JUABOSO DISTRICT ASSEMBLY

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

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

Our Ref.: JDA. 05/10/03/Q2

Your Ref.: …………………………….

Date: 31ST JULY, 2025

SUBMISSION OF SECOND QUARTER 2025 INTERNAL AUDIT REPORT ON IGF AND TRANSPORT & FUEL

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

YUSSIF T.F. KANTON
(DISTRICT FINANCE OFFICER)
For. Ag. DISTRICT COORDINATING DIRECTOR

THE CHAIRMAN
AUDIT COMMITTEE
JUABOSO DISTRICT ASSEMBLY
JUABOSO

CC:

The Director General
Internal Audit Agency
PMB 31
Accra

The District Director
Ghana Audit Service
Sefwi Wiaso

Office of the Head of the Local Government Service

P.O.Box MB 396
Ministries-Accra

The Regional Minister
Western North Regional Coordinating Council
Sefwi Wiaso.

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

The District Coordinating Director
Juaboso District Assembly
P.O.Box 1
Juaboso

The Hon. Presiding Member
Juaboso District Assembly
P.O.Box 1
Juaboso

REPORT

JUABOSO DISTRICT ASSEMBLY

POST OFFICE BOX 1

JUABOSO

19

INTERNAL AUDIT REPORT

ON

IGF, TRANSPORT&FUEL AND COMPLIANCE WITH PUBLIC OFFICE HOLDERS ACT, 550

SECOND QUARTER - JUNE, 2025

TABLE OF CONTENT PAGE

1. EXECUTIVE SUMMARY

1. **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.

2. **Third-party payments without Purchase Orders and Stores Receipt Vouchers attached to Payment Vouchers -GHC131,882.00**

   We recommend to the Procurement officer to print all the Purchase Orders (P.O) and Stores Received Vouchers (SRV) in relation to all third party transactions and attach them to the payment vouchers with immediate effect.

3. **Payment without GIFMIS expenditure warrant-GHC2,120.00**

   We recommend to the Accountant to submit the memo for warrant.

4. INTRODUCTION

As part of our 2025 Annual Audit Plan, the Internal Audit Unit has completed the second quarter Internal Audit Report of Juaboso District Assembly on Internally Generated Funds (Revenue and Expenditure), Fuel and Transport and compliance with the Public Office Holder's Declaration Act for the District Assembly.

5. BACKGROUND

The Internal Audit Agency Act 2003, Act 658, Public Financial Management Act 2016 (Act 921) and the Internal Audit Charter of the Juaboso District Assembly mandate the Internal Audit Unit of the Assembly to conduct audit on all accounts and transactions of the Assembly. Based on this mandate, the Internal Audit Unit of the Assembly has conducted a review of the Assembly's Internally Generated Funds, Fuel and Transport, and Compliance with the Public Office Holders Act, Act 550.

During this audit, we assessed the adequacy of internal controls on the Internally Generated Funds, Fuel and Transport, and Compliance with the Public Office Holders Act, (Act 550) of the Assembly.

The Objective of the Audit team is to confirm that there are proper controls and procedures in place in respect of the Internally Generated Funds, Fuel and Transport and Compliance with the Public Office Holders Act.

The audit team consisted of Iddrisu Imoro (Head, Internal Audit Unit) and his Assistants; Paul Obeng Tawiah, Joshua Roy Arthur, Mohammed Saleem Fuseini, Nana Kofi Adongo and Francis Nkrumah.

In the course of our audit certain weaknesses in controls and procedures were identified and we are writing to draw management' attention to these matters and to suggest ways in which improvement might be made.

Key Personnel

During the audit, officers who were in charge of finance and administration were;

Name	Position	Period
Hon. Alexander Adu Quist	District Chief Executive	01/01/2025-30/06/2025
Mr. Samuel Kwabena Sarfo	District Coordinating Director	01/01/2025-30/06/2025
Yusif Tapoh	District Finance Officer	01/01/2025-30/06/2025
Ambrose Gogo	District Budget Analyst	01/01/2025-30/06/2025
Emmanuel Arthur	District Works Engineer	01/01/2025-30/06/2025
Eric Oppong	District Planning Officer	01/01/2025-30/06/2025
Christiana Boateng	Human Resource Officer	01/01/2025-30/06/2025
Bawa Faisal Brown	Procurement Officer	01/01/2025-30/06/2025
Ebenezer Adjei Mensah	AD1	01/01/2025-30/06/2025
Attah Frimpong Jnr.	Environmental Officer	01/01/2025-30/06/2025
John Atibilla Akasiri	Physical planning Officer	01/01/2025-30/06/2025

6. SCOPE OF AUDIT

We assessed the adequacy of internal controls of Internally Generated Funds, Fuel and Transport and Compliance with the Public Office Holders Act, of the Assembly, from January 2025 to June 2025.

7. AUDIT OBJECTIVES

The objective of the Audit is to review whether proper procedures and controls are in place in the aforementioned thrust areas

8. RECORDS EXAMINED

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

- All value books used for IGF generation within the period under review.
- The stock register of value books
- List of all revenue staff
- The payment vouchers of IGF and Transport and fuel operations within the period under review
- The cash books of IGF
- Budgets for 2025
- The Fuel Log Books for all vehicles of the Assembly
- List of all Heads/Units in the Assembly who have not yet declared their Assets.

9. METHODOLOGY

In other to address the above objectives, Interview from the Finance department, Budget unit, works department, Physical Planning department, Transport unit and environmental unit were held, walk-through of all payment vouchers, GCR's, vehicles log books and any other needed documents, we developed recommendations for management to improve controls where weaknesses were identified.

The standards for the International Professional Practices of Internal Auditing were applied in the Audit.

8.0 DETAILED FINDINGS AND RECOMMENDATIONS

1. Purchase of Fuel but not recorded in the Vehicles log books- GHC 128,410.9

Criteria

Part XII paragraph 60 of Financial Memoranda for MMDAs, 2004 requires that 'A vehicle Log Book shall be maintained for each vehicle. The book shall be entered up daily by driver. Full particulars of receipts of oil and petrol and persons undertaking surveys shall be recorded in the Log Book, which shall be carried at all times in the vehicle. The kilometer recording at the beginning and end of each journey and the signature of the officer authorizing the use of the lorry shall be recorded in the Logbook.

Condition

Management purchase fuel and lubricants totaling GH₵128,410.90 but no records were found in the vehicle log books for accountability and control purposes. *Details attach as Appendix A*

Cause

The transport Officer failed to ensure that fuel and lubricants purchased are entered in the various logbooks.

Effect

This could create room for diversion of funds for private use.

Recommendation

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.

Management Response

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 Human Resource Manager has been tasked to train the drivers on how to properly lodge fuel.

2. Third-party payments without Purchase Orders and Stores Receipt Vouchers attached to Payment Vouchers -GHC131,882.00

Criteria

Regulation 0522 of Stores Regulation 1984 states that, "A Stores Receipt Voucher shall be prepared for the recording of all goods received at the store whether they be Allocated or Unallocated stores.

Condition

Our audit revealed that, seventeen (17) Payment vouchers totaling **GHC 131,882.00** which relates to third party purchases were without the printed Purchase Orders (P.O) and Sales Received Vouchers (SRA) attached.

Cause

This is caused by the Procurement officer not printing the said Purchase Orders (P.O) and Sales Received Vouchers (SRA) to attach them to the corresponding payment vouchers.

Effect

We could not authenticate the full validity of the payment.

Recommendation

We recommend to the Procurement officer to print all the Purchase Orders (P.O) and Stores Received Vouchers (SRV) in relation to all third party transactions and attach them to the payment vouchers with immediate effect for our review.

Management Response

The Procurement Officer has been tasked to print the affected Purchase Orders and Stores Receipt Vouchers for your review.

3. Payment without GIFMIS expenditure warrant-GHC2,120.00

Criteria

Section 61 of the PFM Regulations,2019 (L.I. 2378) provides that a commitment for recurrent and capital expenditure and payments of covered entity shall be made in the Ghana Integrated Financial Management Information System (GIFMIS) within a commitment ceiling issued according to budget availability

Condition

During the audit we discovered that an amount of Two Thousand One Hundred and Twenty Ghana cedis was paid as transportation to submit Common Fund Transcript on **26/03/2025** through payment voucher number **REC 28/3** but no expenditure warrant was not issued for the expenditure.

Cause

This was caused by the Payees failure to submit the memo for warrant.

Effect

This could lead to misappropriation of funds.

Recommendation

We recommend to management to the Accountant to submit the memo for warrant.

Management response

The Accountant has been tasked to submit the affected payment for warrant

9.0 CONCLUSION.

We have identified opportunities to improve the internal controls of the Assembly's Internally Generated Funds, Fuel and Transport and Compliance with the Public Office Holders Act, Act 550 of the Assembly as discussed in this report.

10. ACKNOWLEDGEMENT

The co-operation and assistance extended to the Internal Audit Unit by management and staff during the exercise is highly appreciated.

IDDRISU IMORO

HEAD, INTERNAL AUDIT UNIT

APPENDIX A: PURCHASE OF FUEL BUT NOT RECORDED IN THE VEHICLES LOG BOOKS - GHC 128,410.00

NO.	PV NO	DATE	VEHICLE NO.	AMOUNT	REMARKS
1.	Rec 3/1	15/01/25	Toyota Hilux	400.00 400.00 400.00	No fuel coupon attached
2.	Rec 15/1	19/12/24	GC 2083-18	300.00	No fuel coupon attached
3.	Rec 18/1	22/01/25	GN 7490-18 GN 2251-11	200.00 300.00 200.00 300.00 300.00 200.00 250.00 400.00	
4.	Rec 24/1	22/01/25	GC 2083-18	300.00	
5.	Rec 26/1	28/01/25	GN 7490-18 GV 254-23	4,600.00	
6.	Rec 32/1	23/01/25	NCCE 41-20	500.00	
7.	Rec 37/1	24/01/25	GN 7490-18	2,500.00	
8.	Rec 39/1	25/09/24	Toyota Hilux	880.00	
9.	Rec 45/1	30/01/25	GN 2251-11 GV 369-18	400.00 400.00	
10.	Rec 51/1	25/02/25	GN 284-18 GV 118-17	1,500.00 1,500.00	

11.	Rec 57/1	25/09/24	GN 7490-18	800.00	
12.	Rec 1/2	04/02/25	GE 2034-18	2,000.00	
13.	Rec 2/2	29/01/25	GN 2251-11	800.00	
14.	Rec 11/2	20/02/25	GV 254-23	900.00	
15.	Rec 19/2	25/09/24	GN 2251-11 GN 7490-18	1,000.00 1,000.00	
16.	Rec 21/2	25/02/25	GV 224-17	1,000.00	
17.	Rec 22/2	18/02/25	GV 15-17 GV 128-20	2,014.00 500.00	
18.	Rec 23/2	20/02/25		2,000.00	
19.	Rec 26/2	18/02/25	GV 254-23	500.00	
20.	Rec 28/2	20/02/25	EOCO	2,000.00	
21.	Rec 36/2	21/02/25		500.00	
22.	Rec 37/2	25/02/25	Toyota Hilux	700.00	
23.	Rec 1/3	12/03/25		1,000.00	
24.	Rec 6/3	08/03/25	NCCE 41-20 GN 2251-11	500.00 500.00	
25.	Rec 7/3	12/03/25	GN 2251-11 NCCE 41-20	520.50 520.50	
26.	Rec 15/3	12/12/24	GN 4041-23	500.00	
27.	Rec 24/3	08/03/25		600.00	No fuel Coupon attached
28.	Rec 26/3	12/03/25	GN 2251-11	500.00	No fuel Coupon attached
29.	Rec 27/3	12/03/25	GV 254-23	400.00	
30.	Rec 39/3	12/03/25	MI 74061	200.00	

31.	Rec 43/3	24/03/25	GN 2251-11	1,500.00 1,200.00 300.00	
32.	Rec 44/3	13/03/25	GN 2251-11 NCCE 41-20	466.50 466.50	
33.	Rec 47/3	15/04/25	GV 254-23	600.00	
34.	Rec 2/4	16/04/25	Nadmo	500.00	
35.	Rec 3/4	18/02/25	Toyota Hilux	500.00	
36.	Rec 4/4	16/12/24	GN 7490-18	500.00	
37.	Rec 5/4	15/04/25	GN 2251-11	4,000.00	
38.	Rec 7/4	11/04/25	GV 254-23	600.00	
39.	Rec 7/4	11/04/25	FS 681 and others	9,800.00	NB. Fuel Tally Card used
40.	Rec 9/4	15/04/25		400.00	No fuel Coupon attached
41.	Rec 10/4	15/04/25		1,000.00	No fuel coupons attached
42.	Rec 12/4	15/04/25	NCCE 41-20	400.00	
43.	Rec 15/4	15/04/25	Toyota Hilux	800.00	
44.	Rec 14/4	29/04/25	NCCE 41-20	300.00	
45.	Rec 19/4	15/04/25		300.00	No fuel Coupon attached
46.	Rec 23/4	15/04/25	GN 7490-18	640.00	
47.	Rec 24/4	12/12/24	DRIP TIPPER, GRADER, PAY LOADER	4,500.00	NB. Fuel coupon attached is GHC 3,900.00
48.	Rec 25/4	15/04/25	GN 2251-11	1,000.00	

			NCCE 41-20	950.00	
49.	Rec 36/4	29/04/25	GG 3591-19	400.00	
50.	Rec 45/4	26/05/25	Toyota Hilux GN 2251-11	600.00 600.00	
51.	Dev6/3	18/02/25	GV 369-18	2,500.00	
52.	Dev5/3	15/04/25	Hilux	500.00	
53.	Dev4/3	15/04/25	GN 7490-18	500.00	
54.	DEV10/2	18/02/25	HILUX	500.00	
55.	DEV8/2	18/12/24	GN 2251-11	800.00	
56.	DEV5/2	18/02/25		500.00	No fuel coupon atached
57.	DEV 1/5	11/10/2024	GC 2083-18	1,000.00	Fuel coupon not corresponding with the Memo details
58.	DEV 2/5	30/05/2025	PAY LOADER TIPPER	3,000.00	NB. Fuel coupons for the 2 equipment should be separate not com`bined
59.	DEV 4/5	26/05/2025	NR 9907-19	1,000.00	NB. RCC Pick-up
60.	DEV 8/6	24/06/2025	NCCE 41-20 AC 1682-15 AS 6072-16 Toyota Hilux GV 369-18 GN 4867-18	400.00 2,500.00 2,500.00 1,500.00 1,400.00 700.00 & 200.00 & 600.00	NB. Revenue Mobilization
61.	DEV 13/5	02/06/2025	GN 2251-11	500.00	

62.	DEV 20/5	12/06/2025	WHEEL LOADER TIPPER TRUCK	3,700.00 5,000.00	
63.	DEV 24/5	02/06/2025	GN 4867-18	500.00 600.00 820.00 400.00 600.00 500.00	
64.	DEV 26/5	15/04/2025	Toyota Hilux	1,312.90	
65.	DEV 28/5	02/06/2025	Toyota Hilux Loader	400.00 2,800.00	
66.	DEV 29/5	30/05/2025	Pay Loader Tipper	1,500.00 1,500.00	
67.	DEV 4/6	27/06/2025	GV 93-16 UW 109-18	500.00 500.00	
68.	DEV 9/6	11/06/2025		120.00	Fuel Coupon not attached
69.	DEV 14/6	29/05/2025	GN 7490-18	100.00 200.00	
70.	DEV 19/6	12/06/2025	DCE	2,000.00 1,500.00 1,500.00	NB. Fuel Coupons do not have vehicle number
71.	DEV 20/6	24/06/2025	WHEEL LOADER	1,500.00	

			Toyota Hilux	400.00	
72.	DEV 23/6	12/06/2025	GN 7490-18	150.00	
73.	DEV 24/6	26/05/2025		300.00	NB. Fuel Coupon do not have vehicle number
74.	DEV 41/6	03/07/2025	Toyota Hilux	900.00 800.00	
75.	DEV 43/6	24/06/2025	GV 369-18 GN 7490.18	1,850.00 1,350.00 1,850.00 1,350.00	
76.	DEV 47/6	27/06/2025	Toyota Hilux	800.00	
77.	DEV 48/6	27/06/2025	GN 7490-18	500.00 500.00	
	TOTAL			**128,410.9**	

APPENDIX B: THIRD-PARTY PAYMENTS WITHOUT ATTACHING PURCHASE ORDER AND STORES RECEIVED ADVISE-GHC 131,882.00

NO	DATE	PAYMENT VOUCHER NUMBER	DEBIT TO(PAYEE)	PARTICULARS	AMOUNT(GHC)
2	24/06/2025	DEV 8/6	CHRISTINA BOATENG	Payment for revenue mobilisation and familiarisation tour	22,860.00
4	02/06/2025	DEV 13/5	DISTRICT FINANCE OFFICER	Maintenance works vehicle GN 2251-11	1,050.00
5	02/06/2025	DEV 17/5	EBENEZER ADJEI MENSAH	Payment to service official vehicle GN 4867-18	1,000.00
6	02/06/2025	DEV 18/5	VIDA AGYEKUM	Purchase of office materials and consumables	2,395.00
7	12/06/2025	DEV 20/5	ISAAC AHENKORAH	Fuel	8,700.00
8	12/06/2025	DEV 20/5	ISAAC AHENKORAH	Fuel	4,200.00
9	11/06/2025	DEV 22/5	BAWA FAISAL BROWN	Tipper truck tyre and Grader tyre	28,940.00
10	02/06/2025	DEV 28/5	ISAAC AHENKORAH	Maintenance of official Vehicle	8,865.00
11	30/05/2025	DEV 29/5	DAVID ARMOH	Fuel	3,000.00
12	12/06/2025	DEV 3/6	EBENEZER ADJEI MENSAH	Filter	5,344.00
13	16/04/2025	DEV 5/6	BAWA FAISAL BROWN	A4 sheet	2,000.00
14	13/06/2025	DEV 13/6	ATTA FRIMPONG JNR.	Purchase of Printer Toner	2,000.00
15	12/06/2025	DEV 16/6	BAWA FAISAL BROWN	Purchase of Building Material	32,000.00

16	27/06/2025	DEV 48/6	CHRISTINA BOATENG	Service of Protocol	7,728.00
17	04/02/2025	Rec 52/1	EBENEZER ADJEI MENSAH	Maintenance cost	1,800.00
		TOTAL			131,882.00