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 29TH OCTOBER ,2025.

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

SUBMISSION OF INTERNAL AUDIT REPORT

I forward herewith the Internal Audit Report of the Upper West Akim District Assembly for the period of July to 30th September,2025 for your study and necessary action.

RICHMOND ANTWI BOATENG
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

THIRD 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 Third 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₵4,290.00

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

2) COMMITMENT OF EXPENDITURE WITHOUT THE USE OF GIFMIS PAYMENT VOUCHER SYSTEM-GH₵24,823.54

We recommend to DCD and DFO to ensure that the GIFMIS process is fully completed to avoid sanctions.

3)TAXES WITHHELD NOT PAID-GH₵1,072.58

The Function recommend that the amount of GH₵1,072.58 be paid to the Ghana Revenue Authority.

SUB- CF

1)UN-SUPPORTED PAYMENT-GH₵5,450.00

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

2)TAXES WITHHELD NOT PAID- GH₵11,026.63

The Function recommend that the amount of GH₵11,026.63 be paid into the Ghana Revenue Authority.

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 Third 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	01/07/2025-30/09/2025
MR. RICHMOND A. BOATENG	DISTRICT COORDINATINATING DIRECTOR	01/07/2025-30/09/2025
MRS. GIFTY OWUSU BRAGO	DISTRICT FINANCE OFFICER	01/07/2025-30/09/2025
MR PRINCE ASANTE	DISTRICT BUDGET ANALST	01/07/2025-30/09/2025
MISS MERCY ABENA OTIBO	DISTRICT PLANNING OFFICER	01/07/2025-30/09/2025
MR SETH KWAME DAMASAH	DISTRICT WORKS ENGINEER	01/07/2025-30/09/2025
MR ELIKPLIM QUIST	DISTRICT PROCUREMENT OFFICER	01/07/2025-30/09/2025

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 July to September 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 -GHȻ4,290.00**

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 (GHȻ14,630.00) Fourteen thousand, six hundred and thirty 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, GHȻ10,340.00 was acquitted leaving GHȻ4,290.00 not acquitted. Details are shown below;

PAYMENT NOT FULLY ACQUITTED

DATE	PV NO	PAYEE	DETAILS	AMOUNT PAID GHȻ	AMOUNT ACQUITTED GHȻ	AMOUNT NOT ACQUITTED GHȻ
22/8/25	14/8	DCD	Payment for TNT and other night allowance and contribution.	7,700.00	7,200.00	500.00

25/8/25	7/8	DCD	Payment for local travel and other night allowance.	1,750.00	400.00	1,350.00
31/8/25	25/8	JAMASK/DCD	Being cost of fuel, out of station and participation fee for Finance Officers' 2^{nd} Quarter meeting.	1,580.00	780.00	800.00
31/8/25	21/8	JAMASK/DCD	Four days' workshop for all accountants in the region at CAGD, Koforidua.	3,600.00	1,960.00	1,640.00
TOTAL				**14,630.00**	**10,340.00**	**4,290.00**

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 improp ties such as paying for services not rendered.

RECOMMENDATION

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

MANAGEMENT RESPONSE

Officers involve has been contacted to account for the expenditure.

5.2 COMMITMENT OF EXPENDITURE WITHOUT THE USE OF GIFMIS PAYMENT VOUCHER SYSTEM- GH₵24,823.54

CRITERIA

Section 25 of the Public Financial Management Act 921 of 2016 states that, where a covered entity enters a contract or any other arrangement that commits or purports to commit Government to make a payment, the contract or arrangement shall be approved by the spending officer of the covered entity and the spending officer shall enter the contract or arrangement into the Ghana Integrated Finance Management System.

CONDITION

However, the Function noted that the assembly committed a total of GH₵24,823.54 without the use of GIFMIS Payment Voucher system contrary to the law. Details shown below;

COMMITMENT OF EXPENDITURE WITHOUT THE USE OF GIFMIS PV SYSTEM

DATE	PV N0	PAYEE	DESCRIPTION	AMOUNT GH₵
22/08/25	068/08/25	DCD	Payment for T&T and other night allowance	1,640.00

	18/8	DCD	Being funds released for orientation of District Drip coordinate	5,000.00
29/08/25	23/8	DCD	Being fund released for advert in the Ghanaian times and PPA website	3,855.34
22/08/25	6/8	DCD	Being release of fund for the payment of salaries and SSNIT contribution for the month of July 2025	5,424.00
19/08/25	29/8	DCD	Being release of fund to host official guest	1,800.00
26/6/25	20/7	DCD	Payment of casual worker salaries for the month of Jan 2025	5,424.20
22/7/25	18/7	DCD	Cost of service and maintenance	580.00
19/8/25	3/8	DCD	Being funds release for the purchase of A4 sheets.	1,100.00
TOTAL				**24,823.54**

CAUSE

The lapse was due to the management's disregard for the Public Financial Management act which governs payments.

EFFECTS

The lapse could result in distortion in the financial reporting of the Assembly.

RECOMMENDATIONS

The unit therefore recommend to DCD and DFO to ensure that the GIFMIS process is fully completed to avoid sanctions.

MANAGEMENT RESPONSE

Expenditure were committed through the GIFMIS process but the PVs were not printed out due to inadequate logistics.

5.3 TAXES WITHHELD BUT NOT PAID-GH₵1,072.50

CRITERIA

Section 117 of Income Tax Act 2015(Act 896) directs a withholding agent to remit any tax withheld to the Ghana Revenue Authority within 15 days after the end of the month the payment subject to withholding tax is made.

CONDITION

We noted that the assembly withheld taxes GH₵1,072.50 from several suppliers and service providers but refused to remit them to the Ghana Revenue Authority. Details shown below;

DATE	PV NUMBER	DETAILS	AMOUNT GH₵	PAYEE
21/7/25	16/7	Payment for 10% WHT on commission	56.20	GRA
17/7/25	9/7	Payment of 3% WHT on swivel chair for DCE	57.51	GRA
11/8/25	2/8	Payment of 5% WHT on commission collectors	148.42	GRA
2/9/25	12/9	Payment of 7.5% WHT service	255.00	GRA
11/9/25	13/9	Payment of 5% WHT on commission	239.89	GRA

25/9/25	24/9	Payment of 7.5% WHT on renewal of licence	240.18	GRA
26/9/25	25/9	Payment of 5% WHT on commission	75.38	GRA
TOTAL			**1,072.50**	

CAUSE

Based on the system used in payment of taxes.

EFFECT

Loss of revenue to the state.

RECOMMENDATION

The recommend that the amount of GH₵1,072.50 be paid to the Ghana Revenue Authority.

MANAGEMENT RESPONSE

Management has taken the necessary steps to pay all taxes withheld on behalf of the state.

SUB-CF

1)UN-SUPPORTED PAYMENT-GH₵5,450.00

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₵5,450.00) Five thousand, four hundred and fifty Ghana cedis from the assembly's BOG-DDF account without supporting documents such as receipts, invitation letters, invoices etc. to support the payments. Below are Details;

DATE	PV NO	DETAILS	PAYEE	AMOUNT GH₵	REMARKS
14/7/25	01/07/25	Being payment for feeding cost to carry out my first day at site.	DCD	1,100.00	No acquittals
18/7/25	02/07/25	Cost of fuel to carry out my day at site.	JAMASK ENT.(Shell)	600.00	No fuel receipt
28/3/25	02B/03/25	Payment for Seminars	DCD	500.00	No acquittals
28/3/25	02/03/25	Payment for fuel cost for familiarization tour in some selected communities.	JAMASK ENT.(Shell)	300.00	No fuel receipt

14/7/25	03/06/25	Payment for fuel	JAMASK ENT.	600.00	No fuel receipt
	01/07/25	Being payment for feeding cost.	DCD	1,350.00	No acquittals
28/3/25	01/03/25	Payment for fuel for my first day at site in some selected communities.	JAMASK ENT.	300.00	No fuel receipt
	01/03B/25	Being payment for Seminars	DCD	700.00	No acquittals
TOTAL				**5,450.00**	

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 directed the officer in charge to retrieve and submit the receipts for verification and inspection.

2)TAXES WITHHELD NOT PAID-GHC11,026.63

CRITERIA

Section 117 of Income Tax Act 2015(Act 896) directs a withholding agent to remit any tax withheld to the Ghana Revenue Authority within 15 days after the end of the month the payment subject to withholding tax is made.

CONDITION

We noted that the assembly withheld taxes GHC11,026.63 from several suppliers and service providers but refused to remit them to the Ghana Revenue Authority. Details shown below;

DATE	PV NO	DETAILS	PAYEE	AMOUNT GHC
4/9/25	01/09/25	Payment of WHT on the purchase of laptop computers	GRA	1,247.13
28/8/25	01/08/25	Payment of WHT on construction of Bungalows	GRA	2,499.50
10/9/25	003/09/25	Payment of WHT on Assembly members allowance for April and May 2025	GRA	7,280.00

TOTAL				11,026.63

CAUSE

Based on the system used in payment of taxes.

EFFECT

Loss of revenue to the state.

RECOMMENDATION

The recommend that the amount of GH₵11,026.63 be paid to the Ghana Revenue Authority.

MANAGEMENT RESPONSE

Management has taken the necessary steps to pay all taxes withheld on behalf of the state.

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 Management Audit 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 AUDIT

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

Name of Covered Entity: UPPER WEST AKIM DISTRICT ASSEMBLY

Tittle of Audit: SECOND QUARTER OF 2025 INTERNAL AUDIT REPORT

NO	FINDINGS	RECOMMENDATION	OFFICERS RESPONSIBLE	CURRENT STATUS/ACTION TAKEN
1.	Un-supported Payment-GHȻ15,328.00	We recommend that the finance officer obtain the relevant supporting documents to substantiate the payments failing, and the said amount of GHȻ15,328.00 should be recovered from the officers involved.	DCD/DFO	All payment voucher involved have been supported with the relevant document.
2.	Taxes Withheld not paid-GHȻ2,007.10	The Unit recommended that the amount of GHȻ2,007.10 be paid to the Ghana Revenue Authority.	DCD/DFO	Partially paid (GHȻ233.05)
3.	Commitment of Expenditure without the use of GIFMIS Payment Voucher system-GHȻ22,621.97	We recommended to DCD and DFO to ensure that the GIFMIS process is fully completed to avoid sanctions.	DCD/DFO	All payment vouchers have pass through the GIFMIS system.
4.	Un-presented Payment Voucher-GHȻ9,231.00	The Unit recommended that the DCD and DFO of the assembly should present the said payment voucher for audit, failure for which they should refund the	DCD/DFO	All payment vouchers have been presented.

		amount to the assembly's accounts.		
5.	Non-Payment of Tier two contribution of Casual workers- GH₵682.05	The Unit recommended strict adherence to the dictates of the above law and further recommend payment of an amount of GH₵682.05 to Hedge Pension Fund, failing to adhere to this, any penalty arising from the non-payment of the contributions should be borne to the DCD and DFO.	DCD/DFO	Tier Two contribution paid
6.	Payment Voucher without Paid Stamp	The Unit recommended to the Finance Officer to instruct all schedule officers to always stamp all paid vouchers to avoid recycling of expenditures.	DFO	All payment vouchers have been stamped paid.
7.	Un-embossed Assets	The Unit recommended that, management should ensure that all assets of the Assembly are embossed	DCD/STORES	No action taken
8.	Failure to declare assets and liabilities to the Auditor General	The Unit recommended to management to ensure that the board members, all departmental/unit heads obtain the required assets declaration forms from the Auditor General's office for completion and compliance and receipts obtained for verification.	MANAGEMENT	More action needed

9.0 MANAGEMENT ACTION PLAN

Name of Covered Entity: UPPER WEST AKIM DISTRICT ASSEMBLY

Tittle of Audit: THIRD 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₵4,290.00	We recommend that management should contact the officers involve to retire the said amount.	**High**	Officers involve has been contacted to account for the expenditure.	**End of November,2025**
Commitment of Expenditure without the Use of GIFMIS Payment Voucher System- Gh₵24,823.54	We recommend to DCD and DFO to ensure that the GIFMIS process is fully completed to avoid sanctions.	**High**	Expenditure were committed through the GIFMIS process but the PVs were not printed out due to inadequate logistics.	**End of November,2025**

Taxes Withheld not paid- GHC1,072.50	The Function recommend that the amount of GHC1,072.50 be paid to the Ghana Revenue Authority.	**High**	Management has taken the necessary steps to pay all taxes withheld on behalf of the state.	**End of November,2025**

SUB-CF

Findings	**Recommendation**	**Risk Rating of Finding (High, Medium, Low)**	**Management Comment**	**Implementation Date**
Un-Supported Payment- GHC5,450.00	The Function recommend that the finance officer obtain the relevant supporting documents to authenticate the payments.	**High**	Management has directed the officer in charge to retrieve and submit the receipts for verification and inspection.	**End of November,2025**
Taxes Withheld not paid- GHC11,026.63	The Unit recommend that the amount of GHC11,026.63 be paid to the Ghana Revenue Authority.	**High**	Management has taken the necessary steps to pay all taxes withheld on behalf of the state.	**End of November,2025**