.00	35,686.78	(1,806.78)
2	Millicent Nkrumah	Higher Revenue Inspector	BOP, rates and market toll	32,599.00	37,041.02	(4,442.02)
			Total	**66,479.00**	**72,727.80**	**(6,248.80)**

28. Management failed to respond to the anomaly.

29. In our opinion the situation as it stands now deprives the Assembly the optimum benefit to be derived from the revenue collectors.

29. We recommended that management should put measures in place to ensure that the Assembly benefits from the services of the revenue collectors so as to improve revenue collection for the Assembly. We further recommend that the revenue collectors be sanctioned for non-performance.

30. Management stated that Mercy Krah was unable to meet her targets due to illnesses while Millicent Nkrumah's pregnancy and subsequent maternity leave impacted her performance, however, both staff have committed to ensuring the achievement of their targets.

Absence of client database on business and properties

31. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I.2378) states that a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected.

32. We noted that management of the Assembly failed to maintain a client database or register that contains details of registered properties and business together with their locations and various rates collectable even though it has been part of the Assembly composite budget.

33. A comprehensive database on businesses and properties is a sine qua non that will aid the Assembly in revenue budgeting and setting targets for collectors.

34. In the absence of a well-maintained client database on businesses and properties, the Assembly may be deficient in revenue budgeting and also cannot match and evaluate revenue performance.

35. We recommended to the District Coordinating Director, Finance Officer and Revenue Superintendent to, as a matter of urgency, prepare a comprehensive database of registered businesses and properties in the district to ensure efficient revenue collection. We also recommended to management to provide the basis for the budget estimates of its internally generated revenue failing which the DCD and DFO should be sanctioned in accordance with Section 96 of Act 921.

36. Management stated that the Assembly maintains a client database for businesses and properties although it is not comprehensive, however, steps have been initiated to procure consultancy services to enhance the database.

5

Payroll irregularities

Unpaid salary to temporary staff – GH¢19,328.30

37. Section 30 (2b) of the Public Financial Management Act 2016 (Act 921) states "*A covered entity shall not obtain a credit facility from any person if that covered entity has unpaid arrears from a debt incurred in a previous financial year*"

38. Section 10(b) of the Labour Act, 2003 (Act 651) states, "*the rights of a worker include the right to receive equal pay for equal work without distinction of any kind*".

39. The Juaboso District Assembly owes thirteen (13) temporary staff salary to the tune of GH¢19,328.30 from September to October 2025. Details are shown below:

No	Date	No of staff	Payee	Details	Amount GH¢
1	Sept	12	Stephen Fuachie & 11 others	Monthly salary	9,395.20
	Oct	13	Stephen Fuachie & 12 others	Monthly salary	9,933.10
			Total		19,328.30

40. The Human Resource Manager explained that salary of temporary staff is paid from Internally Generated Fund (IGF) so the Assembly will embark on revenue mobilization soon and settle the salaries.

41. The unpaid temporary staff may be demotivated to deliver therefore affecting productivity.

42. We recommended that the District Chief Executive should take necessary steps to pay the temporary staff their salary.

43. Management stated that the salaries of the temporary staff have been processed awaiting payment.

6

Tax and Other Statutory Deductions Irregularities

Payment of penalty to SSNIT – GH¢8,546.29

44. Section 3 of the National Pensions Act, 2008 (Act 766) states " (1) An employer of an establishment shall deduct from the salary of every worker in the establishment immediately at the end of the month, a worker's contribution of an amount equal to five and half per centum of the worker's salary for the period, irrespective of whether or not the salary is actually paid to the worker.(2) An employer of an establishment shall pay for each month in respect of each worker, an employer's contribution of an amount equal to thirteen per centum of the worker's salary during the month.(3) Out of the total contribution of eighteen and a half per centum an employer shall within fourteen days from the end of each month transfer the following remittances to the mandatory schemes on behalf of each worker. (a) thirteen and half per centum to the first tier mandatory basic national social security scheme; and (b) five per centum to the second tier mandatory occupational pension scheme.

45. Management of the Assembly paid an amount of GH¢20,397.43 including a penalty of GH¢8,546.29 to the Social Security and National Insurance Trust (SSNIT) for defaulting in the payment of SSNIT contributions for its temporary staff between February 2022 and July 2025 until a court summons was issued to the Assembly by the District Magistrate Court, Sefwi Juaboso on 5th August, 2025. Details are shown below:

No	Date	PV No	GIFMIS No	CHQ No	Payee	Details	Amount GH¢
1	11/09/25	Dev 5/8	2096059	405982	SSNIT	SSNIT contribution up to September, 2025	8,546.29

46. Management attributed the lapse to lack of funds under the recurrent account.

47. The payment of penalty is a drain of the financial resources of the Assembly resulting in loss of public funds.

48. We recommended that the GH¢8,546.29 should be recovered from District Coordinating Directors and Finance Officer who were in office for that period whose negligence resulted in the payment of the penalty or in default the amount should be paid into the **Auditor General's Recoveries Account No. 1018331470015, with Bank of Ghana, High Street, Accra or Account No 1011200005912 with GCB Bank PLC, High Street Accra** and provide evidence of payment to the Auditors for verification.

49. Management stated that it shall ensure a non-repetition of the anomaly.

Failure remit Tier II to fund manager – GH¢5,099.46

50. Section 3 of the National Pensions Act, 2008 (Act 766) states " (1) An employer of an establishment shall deduct from the salary of every worker in the establishment immediately at the end of the month, a worker's contribution of an amount equal to five and half per centum of the worker's salary for the period, irrespective of whether or not the salary is actually paid to the worker. (2) An employer of an establishment shall pay for each month in respect of each worker, an employer's contribution of an amount equal to thirteen per centum of the worker's salary during the month. (3) Out of the total contribution of eighteen and a half per centum an employer shall within fourteen days from the end of each month transfer the following remittances to the mandatory schemes on behalf of each worker. (a) thirteen and half per centum to the first tier mandatory basic national social security scheme; and (b) five per centum to the second tier mandatory occupational pension scheme.

51. The Juaboso District Assembly owes thirteen (13) temporary staff Tier II to the tune of GH¢5,099.46 for the months of August 2024 to August 2025. Details are shown below:

No	Date	No of staff	Payee	Details	Monthly salary GH¢	5% Tier II
1	Aug 24	14	Stephen Fuachie & 13 others	Tier II	9,198.76	459.94
	Sep 24	14	Stephen Fuachie & 13 others	Tier II	8,489.85	424.49
	Oct 24	14	Stephen Fuachie & 13 others	Tier II	8,489.85	424.49
	Nov 24	14	Stephen Fuachie & 13 others	Tier II	8,489.85	424.49
	Dec 24	14	Stephen Fuachie & 13 others	Tier II	8,489.85	424.49
	Jan Aug 25	11	Stephen Fuachie & 10 others	Tier II	58,831.20	2,941.56
			Total		19,328.30	5,099.46

52. The Human Resource Manager explained that salary of temporary staff is paid from Internally Generated Fund (IGF) so the Assembly will embark on revenue mobilization soon and settle the salaries.

53. The delay in the remittance of Tier II contribution to the fund manager means that the staff may not be able to access the pension after retirement from active service therefore denying them the benefit of decent life after retirement.

54. We recommended that the District Coordinating Director should ensure that the GH¢5,099.46 Tier II contributions are remitted to the fund manager with immediate effect.

55. Management accepted the recommendation for compliance.

Asset Management and Other Irregularities

Indebtedness by Electricity Company of Ghana (ECG) – GH¢117,923.37

56. Regulation 46 of the Public Financial Management Regulation, 2019 (LI 2378) states 'A Principal Spending Officer shall ensure that non-tax revenue is efficiently collected'.

57. The Electricity Company of Ghana (ECG) owes the Assembly a total amount of GH¢117,923.37 after offsetting it with electricity bills from 2020 to date. There was evidence of demand notices served on them but to no avail. Details are shown below:

S/N	Name	Store No	Period	Bill for year (GH¢)	Electricity bills (GH¢)	Outstanding Balance (GH¢)
1	ECG	Property rate	2020 to 2025	45,000.00	0.00	45,000.00
2	ECG	BOP	2020 to 2025	143,000.00	81,076.63	61,923.37
3	ECG	Bill boards	2020 to 2025	11,000.00	0.00	11,000.00
		Total		199,000.00	81,076.63	117,923.37

58. Management explained that ECG was not paying their property rate and business operating license for some time now, so the Assembly decided to offset it with its electricity bills so after doing so ECG became indebted to the Assembly to the tune of GH¢117,923.37.

59. There is the tendency that the debt may be disputed.

60. We urged the District Coordinating Director and District Finance Officer to take necessary steps to collect the revenue of GH¢117,923.37 from ECG.

61. Management stated that they have agreed to use the debt to offset their bills to ECG.

Acknowledgement

62. We wish to extend our profound gratitude to the management and staff of the Juaboso District Assembly for the co-operation accorded with the audit team during the period of the audit.

AG. DISTRICT AUDITOR
SEFWI WIAWSO OFFICE
(EMMANUEL JUSTICE OWUSU)
ASSISTANT DIRECTOR OF AUDIT

Cc. The Deputy Auditor General (EIDA SZ)
Audit Service
Accra

The Assistant Auditor-General (EIDA SZ)
Audit Service
Accra

The Head of Service
Local Government Services
Accra

The Regional Auditor
Audit Service
Western North Region
Sefwi Bekwai

The Regional Coordinating Director
Regional Coordinating Council
Sefwi Wiawso

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

*My Ref. No:*WSO/DA.4/VOL.1V/56

Your Ref. No: ....

Tel: 233 (0) 302 664920/28/29
Fax: 233 (0) 302 6751495
Website: www.ghaudit.org

Good Governance and Accountability

P. O. Box 6
Sefwi Wiawso
10 February 20 26

The District Coordinating Director
Juaboso District Assembly
Sefwi Juaboso

MANAGEMENT LETTER ON THE AUDIT OF THE INTERNALLY GENERATED FUNDS OF JUABOSO DISTRICT ASSEMBLY FOR THE PERIOD NOVEMBER TO DECEMBER 2025

Introduction

We have audited the Internally Generated Funds (IGF) accounts and other related records of the Juaboso District Assembly, Sefwi Bodi for the period 1st November, 2025 to 31st December, 2025 in accordance with our statutory mandate under Clause (2) of Article 187 of the 1992 Constitution of the Republic of Ghana and Section 11(1) of the Audit Service Act 2000 (Act 584).

2. We wish to bring to your attention the following findings and recommendations made during the audit. We have discussed all issues raised with key personnel concerned, whose responses where appropriate have been incorporated in this management letter.

3. We shall be grateful to receive your response within 30 days after the receipt of this management letter as stipulated in Section 29 (1) Part III of the Audit Service Act 2000, Act 584.

Key Personnel

4. During the period under review, the following officers were responsible for the administrative and financial matters of the Assembly.

No.	Name	Position	Period
1	Hon Alexander Adu Quist	District Chief Executive	01/11/25 – 31/12/25
2	Mr Samuel Kwabena Sarfo	Ag. District Coordinating Director	01/11/25 – 31/12/25
3	Mr Yussif Tapoh Foto Kanton	District Finance Officer	01/11/25 – 31/12/25
4	Mr Eric Oppong	District Planning Officer	01/11/25 – 31/12/25
5	Mr Ambrose Gogo	District Budget Analyst	01/11/25 – 31/12/25
6	Mr David Amor	District Works Engineer	01/11/25 – 31/12/25

7	Mr Atta Frimpong	District Env'tal Health Officer	01/11/25 – 31/12/25
8	Mr Faisal Brown Bawa	Procurement Officer	01/11/25 – 31/12/25
9	Mrs Christiana Boateng	Human Resource Officer	01/11/25 – 31/12/25
10	Mr. Iddrisu Imoro	District Internal Auditor	01/11/25 – 31/12/25

Audit Objectives

5. The objective of the audit was to examine the accounts and ascertain whether in our opinion:

(a) The accounts have been properly kept;

(b) All public monies have been fully accounted for, and rules and procedures applicable are enough to ensure an effective check on the assessment, collection and proper allocation of the revenue;

(c) Monies have been expended for the purposes for which they were appropriated, and the expenditures have been made as authorized;

(d) Essential records are maintained, and the rules and procedures applied are sufficient to safeguard and control public property; and

(e) Programmes and activities have been undertaken with due regard to economy, efficiency and effectiveness in relation to the resources utilized and results achieved.

Scope of Audit

6. We reviewed the operations of the Assembly in the following areas: cash management, procurement, payroll, tax, transport, inventory control and asset management.

Internal Control

7. We evaluated controls put in place by Management to address the risks identified. In our opinion, the control system designed and operated during the period under review was generally satisfactory; however, there are weaknesses identified which are highlighted in the subsequent paragraphs for redress.

Summary of findings and recommendations

8. The following are the significant findings and recommendations;

i. The District Assembly for the period ended 31 December, 2025 received a total revenue of GH¢1,894,768.89 as against a budgetary figure of GH¢1,546,200.00 resulting in favourable variance GH¢348,568.89 or 22.54 percent of approved budget. **(Paragraph 9)**

ii. The total expenditure for the period ended 31 December, 2025 was GH¢1,888,829.79 as against the expenditure budget of GH¢1,546,200.00, resulting in an unfavourable variance of GH¢342,629.79 representing 22.16 percent of approved budget. **(Paragraph 10)**

iii. The Assembly received a total revenue of GH¢1,894,768.89 for the period ended 31 December, 2025 and incurred a total expenditure of GH¢1,690,619.79 resulting in a surplus of GH¢204,149.10. **(Paragraph 11)**

iv. The Assembly made a total payment of GH¢24,000.00 out of the GH¢46,000.00 as end of service benefit despite the amount being excluded from the revised budget for 2025. We recommended that the District Coordinating Director should ensure that the amount is refunded to the Assembly's IGF bank account and provide evidence for audit verification. **(Paragraph 12-17)**

iv. The Juaboso District Assembly did not remit GH¢1,756.35 being the Tier II Pension contributions for October, November and December 2025 to Hedge Capital. We recommended that the District Coordinating Director should ensure that the GH¢1,756.35 Tier II contributions are remitted to the fund manager with immediate effect or should personally suffer any penalty that may arise as result of the delay. **(Paragraph 18-23)**

v. The names of two (2) unknown staff of Juaboso District Assembly continue to appear on the Assembly's management unit despite having been declared unknown. We recommended that the District Coordinating Director should ensure that the Human Resource Manager takes necessary steps for removal unknown names from the Assembly's management unit. **(Paragraph 24-29)**

vi. The names of thirteen (13) staff at post, missing from the Assembly's management unit continue to be declared missing during validation. We recommended that the District Coordinating Director should ensure that the Human Resource Manager takes necessary steps to reinstate the names of all staff declared missing unto the Assembly's management unit. **(Paragraph 30-35)**

vii. The Assembly have left five (5) vehicles and other equipment grounded since 2015 without management taken proper steps to service them. We recommended that management constitutes a board of survey to assess the state of the equipment and make recommendations as to whether the assets concerned are serviceable or should be disposed of. **(Paragraph 36-41)**

x. The Assembly failed to repair the unregistered water tanker labelled JDA WN004WT since September 2025. We urged management of the Assembly to expedite action to service the Tanker to enable the Assembly and the public to benefit from its use, failure of which the District Coordinating Director and the Transport Officer should be held liable for any further loss to the Assets. **(Paragraph 42-47)**

xi. The Assembly has failed to dispose of an unserviceable engine block lying on the compound of the assembly since 2015. We recommended that management constitutes a board of survey to assess the state of the engine block and expeditious process to dispose it off. **(Paragraph 48-53)**

xii. The District Coordinating Director and the District Chief Executive's Bungalows are in a very deplorable state, making them reside either in private accommodation or in a hotel at the expense of the Assembly. We recommended to management to take the necessary steps to treat the renovation of the bungalows as a matter of priority to avert any future cost. **(Paragraph 54-59)**

Details of Findings and Recommendations
Budgetary Control

Revenue Performance

9. The District Assembly for the period ended 31 October, 2025 received a total income of GH¢1,894,768.89 as against a budgetary figure of GH¢1,546,200.00 resulting in favourable variance of GH¢348,568.89 or 22.54 percent of approved budget as per details below.

Account Head	Budget (GH¢)	Actual (GH¢)	Variance (GH¢)	Percentage (%)
Rates	276,200.00	153,444.38	(122,755.62)	(44.44)
Rent	100,000.00	156,956.51	56,956.51	56.96
Land and Concessions	90,000.00	161,257.00	71,257.00	79.17
Fees and fines	330,000.00	441,695.00	111,695.00	33.85
Licenses	400,000.00	421,016.00	21,016.00	5.25
Stool Lands	350,000.00	560,400.00	210,400.00	60.11
Total	**1,546,200.00**	**1,894,768.89**	**348,568.89**	**22.54**

Expenditure Control

10. The total expenditure for the period ended 31 October, 2025 was GH¢1,888,829.79 as against the expenditure budget of GH¢1,546,200.00, resulting in a unfavourable variance of GH¢342,629.79 representing 22.16 percent of approved budget as provided below.

Account Head	Budget (GH¢)	Actual (GH¢)	Variance (GH¢)	Percentage (%)
Compensation of Employees	288,617.23	225,307.03	63,310.20	21.94
Goods and Services	1,018,342.77	1,465,312.76	(446,969.99)	(43.89)
Investment	239,240.00	198,210.00	41,030.00	17.15
Total	**1,546,200.00**	**1,888,829.79**	**(342,629.79)**	**(22.16)**

Operational Results

11. The Assembly received a total income of GH¢1,894,768.89 for the period ended 31 October, 2025 and incurred a total expenditure of GH¢1,690,619.79 resulting in a surplus of GH¢204,149.10. Details are shown below:

Account Heads	Actual Revenue (GH¢)	Actual Expenditure (GH¢)	Surplus/(Deficit) (GH¢)
IGF	1,894,768.89	1,690,619.79	204,149.10

Cash Management Irregularities

Payment for unbudgeted end service benefit for Assembly members – GH¢24,000.00

12. Section 30 (1) of the Public Financial Management Act, 2016 (Act 921) states "A Principal Spending Officer shall, plan and manage the activities of a covered entity in accordance with the policy statement and financial estimates of that covered entity".

13. The Assembly's made a total payment GH¢24,000.00 out of the GH¢46,000.00 as end of service benefit despite the amount being excluded from the revised budget for 2025. Details are shown below:

No	Year	Account	Item	Original Budget GH¢	Revised Budget GH¢	Amount GH¢	Unbudgeted GH¢	Remarks
1	2025	IGF	End of Service benefit for Assembly members	46,000.00	0.00	24,000.00	24,000.00	Payment was made on 26/11/25 via PV No 64/11 and CHQ No 000161 when the item has been revised to nil in the budget.

14. The budget officer attributed the cause of the anomaly to oversight.

15. The payment of unbudgeted activities may result in misapplication of funds.

16. We recommended that the District Coordinating Director should ensure that the amount is refunded to the Assembly's IGF bank account and provide evidence for audit verification or in default the amount should be paid into the **Auditor General's Recoveries Account No. 1018331470015, with Bank of Ghana, High Street, Accra or Account No 1011200005912 with GCB Bank PLC, High Street Accra** and provide evidence of payment to the Auditors for verification.

17. Management stated that it was a typographical error in the supplementary budget because end of service benefit was duly budgeted for in the approved budget for 2025 but failed to provide evidence for verification.

Tax and Other Statutory Deductions Irregularities

Failure remit Tier II to fund manager – GH¢1,756.35

18. Section 3 of the National Pensions Act, 2008 (Act 766) states "

(1) An employer of an establishment shall deduct from the salary of every worker in the establishment immediately at the end of the month, a worker's contribution of an amount equal to five and half per centum of the worker's salary for the period, irrespective of whether or not the salary is actually paid to the worker.

(2) An employer of an establishment shall pay for each month in respect of each worker, an employer's contribution of an amount equal to thirteen per centum of the worker's salary during the month.
(3) Out of the total contribution of eighteen and a half per centum an employer shall within fourteen days from the end of each month transfer the following remittances to the mandatory schemes on behalf of each worker
(a) thirteen and half per centum to the first tier mandatory basic national social security scheme; and
(b) five per centum to the second tier mandatory occupational pension scheme.

19. The Juaboso District Assembly did not remit GH¢1,756.35 being the Tier II Pension contributions for October, November and December 2025 to Hedge Capital. Details are shown below:

No	Date	No of staff	Payee	Details	Monthly salary GH¢	5% Tier II
1	Sep 25	13	Stephen Fuachie & 13 others	Tier II	11,268.90	563.45
2	Oct 25	13	Stephen Fuachie & 13 others	Tier II	11,928.90	596.45

3	Nov 25	13	Stephen Fuachie & 13 others	Tier II	11,928.90	596.45
			Total		**35,126.70**	**1,756.35**

20. The Human Resource Manager explained that salary of temporary staff and its related statutory contributions are paid from the Internally Generated Fund (IGF) so the Assembly will embark on revenue mobilization soon and settle the salaries.

21. The delay in the remittance of Tier II contribution to the fund manager means that the staff concern may not be able to access the pension after retirement from active service therefore denying them the benefit of decent life after retirement.

22. We recommended that the District Coordinating Director should ensure that the GH¢1,756.35 Tier II contributions are remitted to the fund manager with immediate effect or should personally suffer any penalty that may arise as result of the delay.

23. Management accepted the recommendation for compliance

Payroll irregularities

Names of unknown staff on management unit

24. Regulation 90 (4) of the Public Financial Management Regulation, 2019 (LI2378) states that "The validation referred to in sub regulation (2) is to ensure that only

a) only employees belonging to the Unit are on the salary payment vouchers
b) in the case of employees who are on posting or transfer out of the office, the name is declared unknown for steps to taken to suspend the employees from the payroll
c) employees who are at post but whose names are not found on the salary payment voucher, are declared missing for steps to be taken to reinstate the name of the employee concerned onto the payroll

25. The names of two (2) unknown staff of Juaboso District Assembly continue to appear on the Assembly's management unit despite having been declared unknown. We further noted that the Human Resource Department does not know the where about of these people. Details are shown below:

No	Name	Staff ID	Rank	Current management unit
1	Reuben Nii Ayitey Hammond	1527927	Asst Budget Officer	Unknown
2	Cate Anyidoho	682552	Asst Public Hlth Officer	Unknown

26. The Human Resource Manager failed to provide the cause for this anomaly.

27. As the names keep appearing on the Assembly's management unit, any oversight in validation could lead to the payment of unearned salary.

28. We recommended that the District Coordinating Director should ensure that the Human Resource Manager takes necessary steps for removal all unknown names from the Assembly's management unit.

29. Management stated that Controller and Accountant General's Department (CAGD) has not changed the management unit even though input forms were filled long ago and will continue to liaise with the CAGD to effect changes.

Failure to move missing names of staff unto the Assembly's management unit

30. Regulation 90 (4) of the Public Financial Management Regulation, 2019 (LI2378) states that "The validation referred to in sub regulation (2) is to ensure that only

d) only employees belonging to the Unit are on the salary payment vouchers
e) in the case of employees who are on posting or transfer out of the office, the name is declared unknown for steps to taken to suspend the employees from the payroll
f) employees who are at post but whose names are not found on the salary payment voucher, are declared missing for steps to be taken to reinstate the name of the employee concerned onto the payroll

31. The names of thirteen (13) staff at post are missing from the Assembly's management unit, which have been continually declared missing during validation. Summary below and details provided as **"Appendix A".**

No	Name	Staff ID	Rank	Current management unit	Date of assumption of duty	Period of delay
1	Zidan Iddrisu and 12 others	13	ADHB and 12 others	0423 Effia Kwesimintim and 9 others	01/10/19 - 04/09/24	16 – 63

32. The Human Resource Manager failed to provide the cause for this anomaly.

33. As the names get missing from the Assembly's management unit, any oversight in validation could lead to the affected staff not receiving salary despite being at post.

34. We recommended that the District Coordinating Director should ensure that the Human Resource Manager takes necessary steps to reinstate the names of all staff declared missing in the Assembly's management unit.

35. Management stated that Controller and Accountant General's Department (CAGD) has not changed the management unit even though input forms were filled long ago and will continue to liaise with the CAGD to effect changes.

Grounded vehicles and other Equipment

36. Section 52(1) of the Public Financial Management ACT2016(Acts 921) states that, "A principal Spending Officer of a covered entity shall be responsible for the Assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exists for the custody and management of assets".

37. We noted during our audit that, the Assembly have left five (5) Vehicles and other equipment grounded since 2015 without management taken proper steps to service them to be put to good economic use to assist in the development of the district. Details are shown below:

NO	TYPE OF VEHICLE	MAKE	REGISTRATION NO.	CHASSIS NO	CONDITION	REASON	DATE
1	Nissan hard body pickup	Hard body	GV-83-S	G920008766	Faulty but serviceable	Overhauling	2018
2	Grader	H.B.M	GE 3261-15	BG240T-4	Faulty but Serviceable	Overhauling	2025
3	Grader	H.B.M	GT 5218-09	BG190T-4	Broken down without Repairs	Engine Breakdown	2013
4	K.I.A Truck	K.I.A	GV83-12		Faulty but serviceable	overhauling	2018
5	Concrete Mixture			BDO1115837-1215-15	Faulty but not serviceable	Damaged motor	2010

38. The Transport Officer explained that the vehicles and equipment got grounded as a result of various reasons.

39. The Assets, left grounded, will lead to further deterioration and loss of economic value.

40. We recommended that management constitute a board of survey to assess the state of the assets and make recommendations as to whether they are serviceable or should be disposed of.

41. Management stated that they have constituted a Board of Survey to evaluate the condition of the vehicles and equipment and provide recommendations.

Failure to dispose of unserviceable items

42. Section 52(1) of the Public Financial Management ACT2016(Acts 921) states that, "A principal Spending Officer of a covered entity 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 assets".

43. We noted during our audit that the Assembly has failed to dispose of an unserviceable engine block lying on the compound of the assembly since 2015. Details are shown below:

Date	Make	Condition	Remarks
Nov,2022	HBM Z06-527-2	Beyond repairs	Should be disposed

44. The Transport Officer explained that the vehicles and equipment got grounded as a result of various reasons.

45. The engine block is exposed to the public and could be prone to theft.

46. We recommended that management constitutes a board of survey to assess the state of the engine block and expeditious process to dispose of the engine.

47. Management stated that they have constituted a Board of Survey to evaluate the condition of the asset and provide recommendations.

State of Assembly bungalows

48. Section 52(I) of the Public Financial Management ACT2016(Acts 921) states that, "A principal Spending Officer of a covered entity shall be responsible for the Assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exists for the custody and management of assets".

49. Our physical inspection of the Assembly assets revealed that the District Coordinating Director and the District Chief Executive's bungalows are in a very deplorable state, making it inhabitable since 2024. In view of this, the potential occupants are residing either in private accommodation or in a hotel at the expense of the Assembly. Details are shown below;

Date of last occupation	Bungalow Number	Location	Potential Occupants	Condition
Nov,2024		Juaboso Ecomag	D.C. D	Need maintenance
June 2024	JI/1	Juaboso	D.C. E	Need maintenance

50. The Estate officer explained that previous occupants of the bungalow failed to maintain them, hence, the current state.

51. Further delays in renovating the bungalows would mean the Assembly will have to commit substantial resources to provide accommodation for the DCD and host official guests in private facilities.

52. We recommended to management to take the necessary steps to treat the renovation of the bungalows as a matter of priority to avert any future cost.

53. Management accepted the recommendation for compliance.

Vehicles Without Road insurance and Road Worthy Documentation

54. Section 1(1) of the Motor vehicles (Third Party Insurance) Acts 1958 No.42 States "Subject to this Acts, a person shall not use or cause or permit any other person to use, a motor vehicle unless there is in force in relation to the use of that motor vehicle by that person or the other person, a policy of insurance or a security in respect of third party risk which complies with the Act

55. Our inspection of the Assemblies vehicles revealed that six (6) vehicles and two (2) graders do not have insurance and road worthy certificate. Details are shown below:

NO	TYPE OF VEHICLE	VEHICLE MAKE	REGN.	CHASSIS NO.	STATUS /CONDITION	YEAR OF PURCHASE	Category
1	Nissan Hard body	Hard Body	GV 83-V		Faulty but serviceable		Pool
2	Nissan Patrol	4*4*XLT	GE 1876-W	JNITCSY61 20579735		2011	Pool
3	Nissan Patrol	Nissan	GC 2083-18	INSFYINYO KX030539	Good	2018	Pool
4	Grader	HBM	GE-3261-15		Faulty but serviceable	2015	Pool
5	Farm Truck		GV-5140-V		Faulty but serviceable	2008	Pool
6	Toyota	Hilux		MR0D89CD 9RS164718	Good	2024	Pool
7	Grader	HBM	GT-5318-09		Broken beyond repairs	2009	Pool
8	Donfeng Truck	KIA	GV 83-12		Faulty but serviceable	2012	Pool

56. The Transport officer explained that the Assembly has not been able to obtain the insurance and the road worthy documentation because the vehicles in question were delivered to the Assembly without all the necessary documentation.

57. Failure to obtain the vehicles documentation will create identification and ownership issues preventing the Assembly from registering the vehicles. Moreover, it will be very difficult for the Assembly to trace the vehicles when missing.

58. We recommended that the District Coordinating Director should take the necessary steps to obtain documentations of the vehicles to enable the Assembly to do the road worthy certificate and the insurance policy.

59. Management stated that their vehicles are usually procured by the Ministry and delivered without documentation.

Acknowledgement

60. We wish to extend our profound gratitude to the management and staff of the District Assembly for the co-operation accorded the audit team during the period of the audit.

AG. DISTRICT AUDITOR
SEFWI WIAWSO
(EMMNAUEL JUSTICE OWUSU)
ASSISTANT DIRECTOR OF AUDIT

Cc. The Deputy Auditor-General (EIDA SZ)
Audit Service
Accra

The Assistant Auditor-General (EIDA SZ)
Audit Service
Accra

The Head of Service
Local Government Services
Accra

The Regional Auditor
Audit Service
Western North Region
Sefwi Bekwai

The Regional Coordinating Director
Regional Coordinating Council
Sefwi Wiawso

Appendix "A"

Failure to move missing names of staff unto the Assembly's management unit

No	Name	Staff ID	Rank	Current management unit	Date of assumption of duty	Period of delay
1	Zidan Iddrisu	1550825	ADHB	0423 Effia Kwesimintim	22/07/22	41
2	Ambrose Gogo	915234	Snr Budget Analyst	1609 Bodi	15/01/22	47
3	Iddrisu Imoro	912298	Senior Internal Auditor	1606 Sefwi Akontombra	10/01/22	47
4	Paul Tawiah Obeng	1322626	Internal Auditor	1609 Bodi	01/10/19	63
5	Frank Fokuoh	1501992	Asst Procurement officer	0400 Western Regional CC	11/02/22	46
6	Godfred Tennah	1606458	Asst Programmer	1605 Bia West	13/10/23	26
7	Michael Asante	1551166	Driver grade II	1306 Tano North	06/08/22	40
8	Elvis Somiah	1550818	Environ Hlth Asst	1603 Juabeso	22/07/22	41
9	Esther Abanmah Aduko	1444728	Environ Officer grade II	1210 Kintampo South	08/06/23	30
10	Daniel Darko Gyapong	17235	Tech Officer I	1604 Sefwi Wiawso	04/09/24	16
11	Gideon Mintah	1505946	Asst Dev Plan Officer	1606 Sefwi Akontombra	27/08/24	16
12	Edwin Balu-Zaing Dassah	685758	Environ Hlth Asst	1601 Aowin	13/04/24	20
13	Attah F A J Frimpong	58822	Asst Environ Hlth Analyst	1602 Bibiani	13/04/24	20