JUABOSO DISTRICT ASSEMBLY

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

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Our Ref.: JDA. 05/10/03/Q3

Your Ref.: ……………………………

Date: 10th October, 2025

SUBMISSION OF THIRD QUARTER 2025 INTERNAL AUDIT REPORT OF THE ASSEMBLY

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

SAMUEL KWABENA SARFO
(Ag. DISTRICT COORDINATING DIRECTOR)
For. DISTRICT CHIEF EXECUTIVE

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

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 Memeber
Juaboso District Assembly
P.O.Box 1
Juaboso

REPORT

JUABOSO DISTRICT ASSEMBLY

POST OFFICE BOX 1

JUABOSO

INTERNAL AUDIT REPORT

ON

DACF, MPCF, PWDF, CONTRACT MANAGEMENT / PROCUREMEN AUDIT

THIRD QUARTER-SEPTEMBER, 2025

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1. 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.

2. Payment Without Supporting Documents – GHC 27,200.00

We recommend to the District Finance Officer to ensure that all the beneficiaries of the affected payments attach the necessary documents for our review before 31st October, 2025.

3. Non – use of GHANEPS in Procurement processes

We recommend to management to ensure that the Procurement Officer and all the entity committee members as well as the Internal Auditor are trained to be able to process procurement through the GHANEPS system.

2. INTRODUCTION

As part of our 2025 Annual Audit Plan, the Internal Audit Unit has completed the Third Quarter Internal Audit Report of Juaboso District Assembly on District Assembly Common Fund (DACF) and Member of Parliament Common Fund (MPCF), People Living with Disability Fund (PWDF) and DACF Responsive Factor Grants, and Procurement / Contract Management Audit.

3. BACKGROUND

The Internal Audit Agency Act 2003, Act 658, Public Financial Management Act 2016 (Act 921) and the Internal Audit Charter of the Juaboso District Assembly mandate the Internal Audit Unit of the Assembly to conduct audit on all accounts and transactions of the Assembly. Based on this mandate, the Internal Audit Unit of the Assembly has conducted a review of the District Assembly Common Fund (DACF) and Member of Parliament Common Fund (MPCF), People Living with Disability Fund (PWDF) and DACF Responsive Factor Grants Accounts, and Procurement/ Contract Management Audit.

During this audit, we assessed the adequacy of internal controls on the District Assembly Common Fund (DACF) and Member of Parliament Common Fund (MPCF), People Living with Disability Fund (PWDF) and Responsive Factor Grants Accounts, and Procurement/Contract Management 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 District Assembly Common Fund (DACF) and Member of Parliament Common Fund (MPCF), People Living with Disability Fund (PWDF) Accounts and DACF Responsive Factor Grants, and Procurement/Contract Management audit.

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	09/04/2025-30/09/2025
Mr. Samuel Kwabena Sarfo	District Coordinating Director	01/01/2025-30/09/2025
Yusif F.Tapoh. K	District Finance Officer	01/01/2025-30/09/2025
Ambrose Gogo	District Budget Analyst	01/01/2025-30/09/2025
Emmanuel Arthur	District Works Engineer	01/01/2025-29/07/2025
David Armoh	District Works Engineer	30/07/2025-30/09/2025
Eric Oppong	District Planning Officer	01/01/2025-30/09/2025
Christiana Boateng	Human Resource Officer	01/01/2025-30/09/2025
Bawa Faisal Brown	Procurement Officer	01/01/2025-30/09/2025
Ebenezer Adjei Mensah	Assistant Director 1	01/01/2025-30/09/2025
Attah Frimpong Jnr.	Environmental Officer	01/01/2025-30/09/2025
John Atibilla Akasiri	Physical planning Officer	01/01/2025-30/09/2025

4. SCOPE OF AUDIT

We assessed the adequacy of internal controls of the District Assembly Common Fund (DACF) and Member of Parliament Common Fund (MPCF), People Living with Disability Fund (PWDF) Accounts and DACF Responsive Factor Grants, Procurement/ Contract Management of the Assembly, from January 2025 to September 2025.

5. AUDIT OBJECTIVES

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

6. RECORDS EXAMINED

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

- The payment vouchers of the Various Accounts within the period under review
- The cash books of the Various Accounts
- The Procurement Plan for 2025
- The Fuel Log Books for all vehicles of the Assembly
- The Various Bank Statements.

7. METHODOLOGY

In other to address the above objectives, Interview from the Finance department, Budget unit, works department, Social Welfare department, Transport unit and Procurement 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. DETAILED FINDINGS AND RECOMMENDATIONS

1. Payment to support the needy but brilliant students without the involvement of the Social Service Committee- GHȻ 54,017.81

Criteria

Regulation 78 (1a) of the Public Financial Management Regulations, 2019 (L.I. 2378) states that A Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment.

Condition

we observed that management have disbursed an amount of **GHȻ 54,017.81** to seven (7) students as financial assistance but failed to involve the Social Service Committee for the Committee to provide the criteria to identify and recommend prospective needy but brilliant students for financial assistance as required. **Details attach as appendix A.**

Cause

An interview with the Social Service Committee secretary disclosed that committee could not meet to certify the applicants not submit any applications to the Committee for processing and Recommendation.

Effect

This could lead to offer of assistance base on political influence and favoritism

Recommendation

We recommend to management to ensure the involvement of the Social Service Committee in the selection process and to attach report to this affected payment for our review.

Management Response

We have taken note of the recommendation and would act accordingly.

In case
and

2. **Payment Without Supporting Documents – GHC 27,200.00**

Criteria

Section 78 (b) of the Public Financial Management Regulations, 2019, (L.I. 2378) states that 'A Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, that evidence of services received, certificate for work done and any other supporting documents exists'.

Condition

During our audit, it was revealed that Management has made a total payment of **GHC 27,200.00** from the District Assembly's Common Fund but did not attach the payment vouchers with the necessary supporting documents to validate the payments. **Details attach as *Appendix C***

Cause

Lack of commitment on the part of the payees to support the payment vouchers with the necessary documentations has caused these lapses.

Effect

We could not validate the authenticity and accuracy of the transactions.

Recommendation

We recommend to the District Finance Officer to ensure that all the beneficiaries of the affected payments attach the necessary documents for our review before 31st October, 2025.

Management Response

The beneficiary officers have been tasked to submit the necessary documents to attach all the affected payment vouchers and same be submitted to your outfit for verification.

3. Non – use of GHANEPS in Procurement processes

Criteria

The Minister of Finance on the 23rd of November, 2023 issued directives for all public institutions to use the electronic procurement system (GHANEPS) to enhance transparency and accountability.

Condition

We observed that the Assembly have undertaken a procurement transactions of office supplies and Consumable to the tune of GHC 91,000.00 for the period of January to September 2025 but did not use the Ghana Electronic Procurement System (GHANEPS) in any of the transactions undertaken.

Detail stated below;

No.	Date	PV No.	Payee	Particulars	Amount	Remarks
1	18/07/25	MP1&2/7	Kwadwo Gyabeng Enterprise	Procurement of office supplies and consumables	91,000.00	Failure to use GHANEPS in Procurement process
	TOTAL				**91,000.00**	

Cause

Our interview with the Procurement Officer revealed that he the Procurement Officer and other officers who are supposed to do the processing of GHANEPS have not been properly trained to use the e-procurement system.

Effect

The objective for the use of the Ghana Electronic Procurement System to enhance accountability will not be achieved.

Recommendation

We recommend to management to ensure that the Procurement Officer and all the entity committee members as well as the Internal Auditor are trained to be able to process procurement through the GHANEPS system.

Management Response

Management have noted your recommendations for compliance.

9. CONCLUSION.

We have identified opportunities to improve the internal controls of the Assembly's District Assembly Common Fund (DACF) and Member of Parliament Common Fund (MPCF), People Living with Disability Fund (PWDF) Accounts and DACF Responsive Factor Grants, and Procurement Audit / Contract Management 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

Payment to support the needy but brilliant students without the involvement of the Social Service Committee-GHC 54,017.81

No.	Name	Amount GHC
1	Safuratu Innusah	6,000.00
2.	Kwarteng Anthonette	5,451.00
3.	Awuah Angela	6,900.00
4.	Awuah Rita	6,100.00
5.	Amoakohene Francis Xavier	16,916.81
6.	Awuah Phylis	6,100.00
7.	Kingsley Mensah	5,750.00
8	Patience Drafo	800.00
	Total	**54,017.81**

Appendix B

Payment Without Supporting Documents – GHC 27,200.00

No.	Date	PV No.	Payee	Particulars	Amount	Remarks
1	12/05/25	CF 8/1	Richard Mensah	Payment to commence extension of water to Regional Agric Office	1,000.00	No invoices No receipt, No Works Order, No Works Completion Certificate, No P.O and SRV
2	04/06/24	CF 11/1	DCD	Payment of allowance to 6 Labourers	300.00	No claim sheet for labourers attached
3	24/7/25	CF 21/7	DCD	Servicing of Vehicle	10,900.00	No Memo attached, No Works Maintenance Order, No Works Completion Certificate
4	14/08/25	CF 4/8	Ike Ad. Auto-Mobile	Payment for Servicing	15,000.00	No Memo attached, No Works Maintenance Order, No Works Completion Certificate
			TOTAL		27,200.00	

Management Action Plan
Name of Covered Entity: Juaboso District Assembly
Title of Audit: internal Audit Report for Third Quarter 2025

MANAGEMENT ACTION PLAN						
S/N	**Findings**	**Recommendation**	**Risk Rating of Finding (High, Medium, Low)**	**Management Comment**	**Implementation Date**	**Officer Responsible**
1.	**Payment to support the needy but brilliant students without the involvement of the Social Service Committee- GH₵ 54,017.81**	We recommend to management to ensure the involvement of the Social Service Committee in the selection process and to attach report to this affected payment for our review.	High	We have taken note of the recommendation and would act accordingly.	3/11/2025	District Finance Officer
2.	**Payment Without Supporting Documents – GHC 27,200.00**	We recommend to the District Finance Officer to ensure that all the beneficiaries of the affected payments	High	The beneficiary officers have been tasked to submit the necessary documents to attach all the affected payment vouchers and same	3/11/2025	District Finance Officer

		attach the necessary documents for our review before 31st October, 2025.		be submitted to your outfit for verification		
3.	**Non – use of GHANEPS in Procurement processes**	We recommend to management to ensure that the Procurement Officer and all the entity committee members as well as the Internal Auditor are trained to be able to process procurement through the GHANEPS system.	High	Management have noted your recommendations for compliance.	31/01/2026	District Procurement Officer

Iddrisu Imoro
(Head, Internal Audit Unit)

Samuel Kwabena Sarfo
(Ag. District Coordinating Director)