UPPER WEST AKIM DISTRICT ASSEMBLY

EASTERN REGION

INTERNAL AUDIT REPORT ON THE AUDIT OF CASH MANAGEMENT, UTILIZATION OF RETAINED IGF, PROCUREMENT AND PERSONS WITH DISABILITIES

FOR THE PERIOD 1ST APRIL -30TH JUNE 2026 FOR THE SECOND QUARTER

PRESENTED BY

HEAD, INTERNAL AUDIT FUNCTION

OFFICE OF THE 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: ....

Tel: 0201723657
0591503357
P. O. Box AS 3, Adeiso
Email: upperwestakim2012@gmail.com
Website: www.uwada.gov.gh

Date 30TH JULY,2026.

THE AUDIT COMMITTEE CHAIRMAN
UPPER WEST AKIM DISTRICT ASSEMBLY
P.O. BOX 3
ADEISO

SUBMISSION OF SECOND QUARTER 2026 INTERNAL AUDIT REPORT

I forward herewith the Internal Audit Report of the Upper West Akim District Assembly for the period of April to 30th June,2026 for your study and necessary action.

FOR; DISTRICT CHIEF EXECUTIVE
RUHAIMA SALISU
DISTRICT COORDINATING DIRECTOR

Cc
THE DISTRICT CHIEF EXECUTIVE
UWADA-ADEISO

THE DIRECTOR GENERAL
INTERNAL AUDIT AGENCY
ACCRA

THE DIRECTOR OF AUDIT
OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE-ACCRA

REGIONAL MINISTER
ERCC-KOFORIDUA

MUNICIPAL AUDITOR
GHANA AUDIT SERVICE
BOX-39-ASAMANKESE

DISTRICT COORDINATING DIRECTOR
UWADA-ADEISO

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SECOND QUARTER OF 2026 INTERNAL AUDIT REPORT OF UPPER WEST AKIM DISTRICT ASSEMBLY

EXECUTIVE SUMMARY

The Internal Audit Function of Upper West Akim District Assembly has completed its audit for the Second Quarter of 2026. The audit focused on the Cash Management, Utilization of Retained IGF, Procurement Management and person with Disability (PWD), the livelihood Empowerment against Poverty. The following are highlights of the findings:

INTERNALLY GENERATED FUND (IGF)

1) PAYMENT NOT FULLY ACQUITTED -GH₵4,257.02

The function recommend that the finance officer should contact the officers involve to retire the said amount.

DISTRICT ASSEMBLY COMMON FUND (DACF)

1) PAYMENT OF VAT WITHOUT VAT INVOICE- GH₵117,604.88

The Function recommend that the finance officer obtain the relevant VAT documents to authenticate the payments.

2) PAYMENT NOT FULLY ACQUITTED-GH₵209,228.13

The function recommend that the finance officer should contact the responsible people for the receipt to acquit the said amount and to authenticate the payment.

3) PROCUREMENT WITHOUT THE USE OF PO: GH₵862,980.82

The unit recommend that the said Purchase orders should be generated to authenticate the transactions. However, we advise the Procurement officer to desist from the practice of procuring items without the use of purchase orders.

4) PAYMENT WITHOUT ACCOMPANYING GIFMIS PAYMENT VOUCHERS - GH₵432,562.97

We advise the District Finance Officer to desist from the practice of paying without payment vouchers. However, we urge management to ensure that the District Finance Officer prepares such payment vouchers to support the transactions in question without delay.

5) ITEMS NOT ROUTED THROUGH STORES: 862,980.82

We recommend that Management should prepare the said Store Received Advice (SRA) for the said items purchased without any further delay.

INTRODUCTION

In pursuance of the Internal Audit plan for 2026, we have conducted an audit of the Cash Management, Utilization of retained IGF, Procurement Management and Person with Disability. This was performed according to the approved audit plan for the year 2026.This was in accordance with Section 83 sub-section 7 of the Public Financial Management Act 2016, (Act 921) and the Internal Audit Agency Act 2003, (Act 658).

The audit was meant to review the internal control procedures of the Cash Management, and Utilization of retained IGF, Procurement Management, Persons with Disability in relation to best practice, the Public Financial Management Act, 2016, and the Public Financial Management Regulations 2019.

1.1 BACKGROUND

The Risk assessment of the assembly gave priority to the audit area focused on Cash Management, Utilization of retained IGF, Procurement Management and Person with Disability to be conducted in Second quarter 2026.

Cash Management are conducted to make sure that every payment is made according to Regulations, Acts and Laws.

Utilization of IGF was conducted to verify that all payments are accompanied with all relevant documents.

Procurement Management was conducted to ensure adherence to PFM Act, regulations, internal control processes.

PWD and LEAP was conducted to ensure adherence to Persons with Disability guidelines.

2.0 KEY PERSONNEL

During the period under review the following officials handled the financial and administrative duties of the Assembly.

NAME OF OFFICER	DESIGNATION	PERIOD
HON. REBECCA CHISSAH	DISTRICT CHIEF EXECUTIVE	01/04/2026-30/06/2026
RUHAIMA SALISU	DISTRICT COORDINATINATING DIRECTOR	01/04/2026-30/06/2026
EMMANUEL AWINI APIN	DISTRICT FINANCE OFFICER	01/04/2026-30/06/2026
PRINCE ASANTE	DISTRICT BUDGET ANALYST	01/04/2026-30/06/2026
ELIKPLIM QUIST	DISTRICT PROCUMENT OFFICER	01/04/2026-30/06/2026
FRED KOBINA	SOCIAL WELFARE AND COMMUNITY DEVELOPMENT	01/04/2026-30/06/2026

2.1 SCOPE AND OBJECTIVE OF THE AUDIT

2.1.1 Scope

The scope of the Audit covered Internal Control and Risk Management on Cash Management, Utilization of Retained IGF, Procurement Management and Person with Disability (PWD), the Livelihood Empowerment against Poverty (LEAP) from April to June 2026.

2...1.2 Objectives

The objective of the Audit among others included the following.

- Payments are properly supported by original invoices and/or relevant documents.
- Payments are not made for purposes outside the ordinary course of business.
- Payments are approved in accordance with Authority limits.

- Payments are accurately and completely recorded in cash accounting recorded
- To ensure adherence to internal control

3.0 METHODOLOGY AND AUDIT STANDARDS

The Audit was conducted based on the system / risk-based audit approaches and in accordance with the International Standards for the Professional Practice of Internal Auditing.

In ascertaining the facts, the Auditors extracted data from documents provided by the Assembly and interviewed the desk and other officers involved in the financial and administrative functions of the Assembly. The team also checked the Assembly's compliance with the relevant rules and regulations.

4.0 RESPONSIBILITY FOR CORRECTIVE ACTION

The potential impact of control weaknesses identified, and recommendations provided in this report should not be considered as exhaustive but intended to highlight potential effects of issues identified and possible remedial actions to improve the Internal Controls.

5.0 DETAILED AUDIT FINDINGS

IGF

5.1 **PAYMENT NOT FULLY ACQUITTED -GH₵4,257.02**

CRITERIA

SECTION 7 of the Public Financial Management Act, 2016(ACT 921) states a principal spending officer of the covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

CONDITION

On the contrary, we noted that finance officer of the assembly made payment totaling (GH₵4,257.02) Four Thousand, Two Hundred and Fifty - Seven Ghana cedis Two pesewas from the assembly's IGF accounts to service various workshops, other night allowances and fuel for some officers of the Assembly without the necessary documents for acquittals. Details attached in Appendix A for your perusal, please.

CAUSE

We attributed the anomalies to weak internal controls and lack of supervision by the account's staff.

EFFECT

This impedes transparency and accountability thus exposing the system to high risk of financial loss through financial improprieties such as paying for services not rendered.

RECOMMENDATION

The function recommend that the finance officer should contact the officers involve to retire the said amount.

MANAGEMENT RESPONSE

Management has taken note of the observation and wish to state that the cause of this was due to late advancement. However, the remaining acquittals has already been worked upon. You may come for verification please.

DACF

PAYMENT OF VAT WITHOUT OBTAINING VAT INVOICE; GH₵ 117,604.88

CRITERIA

SECTION 41 of the Value Added Tax Act, 2013 (Act 870) stipulates, 'a taxable person shall, on making a taxable supply of goods or services, issue to the recipient a tax invoice in the form and with details that are prescribe by the Commissioner General"

CONDITION

On the contrary, we noted that finance officer of the assembly made VAT payment totaling (GH₵117,604.88) One Hundred And Seventeen Thousand, Six Hundred and Four- Ghana cedis Eighty- Eight pesewas from the assembly's DACF to suppliers without obtaining the necessary VAT invoice. Details attached in Appendix C for your perusal, please.

CAUSE

The Finance Officer has failed to follow due process as enshrined in the above regulation.

EFFECT

The Assembly could be sanctioned by appropriate authority for expenditures to be incurred without the necessary documents.

RECOMMENDATION

The function recommend that the finance officer should contact the Suppliers for the VAT invoice to authenticate the payment.

MANAGEMENT RESPONSE

Management has taken note of this observation and has asked the respective officers to immediately furnish us with the necessary invoices for your verification.

2) PAYMENT NOT FULLY ACQUITTED -GH₵209,228.13

CRITERIA

SECTION 7 of the Public Financial Management Act, 2016(ACT 921) states a principal spending officer of the covered entity shall ensure the regularity and proper use of money appropriated in that covered entity. Details attached in Appendix D for your perusal, please.

CONDITION

On the contrary, we noted that finance officer of the assembly made payment totaling (GH₵209,228.13) Two Hundred And Nine Thousand, Two Hundred and Twenty- Eight Ghana cedis Thirteen pesewas from the assembly's DACF to suppliers without the necessary documents for acquittals

CAUSE

We attributed the anomalies to weak internal controls and lack of supervision by the account's staffs.

EFFECT

This impedes transparency and accountability thus exposing the system to high risk of financial loss through financial improprieties such as paying for services not rendered.

RECOMMENDATION

The function recommend that the finance officer should contact the responsible persons for the receipt to acquit the said amount and to authenticate the payment.

MANAGEMENT RESPONSE

Management has taken note of this observation and wish to indicate that the officers have been asked to immediately acquit the vouchers as soon as possible. You would be called for verification very soon

3) PROCUREMENT WITHOUT THE USE OF PO: GH₵862,980.82

CRITERIA

Regulation 82 of the PFMR, 2019 (2b) (L.I 2378) states that "a commitment must be approved through the Purchase Order (PO) OR expenses Order generated under the GIFMIS.

CONDITION

On the contrary, we noted that the Procurement officer of the assembly made procured items totaling (GH₵862,980.82) Eight Hundred And Sixty Two Thousand, Nine Hundred and Eighty Ghana cedis Eighty- Two pesewas from suppliers without the use of Purchase order or expense order.

CAUSE

We attributed the anomalies to weak internal controls and lack of supervision by the Procurement Officer.

EFFECT

This impedes transparency and accountability thus exposing the system to high risk of financial loss through financial improprieties.

RECOMMENDATION

The unit recommend that the said Purchase orders should be generated to authenticate the transaction. However, we advise the Procurement officer to desist from the practice of procuring items without the use of purchase orders.

MANAGEMENT RESPONSE

Management wish to state that over the past two months, GIFMIS has been very unstable and this was the cause of the anomaly. However, all the vouchers have been prepared and attached to the various documents for your verification please.

4) PAYMENT WITHOUT ACCOMPANYING GIFMIS PAYMENT VOUCHERS -GH₵432,562.97

CRITERIA

Regulation 82 of the PFMR, 2019 (L.I 2378) states that "a payment by a covered entity shall be accompanied with a payment Voucher.

CONDITION

Contrary to the above regulation, the District Finance Officer made payments totaling GH₵432,562.97 without accompanying payment vouchers to support the expenditure. Details attached in Appendix E for your perusal, please.

CAUSE

The Finance Officer has failed to follow due process as enshrined in the above regulation.

EFFECT

The Assembly could be sanctioned by appropriate authority for expenditures to be incurred without the accompanying payment vouchers to support the transaction.

RECOMMENDATION

We advise the District Finance Officer to desist from the practice of paying without payment vouchers. However, we urge management to ensure that the District Finance Officer prepares such payment vouchers to support the transactions in question without delay.

MANAGEMENT RESPONSE

Management has taken note of your recommendation and wish to state that all the necessary vouchers have been prepared and attached for your verification.

5) ITEMS NOT ROUTED THROUGH STORES: GH₵499,925.00

CRITERIA

Section 52 (6 and 7a) Of the Public Financial Management Act, (Act 921) requires that a 'Principal Spending Officer shall maintain adequate records of government stores and discharged of accountability of government stores, where the stores have been consumed in the course of public business and records are available to show the stores have been consumed'.

CONDITION

Contrary to the above regulation, the Assembly purchased various items totaling GH₵499,925.00 but failed to account for them in stores records. Details below.

NO	DATE	PAYEE	DESCRIPTION	AMOUNT	PV NO.
1	05/06/26	OBI NNIM NNA	Procurement of Medical equipment	499,925.00	5/6

CAUSE

The Procurement Officer has failed to follow due process as enshrined in the above regulation.

EFFECT

This impedes transparency and accountability thus exposing the system to high risk of financial loss through financial improprieties such as paying for services not rendered.

RECOMMENDATION

We recommend that Management should prepare the said store Received Advice for the said items purchased without any further delay.

MANAGEMENT RESPONSE

Management has taken note of your observation and wish to state the officer in charge of stores has been asked to immediately ensure that the necessary process is followed for your verification please.

6.0 CONCLUSION

The audit team gathered effective Cash Management, Utilization of retained IGF, Procurement Management and Person with Disability. It is therefore imperative to note that internal controls and risk management are very weak.

We commend the Social welfare and community Development Department for a work well-done for the purchase and distribution of welfare goods distributed to Persons with Disability.

The audit results gathered, shows that internal controls and risk management processes for Cash Management, Utilization of retained IGF and Procurement process should be followed and strengthened by management.

7.0 ACKNOWLEDGEMENT

The Audit team wishes to express their appreciation to management and staff for the co-operation and assistance extended during the audit.

PHOEBE TETTEY
DISTRICT INTERNAL AUDITOR

8.0 STATUS OF IMPLEMENTATION OF THE FIRSRT QUARTER OF 2026 INTERNAL AUDIT REPORT

Name of Covered Entity: UPPER WEST AKIM DISTRICT ASSEMBLY

Tittle of Audit: FIRST QUARTER OF 2026 INTERNAL AUDIT REPORT

NO	FINDINGS	RECOMMENDATION	OFFICERS RESPONSIBLE	CURRENT STATUS/ACTION TAKEN
1.	**PAYMENT WITHOUT ACCOMPANYING GIFMIS PAYMENT VOUCHERS - GH¢58,031.15** **IGF**	We advise the District Finance Officer to desist from the practice of paying without payment vouchers. However, we urge management to ensure that the District Finance Officer prepares such payment vouchers to support the transactions in question without delay.	DCD/DFO	Partially Implemented
2.	**PAYMENT NOT FULLY ACQUITTED - GH¢44,884.49**	The function recommend that the finance officer should contact the officers involve to retire the said amount.	DCD/DFO	Partially Implemented
3	**UNPRESENTED PAYMENT VOUCHER: GH¢30,200.25**	The unit recommend that the Coordinating Director and Finance officer of the assembly should present the said payment vouchers for audit. Otherwise they should refund the amount involved to the assembly's account.	DCD/DFO	Partially Implemented

	UN-SUPPORTED PAYMENT-GH¢10,667.00	The Function recommend that the finance officer obtain the relevant supporting documents to authenticate the payments.	DCD/DFO	Partially Implemented
	DACF **UN-SUPPORTED PAYMENT-GH¢621,533.87**	The Function recommend that the finance officer obtain the relevant supporting documents to authenticate the payments.	DCD/DFO	Partially Implemented
	PAYMENT NOT FULLY ACQUITTED-GH¢570,359.86	The function recommend that the finance officer should contact the Supplier for the receipt to acquit the said amount and to authenticate the payment.	DCD/DFO	Partially Implemented
	PAYMENT WITHOUT ACCOMPANYING GIFMIS PAYMENT VOUCHERS - GH¢38,000.00	We advise the District Finance Officer to desist from the practice of paying without payment vouchers. However, we urge management to ensure that the District Finance Officer prepares such payment	DCD/DFO	Partially Implemented

9.0 MANAGEMENT ACTION PLAN

Name of Covered Entity: UPPER WEST AKIM DISTRICT ASSEMBLY

Tittle of Audit: SECOND QUARTER OF 2026 INTERNAL AUDIT REPORT

IGF

Findings	Recommendation	Risk Rating of Finding (High, Medium, Low)	Managemen t Comment	Implementation Date
IGF **PAYMENT NOT FULLY ACQUITTED - GH₵4,257.02**	The function recommend that the finance officer should contact the officers involve to retire the said amount.	**High**		**31/08/26**
DACF **PAYMENT OF VAT WITHOUT OBTAINING VAT INVOICE; GH₵ 117,604.88**	The function recommend that the finance officer should contact the Suppliers for the VAT invoice to authenticate the payment.	**High**		**31/08/26**
PAYMENT NOT FULLY ACQUITTED - GH₵209,228.13	The function recommend that the finance officer should contact the responsible persons for the receipt to acquit the said amount.	**High**		**31/08/26**

PROCUREMENT WITHOUT THE USE OF PO: GH₵862,980.82	The unit recommend that the said Purchase orders should be generated to authenticate the transaction. However, we advise the Procurement officer to desist from the practice of procuring items without the use of purchase orders.	**High**		**31/08/26**
PAYMENT WITHOUT ACCOMPANYING GIFMIS PAYMENT VOUCHERS - GH₵432,562.97	We advise the District Finance Officer to desist from the practice of paying without payment vouchers. However, we urge management to ensure that the District Finance Officer prepares such payment vouchers to support the transactions in question without delay. .	**High**		**31/08/26**
ITEMS NOT ROUTED THROUGH STORES: GH₵499,925.00	We recommend that Management should prepare the said store Received Advice for the said items purchased without any further delay. .	**High**		**31/08/26**

IGF

Appendix A

a) PAYMENT NOT FULLY ACQUITTED : 4,257.02

S/N	DATE	PV NO	PAYEE	DETAILS	AMOUNT PAID GH₵	AMOUNT ACQUITTED GH₵	AMOUNT NOT ACQUITTED GH₵	REMARKS
1	14/5/26	14/5	DCD	Payment for purchase of president portrait, Regional Minister, DCE and Coat of Arm	4,257.02		4,257.02	No receipt for acquittal

DACF

PAYMENT OF VAT WITHOUT VAT INVOICE: 117,604.88

Appendix B

S/N	Date	Payee	PV No.	Details	Amount	Chq No.	Remark
1	5/5/26	DCD	6/5	Purchase of items to organize a meeting to elect a presiding member	3,217.9	002673	
2	12/5/26	M/S NTIM BERIMA CONST. LTD	7/5	Construction and furnishing of 1 No. chips compound at Oppong	48,214.04	002608	

3	2/06/26	DCD	1/6	Payment to organize DISEC meeting	760.50		
4	30/6/26	DCD	7/6	Payment for maintenance work on toilet at Asuotwene and Abamkrom	1,672.00		
5	4/06/26	OBI NNIM NNA	5/6	Payment of supply and delivery of medical equipment	63,740.44	002604	
					117.604.88		

PAYMENT NOT FULLY ACQUITTED: 209,228.13

Appendix C

S/N	DATE	PV NO	PAYEE	DETAILS	AMOUNT PAID GHȻ	AMOUNT ACQUITTED GHȻ	AMOUNT NOT ACQUITTED GHȻ	REMARKS
1	02/04/26	2/4	DCD	Payment for 1st Quarter DPCU meeting	6,911.00	-	6,911.00	No receipt for Feeding and water No attendance And claim sheet
2	2/4/26	3/4	DCD	Payment for DISEC meeting	8,379.00	-	8,379.00	No Acquittals
3	16/4/26	8/4	DCD	Other night allowance for Accountance Conference	16,244.00	-	16,244.00	No Acquittals
4	17/04/26	9/4	DCD	Payment of NALAG capacity Building training	8,040.00	-	8,040.00	No Acquittals
5	4/5/26	1/5	DCD	Purchase of fuel for official duties	6,828.00	_	6,828.00	No fuel receipt No receipt for refreshment

								No claim sheet
6	4/5/26	1/5	DCD	Cost of refreshment to organize the 1st Quarter DPCU MCE exercise	7,834.00	–	7,834.00	No fuel receipt No monitoring Report No payment sheet
8	4/5/26	3/5	DCD	Payment for 1st Quarter national account validation	10,232.00	–	10,232.00	No fuel receipt No receipt for participation No receipt for Accommodation
9	5/5/26	4/6	DCD	Evacuation of refuse Dump at Krodua	67,696.13	–	67,696.13	No fuel receipt No acquittals
10	5/5/26	5/5	DCD	Payment of quarterly fuel allocation to DCD, DCE and DFO for official duties from Jan- March	40,000.00	–	40,000.00	No fuel receipt
11	5/5/26	6/5	DCD	Purchase of refreshment items to elect presiding member	37,064.00		37,064.00	No fuel receipt No receipt for Refreshment No claim sheet

Appendix D

Payment without accompanying GIFMIS Payment Vouchers - GH₵ 432,562.97

1	02/06/26	Purchase of fuel to organize DISEC meeting	DCD	1/6	8,490.00	No GIFMIS Payment Voucher
2	08/06/26	Support to District Education office	DCD	3/6	2,000.00	No GIFMIS Payment Voucher
3	26/06/26	Being funds for the rehabilitation of the District Assembly Office Block	DCD		400,872.97	No GIFMIS Payment Voucher
4	30/06/26	Being cost of maintenance work on toilet at Asuotwene and Abankrom	DCD	7/6	21,200.00	No GIFMIS Payment Voucher
					432,562.97	