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: ....

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Date 28TH JANUARY 2026

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

ADEISO

SUBMISSION OF FOURTH QUARTER 2025 INTERNAL AUDIT REPORT

I forward herewith the Internal Audit Report of the Upper West Akim District Assembly for the period of October to December,2025 for your study and necessary action.

Thank you.

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

Contents

FOURTH QUARTER OF 2025 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 Fourth Quarter of 2025. The audit focused on the Cash Management, Corporate Governance and Management Audit, Revenue Management, Human Resource and ESPV Payroll Management. The following are highlights of the findings:

INTERNALLY GENERATED FUND (IGF)

1)PAYMENT NOT FULLY ACQUITED-GH₵7,800.00

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

DISTRICT ASSEMBLY COMMON FUND (DACF)

1)UN-SUPPORTED PAYMENT-GH₵30,296.00

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

INTRODUCTION

In pursuance of the Internal Audit plan for 2025, we have conducted an audit of the Cash Management, Revenue Management, Corporate Governance and Management Audit, Human Resource and ESPV Payroll Management. This was performed according to the approved audit plan for the year 2025.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, Revenue Management, Corporate Governance and Management Audit, Human Resource and ESPV Payroll Management 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, Revenue Management, Corporate Governance and Management Audit, Human Resource and ESPV to be conducted in Fourth quarter 2025.

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

Revenue Management was conducted to verify that all moneys collected are banked and that all transactions are recorded in the Revenue Collectors Cashbook.

Corporate Governance is conducted to improve transparency, accountability, and assessing compliance to laws, directives, regulations in relation to key operational areas of the Assembly.

Payroll Management was conducted to make sure that all staff of the assembly are physically present and to make sure that there is no ghost name in the nominal roll of the assembly.

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	01/10/2025-31/12/2025
RUHAIMA SALISU	DISTRICT COORDINATINATING DIRECTOR	01/10/2025-31/12/2025
EMMANUEL AWINI APIN	DISTRICT FINANCE OFFICER	01/10/2025-31/12/2025
PRINCE ASANTE	DISTRICT BUDGET ANALST	01/10/2025-31/12/2025
MERCY ABENA OTIBO	DISTRICT PLANNING OFFICER	01/10/2025-31/12/2025

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, Revenue Management, Corporate Governance and Management Audit, Human Resource and ESPV Payroll Management from October to December 2025.

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 records.
- To ensure that employees on the payroll are valid and that leavers do not remain on the payroll
- To determine whether the contract Management process is achieving desired outcomes.
- To ensure that all collections are recorded

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 -GHC7,800.00

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 (GHC9,005.00) Nine thousand and five Ghana cedis from the assembly's IGF accounts to service various workshops and other night allowances for some officers of the Assembly.

Out of this, GHC1,205.00 was acquitted leaving GHC7,800.00 not acquitted. Details are shown below;

PAYMENT NOT FULLY ACQUITTED

DATE	PV NO	PAYEE	DETAILS	AMOUNT PAID GHC	AMOUNT ACQUITTED GHC	AMOUNT NOT ACQUITTED GHC
25/11/25	4/11	JAMASK/DCD	Payment for weekly fuel	2,200.00	_	2,200.00
28//25	8/11	DCD/Maxwell	Payment for local travel	3490.00	890.00	2,600.00
21/12/25	14/11	DCD	Being payment of other night allowance.	1,315.00	315.00	1,000.00
4/12/25	3/12	DCD	Donation towards the funeral rites of the Late Obaapanyin Adwoa Drah	2,000.00	–	2,000.00
TOTAL				**9,005.00**	**1,205.00**	**7,800.00**

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

We recommend that management should contact the officers involve to retire the said amount.

MANAGEMENT RESPONSE

Management acknowledges your observation and wish to state that the respective staff have been notified and are acquitting their advances.

You would be called for verification on the said vouchers within the week.

DACF

1)UN-SUPPORTED PAYMENT-GH₵30,296.00

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₵30,296.00) Thirty thousand, two hundred and ninety-six Ghana cedis from the assembly's DACF account without supporting documents such as receipts, invitation letters, invoices etc. to support the payments.

Below are the details:

DATE	PV NO	DETAILS	PAYEE	AMOUNT GHC	REMARKS
4/11/25	CF02/11/25	Payment for Vehicle tyres with registration number GV 152-25	MILA DE KING VENTURE	12,896.00	• No VAT receipt
26/11/25	CF/26D/11	Hotel accommodation to enable DCE,DCD and DFO honour invitation to proposed GIFMIIS Clinic.	DCD	17,400.00	• No invitation letter from GIFMIS
TOTAL				**30,296.00**	

CAUSE

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

EFFECT

This Control weakness could give rise to improprieties in financial administration of the assembly.

RECOMMENDATION

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

MANAGEMENT RESPONSE

Management has noted this observation and wish to indicate that most of the vouchers have been acquitted with their required attachments. The rest are in the process and you will be notified accordingly for verification soon.

6.0 CONCLUSION

The audit team gathered effective Cash Management, Revenue Management, Corporate Governance and Human Resource and ESPV Payroll Management. It is therefore imperative to note that internal controls and risk management are very weak.

The audit results gathered, shows that internal controls and risk management processes for Cash Management, Revenue Management, Corporate Governance and Human Resource and ESPV Payroll Management should be 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.

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PHOEBE TETTEY

DISTRICT INTERNAL AUDITOR

8.0 STATUS OF IMPLEMENTATION OF THE THIRD QUARTER OF 2025 INTERNAL AUDIT REPORT

Name of Covered Entity: UPPER WEST AKIM DISTRICT ASSEMBLY

Tittle of Audit: THIRD QUARTER OF 2025 INTERNAL AUDIT REPORT

IGF

NO	FINDINGS	RECOMMENDATION	OFFICERS RESPONSIBLE	CURRENT STATUS/ACTION TAKEN
1.	**Payment not fully acquited-GH₵4,290.00**	The Function recommended that the finance officer should contact the officers involve to retire the said amount.	DCD/DFO	Partially Implemented
2.	**Commitment of expenditure without the use of GIFMIS payment voucher system-GH₵24,823.54**	We recommended to DCD and DFO to ensure that the GIFMIS process is fully completed to avoid sanctions.	DCD/DFO	Fully Implemented
3.	**Taxes withheld not paid-GH₵1,072.58**	The Function recommended that the amount of GH₵1,072.58 be paid to the Ghana Revenue Authority.	DCD/DFO	Fully Implemented

SUB-CF

	FINDINGS	RECOMMENDATION	OFFICERS RESPONSIBLE	CURRENT/STATUS OF IMPLEMENTATION
6	**Un-supported payment-ghȻ5,450.00**	The Function recommended that the finance officer obtain the relevant supporting documents to authenticate the payments.	DCD/DFO	Partially Implemented
7	**Taxes withheld not paid- ghȻ11,026.63**	The Function recommended that the amount of GHȻ11,026.63 be paid into the Ghana Revenue Authority.	DCD/DFO	Fully Implemented

9.0 MANAGEMENT ACTION PLAN

Name of Covered Entity: UPPER WEST AKIM DISTRICT ASSEMBLY

Tittle of Audit: FOURTH QUARTER OF 2025 INTERNAL AUDIT REPORT

IGF

Findings	**Recommendation**	**Risk Rating of Finding (High, Medium, Low)**	**Management Comment**	**Implementation Date**
PAYMENT NOT FULLY ACQUITTED - GH₵7,800.00 (IGF)	The Function recommend that the finance officer should contact the officers involve to retire the said amount.	**Medium**	Officers involve has been contacted to account for the expenditure.	**9th February,2026**
UN-SUPPORTED PAYMENT- GH₵30,296.00 (DACF)	The Function recommend that the finance officer obtain the relevant supporting documents to authenticate the payments.	**Medium**		**9th February,2026**