JUABOSO DISTRICT ASSEMBLY

P. O. BOX 1
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In case of reply, the number and date of this letter should be quoted

Our Ref.: JDA.05/10/03/04

Your Ref.:.......................

Date: 28th January, 2026

SUBMISSION OF FOURTH QUARTER 2025 INTERNAL AUDIT REPORT

I forward herewith, the Internal Audit Report for the Fourth Quarter, 2025 Internal Audit for your information and necessary action please.

YUSSIF TAPOH FOTO KANTON
DISTRICT FINANCE OFFICER
For. DISTRICT CHIEF EXECUTIVE

THE CHAIRMAN
AUDIT COMMITTEE
JUABOSO DISTRICT ASSEMBLY
JUABOSO

cc:

The Director General
Internal Audit Agency
PMB 31
Accra

The Auditor General
Office of the Auditor- General
P.O.Box MB 96
Accra
Hon Presiding Member

Juaboso District Assembly
Juaboso

The Head of Service
Office of the Head of the Local Government Service
P.O.Box MB 396
Ministries-Accra

The Hon. Regional Minister
Western North Regional Co-ordinating Council
Sefwi Wiaso.

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

The District Coordinating Director
Juaboso District Assembly
Juaboso

The Stores keeper
Juaboso District Assembly
P.O.Box 1
Juaboso

REPORT

JUABOSO DISTRICT ASSEMBLY

POST OFFICE BOX 1

JUABOSO

INTERNAL AUDIT REPORT

ON

STORES MANAGEMENT

FOURTH QUARTER 2025

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We recommend to management as a matter of urgency, appoint an officer who has the requisite knowledge to manage the stores for our review.

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We recommend to Management to ensure that the store warehouse doors are replaced with new ones for our review.

2. INTRODUCTION

As part of our 2025 Annual Audit Plan the Internal Audit Unit has, completed the fourth quarter audit. This audit report details the results of our review of Assembly's Store management and it related activities.

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 and transactions of the Assembly. Based on this mandate, the Internal Audit Unit of the Assembly has conducted a review of the Assembly's Store Management as per 2025 Annual Plan covering the period January, 2025 to December, 2025.

Audit team

- Iddrisu Imoro (Senior Internal Auditor)
- Paul Obeng Tawiah (Assistant)
- Joshua Roy Kwaku Arthur (Assistant)
- Mohammed Saleem Fuseini (Assistant)
- Nana Kofi Adongo (Assistant)
- Francis Nkrumah, (Assistant)

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	09/04/2025-31/12/2025

Mr. Samuel Kwabena Sarfo	District Coordinating Director	01/01/2025-31/12/2025
Yusif F.Tapoh. K	District Finance Officer	01/01/2025-31/12/2025
Ambrose Gogo	District Budget Analyst	01/01/2025-31/12/2025
Emmanuel Arthur	District Works Engineer	01/01/2025-29/07/2025
David Armoh	District Works Engineer	30/07/2025-31/12/2025
Eric Oppong	District Planning Officer	01/01/2025-31/12/2025
Christiana Boateng	Human Resource Officer	01/01/2025-31/12/2025
Bawa Faisal Brown	Procurement Officer	01/01/2025-31/12/2025
Ebenezer Adjei Mensah	Assistant Director 1	01/01/2025-31/12/2025
Attah Frimpong Jnr.	Environmental Officer	01/01/2025- 31/12/2025
John Atibilla Akasiri	Physical Planning Officer	01/01/2025 - 31/12/2025

4. SCOPE OF AUDIT

We assessed the adequacy of internal controls of stores management of the Assembly. from January. 2025 to 31st December, 2025.

5. AUDIT OBJECTIVES

The objective of this engagement is to assess the adequacy of the internal controls and procedures which have been implemented to mitigate risks relating to the process and:

a) To ensure that procedures and regulations governing stores are complied with.

b) To ensure that the right quantity and quality of goods and materials are made available at the right time.

c) To ensure that stocks are kept and maintained in a safe condition to prevent wastage and theft.

d) To ensure that stocks entering and leaving the warehouse and stores are properly authorized and accounted for.

e) To ensure that store is only issued for the appropriate purpose.

6. RECORDS EXAMINED

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

- Stores Receipt Voucher (SRV)
- Requisitions books at various units and departments
- Procurement Plan
- Inventory register
- Payment Vouchers
- Store Ledgers
- Asset Register
- And any relevant documents

7. METHODOLOGY

In other to addressed the above objectives, the following method was used to conduct the audit. The audit team adopted risked- based approach by evaluating and testing the controls in place in respect of design and effectiveness to establish management compliance with laws governing stores management as contain in Public Financial Management Act 2016 (Act 921), Local Governance Act, 216 (Act 936), Public Financial Management regulations, 2019 L.I 2378 and The Public Procurement (Amendment) Act, 2016, (Act 914) to identify possible or potential risks. Interview of District Coordinating Director, Head of Finance, Works department, Budget Unit, Planning Unit, Procurement unit and stores unit were held. At the end of examination, we develop recommendations for management to improve controls where weaknesses were identified. The audit was conducted in accordance with the Standards for the International Professional Practice of Internal Auditing and Internal Audit Agency Standard check list to guide submission of quarterly internal audit reports. The last day for the field work was 16th January, 2026.

8.0 DETAILS OF FINDINGS AND RECOMMENDATIONS

1. Absence of a permanent store keeper to manage the Assembly's stores

Criteria

Regulation 0105 of the Stores Regulations 1984 states that "A Head of Department shall be accountable for the proper care, custody and use of public suppliers and equipment from the time of acquisition until they have been used or otherwise disposed of in accordance with chapter 11 of these regulations."

Condition

We observed that management has not assigned an Officer to be performing the duties of a store keeper after Seth Arthur who was the Store keeper resigned his post since February, 2025.

Cause

This is due to Management's failure to appoint a permanent officer to take charge of the Assembly's stores.

Effect

Proper records keeping, safety and accountability of stores items cannot be guaranteed.

Recommendation

We recommend to management as a matter of urgency, appoint an officer who has the requisite knowledge to manage the stores for our review.

Management Response

Management shall as a matter of urgency appoint a storekeeper with the necessary skills to handle the stores and would update the internal audit team for their verification.

2. Defects at the Stores Warehouse

Criteria

Regulation 0105 of the Stores Regulations 1984 states that "A Head of Department shall be accountable for the proper care, custody and use of public suppliers and equipment from the time of acquisition until they have been used or otherwise disposed of in accordance with chapter 11 of these regulations."

Condition

It came to light during our physical inspection of the Stores Warehouse that, there are defects on the Windows, Main entrance as well as cracks on the walls which can easily be broken into by unscrupulous individuals or Burglar. Appendix A,B and C shows the photographs of the window, the door and the cracks on the wall.

Cause

This is as a result of exposure to the weather and termites.

Effect

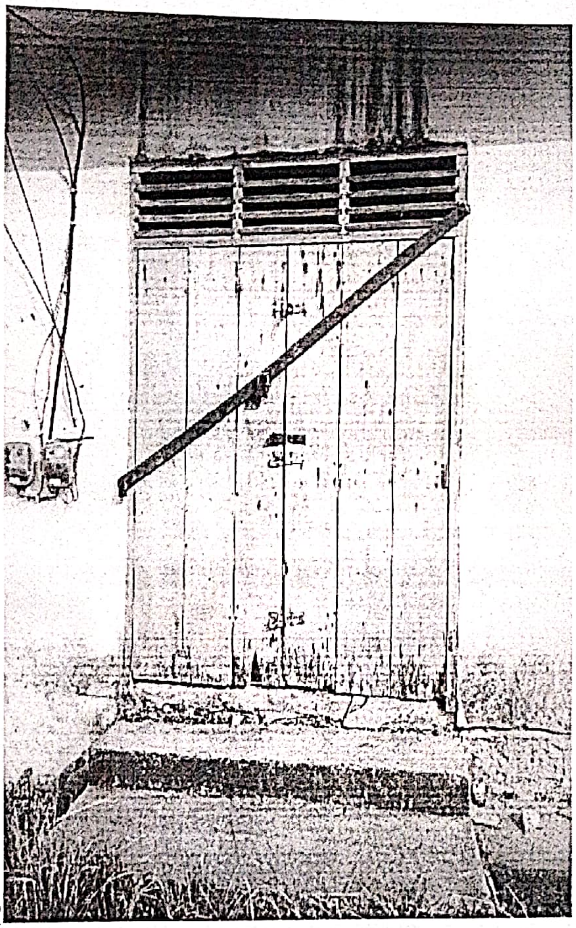
The warehouse can easily be broken into by unscrupulous individuals or Burglar which would lead to the Assembly losing its' assets at the stores.

Recommendation

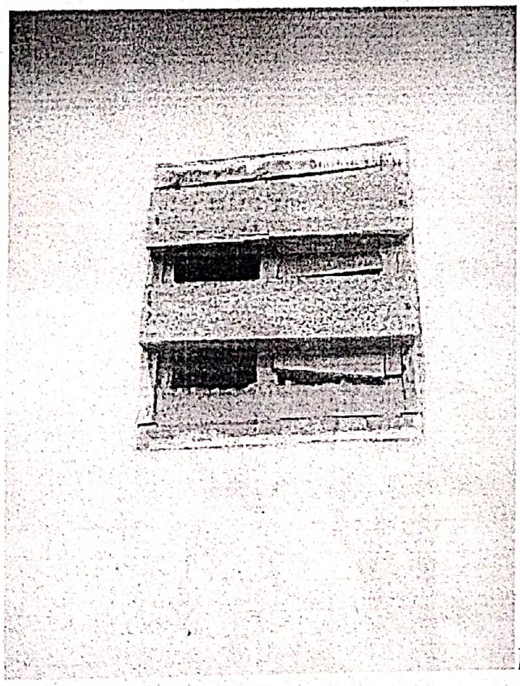
We recommend to Management to ensure that the store warehouse doors are replaced with new ones for our review.

Management Response

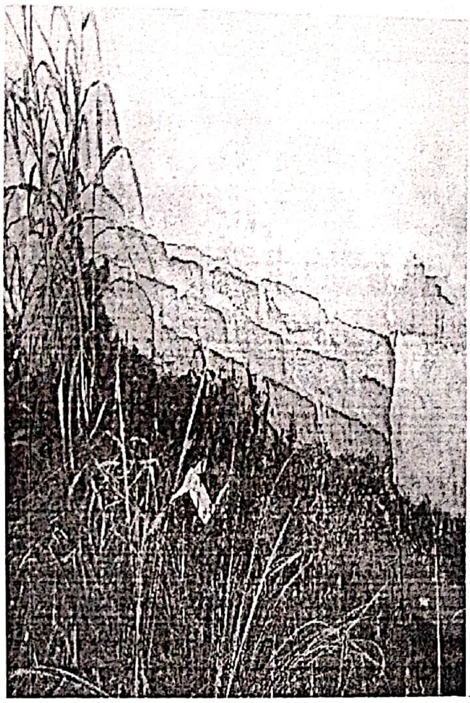
Management has taken the necessary measures to remedy the situation and subsequently update the audit team for their verification.



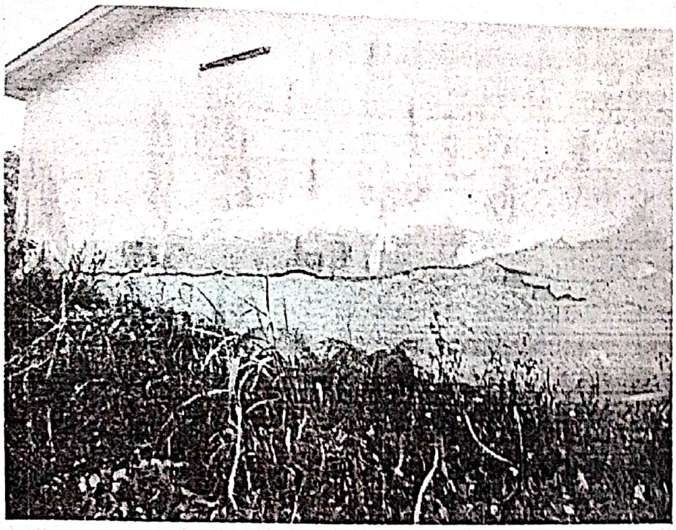
WAREHOUSE DOOR



WAREHOUSE WINDOW


Rare view of the Warehouse


Rare View of Warehouse


Rare view of Warehouse

9.0 CONCLUSION.

Overall, we found that processes and controls on stores management do not provide reasonable assurance that operations are performed effectively and efficiently and in compliance with applicable laws, policies, procedures, rules and regulations. In addition, the stores records in the Assembly's Stores Ledger books are incomplete.

We hope the suggestions and recommendations would be put into practice to improve internal controls in the management of the Assembly's Stores.

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 on Stores Audit for Fourth Quarter 2025

MANAGEMENT ACTION PLAN						
S/N	**Findings**	**Recommendation**	**Risk Rating of Finding (High, Medium, Low)**	**Management Comment**	**Implementation Date**	**Officer Responsible**
1	Absence of a permanent store keeper to manage the Assembly's stores	We recommend to management as a matter of urgency, appoint an officer who has the requisite knowledge to manage the stores for our review.	**High**	Management shall as a matter of urgency appoint a storekeeper with the necessary skills to handle the stores and would update the internal audit team for	April, 2026	Management

				their verification.		
2	**Defects at the Stores Warehouse**	We recommend to Management to ensure that the store warehouse doors are replaced with new ones for our review.	**High**	Management has taken the necessary measures to remedy the situation and subsequently update the audit team for their verification.	April, 2026	**DCD/DWE**

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Iddrisu Imoro

(Head, Internal Audit Unit)

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Yussif Tapoh Foto Kanton
District Finance Officer
For; (District Coordinating Director)