JUABOSO DISTRICT ASSEMBLY

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

Our Ref.: JDA/05/10/01

Your Ref.

Date: 16-12-2024

SUBMISSION OF INTERIM RISK-BASED INTERNAL AUDIT PLAN FOR 2025

We forward herewith, the interim Risk-Based Internal Audit plan for 2025 for your information and necessary action please.

EMMANUEL ESIAPE
Ag. DISTRICT COORDINATING DIRECTOR
For: DISTRICT CHIEF EXECUTIVE

The Director General
Internal Audit Agency
Pmb 31
Accra.

Audit Committee Chairman
Juaboso District Assembly
Juaboso

Cc:

The District Chief Executive
Juaboso East District Assembly
Juaboso

The Regional Minister
Western North Regional Co-ordinating Council
Sefwi Wiawso.

JUABOSO DISTRICT ASSEMBLY

INTERNAL AUDIT UNIT

INTERIM RISK BASED INTERNAL AUDIT PLAN FOR THE FIRST QUARTER OF 2025

AND

REVIEWED STRATEGIC AUDIT PLAN FOR 2023-2025

Table of Contents

1.0 INTRODUCTION

Section 83(4) of the PFM Act 2016, (Act 921) provides that, "*the Internal Auditor of a* ***covered entity*** *shall, in consultation with the Principal Spending Officer of the respective* ***covered entity*** *and in accordance with guidelines issued by Internal Audit Agency, prepare an annual audit work plan of the activities required to be performed by the Internal Auditor in a financial year which is determined by the risk assemsement including the fiscal risk of that* ***covered entity***".

In accordance with the *Standards for the Professional Practice of Internal Auditing*, and in conformity with the *Internal Audit Procedures Manual* and the *Public Financial Management Act, 2016 (Act 921)*, the Internal Audit Unit (IAU) of Juaboso District Assembly has developed its Interim Internal Audit Work Plan for 2025.

This Work Plan is consistent with the goals and objectives of the Internal Audit Unit of of **Juaboso District Assembly**.The Audit Committee and the **PSO** have approved this Interim Annual Audit Plan for the first quarter of 2025 and Reviewed the Strategic Audit Plan for 2023-2025 as submitted by the Internal Audit Unit.

The attached documents reflect activity projections of the Internal Audit Unit as reviewed and approved by the **Juaboso District Assembly** 's Audit Committee.

- Appendix 1: Reviwed Strategic Audit Plan 2023-2025
- Appendix 2: Interim Risk Based Audit Plan – First Quarter 2025
- Appendix 3: Calculation of Risk Ratings
- Appendix 4: Interim Budget - First Quarter 2025
- Appendix 5: Training and Capacity Building Plan - First Quarter 2025
- Appendix 6. Per diem. Accommodation and Fuel for field work Budget for First Quarter 2025
- Appendix 7 Calculation of Man Hours Needed For the First Quarter 2025

2.0 RISK BASED INTERIM AND STRATEGIC AUDIT PLANS

2.1 PURPOSE AND OBJECTIVE

The Internal Audit Unit prepares annual/interim and strategic internal audit plans to better undertake its activities and ensure that those areas of highest risks within the Juaboso District Assembly are audited annually.

This plan in turn assists to ensure that those areas of greatest exposure are audited on an annual basis and assists the Audit Committee in reviewing the activities of the Internal Audit Unit. The plan will help in reduction of risk by Management. It will also ensure compliance in the organization, Further, the annual audit plan will contribute to the risk management framework of the **Juaboso District Assembly**.

2.2 STRATEGIC PLAN 2023 - 2025

The Strategic Internal Audit Plan is a long-term plan that provides a roadmap for strengthening the Internal Audit Unit and improving service delivery to its stakeholders. The strategy provides the link to organizational objectives and priorities as it is aligned with the strategic plan of the **Juaboso District Assembly**. The Plan identifies all the auditable areas proposed to be covered by the IAU during the subsequent year. The Plan also identifies the auditable areas that are not covered in this cycle and the reasons for which there will be no audit activities.

The Strategic Internal Audit Plan of **Juaboso District Assembly** is prepared by the Head of the Audit Unit in consultation with the Principal Spending Officer (PSO) and other key stakeholders and approved by the Audit Committee. In consultation with the PSO, the Head of the Unit annually reviews the Strategic Internal Audit Plan after which it is approved by the Audit Committee. A copy of audit coverage for the 2023-2025 financial years, as shown in the Strategic Internal Audit Plan, is attached as Appendix 1.

The Annual /interim Internal Audit Plan of the Unit is derived from the Reviewed Strategic Plan for the year 2025, the Unit has decided to audit all areas where risks are found to be high bearing in mind the Unit's resource constraint.

2.3 DEVELOPMENT OF THE INTERIM WORK PLAN

The Interim Audit plan for the first quarter of 2025 incorporates the principles of the Integrated Framework of Internal Controls, as it:

- Focuses on high risk activities, maintaining a three-year audit cycle for the identified areas as in *appendix 3*
- Includes coverage of activities and strategic initiatives which have a significant impact on the **Juaboso District Assembly**'s overall mission
- Provides proactive coverage of emerging areas of risk/opportunities like fixed assets financing.
- Provides a comprehensive program of audit coverage of information systems risks at the entity level
- Provides a comprehensive program of audit coverage of regulatory compliance risks, and
- Provides appropriate audit attention to projects and areas which have significant financial impact and risk
- It also incorporates the inputs of Management, the Audit Committee as well as directives of the Internal Audit Agency for the year 2025.

2.4 RISK ASSESSMENT

The Internal Audit Unit utilizes the ISO 31000 (2018) risk assessment methodology in selecting areas for inclusion in the annual and the strategic audit plans.

Identified risks are assessed on the basis of 3 different criteria or factors:

- Likelihood
- Impact
- Current Control Effectiveness

2.4.1 Risk likelihood assessment

The likelihood is a frequency and how often a certain risk may appear. The probability that the identified risk will crystallize, expressed in quantitative terms.

Score	Assessment	Agreed meaning

1	Rarely happen	The occurrence of risk is practically impossible
2	Possible	The occurrence of risk is theoretically possible, but there exist few practical cases
3	Likely	The likelihood of risk occurrence is supported by little evidence
4	Very likely	The likelihood of risk occurrence is supported by clear evidence
5	Unavoidable (Certain)	The risk has already appeared or the occurrence of risk is unavoidable in the future

2.4.2 Risk impact assessment

This is the effect of the risk should it crystallize, expressed in quantitative terms.

Score	Assessment	Agreed meaning
1	No significant impact	In case the risk appears, works in process and planned activities are not disturbed
2	Minor impact	In case the risk appears, the activities are disturbed, but this does not involve the need for additional resources[1]
3	Significant but containable	In case the risk appears, the activities are significantly disturbed, but this does not disturb achieving the objectives
4	High impact	In case the risk appears, the activities are significantly disturbed and considerable additional resources are needed for achieving objectives
5	Extremely detrimental	In case the risk appears, it is not possible to achieve determined objectives

2.4.3 Determination of Inherent Risk (IR) Score

Inherent Risk is the total risk exposure value measured as the product of the likelihood and impact ratings of the associated risk. It is the assessed value of the risk in the absence of existing controls.

Understanding of Inherent Risk levels associated with objectives or operational areas is what drives audit focus. Inherent Risk is measured as follows;

IR = L x I , *where IR is Inherent Risk, L is Likelihood Rating, I is Impact Rating.*

Based on the outcome of this assessment, risks are categorized into one of five risk levels: *Very high, High, Medium, low or Very Low.* **A rating as a "high risk Unit" does not necessarily mean that the Unit is perceived to have control problems, but rather is a reflection of the likelihood or impact of these risks to the *Covered Entity*'s objectives.**

Based on the Likelihood and Impact ratings, risks are categorized into the following;

Risk level	Inherent Risk Score	Materiality
Very Low	1- 3 points	Issues that could be accepted by management but should be constantly monitored
Low	4- 6 points	Issues that need to be reviewed from time to time
Medium risk	7 – 10 points	Issues that need constant monitoring
High risk	11 – 16 points	Issues that need immediate attention
Very High risk	17 -25 points	Issues that could bring the **Juaboso District Assembly** to a total shut down

The Internal Audit Unit has to pay attention foremost to risks that are ranked high.
Other risk factors considered in the Internal Audit Unit's assessment include:

- Significant system development or process change
- Regulatory compliance issues
- Pending or potential litigation issues
- Organizational change
- Known or perceived control concerns
- Audit history

2.4.4 Assessment of current internal control effectiveness

Internal control is every action instigated from within the organization which is designed to reduce risk impact and/or likelihood. It is an expression of the effectiveness of the controls to mitigate the risk. It is measured in quantitative terms.

In order to be able to assess the efficiency of internal control measures, the internal control measures that currently help to mitigate risks are identified.

Effectivess of internal control measures are assessed in collaboration with process owners to help the Unit establish levels of reliance placed on such controls. The following criteria is employed in assessing existing controls:

Score	Assessment	Agreed meaning
1	Ineffective	Internal control measures are missing or immediate improvement of existing internal control measures is necessary.
2	Reasonable	Internal control measures exist at the moment, but they need to be reviewed and strengthened.
3	Effective	Addition/improvement of internal control measures is not necessary at the moment and are strong.

Based on the three ratings (likelihood, impact and effectiveness of controls) a composite Residual Risk (RR) value is calculated with the formula: **RR = I x L / C**

Where: I = Impact
L = Likelihood
C = Effectiveness of Existing Controls

RR has no significance as an absolute value; it only serves as an indicator to establish the extent of reliance placed on controls put in place by Management to mitigate such risks.

2.4.5 Determination of Residual Risk (RR)Score

Using the overall score for each risk, it is possible to identify risk materiality or risk level.

Risk level is identified according to the following table:

Risk level	Residual Risk Score	Materiality
Very Low	1- 3 points	Issues that could be accepted by management but should be constantly monitored
Low	4- 6 points	Issues that need to be reviewed from time to time
Medium risk	7 – 10 points	Issues that need constant monitoring
High risk	11 – 16 points	Issues that need immediate attention
Very High risk	17 -25 points	Issues that could bring the **Juaboso District Assembly** to a total shut down

Residual Risk assessment outcomes are useful during reviews of institution's risk management framework.

2.5 AUDIT CYCLES

The Internal Audit Unit of **Juaboso District Assembly** strives to provide audit coverage on regular cycles based on its risk assessments:

- ***Very High***, and ***High*** risk areas are planned to receive immediate audit coverage.
- ***Medium*** risk areas are planned to receive audit coverage at least every two years.
- ***Low*** and ***Very Low*** risk areas are planned to receive audit coverage at least every three years.

In addition, liquid assets such as cash will be audited annually.

2.6 INFORMATION SYSTEMS AUDIT

The Internal Audit Unit plans to liaise with the Internal Audit Agency for technical support and capacity building in information systems audit in line with Regulation 17 (1) of the IAA Regulations 2011 (L. I. 1994).

2.7 EXTERNAL AUDITORS

The Internal Audit Unit will coordinate its audit plan with the external auditors to ensure appropriate coverage is achieved through the internal and external audit plans, and to leverage the collective efforts of both organizations in order to minimize duplication of effort.

The IAU strives to meet the professional standards required by the Internal Audit Agency so that reliance can be placed on the internal audit work.

This, along with the composition of our audit plan, enables the external auditors to utilize a significant amount of internal audit work in completing the annual financial statements audit.

2.8 STAFF QUALIFICATIONS

The Internal Audit Unit is committed to maintaining professionally trained staff who collectively hold professional qualifications, have advanced degrees and/or specialized fields of auditing.

Further training is required for the staff to enhance their performance. All staff are encouraged to pursue a professional qualification in Accounting or Auditing.

QUALIFICATION	EXISTING STAFF	ADDITIONAL STAFF REQUIRED
Masters' Degree and Professional		
Masters' Degree	1	
Professional with First Degree		
First Degree	4	
Professional		
HND	1	
RSA/DIP/STENO SEC		
SSCE/WASCE/GCE		
Total Current Staff Position	6	
Total Staff Requirement		

2.9 SERVICE QUALITY

We continue to look for opportunities to communicate results of audit activities more effectively. However, to ensure that audit reports are issued in a timely manner the Internal Audit Unit will wait for **ten (10) working** days to receive the response of Management to the audit queries or observations in line with requirements of Regulation 43 (2) of the IAA Regulations 2011, (L.I 1994).

If Management responses are not forthcoming within this time frame the audit report will be issued regardless and a copy sent to the Director-General of the Internal Audit Agency and other stakeholders.

3.0 APPROVAL

PREPARED BY:

.... DATE: 14/12/2024

IDDRISU IMORO

(HEAD, INTERNAL AUDIT UNIT)

RECOMMENDED BY:

.... DATE: 14/12/2024

EMMANUEL ESIAPE

(DISTRICT CORDINATING DIRECTOR)

APPROVED BY:

....

SAMUEL KWAKU AHADZA

AUDIT COMMITTEE CHAIRMAN

DATE: 13/12/24

0 APPENDICES

1 APPENDIX 1: STRATEGIC AUDIT PLAN 2023-2025

NO	ACTIVITY/ THRUST AREAS	RISKS IDENTIFIED	IR	2023	2024	2025
1.	Internally Generated Fund (IGF)	1. Non-Disclosure of all revenue collected. The probability that the revenue collectors will not disclose all the revenue collected from the payees. 2. National Economic Conditions. The probability that ,the national economic conditions could affect rates payers ability to pay or not to pay 3. Use of fake receipts. The probability that the revenue collectors may issue fake receipts to collect revenue for their personal interest	16	√	√	√
2	Activities under National Anti-Corruption Action Plan (NACAP)	1. Non Implementation. The possibility of management not implementing the activities under the programme to the latter.	10		√	√
3	District Assembly Common Fund (DACF) and Member of Parliament Common Fund (MPCF)	1. Misapplication. The probability that the fund will not be used in accordance with the Guidelines issued by the Common Fund Secretaraite	10	√	√	√

4	Compliance with Handing Over Note requirement under section 6 of the Presidential Transional Act. 2012 Act 845	Non Implementation. The possibility of management not implementing the activities under the programme to the latter	6		√	
3	People Living With Diablilty Fund (PWDF) and Responsive Factor Grants	1. Risk of Misapplication . The probability that the fund will not be used in accordance with the Guidelines issued by the Common Fund Secretaraite	12	√		√
4	District Assembly Common Fund – Responsive Factor Grant	Misapplication. The Risk that the fund will not be used in accordance with the Guidelines issued by the Common Fund Secretarete	14	√	√	√
5	Assets and Liability declaration requirement-Declaration requirement under the Public Office Holder Declaration of Assets and Disqualification Act.1998 Act. 550	The probability that Public Office Holders of the Assembly may not declare their Assets	14		√	√
4	Modernizing Agricultural Ghana Fund(MAG)	1. Risk of misapplication 2. Risk of misapproriation 3. Delay in releasing of fund to carryout planned activities	8		√	√
6	Status of Assets of public institutions thus protection and ownership	1.The probability that Assets of the Assembly may not be adequately safeguarded. 2. The probability that the Assembly may not have titles of the Assets			√	√

6	Arrears. Outstanding and Liabilities of the Assembly	The probability that the Assembly may not consider its liabilities and outstanding in planning and Budgeting.				√	√
5	Procurement Audit / Contract Management	1. Overstated Contracts Sum.The possibility that contracts sum may be overstated. 2.Possibilty of procuring inferior items	15	√			√
6	Status of contracts and projects execution payment to date and outstanding						
6	Payroll Audit and Human Resource Management	Ghost names.The possibilty of undeserving staff on the payroll	6				√
7	Audit on Stores	1.Thievery. The possibility of store items being stolen 2.Possibility of spoilage of store items 3.Non-updating of records.	6			√	
8	Internal control improvement over collection and disbursement of cash and other funds in accordances with FM Of Ghana						
8	Fixed Asset	1.Possibility of misused	9	√			

		2.Possibility of inadequate maintenance					
9	Provision of advisory suport service to the public institutions towards publication of PFM commitment control compliance with League Table in line with Reg.230 (16 of The FM Regulation 2019 (LI. 2378)						
9	Transport and fuel	1. Possibility of thievery of fuel 2. Possibility of misused 3. Possibility of inadequate maintenance of vehicles	6		√		
11	Conduct quarterly Commitment Control Compliance (CCC) review and submit a report to the IAA as part of the quarterly performance report of IAUS						
10	Corporate Governance	1.Non compliance: The possibility of not complying with existing legislations and operational procedures	10	√		√	
11	Small Town Water and Sanitation.	1. Risk of misapplication 2. Risk of misapproriation 3. Risk of thievery 4. Risk of misapplication of chemicals	8		√	√	
13	Complying with the New Audit Commitment Guidelines 2023 Audit Recommendation Implementation and						

	follow-up Instruction (ARI&FI) and the emergence expenditure management Guidelines (2023) issued by the Minister fo Finance.					
12	Performance Audit on Two capital projects: CHPS Compound at Nkwanta and 1No. 3 units classroom block at Brekrom	1. Completed project could not be in use 2. Lack of patronage of the facilities	10		√	
13	Procurement through Ghana Electronic Procurement Systems GHANEPS by the Assemblys	The Probability that the Assembly may not use the GHANEPS in procurement processes in the Assembly	10		√	
13	Budget preparation and implementation	Over spending: The possibility of over spending in some budget lines at the expense of the others	9	√	√	
14	Auditing and Certifying checklist for the proper commitment of Public funds before award of contract by District Assembly in line with Reg. 66 (1b of the FM Regulations 2019 (LI. 2378)					
15	Monitoring the implementation of the IIAS Global Internal Audit Standards GIAS when issued and adopted by Ghana Firms 2024 when issued and adopted by from 2024 onwards.					

4.2 APPENDIX 2: INTERIM RISK BASE INTERNAL AUDIT PLAN FOR FIRST QUARTER 2025

#	Auditable Area & Focus	Inherent Risk Score	Risk Level	Scope of Work	Dates of former Audits	Start Date	Completion Date	Expected Date for Submitting Report to AC and IAA	Resources Needed	Notes
1	Activities under National Anti-Corruption Action Plan (NACAP)	10	Medium	Strategic	2024	3-1-2025	10-4-2025	21-4-2025	Stationery, funds for monitoring and submission of reports.	1st QRT
2	Reviewing financial reports based on International Public Sector Accounting Standards (IPSAS)	Assessed by IAA		Operational		3-1-2025	10-4-2025	21-4-2025	Stationery, funds for monitoring and submission of reports	1st QRT
3	Reporting on compliance with the Audit recommmendations ,Implementation and follow-up instructions(ARI&FI) and emergency expenditure management guidelines (2023)	Assessed by IAA		Operational		3-1-2025	10-4-2025	21-4-2025	Stationery, funds for monitoring and submission of reports	1st QRT
4	Compliance with the expenditure control measures outlined in the 2024 mid-year budget by the Minister for Finance	Assessed by IAA		Operational		3-1-2025	10-4-2025	21-4-2025	Stationery, funds for monitoring and submission of reports	1st QRT
5	Progress towards complying with the first–time reporting using the Global Internal					3-1-2025	10-4-2025	21-4-2025		1st QRT

	Audit standards , effective 9th January 2025.									
6	Reviewing and reporting of compliance with the Handing Over Notes requirement Under Section 6 of the Presidential Transitional Act 2012 (Act 845).	Assessed by IAA		Strategic		3-1-2025	10-4-2025	21-4-2025	Stationery. funds for monitoring and submission of reports	1st QRT
7	Reviewing and reporting on status of contracts and project execution thus payment to date and outstanding	Assessed by IAA		Operational		3-1-2025	10-4-2025	21-4-2025	Stationery. funds for monitoring and submission of reports	1st QRT
8	Review and reporting on the status of Assets of public Institution- protection and appropriate ownership.	Assessed by IAA		Operational		3-1-2025	10-4-2025	21-4-2025		1st QRT
	Reviewing and reporting on arrears outstanding and liabilities	Assessed by IAA		Operational		3-1-2025		21-4-2025		1st QRT
9	Monthly Auditing of ESPV payroll and HRM report	Assessed by IAA			2021					MONTHLY
	District Assembly Common Fund (DACF)- Review of the operations of the DRIP machines and Member of Parliament Common Fund (MPCF)	10	medium	Operational	2024	3-1-2025	10-4-2025	21-4-2025		1st QTR. 2025

4.3 APPENDIX 3: RISK ASSESSMENT REPORT

Thrust Area	Audit Objective(s)	Organizational Objective	Risk Name (Description)	Risk Owner	Risk Causes	Likelihood Score	Impact Score	Inherent Risk Score	Control Efficiency Score	Residual Risk Score
Small Town Water and Sanitation Systems:	I.To determine whether the Board and Management of the Small Town water and Sanitation systems are operating in accordance with the laid down rules and regulations. II. To ensure that revenue for the Small Town Water and Sanitation Systems are used in accordance with the regulations of the systerms	To ensure a sustainable, reliably, affordably and easily accessibly safe drinking water for all citizens	1. Misuse of funds.The probability that funds could be misapplied and miaappropriated 2.Contamination . The risk that the water could be contaminated due to wrong use of chimicals.	System Manager	Insufficient supervision	2	4	8	2	4
District Assembly Common Fund (DACF) and Member of Parliament	To ensure that the funds are being disbused in accordance with the guidelines	To provide social amenities for the citizenry of Juaboso District	Misapplication. The Risk that the fund will not be used in accordance with the Guidelines	DFO	Low IGF generation and delay in release of other funds	2	5	10	2	5

Common Fund (MPCF)	issued by the Common Fund Secretarait		issued by the Common Fund Secretarete							
District Assembly Common Fund – Responsive Factor Grant	To ensure that the fund is being disbuse in accordance with the guidelines of the fund	To provide social amenities for the citizenry of Juaboso District	Misapplication. The probability that the fund will not be used in accordance with the Guidelines issued by the Common Fund Secretarait	DFO	Low IGF generation and delay in release of other funds	2	7	14	2	7
Internally Generated Fund(IGF)	1.To ensure that there is adequate segregation of duties between receipting,recording and banking 2.To ensure collections are supported by adequate documentations 3.To ensure that actions are performed only by individuals acting within the scope of their authority.	To achieve IGF target of **GHC 885,000.00** for the year 2024	1. Thievery.The risk that Revenue staffs may engaged in undercarboning ,under disclosure and connival with rate payers for personal benefits. 2. Risk of Misapplication 3. Risk of misapproriation	DFO	Inadequate supervision	4	4	16	2	8

	4.To ensure that Bank lodgements are made on timely basis 5. To ensure that all GCRs and collection/Cash books are controlled and kept in a secure place.									
Modernizing Agricultural in Ghana Fund(MAG FUND)	To ensure that the funds are disbursed in accordance with the Guidelines for the utilization of the fund	To improve agriculture activities in the District	Misuse. The possibility of the funds being misapplied or misappropriated	District Agric. Director	Delay in release of funds	2	4	8	2	4
Performance Audit on Two capital projects	To ascertain whether there is value for money for construction of the projects	To ensure access to education and health care	Non-use of facilities. The probability that the completed facilities may not be patronized by the citizenry.	Works Engineer	Inadequate stakeholder consultation	2	5	10	3	3.3

Procurement Audit / Contract Management	1.To ensure that procurements are done in accordance with procurement plan and the procurement Act 2. To ensure that goods and service are procured with regards to economy.and effectiveness taking into consideration quality specification and value for money. 3. Ensure proper segregation of duties and adequate authorization for all procurement activities.	To carry out all planned procurement activities for 2024	1.Overstated Contract Sum Thus the possibility of overstating contract sum. 2.Possibilty of procuring inferior items	District Procurement Officer	Connival between officers and contractors	3	5	15	2	7.5
Corporate Governance	To ensure that the governance process are in accordance	To ensure that the Juaboso District Assembly	1.Non compliance: The possibility of management not	District Chief Executive / District	Lack of technical know how and	2	5	10	2	5

	with the laid down rules and regulations	carries its mandate to the citizenry	adhering to the existing legislations and operational procedures.	Coordinating Director	inadequate supervision					
Fixed Asset	1.To ensure that fixed Assets of Juaboso District Assembly are safeguarded. 2.To ensure that Juaboso District Aseembly fixed Assets are used for the intended purpose.	To maintain fixed Assets of Juaboso District Assembly for smooth operation of the District	1.Misuse: Probability of Assets of the Assembly not being use for the intended purpose.	Transport Offficer / Estate Officer	Inadequate supervision	3	3	9	2	4.5
Payroll Audit and Human Resource Management	1. To ensure that the payroll function is properly controlled and operating efficiently 2.To ensure that emplyees on the on the payroll are valid 3.To ensure that Payroll calculations including deductions are correctly applied.	To maintain effective payroll system to ensure that employees of Juaboso District are fully remenurated every month	1.Ghost names The possibilty of undeserving staff on the payroll.	Human Resource Manager	Inadequate supervision	2	3	6	2	3

Stores	To ensure that procedures and regulations governing stores are complied with.	To maintain effective stores for safe keeping of Juaboso District Assembly assets and inventory	1.Thievery. The possibility of store items being stolen	Storekeeper	Inadequate supervision	2	3	6	2	3
Budget preparation and implementation	To ensure that the budget for the year is properly implemented	To ensure all revenue and expenditure are adequately budgetd in Juaboso District Assembly.	Spending outside the budget (GIFMIS platform)	Budget Analyst	Technical challenges	3	3	9	2	4.5
Activities under National Anti-Corruption Action Plan (NACAP)	To ascertain whether the activities outlined in the Plan are strictly implemented	1.To protect the resources of the District Assembly 2. To enlighten the citizenry about the essence of judicious use of the district resources	Non-Implementation. The risk that, the activities outlined may not be implemented	The District Chief Executive	Lack of funds for implementatio n	3	5	15	2	7.5
Compliance with Handing Over Note requirement under Section 6 of the Presidential Transitional Act. 2012 Act. 845	To ascertain whether all offices going on transfers or retirement prepares hand over notes and hand over resouces in their possession	To ensure that officers hand over all the resources in their possession before leaving office	Non-Implementation. The risk that, the requirement under Section 6 of the Presidential Transiti onal Act. 2012 Act. 845	The District Coordinatin g Director	In adequate supervision	2	3	6	2	3

Assets and Liability declaration requirement Declaration requirement under the Public Office Holder Declaration of Assets and Disqualification Act. 1998 Act. 550	To ascertain whether all officers specified uder this Act declares their assets in accordance with the Act before assuming office	To ensure that officers do not take undue advantage of their offices to amass worth	Non-Implementation. The risk that. the requirement under the Public Office Holder Declaration of Assets and Disqualification Act. 1998 Act. 550 may not be strictly followed	District Coordinating Director	Lack of enforcement	3	5	15	2	7.5
Provision of advisory suport service to the public institutions towards publication of PFM commitment control compliance with League Table in line with Reg.230 (16 of The FM Regulation 2019 (LI. 2378)										
Status of contract and project execution thus payment to	To ascertain whether Contractors executes contracts works	To ensure successful completion and payment of all contracts	Judgement debts. The possibility of financial loss to the Assembly	The District Chief Executive	Delay in releasing of funds	2	3	6	2	3

date and outstanding	in accordance with terms and conditions specified in the contracts agreement 2.To ascertain whether Management pays the contractors in accordance with the terms in the contract 3. To ascertain whether adequate provisions have been made in the budget to cater outstanding payment of contracts		as delay or non-fulfilment of its obligation to contractors							

4.4 APPENDIX 4: BUDGET FOR THE FIRST QUARTER 2025

NO	ITEM	TOTAL
1	Stationary	400.00
2.	T & T for monitoring	1,000.00
3	Computers	5,000.00
4	Office furniture	20,000.00
5	Air condition	6,000.00
6	T & T for submission of reports	2,000.00
	SUB-TOTAL	**34,600.00**

4.5 APPENDIX 5: TRAINING AND CAPACITY BUILDING

NO.	TRAINING AREA	STAFF TO ATTEND	TRAINING INSTITUTION	REQUIRED RESOURCES
1.	Contract Management	6	Internal Audit Agency	10,000.00
2	Auditing process	2	Juaboso Internal Audit Unit	1,000.00
3	Information system Audit	6	Internal Audit Agency	15,000.00

4.6 APPENDIX 6: PER DIEM AND FUEL FOR FIELD WORK

Budget Summary		
No.	**Category**	**Total**
1	T&T (Fuel)	15.000.00
2	Per Diem	15.000.00
3	Stationary	4.000.00
	GRAND TOTAL	**34,000.00**

4.7 APPENDIX 7: CALCULATION OF MAN HOURS NEEDED

CALCULATION OF MAN HOURS NEEDED TO EXECUTE THE WORK PLAN FOR FIRST QUARTER,2024					
	CALCULATION OF AVAILABLE MAN HOURS				
		STAFF NO.	**HOURS PER WEEK**	**NO. OF WEEKS**	**TOTAL MAN HOURS**
	Current Man Hours	6	40	12	2,880
	Less: Current leave days	-	-	-	-
	Statutory public holidays and break	6	40	0.6	144
	TOTAL AVAILABLE MAN HOURS				2,736
	CALCULATION OF MAN HOURS NEEDED				
	TRUST AREA	**NO. OF STAFF**	**NO. OF DAYS**	**DAILY HOURS**	**TOTAL HOURS NEEDED**
1	Activities under National Anti-Corruption Action plan (NACAP)	6	10	7	420
2	Reviewing financial reports based on International Public Sector Accounting Standards (IPSAS)	6	5	7	210
3	Reporting on compliance with the Audit recommmendations, Implementation and follow-up instructions (AR & FI) and emergency expenditure management guidelines (2023)	6	15	7	630
4	Progress towards complying with the first–time reporting using the Global Internal Audit Standards , effective 9th January 2025.	6	20	7	840
5	Reviewing and reporting of compliance with the Handing Over Notes requirement	6	10	7	420

	Under section 6 of the Presidential (Transitional Act 2012) Act 845				
6	Reviewing and reporting on status of contracts and project execution thus payment to date and outstanding	6	10	7	420
7	Review and reporting on the status of Assets of public Institution- protection and appropriate ownership.	6	10	7	420
8	Reviewing and reporting on arrears outstanding and liabilities	6	5	7	210
9	Monthly Auditing of ESPV payroll and HRM report	6	6	7	252
	TOTAL MAN HOURS NEEDED				**3,822**
	DEFICIT MAN HOURS				**1,086**