UPPER WEST AKIM DISTRICT ASSEMBLY
(UWADA)

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

Our Ref: UWADA/05/01/04

Your Ref: ....

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Date: 29th APRIL, 2025

THE DIRECTOR GENERAL

INTERNAL AUDIT AGENCY

PMB 31

MINISTRIES- ACCRA

SUBMISSION OF 2025 STRATEGIC AND ANNUAL AUDIT REPORT

I forward herewith, 2025 Strategic and Annual Audit Plan of Upper West Akim District Assembly for your perusal and necessary action.

RICHMOND ANTWI BOATENG
(DISTRICT CO-COORDINATING DIRECTOR)

Cc. AUDIT COMMITTEE CHAIRMAN
UWADA - ADEISO

PPER WEST AKIM DISTRICT SSEMBLY

INTERNAL AUDIT UNIT

STRATEGIC AUDIT PLAN 2023-2025

AND

ANNUAL AUDIT PLAN 2025

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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 assessment 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 ***UPPER WEST AKIM DISTRICT ASSEMBLY*** has developed its Annual Internal Audit Work Plan for 2025.

This Work Plan is consistent with the goals and objectives of the Internal Audit Unit of of *UPPER WEST AKIM DISTRICT ASSEMBLY*.The Audit Committee and the **PSO** have approved the Annual Audit Plan for 2025 and 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 ***UPPER WEST AKIM DISTRICT ASSEMBLY***S Audit Committee.

- Appendix 1: Strategic Audit Plan 2023-2025
- Appendix 2: Annual Audit Plan – 2025
- Appendix 3: Calculation of Risk Ratings
- Appendix 4: Annual Budget -2025
- Appendix 5: Training and Capacity Building Plan -2025
- Appendix 6. Per Diem and Fuel for field work Budget for 2025
- Appendix 7 Calculation of Man Days Needed For the Year 2025

2.0 RISK BASED ANNUAL AND STRATEGIC AUDIT PLANS

2.1 PURPOSE AND OBJECTIVE

The Internal Audit Unit prepares annual and strategic internal audit plans to better undertake its activities and ensure that those areas of highest risks within the ***UPPER WEST AKIM 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 ***UPPER WEST AKIM DISTRICT ASSEMBLY***.

2.2 STRATEGIC PLAN [illegible]

The Strategic Internal Audit Plan is a long-term plan that provides a road map 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 *UPPER WEST AKIM 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 ***UPPER WEST AKIM DISTRICT ASSEMBLY*** is prepared by the Head of the Audit Unit in consultation with the 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 Internal Audit Plan of the Unit is derived from the Strategic Plan and 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 ANNUAL WORK PLAN

The annual audit plan for 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 *UPPER WEST AKIM DISTRICT ASSEMBLY* 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 **Interna** 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 **Covered Entity** 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.

Effectiveness 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 exisiting 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	[illegible] Materiality Level
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 *ATIWA WEST DISTRICT ASSEMBLY* to a total shut down

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

2.5

The Internal Audit Unit of *UPPER WEST AKIM 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	3	
Professional		
HND	1	
RSA/DIP/STENO SEC		
SSCE/WASCE/GCE		
Total Current Staff Position	**5**	
Total Staff Requirement	**5**	

2.9 [illegible]

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 in line with requirements of Regulation 43 (3) of the IAA Regulations 2011, (L.I 1994).

[illegible]

PREPARED BY:

DATE: 29/04/2025

PHOEBE TETTEY

(HEAD, INTERNAL AUDIT UNIT)

RECOMMENDED BY:

....

RICHMOND ANTWI BOATENG

(DISTRICT COORDINATING DIRECTOR)

FOR DISTRICT CHIEF EXECUTIVE

DATE: 29/04/2025

APPROVED BY:

....

NYAME NANA YAW ADDAE

(AUDIT COMMITTEE CHAIRMAN)

DATE: 29/04/2025

.0 APPENDICES

NO	ACTIVITY/ THRUST AREAS	RISKS IDENTIFIED	IR	2023	2024	2025
1	Cash Management	Misappropriation and Loss of Funds	20	✓	✓	✓
2	Procurement Management(Auditing and reporting on mandatory compliance with procurement through Ghana Electronic Procurement system GHANEPS) of the Entity and Timely submission of Audit Financial reports to appropriate authority in with the PFM AC, 201(ACT,921)	Non-compliance of processes and Loss of value for money	10	✓	✓	✓
3	Transport Management Systems	Misuse of fuel/Vehicles. Non maintenance of Assembly's vehicles	16	✓	✓	✓
4	Revenue Management Audit (IGF)	Lack of monitoring Loss of Revenue and collection of unapproved fees	20	✓	✓	✓
5	Human Resource Management / ESPV Validation Payroll And H.R Audit	Repatriation of unearned salary. Inadequate office Space. Lack of training.	6	✓	✓	✓
6	Store Management Procedures/Processes	Items not routing through store. Risk of obsolesce and loss of store items	10	✓	✓	✓
7	Follow up on Internal Audit Report recommendations And Auditor General's Management Letters & Implementation of	Non-compliance with audit recommendations	10	✓	✓	✓

	Activities Under the National Anti-Corruption Action Plan (NACAP)					
8	Handing Over Notes Under Sec.6 of the Presidential Transition Act,2012 (845) &Record Management System	Staff not trained on records management		✓	✓	✓
9	Environmental Waste Management process	Pollution of the Environment	6	✓	✓	
10	Contract Management/Project execution .payment to date and outstanding Balances	Non-compliance to contract management procedures Loss of value for money and timely completion of projects	10	✓	✓	✓
11	Corporate Governance And Management Audit	Non-compliance with rules and regulations Inability to to hold statutory Meetings.	6	✓	✓	✓
12	Registry and Records Unit	Loss of Vital Information	12	✓	✓	✓
13	Building And Permitting	Lack of monitoring . Building on waters and other unauthorized places.	10	✓	✓	✓
14	PWD	Non -adherence to the guideline	10	✓	✓	✓
15	Auditing Implementation of the Approved 2024 Budget	Non-compliance with Procedures Non-compliance with Budget Guidelines	6	✓	✓	✓
16	Conduct Comprehensive Review,Audit,Validate and Report on the QUANTUM of Claims (Arrears) and Commitments of the Entity	Spending without Plan Expenditure	16	✓	✓	✓
17	Audit Government Funding (Conduct continuous and annual treasury audits for internal controls improvement over the collection and disbursement	Wastage of Resources	16	✓	✓	✓

	of cash and other funds in line with PFM laws in Ghana.					
18	Auditing and Reporting on Compliance with Assets and Liability Declaration requirements under the public office holders (Declaration of Assets and Disqualification) Act 1998 (Act550)	Non-documentation of Assets. Non maintenance and fixed assets Fixed Assets Register not updated	10	✓	✓	✓
19	Auditing Implementation of the Approved 2025 Budget.	Non-compliance with Budget Guidelines	6	✓	✓	✓
20	Audit information System	Data Breach/inadequate information	10	✓	✓	✓

4.2 APPENDIX 2: ANNUAL INTERNAL AUDIT PLAN-2025

#	Auditable Area & Focus	Risk Score	Risk Level	Scope of Work	Dates of former Audits	Start Date	Completion Date	No. of Man Days Needed (less weekends & statutory holidays)	Expected Date for Submitting Report to AC and IAA	Resources Needed	Notes
1	Cash Management	20	VHR	Assessing whether payments are properly supported by original invoices and/or relevant documents and are accurately and completely recorded in the cash accounting records.	April and October 2024	03/02/2025 16/06/2025 11/08/2025 15/12/2025	21/03/2025 25/07 /2025 25/09/2025 23/01/2026	35 30 33 27	30/04/2025 31/07/2025 31/10/2025 31/01/2025	Stationery Relevant Laws, Laptop	
2	Procurement Management(Auditing and reporting on mandatory compliance with procurement through Ghana Electronic Procurement system	10	MR	Verify Contract document and Procurement Act	January, August and September 2024	2/06/2025	23/06/2025	35	30/04/2024	Stationery Relevant Laws, Laptop	

	GHANEPS) of the Entity and Timely submission of Audit Financial reports to appropriate authority in with the PFM AC, 201(ACT,921)					15/12/2025	23/01/2026	27	30/01/2026			
3	Transport Management System.	16	HR	To ensure that vehicular fleet is properly maintained, insured, road worthy and that fuel purchased is used in the ordinary course of business.	March and October 2024	11/08/2025	25/09/2025	33	31/10/2025	Stationery, Relevant Laws, Laptop car, fuel		
4	**Revenue Management Audit (IGF and others)**	20	VHR	Verification of collections for adequate documentation (Including invoices, GCR, Pay-in-Slips).	June and Sept 2024	03/02/2025 16/06/20 25 11/08/20 25 15/12/20 25	21/03/2025 25/07/2025 25/09/20 25 23/01/26	35 30 33 27	31/04/2025 31/07/2025 31/10/2025 30/01/2026	Stationery, Relevant Laws, Laptop, Fuel And Vehicle		

5	**Human Resource Management / ESPV Validation Payroll And H.R Audit**	6	LR	Confirming that the payroll function is properly controlled and operating efficiently.	Jan-Dec 2024	27/01/2025 24/02/2025 24/03/2025 22/04/2025 26/05/2025 24/06/2025 22/07/2025 26/08/2025 24/09/2025 28/10/2025 25/11/2025 22/12/2025	07/02/2025 07/03/2025 09/04/2025 08/05/2025 10/06/2025 10/07/2025 08/08/2025 08/09/2025 08/10/2025 10/11/2025 10/12/2025 08/01/2026	10 10 11 13 10 11 10 13 10 11 10 12 11	14/02/2025 14/03/2025 15/04/2025 15/05/2025 14/06/2025 15/07/2025 15/08/2025 15/09/2025 15/10/2025 14/11/2025 15/12/2025 15/01/2026	Stationery , Relevant Laws Laptop		
6	**Store Management process**	10	MR	To ensure that procedures and regulations governing stores are complied with	October 2024	16/06/2025	25/07/2025	30	31/07/2025	Stationery , Relevant Laws. Laptop. Car, Fuel And Vehicle		
7	**Follow up on Internal Audit Report recommendations And Auditor General's Management Letters & Implementation of Activities Under the National Anti-**	10	MR	To ensure implementation of recommendation	May 2024	03/02/2025 16/06/2025 11/08/2025 15/12/2025	21/03/2025 25/07/2025 25/09/2025 23/01/2025	35 30 33 27	30/04/2025 30/07/2025 30/10/2025 30/01/2026	Stationery , Relevant Laws. Laptop. Car, Fuel And Vehicle		

	Corruption Action Plan (NACAP)										
9	**Environmental Waste Management Process**	6	MR	To assess compliance with guidelines and agreements with service providers.	May and Dec 2024	11/08/2025	25/09/2025	33	30/10/2025	Stationery, Relevant Laws. Laptop, Car, Fuel And Vehicle		
10	**Contract Management/Project execution ,payment to date and outstanding Balances**	10	LR	Verify the contract Register and contract file	February and Sept 2024	16/06/2025	25/07/2025	30	30/07/2025	Stationery, Relevant Laws, Laptop, Car, Fuel And Vehicle		
11	**Corporate Governance And Management Audit**	6	MR	Assessing compliance to laws, directives, and regulations in relation to key operational areas of the Assembly.	Feb and Sept 2024	11/08/2025	25/09/2025	33	30/10/2025	Stationery, Relevant Laws, Laptop, Car, Fuel And Vehicle		
12	**Building And Permitting**	10	M	Ascertaining procedures for granting building permits.	May and Nov 2024	16/06/2025 15/12/2025	25/07/2025 23/01/2026	30 27	31/07/2025 30/01/2026	Stationery, Relevant Laws, Laptop, Car, Fuel And Vehicle		
13	**PWD**	6	LR	To assess whether the	Feb and Nov 2024	03/02/2025	21/03/2025	35	30/04/2025	Stationery, Relevant		

				guidelines in relation to the persons with disability fund is adhered to		15/12/2025	23/01/2026	27	31/0/12026	Laws, Laptop,		
14	**Auditing Implementation of the Approved 2025 Budget.**	16	HR	To assess whether expenditure is in the budget and within budgetary controls.	Dec 2024	03/02/2025 16/06/2025 11/08/2025 15/12/2025	21/03/2025 25/07/2025 25/09/2025 23/01/2026	35 30 33 27	30/04/2025 31/07/2025 30/10/2025 30/01/2026	Stationery , Relevant Laws, Laptop. Car. Fuel And Vehicle		
15	**Conduct Comprehension Review,Audit,Validation and Report on the QUANTUM of Claims (Arrears) and Commitments of the Entity**	16	HR	Ascertain the level claims and commitments	Jan.2024 and Dec.2024	03/02/2025	21/03/2025	35	30/04/2025	Stationery , Relevant Laws, Laptop, Car, Fuel And Vehicle		
16	**Auditing Assets Liability Declaration on present and past pubic officials , Assets Management & Appropriate Titling**	10	VHR	Verify the receipt given by Ghana Audit service upon submission of document	Jan and Dec 2024	16/06/2025	25/07/2025	30	30/04/2025	Stationery , Relevant Laws, Laptop, Car, Fuel And Vehicle		

	documentation of Ownership											
17	**Audit information System**	10	MR	Evaluating IT infrastructure, applications, data use and management, policies, procedures and operational processes	Dec 2024	11/08/2025	25/09/2025	33	30/10/2025	Stationery Relevant Laws Laptop. Car Fuel And Vehicle		
	Total Number of Man Days Needed							1079				

APPENDIX 5: RISK ASSESSMENT REPORT

Thrust Area	Audit Object(s)	Organizational Objective	Risk Name Description	Risk Owner	Risk Causes	Likelihood Score	Impact Score	Inherent Risk Score	Control Efficiency Score	Residual Risk Score
Cash management	Ascertain whether records of accounts were kept in accordance with the relevant law and regulations, to ensure that payment are properly supported by the original invoices/and or relevant documents.	To ensure efficient Cash Management control system exist.	Loss of Fund and Misuse of Cash Received	DCE/DCD/DFO	Ineffective control over cash management procedures. Misappropriation of Fund	4	5	20	2	10

Procurement Management(Auditing and reporting on mandatory compliance with procurement through Ghana Electronic Procurement system GHANEPS) of the Entity and Timely submission of Audit Financial reports to appropriate authority in with the PFM AC, 201(ACT,921)	To confirm if adequate controls are in place to ensure compliance and value for money in the **Covered Entity**'s procurement processes.	To ensure compliance and value for money in the **Covered Entity**'s procurement processes.	Fraud Waste Compliance Risk Litigation	Head of procurement Unit	Operational slacks Ineffective controls over procurement of goods and **Covered Entity**'s procedures.	2	5	10	2	5
Transport Management Systems	To confirm if adequate controls exist in the management of the **Covered Entity**'s transport resources. To ensure fuel purchased by the Assembly is used in the ordinary cause of business of the Assembly . To ensure that Assembly's vehicle fleet is properly	To ensure efficient management of the **Covered Entity**'s transport resources.	Misuse of fuel Non Maintenance of Assembly vehicles.	Head of Transport section	1. Operational slacks 2.Control risks over fleet management	4	4	16	2	8

	maintained.and the usage for the discharging of the Assembly Duties.									
Revenue Management Audit (IGF)	To verified that amounts charged for rates, fines, or any other charges are assessed, collected, are reconciled regularly and promptly posted to the bank and accounting records in accordance with applicable policies . procedures, laws, and regulations To confirm if adequate controls exist to secure effective revenue management	To ensure effective Revenue Management in the **Covered Entity**.	Delayed lodgements Fraud Embezzlement	Head of Finance	Ineffective controls over revenue collection procedures. Delayed lodgements Misappropriation	4	5	20	2	10
Human Resource Management / ESPV Validation Payroll And H.R Audit	To confirm if adequate controls exist in the **Covered Entity**'s payroll management To ensure that authority for all pay entitlement is clearly defined and	To ensure staff are fairly and justly compensated	Unearned compensation Fraud Inadequate office space Lack of training	Head of HR	Ineffective controls over personnel payroll management procedures.	2	3	6	2	3

	effectively exercised. To ensure that employees on the payroll are valid and that leavers do not remain on the payroll. To ensure that payroll deduction are correctly applied. To ensure that human resource issues are dealt with in accordance with Human Resource Operational Manual.								
Store Management Process	To ensure that stocks are kept and maintained in a safe condition to prevent wastage and theft of Covered entity's All inventory items exist and are owned by the Assembly existence,completeness and ownership Inventory items are properly classified and disclosed	To ensure that procedures and regulations governing stores are complied with of the Covered Entity's	Wastage /Theft Fraud Congestion in storeroom	Stores Manager	Ineffective controls management of Stores procedures.	2	5	10	2	5

Follow up on Internal Audit Report recommendations And Auditor General's Management Letters & Implementation of Activities Under the National Anti-Corruption Action Plan (NACAP)	To ensure that all audit recommendation of Covered Entity's are implemented To assess how well management had implemented the recommendation in the Internal Audit Quarterly Reports and Auditor General's Reports	To ensure that procedures and regulations governing Audit recommendations of Covered Entity's are implemented	Non-implementations of Audit recommendations Non-Adherence to Administrative procedures	Head of Covered Entity	Ineffective controls of management procedures and weak internal controls.	2	5	10	2	5
Environmental Waste Management process	To ensure proper environmental Waste Management of Covered Entity exit	To ensure that Environmental Waste Management challenges of Covered Entity's are address	Improper Environmental Waste Management Process.	DEHO	Operational slacks Ineffective controls over Environmental Waste Management of System and Covered Entity's procedures.	2	3	6	2	3

Contract Management/ Project execution ,payment to date and out standing Balances	To ensure that that contractor's performance and activities are adequately supervised. To determine the impact of the project/wok on the community. To ensure that works and services are delivered on time,cost and specification. To ensure that both parties meet their respective commitments as efficiently and effectively as possible and that the intended outcomes of the contract are delivered	To ensure that Proper execution of all Contracts of Covered Entity's are Adherence with	Delayed in Execution of Covered Entity's Contracts and Non-completion of Projects. Poor projects Execution	Head of Works Dept	Operational slacks Ineffective controls over procurement of Contracts and **Covered Entity**'s procedures. Lack of funds Lack of supervision. Non adherence to contract Management procedures.	2	5	10	2	5
Corporate Governance And Management Audit	To confirm if adequate controls exist to ensure effective Corporate	To ensure the **Covered Entity**'s good corporate image and	Bad Corporate Governance Reputation Risk	Head of Covered Entity	Ineffective controls over Area Council's	2	3	6	2	3

	Governance and protocols. To ensure that the Area Council's are functioning effectiveness.	**Corporate** Governance.			and media engagement management.					
Conduct audit Review and Report on the Entity to be assessed under the proposed PFM COMMITMENT CONTROL COMPLIANCE LEAGUE TABLE (PCCCLT)	To confirm if adequate controls exist in expenditure management procedures	To ensure accountability of payments made by the **Covered Entity**.	Errors Fraud Misstatements Compliance Risk Wrong payments	Head of Finance	Ineffective control over payment procedures Poor supervision	2	5	10	2	5
Building And Permitting	To confirm if Local Plans exist within the **Covered Entity**'s Management AAP. To ensure building permit are issued in accordance with LUSPA Act	To ensure there's a Local Plan Developed for the **Covered Entity**'s AAP.	Unauthorized access routes Damage Loss of Properties during flooding Dis settlements of People Building on water ways and other unauthorized places	Head of Physical Planning Dept	Operational slacks Ineffective controls over Permitted Buildings. Delay in granting building permit. Lack of monitoring	2	5	10	2	5

Auditing Implementation of the Approved 2025 Budget.	To confirm if adequate controls exist in expenditure with Budget guidelines.	To ensure accountability of payments made by the **Covered Entity**.	Errors Fraud Misstatements Compliance Risk Wrong payments	Head of Budget Unit	Ineffective control over payment procedures Poor supervision	2	3	6	2	3
Conduct Compressive Review,Audit,Validate and Report on the QUANTUM of Claims (Arrears) and Commitments of the Entity	To confirm if adequate controls exist in payment management procedures	To ensure only valid payments are made by the **Covered Entity**.	Errors Fraud Misstatements Compliance Risk	Head of Finance	Ineffective control over payment procedures	4	4	16	2	8
Auditing Assets Liability Declaration on present and past pubic officials , Assets Management & Appropriate Titling documentation of Ownership	To ensure Assets and Property protection. to ensure appropriate ownership i.e Titling and Documentation. To ensure the receipt of fixed Assets are in good conditions and in proper order. To ensure fixed asset additions and disposal are accurately recorded and properly authority.	To ensure effective management of the **Covered Entity**'s Assets.	Mismanagement of Fixed Assets & improper Assets management.	Head of Covered Entity/ Fixed Asset management committee	1.Operational slacks 2.Control risk over Assets management.	4	5	20	2	10

	To ensure that the movement of fixed assets is controlled and has approval									
PWD	To confirm if adequate controls exist in expenditure management procedures of PWDs Funds Disbursement. To ensure disbursement are done in accordance with the PWD's guidelines	To ensure accountability of payments made by the **Covered Entity**'s PWDs Funds Disbursement	Errors Fraud /loss of fund. Misstatements Compliance Risk Wrong payments	Head of Covered Entity	Ineffective control over payment of Fund Disbursement guidelines Poor supervision	2	5	10	2	5
Audit information System	To confirm if adequate controls exist in data Protection to safeguards information.. To provides defense from internal and external threats.	To take measures to protect the integrity of the data against manipulation and malware To ensure effective management of the COVERED Entity's MIS System	Errors Fraud /loss of fund.	Head of MIS	Ineffective control over Data, Poor supervision of Data	2	5	10	2	5

FOOT NOTE

Some of Thrust Area was given by the Director-General by circular on Letter

NO	ITEM	TOTAL
1	Annual Audit Conference for AC Members & Management (2,125*4Persons =8,500.00) (Participation fee = 1,500.00)	10,000.00
2	Capacity Building(Workshop) (5N*1.200.00)	6,000.00
3	Submission of Reports (5N* 690.00)	3,450.00
4	Monitoring of projects & Reports writing budget (4No*750)	3,000.00
5	Special Audit • Request from Mgt (1,500.00) • Request from A.C (1,500.00)	3,000.00
6	Logistics(Assets) • Laptops 6,000.00 • Printer 2,000.00 • Scanner Machine 2,000.00 • Stationery (Tonner etc) 4,000.00	14,000.00
7	• Audit Committee Meetings : (4N*8,000.00) • Sitting Allowance/T&T • Refreshment	32,0000.00
	SUB-TOTAL	**71,450.00**

NO.	TRAINING AREA	STAFF TO ATTEND	TRAINING INSTITUTION	REQUIRED RESOURCES
1	ENTERPRISE RISK MANAGEMENT(ERM)	KEY MANAGEMENT AND ALL INTERNAL AUDIT STAFF	INTERNAL AUDIT AGENCY	TRAINING FEES, ALLOWANCE AND TRANSPORTATION
2	RISK-BASED INTERNAL AUDIT(RBIA)	ALL INTERNAL AUDIT STAFF	INTERNAL AUDIT AGENCY	TRAINING FEES, ALLOWANCE AND TRANSPORTATION
3	INFORMATION SYSTEM AUDIT	ALL INTERNAL AUDIT STAFF	INTERNAL AUDIT AGENCY	TRAINING FEES, ALLOWANCE AND TRANSPORTATION
4	PERFORMANCE AUDIT	ALL INTERNAL AUDIT STAFF	INTERNAL AUDIT AGENCY	TRAINING FEES, ALLOWANCE AND TRANSPORTATION
5	SOFT SKILLS FOR INTERNAL AUDITORS	ALL INTERNAL AUDIT STAFF	INTERNAL AUDIT AGENCY	TRAINING FEES, ALLOWANCE AND TRANSPORTATION
6	AUDIT PROCESS AND AUDIT REPORT WRITING	ALL INTERNAL AUDIT STAFF	INTERNAL AUDIT AGENCY	TRAINING FEES,ALLOWANCE AND TRANSPORTATION
7	APPLICATION OF THE IPPF	ALL INTERNAL AUDIT STAFF	INTERNAL AUDIT AGENCY	TRAINING FEES,ALLOWANCE AND TRANSPORTATION
8	PROCUREMENT AUDIT AND PROCUREMENT FRAMEWORK	ALL INTERNAL AUDIT STAFF	INTERNAL AUDIT AGENCY	TRAINING FEES,ALLOWANCE AND TRANSPORTATION

0	INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS ENTERPRISE	ALL INTERNAL AUDIT STAFF	THE CONTROLLER AND ACCOUNTANT GENERAL DEPARTMENT	TRAINING FEES,ALLOWANCE AND TRANSPORTATION

4.6 APPENDIX 6: PER DIEM AND FUEL FOR FIELD WORK

Budget Summary		
No.	**Category**	**Total**
1	T&T (Fuel)	8,000.00
2	Per Diem	12,000.00
	GRAND TOTAL	**91,450.00**

4.7 APPENDIX 7: CALCULATION OF MAN HOURS NEEDED

CALCULATION OF MAN DAYS NEEDED TO EXECUTE THE ANNUAL WORK PLAN					
	CALCULATION OF AVAILABLE MAN DAYS				
	Current Man Days				366
	Less: Weekends				(104)
	Current leave days				(28)
	Statutory public holidays and break				(14)
	Staff Training				(30)
	Sub total				**190**
	Investigations/Meetings (10%) of sub total				19
	TOTAL AVAILABLE MAN DAYS				171*5=855
	Less Total Man Days needed (Refer to Annual work plan template)				**(1079)**
	TOTAL MAN HOURS NEEDED				
	Surplus/ (Deficit) EXCESS / DEFICIT MAN HOURS				(224)

FOOT NOTE

There is a Deficit of 224 Man Days, this will be resolved by Additional Service personnel to help the problem.