JUABOSO DISTRICT ASSEMBLY

P. O. BOX 1
SEFWI-JUABOSO
WESTERN –REGION
juabosodistrict@gmail.com

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

Our Ref.:

Date: 2nd June,2026

Your Ref.: ……………………………

SUBMISSION OF ANNUAL REPORT OF AUDIT COMMITTEE FOR 2025

I forward herewith, the Annual Report of Audit Committee for the year 2025 as per Section 88 (2)) of Public Financial Management Act 2016, Act (921) for your information and necessary action please.

……………………………………………
PLN. GODFRED K. BANORNUMAH
AG. DISTRICT COORDINATING DIRECTOR
For: DISTRICT CHIEF EXECUTIVE

OFFICE OF THE PRESIDENT
JUBILEE HOUSE
ACCRA

THE HON. SPEAKER,
PARLIAMENT HOUSE,
ACCRA, GHANA.

THE HON. MINISTER
MINISTRY OF FINANCE
ACCRA

THE HON. MINISTER,
MINISTERY OF LOCAL GOVERNMENT AND RURAL DEVELOPMENT,
ACCRA.

THE AUDITOR GENERAL,
GHANA AUDIT SERVICE,
ACCRA.

THE DIRECTOR GENERAL,
INTERNAL AUDIT AGENCY,
ACCRA.

JUABOSO DISTRICT ASSEMBLY

2025

AUDIT COMMITTEE'S REPORT

iAA

INTERNAL AUDIT AGENCY

Integrity + Professionalism

FREEDOM AND JUSTICE

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ANNUAL REPORT OF THE AUDIT COMMITTEE FOR THE YEAR ENDED 2025

Statement by the Chairman of the Audit Committee

The following areas should be included in the Chairman's Statement.

1. Functionality of the AC
2. Summary of audit findings and recommendations, stating the numbers of findings and number of recommendations as well as the status of implementation of the recommendations contained in the Internal Audit reports and External Auditors' Report/Management Letter. (Appendices 1&2)
3. The AC's support to management to improve controls and comply with laws.
4. Achievements, including key policy recommendations of the Audit Committee to improve financial management, for example, savings made as a result of AC's operations.
5. Results of Assessment of the Audit Committee conducted by the IAA.
6. Acknowledgement of Members Support.

1. Report Distribution

This report is prepared in accordance with section 88(1) (b) of the Public Financial Management (PFM) Act, 2016 (Act 921); and is to be distributed in line with Section 88(2)(c) of the PFM Act, and paragraph 17 of the Guidelines for Effective Functioning of Audit Committee (Guidelines) issued by the Minister for Finance in 2023, to the following institutions and officers after endorsement by the Minister, Ministry of Local Government, Decentralization and Rural Development

- The Office of the President
- Parliament
- The Minister for Finance
- The Director General, Internal Audit Agency
- The Auditor-General
- Principal Account Holder
- Sector Minister
- Governing Board/ Council (where applicable)

2. Background and Overview

We are pleased to present the report of the Audit Committee (AC) Juaboso District Assembly for the financial year ended 31st December 2025.

The AC assists the Management and the Internal Audit Unit (IAU) of the Juaboso District Assembly in carrying out its responsibilities as they relate to the establishment of internal controls, risk management and governance, ensuring compliance with laws, regulations and ethical standards and the review of such controls and procedures.

This report is prepared pursuant to Section 88 (1b) of the PFM Act and covers the activities of the AC Juaboso District Assembly for the year January to December 2025. The report gives the background, the formation, objectives and key activities carried out by the Committee. It also highlights the meetings and attendance, external and internal audit reports reviewed and status of implementation of audit recommendations.

2.1 Establishment and Inauguration of the Audit Committee

The Audit Committee of the Juaboso District Assembly was established in accordance with Section 86(1) of the Public Financial Management Act 2016, (Act 921) and Regulations 223(1) of the Public Financial Management Regulations, 2019 (L.I.2378). the Committee was constituted in line with Section 87 of the Public Financial Management Act 2016, (Act 921) with membership drawn from the Internal Audit Agency, Instituted of Chartered Accountants, Ghana and the General Assembly of Juaboso District Assembly.

- Date of inauguration :6th of June 2022. The Committee is currently serving it second term.
- Ms. Philomena Max-Bobie administered the Oath of Office and Secrecy on behalf of the Director General of Internal Audit Agency,
- The District Chief Executive, Hon.Godfred Kwabena Agyei was present at the inauguration.
- The role of the Audit Committee under the PFM Act and guideline being Mandatory, Advisory and support was explained during the inauguration.
- The Committee was advised to carry out its mandate effectively to ensure implementation of Audit recommendations and to help reduce Audit infractions.

2.2 Reporting Responsibilities of the Head of Covered Entity

Section 85 (1) of the Public Financial Management Act, 2016 (Act 921) requires that a Principal Spending Officer shall, on an annual basis, submit the following to the Minister and Auditor-General:

a) a report on the status of implementation of recommendations made by the Auditor-General in respect of that covered entity; and
b) a report on the status of implementation of recommendations made by Parliament in respect of that covered entity.

Section 88 (1) (a) of the Public Financial Management Act, 2016 (Act 921) requires the of the Assembly to

a) pursue the implementation of recommendations contained in audit reports listed in item 2.3.1 below.
b) Prepare an annual statement showing the status of implementation of any recommendation contained in audit reports.

2.3 Roles and Responsibilities of the Audit Committee

The roles and responsibilities of the Audit Committee are provided under the Public Financial Management Act, 2016 (Act 921) and Guidelines for Effective Functioning of Audit Committees (2023) issued by the Minister for Finance.

These are categorized into:

- Mandatory Roles and Responsibilities
- Advisory Roles and Responsibilities

2.3.1 Mandatory Roles and Responsibilities

Section 88 (1) (a) of the Public Financial Management Act, 2016 (Act 921) requires the Audit Committee to ensure that the District Chief Executive of Juaboso District Assembly pursues the implementation of recommendations contained in

a) an Internal Audit Report.
b) Parliament's decision on Audit-General's Report
c) Audit General's Management Letter; and
d) The report of an internal monitoring unit in the Juaboso District Assembly particularly, in relation to financial matters raised.

Section 88 (1) (b) of the Act 921 also requires the Audit Committee to ensure that the District Chief Executive prepares an annual statement showing the status of implementation of any recommendation contained in

a) an Internal Audit Report
b) Parliament's decision on Auditor-General's Report.
c) Auditor General's Management Letter; and
d) The report on financial matters raised in an internal monitoring unit of the Juaboso District Assembly; and
e) Any other related directive of Parliament.

Section 88 (2) of Act 921 further requires that the report shall:

a) Indicate the remedial action taken or proposed to be taken to avoid or minimize the recurrence of an undesirable feature in the accounts and operations of the Juaboso District Assembly;
b) Indicate the period for the completion of the remedial; and
c) Be endorsed by the relevant sector Minister and forwarded to the Minister, Parliament, Office of the President and the Auditor-General within six months after end of each financial year.

The Audit Committee liaised with the IAA and ensured that the appointing authority complied with Regulation 220 of the Public Financial Management Regulations, 2019 (L.I.2378) in deciding on a request from management to transfer the Head of the Internal Audit Unit.

2.3.2 Advisory Roles and Responsibilities

Paragraph 10.2 of the Guidelines for Effective Functioning of Audit Committees (2023) identified the following advisory roles and responsibilities of Audit Committees.

a) Providing advice on sound, transparent and reliable financial management practices,
b) Ensuring the risk management process is comprehensive and effective.

c) Helping achieve organization-wide strong and effective internal controls in the covered entity.
d) Reviewing corporate policies relating to compliance with laws and regulations, ethics, conflicts of interest, and investigations of misconduct and fraud.
e) Reviewing current and pending corporate governance related litigation or regulatory proceedings to which the covered entity is a party.
f) Ensuring the internal auditors' access to the Audit Committee, encouraging communication beyond scheduled Committee meetings.
g) Reviewing internal audit work plans, internal audit charters, risk (including fiscal risk) assessment reports.
h) Ensuring the development, approval and update of the code of conduct. The Committee should also ensure that all employees receive the code of conduct, understand it, and obtain appropriate training regarding it.
i) Follow up on significant issues, investigations, and disciplinary actions.
j) Collaborating with the Internal Audit Agency to initiate investigation into matters involving fraud or misuse of public funds by the Principal Spending Officer.
k) Reviewing audit reports for assurance on efficiency, effectiveness and economy in the administration of programmes and operations of the covered entity.

2.4 Compliance and Ethics

During the year under review, the Audit Committee ensured that Juaboso District Assembly operated within the legal and ethical framework, adhering to applicable regulations and industry guidelines. The committee members reviewed compliance programs that came to their attention to assess their effectiveness and identify any gaps or areas of improvement.

3. Composition of the Audit Committee

For the period 1st January to December 2025 and in line Section 87 of the PFM Act, 2016, the membership of the AC comprised the following 5 members, as shown below:

Table 1: Composition of the Audit Committee

#	Name	Designation	Institution Represented	Number of Meetings Attended
1	Samuel Kwaku Ahadza	Chairman	Internal Audit Agency	4
2	Akuoko Ankrah	Member	Institute of Chartered accountants-Ghana	4
3	Adomako Tawiah	Member	Institute of Chartered accountants-Ghana	4

4	Nana Danso	Member	Juaboso District Assembly	4
5	Francis Tandah	Member	Juaboso District Assembly	4
6	Hon. Gladys Akotia	Presiding Member	Juaboso District Assembly	3

Table 2: Officers that Supported the work of the Audit Committee (Members in attendance/Co-opted Members).

#	Name	Designation
1	Alexander Adu Quist	District Chief Executive
2	Samuel kwabena Sarfo	District coordinating Executive
3	Godfred K.B Bamba	District Coordinating Director
4	Iddrisu Imoro	District Internal Auditor
5	Yusif Tapoh Fotoh Kanton	District Finance Officer

The Chairperson was elected from among the independent members in line with Section 87 (4) of the Act. The Secretary to the Committee was Francis Tandoh (Senior Executive Officer). During the year and in accordance with paragraph 6 of the Guidelines for Effective Functioning of Audit Committee issued by the Minister for Finance (2023), the work of the AC was assisted by the following officers.

4. Activities Carried out over the Period Under Review

During the period covered by this report (1st January to 31st December,2025) the AC continued to operate under the roles and responsibilities as spelt out in the PFM Act, PFMR and AC Guidelines issued by the Minister for Finance.

4.1 Audit Committee Meetings

During the year under review, and in line with paragraph 12 of the Guideline for Effective Functioning of Audit Committee, quarterly meetings were planned to review both internal and external audit reports of Juaboso District Assembly as well as any monitoring reports. The Audit Committee met 4 times in the year as follows:

Table 3: Meetings of the Audit Committee

#	Meetings	Meeting Attendance					
		Date	Chairman	Member	Member		Member	Secretary
	Name		Samuel Kwaku Ahadza	Akuoko Ankrah	Adomako Tawiah	Hon. Gladys Akotia	Mr. Nana Danso	Francis Tandoh
1	1st Meeting	29/05/25	Present	Present	Present	Present	-	Present
2	2nd Meeting	17/10/25	Present	Present	Present	Present	Present	Present
3	3rd Meeting	3/11/25	Present	Present	Present		Present	Present
4	4th Meeting	18/12/2025	Present	Present	Present	Present	Present	Present
5	Special Meeting							
6	Special Meeting							
7	Review							

4.2 Issues Reviewed by Audit Committee

The meetings reviewed series of key issues emanating from the internal and external audit and other monitoring reports together with their associated remedial actions. It also considered and approved.

1.Annual Risk Based Internal Audit Plan for 2025

2. 4TH Quarter 2024 Internal Audit Report

3.1st quarter,2025 Internal Audit Report

4. 2nd quarter internal Audit report 2025

5. 3rd quarter Internal Audit report 2025

6. Management Letter for 2024

7. Auditor General report for 2024.

These are summarized below:

4.2.1 Mandatory Roles

4.2.1.1 Report on the Implementation of Internal Audit Recommendations

I **Staff without Records at the Assembly. Ref. 4th Quarter Internal Audit Report**

The Human Resource Manager indicated that files have been provided and updated now and verified by the District Internal Auditor

II. **Nominal roll of the Assembly Not Updated**

The District Internal Auditor informed the committee that the necessary updates have been done and verified.

III. **Missing items at the Residence of the Hon. District Chief Executive – GHC 13,500.00 Ref. 1st Quarter Internal Audit Report**

The Committee recommended that the missing items should be recovered within two (2) weeks.

IV. **Two Motorbikes Not Handed Over (Safety Net) Ref. 1st Quarter Internal Audit Report**

The District Internal Auditor indicated that all the said motorbikes have been retrieved from the said officers and that no further action is required

Operations of the DRIP Machines

Proceeds of the DRIP machines not lodged in gross into the Assembly's Accounts in Gross Ref. 1st Quarter Internal Audit Report

The District Coordinating Director informed the committee that the required internal controls have been put in place to avoid the recurrence of the anomaly

4.2.1.2 Auditor-General's Management Letter

Unsupported Payment - GHC 37,440.00

Extra Payment for Refuse Clearing and Evacuation GHC 30,000.00

The house recommended to Management to always write to Zoomlion before they execute this refuse clearing and evacuation, this should be use as a response to the external auditor.

.

Payment of allowance to DRIP machine operators without appointment letters – GHC 25,000.00

Payment without MP's approval- GHC60,643.00 Ref. parag.43-48

The memos have been approved by the member of parliament and verified by the Auditor General and the Internal Audit Unit. .

Offer of Financial Assistance to needy but brilliant students without involvement of Social Services Committee - GHC 7,600.00

District Finance Officer indicated that it has been rectified by the said committee and the appropriate measures put in place. The Chairman urged Management not to repeat the occurrence of the anomaly.

Fuel Purchases Not Accounted for – GHC 159,205.00

The Transport Officer indicated that all fuel purchased have been logged and the house insisted that they wanted verify by themselves.

4.2.1.3 Report on the Implementation of Recommendations from Public Accounts Committee

During the year under review, the Public Accounts Committee reviewed five (5) issues and all of the issues have been resolved.

4.2.1.4 Report on Financial Matters Raised in an Internal Monitoring Unit (where applicable)

Non applicable

4.2.2 Advisory Roles

4.2.2.1 Risk Management

The Committee urged management to embrace Enterprise Risk Management practices in the Assembly by putting in place

i. Risk Management Team
ii. Risk policy
iii. Risk Register

4.2.2.2 Internal Control

The Committee admonished management to put in place effective Internal Controls regarding IGF collection and banking.

4.2.2.3 Compliance with laws, regulations and ethical standards

Through the direction of the Audit Committee, management organized training workshop on PFM ACT, 2016 Act,921 for the staff of the Assembly.

4.2.2.4 Support to Internal Audit and other Monitoring Units as well as External Scrutiny

The committee urged management to provide Air conditioner, 2 laptops for the Internal Audit unit

4.2.3 Any Other Matters

4.2.4 Statement Showing the Status of Implementation of Recommendations Made in All Audit Reports as well as Parliament's Decision on the Auditor-General's Reports

The table below summarizes the total findings and recommendations made in all audit reports as well as Parliament's Decision on the Auditor-General's Reports.

Table 4: Status of Implementation of Recommendations Made in All Audit Reports

Report Type	Quarter	Title(s) of Report	Number of Findings in Reports	Related Areas of Infractions	Number of Recommendations Made	Implementation of Recommendation			Remarks
						Fully	Partially	Not	

Internal Audit Report	Q4 2024	Payroll and Human Resource	2	Human Resource	2	√			Fully implemented
	Q1 2025	Drip Machines and Handing Over Notes	5	Finance and Transport Officer	4	I			Fully implemented
	Q2 2025	IGF,Transport and fuel	3	Finance and Transport	3				Fully implemented
	Q3 2025	DACF,MPCF,PWDF, Contract Management/ Procurement	3	Finance and Procurement	3	√			Fully implemented
Auditor - General's Management Letter	2024MGT Letter from Jan, to Dec.	IGF AND ALL STATUTORY FUNDS	28	Cash management, procurement and contract	22	✓			Management is in the process of resolving all the outstanding issues
PAC Report									
Internal Monitoring Report									
Recommendations from Previous Years									

The annual statements prepared by Head of Entity showing the status of implementation of audit recommendations is attached as appendices 1 to 3 to this report.

5. Savings from pursuit of implementation of recommendations

As a results of the Committee effort to ensure that Management of Juaboso District Assembly implement audit recommendations, a total of GHC97,675.00 were saved for the Assembly and the country. The committee spends averagely GHC 6,200.00 on each meeting,

6. Challenges

The main challenge of this Committee is inadequate funding for timely meetings

7. Recommendations

We recommend that Central Government takes over the funding of the committee activities to make it more independent.

8. Conclusion

The Audit Committee adequately discharged its role and responsibilities as contained in section 88 of the Public Financial Act, 2016 (Act921) and the guidelines for effective functioning of Audit Committees. The Committee will continue to ensure the implementations of Audit recommendations, offer professional advice to improve on the operations of Juaboso District Assembly and ensure that Management is committed to improve risk management, internal controls, governance process and compliance with all regulation, Guidelines and policies.

9. Acknowledgements

The Audit Committee acknowledges the technical support it received from the Internal Audit Agency (IAA) and the financial support it received from the Juaboso District Assembly as well as the cooperation and assistance it received from the Internal Audit Unit and the staff of the Assembly in carrying out its mandate during the year under review.

SAMUEL KWAKU AHADZA CHAIRMAN	FRANCIS TANDOH SECRETARY

10. Approvals

Name of Institution: Juaboso District Assembly

Name of Head of Covered Entity: Hon. Alexender Adu Quist

Designation of Head of Covered Entity: District Chief Executive

Signature:

Date: 02 - 06 - 26

District Chief Executive
JUABOSO DISTRICT ASSEMBLY
SEFWI JUABOSO

Endorsed by Sector Minister, Ministry for Local government, Chieftaincy and Religious Affairs

Name of Minister: Hon. ~~Ahmed Ibrahim~~ RITA NAA ODOLEY SOWAH

Designation: DEPUTY Minister of Local Government, Decentralization and Rural Development

HON. DEPUTY MINISTER
MINISTRY OF LOCAL GOVERNMENT
CHIEFTAINCY & RELIGIOUS AFFAIRS
P. O. BOX M 50, ACCRA

Signature:

Date: 30 - 06 - 2026

11. Appendices

Appendix 1: Status of Implementation of Recommendations Contained in the Internal Auditor's Report

NAME OF PUBLIC INSTITUTION: JUABOSO DISTRICT ASSEMBLY PERIOD: JANUARY 2025 TO DECEMBER 2025												
REPORT TYPE: Internal AUDIT Recommendation								NAME OF AUDIT: QUARTERLY AUDIT				
					Management Commitment Established				Remedial Action Taken			
Ref. No.	(a) Category of Audit finding /observation	(b) Title/short description of the audit finding /observation	(c) Amount (GH₵) (if applicable)	(d) Auditors Recommendation	(e) Category of audit Recommendation	(f) Management action	(g) Timeline	(i) Responsible Officer (Designation of the person)	(J) Remedial Action Implemented (Evidence provided) and date	(k) Confirmation of evidence and date	(l) Amount recovered (GH₵) (where applicable)	Status of Implementation and Remarks (if any)
4th QRT 2024 Internal Audit Report	Payroll irregularities	Staff without Records at the Assembly	N/A	We recommend to the HR Manager to contact the affected employees for their personal information and update their records on their	Administrative improvement	Management has notified the affected staffs to submit their records at the HR's office	15/1/2025	HR	The affected employees has submitted their documents and their personal files updated accordingly.	The files have been verified by the Auditors.	N/A	Implemented

				personals for our review..								
4th QRT 2024 Internal Audit Report	Payroll irregularities	**Nominal roll of the Assembly not updated**	N/A	recommend to the Human resource manager to update the Assembly's nominal roll before 31st December, 2024 for our review.	Strengthen internal control	The nominal roll has been updated	15/1/25	HR	The nominal roll has been updated	Evidence can be filed ate the HR's office	N/A	Fully implemented
Ref 1 QRT 2025	Stores irregularities	Missing Items at the residence of the Hon. District Chief Executive-GH₵13,500.00	GHC13,500		Recovery of assets	All the items have been retrieved	30/4/2024	DCD	All the items have been retrieved	15/5/25	GHC13,500.00	Fully Implemented

Ref. 1st QRT 2025	Stores irregularities	Two motor bikes not handed over	N/A	We recommend to the DCD to as a matter of urgency retrieve the motorbikes from the officers whose names the motorbikes were issued to for the monitoring activity for our review	Recovery of assets	Management has taken stringent measures to retrieve motorbikes and as well present them to the internal Audit Unit for verification .	30/4/2024	DCD	The 2 motorbikes have been returned	Assemaly's premises	N/A	Fully implemented
Ref. 1st QRT 2025	Inaccurate financial reporting	Proceeds from the Drip machines not lodge in the Assembly's account in gross	N/A	We recommend to management to i-Allocate special GCR to receive all revenues	Improvement in disclosures and timelines of financial reports	Management has noted your recommendation for compliance though measures has already been put	31/7/2024	District Coordinating Director	Separate GCR's have been allocated for DRIP activities	Evidenced in Cashbook and GCR's	N/A	Fully implemented

				from the DRIP operations and to deposit in gross at the designated bank account. ii-Provide DRIP machines register to record all day to day activities and any other information that may deemed important for		in place to avoid possible bad record keeping						

				effective utilization and monitoring of the machines.								
Ref. 1st QRT 2025	Internal control weaknesses	**1-DRIP MACHINES not covered with Insurance and Road Worthy**	N/A	We recommend to Management to write to Common Fund Secretariat to furnish the Assembly with all the necessary documents with regards to the machines to enable management	Management has written to the Minister of local government through Regional Coordinating council as a matter of urgency	Improvement in internal controls	Management has written to Common Fund secretariat for the documents covering the DRIP machines	15/01/2025	DCD	Letters to Common Fund Secretariat	N/A	Partially implemented

				to insure the machines.	to provide the necessary documents to enable the Assembly to undertake the above subject as per the attached .							
[illegible]	Internal control weaknes s	**3-Spoilt Back Hole Machine abandoned in the bush**	N/A	We recommend to management to ensure that the Back Hole is tolled to the Assembly	Improvement in internal control	Management has taken the necessary steps to ensure that the faulty part is	15/1/25	DCD	The spoilt back hole has been serviced		N/A	Fully implemen[illegible]

				premises for safe keeping.		fixed and the machine brought back to the office for safety.						
Ref. 2nd QRT 2025	Cash Irregularities	Purchase of Fuel but not recorded in the Vehicles log books	GHC 128,410.9	We recommend to management to ensure that the Transport Officer and the drivers account for the fuel purchased. As drivers should be trained on how to lodge fuel.	Improvement in disclosures	The Transport Officer has been tasked to justify the fuel used by duly recording it in the vehicles log books and indicate what it was used for and submit same for your verification. The	15/01/25	Transport Officer	The fuel purchased have been duly logged	Vehicle log books be verified	GHC 128,410.9	Fully Implemented

						Human Resource Manager has been tasked to train the drivers on how to properly lodge fuel.						
Ref. 2nd QRT 2025	*Internal control weakness*	Third-party payments without Purchase Orders and Stores Receipt Vouchers attached to Payment Vouchers	GHC 131.882.00	We recommend to the Procurement officer to print all the Purchase Orders (P.O) and Stores Received Vouchers (SRV) in relation to all	*Improvement in internal control*	The Procurement Officer has been tasked to print the affected Purchase Orders and Stores Receipt	*15/01/25*	*Procurement Officer*	*Management has noted for compliance*	*Purchase orders and stores receipt vouchers have been attached*	GHC 131,882.00	*Fully implemented*

				third party transactions and attach them to the payment vouchers with immediate effect for our review.		Vouchers for your review.						
2nd Quarter 2025	Ineligible expenditure	Payment without GIFMIS expenditure warrant	GHC2.120.00	We recommend to management to the Accountant to submit the memo for warrant.	Improvement in internal controls	The Accountant has been tasked to submit the affected payment for warrant	15/01/25	Accountant	GIFMIS warrant has been generated	GIFMIS warrant attached to the payment voucher and been verified	GHC2.120.00	Fully implemented

Ref. 3rd QRT 2025	*Internal control weakness*	Payment to support the needy but brilliant students without the involvement of the Social Service Committee	GHC 54.017.81	We recommend to management to ensure the involvement of the Social Service Committee in the selection process and to attach minutes of the approval from the committee to the payment vouchers for our review.	*Strengthen internal control*	The social welfare officer has been tasked to provide report to that effect	*15/1/25*	*Social welfare Officer*	*Report have been provided to authenticate the payment*	*Report available at the social welfare department and be verified*	GHC 54,017.81	*Fully Implemented*
Ref. 3rd QRT 2025	*Cash irregularity*	Payment Without Supporting Documents	GHC 27.200.00	We recommend to the District Finance Officer to	*Strength en internal control*	The necessary documentations has been attached	*15/01/25*	*DFO*	*Management have noted for compliance*	*Evidence reviewed and verified by the Internal Auditor*	*GHC27,200.00*	*Fully implemented*

				ensure that all the beneficiaries of the affected payments attach the necessary documents for our review before 31st October, 2025.		to authentic ate the payments						
[illegible]	Internal control weaknes	Non – use of GHANEPS in Procurement processes		We recommend to management to ensure that the Procurement Officer and all the entity	Strength [illegible] control	Manage ment have noted your recomme	[illegible]	District Procurem ent Officer	[illegible]	Evidence reviewed [illegible] verified [illegible] Internal Auditor		Fully implemen ted

				committee members as well as the Internal Auditor are trained to be able to process procurement through the GHANEPS system.		ndations for complian ce.						

NB: To be used by public institutions for audit follow-up and to submit annual statement as required by Secs. 83(5)(e) and 88(1)(b) of Public Financial Management Act, 2016 (Act 921)

Appendix 2: Status of Implementation of Recommendations Contained in Auditor-General's / External Auditor's Management Letter

NAME OF PUBLIC INSTITUTION: JUABOSO DISTRICT ASSEMBLY
PERIOD: JANUARY 2024 TO DECEMBER 2024

REPORT TYPE: External Audit Recommendation — NAME OF AUDIT: AUDIT ON THE ACCOUNTS OF DACF, IGF AND OTHER STATUTORY FUNDS
Date: 2024 MANAGEMENT LETTER

					Management Commitment Established				Remedial Action Taken			
Ref. No.	(a) Category of Audit finding /observation	(b) Title/short description of the audit finding	(c) Amount (GH¢) (if applicable)	(d) Auditors Recommendation	(e) Category of audit Recommendation	(f) Management action	(g) Timeline	(i) Responsible Officer (Designatio	(J) Remedial Action Implemented (Evidence	(k) Confirmation of evidence and date	(l) Amount recovered (GH¢) (where applicable)	Status of Implementation and Remarks (if any)

		/observation						n of the person)	provided) and date			
Mgt letter from January to October 2024 IGF Pragh,12-17	Internal control weakness	Un-gazetted By-Laws and Fee Fixing Resolutions	N/A	We urged the District Coordinating Director and the District Finance Office to ensure that the Assembly by-laws and its fee fixing resolutions are gazetted to provide legal backing for enforcement of revenue collections in the district and its environs.	Improvement of internal controls	Retrospective approval of the committee was sought	30/06/2025	DCD	The draft bye laws has been submitted to RCC for approval and consideration	Draft bye laws verified	N/A	Partially implemented
Mgt letter from January to Octo	Outstanding receivables	Uncollected Revenue	GHC137,040.00	We recommended to managements of the Assembly to recover the	Recovery of funds	Most of the under listed companies have collapsed, however managemen	30/06/2025	Finance Officer	The arrears of the existing companies have been collected	Cashbook and GCR verification done	81,835.00	Partially implemented

ber2 024 IGF Prag h, 18-23				GHC137,040 .00 from the defaulters and pay in to IGF account for audit verification.		t have been able to collect the arrears of the existing companies.						
Para g. 24-29	Outstanding receivables	Rent defaulters	GHC429 0.00	We urged management to recover the amount of zccGHC4,29 0.00 from the occupants involved to make funds available for the maintenance of the staff buildings when they fall due.	Recovery of funds	The stated amount has duly been recovered and verified by auditors.	30/ 06/ 202 5	Finance officer	The stated amount has duly been recovered and verified by auditors.	GCR verification done	GHC4290. 00	Fully implemen ted
Mgt letter from Janu ary to	Cash irregularitie s	Fuel not accounted for	GHC21, 040.00	We recommende d to management to properly account for	Improvem ent in internal control	The transport officer has been instructed to account for the fuel	30/ 06/ 202 5	District Coordinati ng Director/ District	The vehicle logbooks has been duly logged	Logbooks verified	GHC21,04 0.00	Fully implemen ted

October 2024 IGF Pragh,30-35				the fuel purchases in the vehicle log books for verification , failure of which the District Co-coordinating Director and District Finance Officer should be jointly refund the amount of **GHC21,040.00** into the Auditor – General's Recoveries Account Number 1018331470015 with the bank of Ghana. High Street, Accra				Finance Officer				

Mgt letter from January to October 2024 IGF Pragh,36-41	Outstanding advances	Delayed Payment of salary to Temporal workers	GH₵18,397.50	We recommended to management to pay the temporal workers to relief them from their financial burden to avoid legal actions against the Assembly, failure of which the District Chief Executive, District Coordinating and District Finance Officer should be sanctioned.	Improvement in disclosure and timeliness of financial reports	Allocations has been made to pay all the arrears	30/06/2025	District Finance Officer/ district coordinating director	All the arrears have been paid	Payment vouchers verified	N/A	Fully implemented

Mgt letter from January to October 2024 IGF Pragh, 42-47	Contract irregularities	Repair of Assembly grader without certificate of satisfactory work done	GH₵33,940.00	We recommended to management to provide the certificate of satisfactory work done to authenticate the payment or the GH₵33,940.00 should be recovered from the District Coordinating Director, Finance Officer and the Transport Officer into the Auditor-General Recoveries account no. 1018331470015	Administrative process improvement	Certificate of satisfactory work done has been issued	30/06/2025	DCD	Certificate of satisfactory work done has been issued	Completion certificate verified	GH₵33,940.00	Fully implemented

2024 IGF January-October Pragh,48---57	Cash irregularity	Unsubstantiated Payment-	GH₵140.913.54	We recommended to management to provide the monitoring reports on reshaping of the feeder roads and put in place internal control to ensure that fuel ledgers are kept by the fuel stations and the assembly to track all credit purchase of fuel for proper reconciliation by the assembly before making	Improvements of Internal Control	All the affected payment vouchers have been substantiated	30/06/2025	DFO	Payment vouchers have been acquited	Payment vouchers have been verified by auditors	GH₵140.913.54	Fully implemented

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				payments, failure of which the GH₵140,913.54 should be recovered from the DCE ,DCD,DFO and the District works Engineer into the Auditor General's Recoveries Account No. 1018331470015, with the Bank of Ghana, High Street ,Accra and notify audit for verification.							
Mgt letter from November	Internal control weakness	Poor Revenue Collection from permanent	GH₵34,235.00	We recommend t management to set targets for all the	Improvement of internal control	Targets will be set for the collectors	30/06/2025	DFO	Revenue targets	Collection have been improved	N/A	Fully implemented

to December 2024I GF Pragh, 12-17		revenue collectors		revenue collectors and ensure that disciplinary actions are taken against non-performing collectors to enhance revenue mobilization in the District.								
Mgt letter from November to December 2024I GF Pragh, 18-25	Cash irregularity	Payment for services not fully executed	GH₵192.00.00	We urged management of the the District Assembly to substantiate the payments, failing which the District Chief Executive, Hon. Mr. Godfred Kwabena	Improvement of Internal Control	Management stated that the required documentations will be submitted to justify the ayments.	30/06/2025	DCE	Payment have been substantiated	The needed documentations have been attached and verified by the Auditors	GH₵192.00.00	Fully implemented

				Agyei who signed the contract should be held liable to refund the amount into the Auditor General's Recoveries Account No. 1018331470 015 with the Bank of Ghana, High street or Account No. 1011200005 912 with GCB Bank PLC, High street Accra.								
Mgt letter for 2024 IGF Prag h,	Internal control weakness	Abandon Unservicea ble Vehicles	N/A	We recommende d that management should seek approval from the Ministry of	Improvem ent in internal controls	Managemen t noted your recommend ation for compliance	30/ 06/ 202 5	DCD	Board of survey has submitted their report for review and consideration	Board of survey report verified	N/A	Implemen tation in progress

26-31				Local Government and constitutes a Board of Survey to assess the state of the vehicles and the grader to make appropriate recommendations for repairs or disposal by auction.								
Mgt letter for 2024 dacf Pragh, 12-17	cash irregularities	Unsupported Payments	GHC37.440.00	We recommended to management to provide the expenditure supporting documents to authenticate the payments. failure of	Improvement in internal controls	Management responded that the supporting documents are available but could not produce any documentary evidence for our verification	30/06/2025	District Finance Officer	The tax amount of GHC1.125.00 have been paid to the GRA	Tax receipt verified by auditors	GHC37.44 400.0	Fully implemented

				which the DCD and the DFO should refund nthe amount of GH₵37,440.00 into the Auditor – General's Recoveries Account No. 1018331470015 with the Bank of Ghana, High Street, Accra for Audit verification.								
Mgt letter for 2024 dacf Pragh, 18-24	Cash irregularities	Extra Payment for refuse clearing and evacuation	GH₵30,000.00	extra/duplicated payment on the refuse evacuation or should refund the amount into the Auditor-General's Recoveries Account No.	Improvements of compliance	Manage3ment responded that, considering the timing it was imperative to clear and push the refuse to avoid	30/06/2025	DFO	Works substantiated	Evidence verified by auditors	GH₵30,000.00	Fully Implemented

				1018331470 015, with the Bank of Ghana. High Street, Accra for Audit verification.		serious health implications . Notwithstanding, management explanation, the audit team is of the view ₵by zoomlion Ghana Limited since the Assembly has contractual agreement with the company.					
Mgt letter for 2024 dacf Pragh,	Ineligible exppenditure	Payment of allowance to Drip Machine Operators without	GH₵25, 000.00	We urged management to ensure that the appointment letters of the 16 machine	Improvement of internal controls	Management acknowledged our observation for compliance	30/06/2025	DCD/DFO	Appointment letters has been given to the operators	Verification of appointment letters done	N/A	Fully implemented

25-30		appointment letters		operators are provided to authenticate the payments or the authorizing officers should be held liable for any loss that may occur in payment of the allowances in future.		and indicate that they will consult the Local Governance service on the way forward.						
Mgt letter for 2024 dacf Pragh, 31-37	Internal control weakness	Offer Financial Assistance to needy but brilliant students without involvement of Social Services Committee.	GH₵7,600	We recommended that management should involve the Social Service Committee in the identification and selection process of the needy	Improvement in internal controls	Management noted our recommendation for compliance	30/06/2025	SWDO	Report of SWDO obtained and verified		GH₵7,600	Fully Implemented

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				students for assistance to enhance transparency and accountability or the DCD and DFO should be sanctioned.								
Mgt letter for 2024 dacf Pragh, 38-49	Procurement irregularity	Fuel Purchase not accounted for	GHC159.205.00	We urged management to provide evidence of the fuel usage in the vehicle log books for verification, failing which the amount of GHC159.205.00 should be recovered from the DCD. Transport Officer and DFO and pay	Improvement of Internal Controls	Management responder that they have tasked the Transport Officer to ensure that the drivers logged all the fuel purchases and present the records for audit verification. However, as the time of our verification.	10/3/25	Procurement Officer/Engineer/DFO	The signed Distribution list has been submitted	Reviewed by IAU on 3/3/202	GHC159.205.00	Fully implemented

				into the Auditor-General's Recoveries Account No. **1018331470015** with the Bank of Ghana, High Street Accra.		no action has been taken by management.						
Mgt letter for 2024 dacf Pragh, 44-49	Internal control weakness	Items issued to communities without signed distribution list	GH₵17,498.96	We urge management to produce the signed distribution list to substantiate the payment or in default the DCE, DCD and DFO the storekeeper should be held liable to refund the total amount of **GH₵17,498.96** in to the	Internal control	In response to the findings, management provided a distribution list but our scrutiny of the document revealed that some of the recipient had no contact numbers, and with the similar signatures which cast	10/1/25	Procurement officer	Signed distribution list obtained	Distribution list verified by internal auditors	GH₵17,498.96	Fully implemented

				MP's Constituency . Fund Account.		so much doubt on the credibility/authenticity of the distribution list.						
Mgt letter for 2024 dacf Pragh, 50-55	Internal control weakness	Disability Fund Management Committee not Properly Constituted	N/A	We urged the DCD to ensure that the Disability fund management committee of the Assembly is properly constituted in consonance with the 2024 approved Guidelines for the Management and Disbursements of the persons with Disability funds to	Improvement in internal control	Management noted our recommendations for compliance.	30/06/2025	DCD	The committee has been duly constituted		N/A	Fully implemented

				ensure transparency and accountability.								
Mgt letter for 2024 dacf Pragh, 56-61	Contract irregularities	Award of contract to unqualified Suppliers	GHȻ305,060.00	We recommended to the management to provide the pre-qualification documents for audit review or the DCD, Chairman of the entity tender committee and the procurement offer who presided over the procurement process should be sanctioned in accordance	Improvement in internal control	The prequalification documents has been obtained	30/06/2025	DCD			-	Fully implemented

				with section 51 of public procurement [Amendment]Act.2016 of Act 914 to forestall future occurrence.								
Mgt letter for 2024 dacf Prag h, 62-67	Stores irregularities	Unaccounted for agriculture materials	GH₵113.405.00	We urged management to provide names of the beneficiaries, quantity of seedlings and materials supplied to each farmer and the farm locations for audit verification or the DCE the District Planning officer and the District Agric Director	Recovery of assets	Management responder that the distribution list is available but could not produce the distribution list for verification.	30/6/25	Management noted recommendation for compliance	-	Reports of the services available and has been verified by Auditors	GH₵113.405.00	Fully implemented

				should be sanctioned in line with section 96 of the PFM Management Act,216 [Act 921].								
Mgt letter for 2024 dacf Pragh, 12-19	Cash irregularities	Unsubstantiated Payments	GH₵43,000.00	We recommended to management to provide justification for the payment, or the amount of GH₵43,000.00 should be recovered from the District Chief Executive. the DCD and the DFO into the Auditor-General's Recoveries Account		Management indicate that, they are not happy with the use of the word fictitious by the audit team because the logistics were used to support the election by the DCE and the transactions were carried out by him. Management further						Fully implemented

				number 1011200005912 with the GCB Bank PLC, High Street, Accra and notify the audit team for verification.		responder that, the DFO and the assistant Director who wrote the memo testified to that effects.						
Mgt letter for 2024 dacf Pragh, 20-26	Cash irregularities	Fuel Purchases not accounted for	GHC86,967.00	We recommended that, the DCE, DCD and the DFO should account for the fuel for verification or should be held liable to refund the **GHC86,967.00** into the Auditor General's Recoveries Account No.1018331470015 with		Management responder that the transport Officer has logged all the fuel purchased in the log books and are available for audit verification, but failed to provide the books for verification.						Fully implemented

				the Bank of Ghana or Account No. 1011200005 912 with the Bank of Ghana PLC, High Street, Accra and notify audit for verification.								
Mgt letter for 2024 dacf Pragh, 27-33	Cash irregularities	Purchases not accounted for	GH₵38, 000.00	We recommended that the District Director of Agric, Mr. Samuel K. Sarfo should provide the distribution list for verification or refund the cost of the unaccounted items amounting to GH₵38,000.								Fully implemented

				00 into the Auditor-General's Recoveries Account No.1018331470015 with the Bank of Ghana or Account No.1011200005912 with the GCB Bank PLC, High Street, Accra and notify audit for verification.								
Mgt letter for 2024 dacf Pragh, 34-39	Contract irreguarities	Failure to replace or Repair or four worn out refuse containers	NA	We urged management to ensure that Zoomlion Ghana Limited replace or repair the four worn out refuse containers or in default		*Management indicated that they have written to to Zoomlion Ghana Limited to try as much as possible to replace the*					N/A	Not implemented

				management should notify the District of the District Assemblies common Fund to stop the source deductions on SIP of the Assembly Common Fund.		*worn out refuse container s, but nothing was done as that time of verification.*					
Mgt letter for 2024 dacf Pragh, 40-46	*Contract irreguarities*	*Abandon Assembly Hall and Offices*		*We recommended to management to liaise with the Administrator of the District Assemblies Common Fund for the release for the release of funds to complete the project.*		*Mnagement responded that they have recently gave information concerning the Assembly Building and other relevant uncompleted projects to the ADACF hoping for a positive response from the*				*N/A*	*Not impement ed*

						Administrator of the DACF						
Mgt letter for 2024 dacf Pragh, 47-52	*Contract irregularities*	*Delayed Projects*	*GH¢2,212,541.60*	*We recommended to management to adopt proper contract management practices by prioritizing the Assembly Funds to ensure that on-going or the delayed /abandoned Projects are completed before new ones are awarded to avoid potential wastage and abuse of the taxpayers money.*		*Management noted our recommendations for compliance.*						*Partially implemented*

Mgt letter for 2024 dacf Pragh, 53-59	Contract irregularities	Failure to supply required sanitation equipment	GHȻ65,461.52	We recommended to the District Chief Executive and District Coordinating Director to demand delivery of the outstanding equipment from zoomlion Ghana Limited or recover the proportion amount of GHȻ65,461.52 for the fees paid for the unsupplied equipment to the Assembly.		Management stated that they have written to Zoomlion Ghana Limited but the situation remained unchanged.						Partially implemented
Mgt letter for 2024 dacf Pragh,	Contract irregularities	Source Deduction from DACF	GHȻ551,292.47	We recommended to management to write officially to the Administrator								Not implemented

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60-66				*of The District Assemblies Common Fund and copythe Ministry of Local Government to withhold the source deductions of the SIP component of the Assembly to Zoomlion and ensure that the service provider supplies or replaces the damaged containers and repair trucks to enchance the sanitation situation in the District.*								

Mgt letter for 2024 dacf Pragh, 67-73	*Internal control weakness*	*Damaged DRIP Concret Mixture*		*We recommended to management to hold the driver Mr. Bernard Fuochie accountable and ensure that the equipment is repaired immediately and used for its intended purpose or should be held liable for any loss that mayoccur*		*Management noted the recommendation for compliance and added that they have contacted Plant Pool Company in respect of the maintenance and sercing of the DRIP machines*						*Not implemented*
Mgt letter for 2024 dacf Pragh, 74-80	*Internal control weakness*	*Unregistered and uninsured DRIP Construction Equipment*		*We urged management to liaise with the Local Government Ministry through the Regional Coordinating Council to*		*Management noted our recommendation for compliance and also indicated to liaise with the Ministry of Local*						*Not implemented*

				obtain the DRIP documents in order to register and insure all the Equipment as soon as practicable or the Authoring officers should be sanctioned.		*Government through RCC to ensure that the DRIP machines are all insured against any eventuality.*						

Appendix 3: Status of Implementation of Recommendations Contained in PAC

NAME OF PUBLIC INSTITUTION: JUABOSO DISTRICT ASSEMBLY PERIOD: JANUARY 2025 TO DECEMBER 2025	
REPORT TYPE: PAC Recommendation	NAME OF AUDIT: Date:

					Management Commitment Established				Remedial Action Taken			
Ref. No.	(a) Category of Audit finding /observation	(b) Title/short description of the audit finding /observation	(c) Amount (GH¢) (if applicable)	(d) Auditors Recommendation	(e) Category of audit Recommendation	(f) Management action	(g) Timeline	(i) Responsible Officer (Designation of the person)	(J) Remedial Action Implemented (Evidence provided) and date	(k) Confirmation of evidence and date	(l) Amount recovered (GH¢) (where applicable)	Status of Implementation and Remarks (if any)
721-724	Contract irregularities	Abandoned/Delayed projects-	GHC1.20 0.538.34	We recommended to management to ensure that priority is given to the abandoned or delayed projects before new ones are awarded to avoid situations where funds are locked up unnecessarily	Recovery of assets	Management has prioritized the completion of the affected projects. All the projects have been budgeted under the legacy projects provisions	June 2026	DCD	Three projects have been completed and handed over, the remaining three projects are in their completion stages	The project site has been visited by the Auditors	N/A	Action in progress

736-739	*Ineligible expenditure*	Fuel not accounted for-	*GHC* 43.000.00	We recommended recovery of the amount from the DCD and the DFO	*Recovery of funds*	The needed documentations which serves as evidence has been provided to justify the expenditure	*June 2025*	*DCD/DFO*		The Auditors have verified the documents and are satisfied	*N/A*	*Fully implemented*
744-748	*Contract irregularilities*	Non-supply and replacement of sanitation equipment	*N/A*	We recommended that the Management of the Assemblies involved should pursue ZGL to supply the outstanding equipment and also repair or replace the	*Recovery of assets*	Several letters have been sent to the ZGL for the supply of the equipment	*June 2025*	*DCD*				*Not implemented*

				broken down refuse truck and containers, failing which the ADACF should be notified to suspend payments to the Company until the anomalies are addressed. We also recommended to Management to ensure that subsequent revised agreements should include pricing of individual deliverables for ease of appointing								

				individual deliverables for ease of appointing cost of unperformed services.								
591-594	*Outstanding receivables*	Uncollected revenue –	GHC - 126,000.00	We recommended to that Management of the Assembly to take the necessary steps, including legal action. to recover the amount of GHC - 126,000.00 from the defaulters.	*Improvement in internal control*	Most of the under listed companies have collapsed, however management have been able to collect the arrears of the existing companies .	*June 2025*	*DCD/DFO*	The arrears of the existing companies have been collected	*Verified by the Auditors*	*81,835.9*	*Partially implemented*
595-598	*Internal control weakness*	Insufficient revenue collection –	GHC 124,472.68	We recommended to Management of the Assembly to	*Improvement in internal control*	Targets have been set for all the collectors and	*June 2025*	*DFO*	Revenue mobilization has improved	*Targets verified Auditors*	*N/A*	*Fully implemented*

				revenue targets by collectors and ensure that remuneration and paid commensurate with their collections to prevent losses to the Assembly. We also recommended that non-performing revenue officers be sanctioned.		implementation						
643-646	*Internal control weakness*	Abandoned vehicles	N/A	We recommended that Management should take the necessary actions on the abandoned assets by	*Internal control improvement*	Board of survey has been set to recommend to management on the actions be taken on	*June 2025*	*DCD*	Report of board of survey available for consideration	Report of the Board of survey is available and been verified by the Auditors	*N/A*	*Action in progress*

				repairing those that are serviceable, and the unserviceabl e ones should be dispose-off accordance with the existing laws.		the vehicles						

Appendix 4 :Categorization of Audit Findings/Observations

	Audit findings/observations		*Recommendations*					
Category of Audit finding/observation	*Number*	*Amount (if applicable)*	*Number partially implemented*	*% of total*	*Number Fully implemented*	*% of total*	*Number not implemented*	*% of total*
1. Cash Irregularities	10	572,170.90	0	0%	10	100%	0	0%
2.Contract irregularities	6	2,617,003.12	1	16.7%	2	33.3%	3	50%
3 administrative lapses	-	*0*						

3.Inaccurate Financial Reporting	1		1		1		0%	
4. tax irregularities	-	0						
4.Ineligible expenditure	2	27,120.00	0	0%	2	100%	0	0%
5.Internal control weakness	13	245,233.77	4	30.7%	7	53%	2	15%
6.Outstanding debtors/advances	3	159,727.50	1	33%	2	66.7%	0	0%
7.Outstanding Loan								
11.Payroll Irregularities	2	0	0	0%	2	100%	0	0%
stores	4	286,110	1	25%	3	75%	0	0%
12.Rent payment Irregularities								
Others	1	551,202.47	1	0%	1	100%	0	0
TOTAL	41	4,458,567.76	8	16.28	28	72.09	5	11.63

Appendix 5 : - Audit Recommendations Implementation Status

Nation-wide – Audit Issues resolved								
	Audit Issues		***Resolution***					
Category of Recommendation	*Number*	*Amount (if applicable)*	*Number Not resolved*	*Amount (if applicable)*	*Number Partially resolved*	*Amount (if applicable)*	*Number Fully resolved*	*Amount (if applicable)*
1.Recovery of funds/assets						*20,000.00*	*4*	*30,000.00*
2.Administrative process improvement					*13*	*5,000.00*	*2*	*3,000.00*
3.Fine/penalty imposed on public officers								
4.Submission of audit evidence								
5.Improvement in disclosures and timeliness of financial reports								
6.Referral to the Anti-Corruption Bodies								
7.Improvement of internal controls								
8.Sanctions against procedural lapses								
9. Others								

Please refer to the tables below for guidance

Table 5: Category of Audit Finding/Observation

Category of Audit Finding/Observation	**Definition/Interpretation**
a.Cash Irregularities	*Cash irregularities refer to all cash management and treasury-related audit findings/observations identified in the audit report. The infractions under this category include un-acquitted payment vouchers (PVs), and payments made without appropriate and sufficient audit evidence among others.*
b.Contract irregularities	*This category involves infractions relating to contract management. This includes failure to enforce contract terms and undertaking unauthorized contracts among others.*
c. Inaccurate Financial Reporting	*This includes the preparation of financial reports not in line with the Public Financial Management Act, its regulations and IPSAS as adopted by the Controller and Accountant-General. It includes non-disclosure and improper reporting of material financial transactions, events, and balances among others.*
d.Ineligible expenditure	*An ineligible expenditure is an expenditure not in accordance with the public institution's approved budget, work plan, programme of work, financing agreement or applicable laws and regulations governing the activities of that institution.*
e. Internal control weakness	*These infractions bother internal control not addressing the risk for which it was designed and ineffectiveness such as poor supervision, lack of segregation of duties, poor access controls, and lack of review and reconciliation of transactions among others.*
f.Outstanding advances/receivables	*This comprises unrecovered advances made by public institutions to their staff as well as overdue debts from other institutions. It also includes advances without bank guarantees given to contractors who have abandoned work, or advances with a bank guarantee for which the guarantee could not be enforced.*
g.Outstanding Loans	*This comprises audit findings/observations related to overdue loans procured by public institutions. The infractions under this category include overdue payments to suppliers among others.*
h.Payroll Irregularities	*This refers to irregularities in the payment of salaries or compensations to employees whether in active employment or retired.*

i.Rent payment Irregularities	*This refers to irregularities relating to the rental and management of properties in respect of the work of public institutions. It includes outstanding rent due from staff; non-deduction of rent from staff income among others.*
j.Stores/Procurement irregularities	*This refers to irregularities in the procurement and management of goods, works, services and stores. It includes sidestepping procurement procedures, use of inappropriate procurement methods, inappropriate custody of goods, and stores management irregularities among others.*
k.Tax Irregularities	*Tax irregularities refer to all tax-related audit findings/observations identified in the audit report. The infractions under this category include outstanding withholding taxes; failure to withhold taxes; failure to charge VAT on taxable supplies; application of wrong tax rates among others.*

Table 6: Category of Audit Recommendation

Category of Audit Recommendation	Definition/Interpretation
a.Administrative process improvement	*These are recommendations relating to the request for administrative action or advice for process improvement*
b.Fine/penalty imposed on public officers	*These are recommendations relating to the payment of money or imprisonment as a punishment for an offence.*
c.Improvement of internal controls	*These are recommendations relating to the correction or enhancement of existing internal controls such as segregation of duties, improvement in supervision and authorisation among others.*
d.Improvement in disclosures and timeliness of financial reports	*These are recommendations relating to proper financial reporting in compliance with the Public Financial Management Act, 2016 (Act 921) and its regulations, IPSAS and other standards adopted by CAGD.*
e.Recovery of funds/assets	*These are recommendations relating to the request for a person to return an asset or money as a refund or retrieval*
f.Referral to Anti-Corruption Bodies	*These are recommendations relating to corruption and corruption-related offences referred to the appropriate bodies such as OSP, EOCO. CHRAJ, and NIB among others*
g.Sanctions against procedural lapses	*These are recommendations relating to the application of sanctions or punishment.*
h.Submission of audit evidence	*These are recommendations relating to the timely submission of requested documents and responses during an audit.*
i.Others	*These are recommendations not mentioned in any category above.*