

# AWUTU SENYA EAST MUNICIPAL ASSEMBLY



REPUBLIC OF GHANA

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Post Office Box Ks 553  
Kasoa  
Central Region

31<sup>st</sup> October, 2025

Call: 030 396 3389 / 030 396 3387

Email: [info@asema.gov.gh.com](mailto:info@asema.gov.gh.com)

## SUBMISSION OF THIRD QUARTER 2025, INTERNAL AUDIT REPORT

Pursuant to Section 83 (7) of the Public Financial Management Act, 2016, Act 921, we submit, herewith, the Third Quarter 2025 Internal Audit Report of the Awutu Senya East Municipal Assembly for your attention.

Humbly submitted.

**DANIEL KANYAGE**  
**MUNICIPAL CO-ORD. DIRECTOR**  
*for: MUNICIPAL CHIEF EXECUTIVE*

**THE CHAIRMAN**  
**AUDIT COMMITTEE**  
**ASEMA, KASOA.**

**THE DISTRICT AUDITOR**  
**GHANA AUDIT SERVICE**  
**WINNEBA**

**THE DIRECTOR GENERAL**  
**INTERNAL AUDIT AGENCY**  
**ACCRA**

cc: The Head of Service  
OHLGS, Accra

The Hon. Regional Minister

**AWUTU SENYA EAST MUNICIPAL ASSEMBLY - KASOA  
INTERNAL AUDIT UNIT**

**THIRD QUARTER AUDIT REPORT  
2025**

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**THIRD QUARTER 2025 AUDIT REPORT ON THE ACCOUNTS AND  
ACTIVITIES OF AWUTU SENYA EAST MUNICIPAL ASSEMBLY,  
KASOA**

**1.0 Introduction to audit**

The third quarter audit on the accounts and activities of the Awutu Senya East Municipal Assembly (ASEMA) has been conducted. The Scope of the audit covered activities and programmes for the period 1<sup>st</sup> July, 2025 to 30<sup>th</sup> September, 2025.

**2.0 Objectives and Scope of Audit**

- Ascertain compliance with IGF Collections provisions – collect right amount, bank intact and on-time
- Ascertain effectiveness of controls over Expenditure – All Accounts
- Ascertain the use of GIFMIS Warrants and Payment Vouchers
- Ascertain whether procurement, project and contract management processes are followed
- Ascertain the effectiveness of system of governance over disbursements of funds

**3.0 Background to audit**

Audit was to review expenditure documents to ascertain compliance in relation to GIFMIS by the use of GIFMIS Warrants and payments vouchers, cashbooks and bank statements.

**4.0 Scope of the Audit**

The scope of the audit covered expenditure on activities and programmes over the period 1<sup>st</sup> July 2025 to 30<sup>th</sup> September, 2025.

**5.0 Methodology / Approach to Audit**

Risk based approach to auditing was the methodology used. The Revised Risked-Based Internal Audit Plan (RBIA) of ASEMA has been approved by the Audit Committee in which thrust areas to be audited were ranked according to their likelihood and impact assessments. That is, trust areas with higher risk rankings would receive more and regular audit time and attention in the course of the year 2025.

## **6.0 Summary of findings**

### **6.1 Payment Vouchers not receipted / partially receipted - GHC 112,400.00**

#### **Criteria**

Regulation 78 (1a&1b) of Public Financial Management Regulation, 2019 (L.I.2378) and Part IX paragraph 13 (b) of the Financial Memoranda for District Assemblies 2004 on Payments vouchers not acquitted

#### **Condition**

Four (4) payments Vouchers with total value of GhC 112,400.00 were not acquitted with valid receipts or were partially acquitted. See Appendix "C"

#### **Cause**

Relax enforcement of the PFM Act

#### **Recommendation**

Management should ensure that all payment vouchers are supported with verifiable receipts and other attachments to show that amounts are due and payable as stipulated by Part IX paragraph 13 (b) of the Financial Memoranda for District Assemblies 2004 and Regulation 78 (1a&1b) of Public Financial Management Regulation, 2019 (L.I.2378)

### **6.2 Unaccounted Revenue by 3<sup>rd</sup> Party Revenue Contractor – QUEL LOOK ENTERPRISE - GHC18,999.25**

#### **Criteria**

Regulation 46 of the Public Financial management Regulations, 2019 (L.I 2378) stipulates that a Principal Spending Officer shall ensure that non-tax revenue is immediately lodged in gross within twenty-four hours into the designated Consolidation fund transit bank accounts except in the case of Internally Generated Funds retained under an enactment.

#### **Condition**

During the audit, we observed that Quel Look Enterprise, a third-party revenue consulting company, was issued with 4,030 market tickets between 1<sup>st</sup> January 2025 to September 2025, valued at an amount of GhC806,000.00. However, Market tickets amounting to GHC787,000.75 was accounted for during the audit

review, leaving an amount of GHC18,999.25 still outstanding. Furthermore, A summary is shown in the table below.

DETAILS	TOTAL TICKETS ISSUED	PRICE PER TICKET	AMOUNT COLLECTED	AMOUNT ACCOUNTED FOR	AMOUNT NOT ACCOUNTED FOR
MARKE T TOLL	4,030	200	806,000.00	787,000.75	18,999.25
LORRY PARK	1,560	200	312,000.00	312,000.00	-
<b>TOTAL</b>			<b><u>1,118,000.00</u></b>	<b><u>1,099,000.75</u></b>	<b><u>18,999.25</u></b>

### Recommendation

We recommended Management to ensure that the amount of GHC18,999.25 from Quel Look Enterprise paid into the Assembly's Bank Account and the evidence of the bank statement presented for audit verification.

### Management's Response

### 6.3 NO GIFMIS Warrants used for payment - GHC 50,000.00

#### Criteria

Regulation 78 of PFM Regulation, 2019 (L.I.2378) requires that sufficient documents are attached to payment vouchers.

#### Condition

For the period under review, two (2) payment vouchers with the total value of GhC50,000.00 did not have GIFMIS warrants attached to them. See details in Appendix "B"

#### Recommendation

Management should ensure that all Payment Vouchers have warrants prepared from GIFMIS platform attached to them as required by the PFM Act, its Regulations.

## **7.0 Personnel of Internal Audit Unit**

This exercise was conducted by the following persons

The following were the members of the Internal Audit team that undertook the exercise

Mr. Kwaku Owusu Antwi	-	Snr Internal Auditor
Mad Sherifa Sanda Abubakari	-	Internal Auditor
Mr. Emmanuel Arthur-	-	Internal Auditor
Mad Grace Fordjour	-	Internal Auditor
Mr. Lawrence Boadu	-	Asst Internal Auditor
Mr. Joel Otwe Ninsin	-	Asst Internal Auditor

Assisted by 4 attachment Personnel

## **8.0 Key Personnel at post during Audit**

1. Hon. Seth Sabah Serwornoo-Banini - Municipal Chief Executive
2. Mr. Daniel Kayange - Municipal Co-ordinating Director
3. Mr. Paul Zikpui - Municipal Finance Officer
4. Mrs. Evelyn Arhin - Municipal Budget Analyst
5. Mr. Abdel-Hafez Bagrey Abdulai - Municipal Planning Officer
6. Mr. Isaac Ofori - Municipal Works Engineer
7. Hon. Jones Kwarteng - Presiding Member
8. Mr. David Avuworda Kofi - Municipal Procurement Officer
9. Mrs Nazarene A. Dowuona - Head, HR Department
10. Mr. Godson Lodo - Municipal Environmental Health Officer
11. Mr. Evans Amofa - Head, Urban Roads Dept

## DETAILED AUDIT FINDINGS

### 9.1 PVs not acquitted with receipts – GhC 112,400.00

<b>Criteria</b>	Regulation 78 (1a&1b) of Public Financial Management Regulation, 2019 (L.I.2378) and Part IX paragraph 13 (b) of the Financial Memoranda for District Assemblies 2004 on Payments vouchers not acquitted
<b>Condition</b>	Four (4) payments Vouchers with total value of GhC 112,400.00 were not acquitted with valid receipts or were partially acquitted. See Appendix “C”
<b>Cause</b>	Relax enforcement of the PFM Act
<b>Effect</b>	The Assembly could be sighted for not complying with established regulations
<b>Recommendation</b>	Management should ensure that all payment vouchers are supported with verifiable receipts and other attachments to show that amounts are due and payable as stipulated by Part IX paragraph 13 (b) of the Financial Memoranda for District Assemblies 2004 and Regulation 78 (1a&1b) of Public Financial Management Regulation, 2019 (L.I.2378)
<b>Mgt’s Response</b>	Management has taken note of it and is making efforts to ensure that all the necessary documents i.e. receipts, are provided by those who did the work
<b>Mgt’s action plan</b>	

### 9.2 Unaccounted Revenue by 3<sup>rd</sup> Party Revenue Contractor – QUEL LOOK ENTERPRISE GHC 18,999.25

<b>Criteria</b>	Regulation 46 of the Public Financial Management Regulations, 2019 (L.I 2378) stipulates that a Principal Spending Officer shall ensure that non-tax revenue is immediately lodged in gross within twenty-four hours into the designated Consolidation fund transit bank accounts except in the case of Internally Generated Funds retained under an enactment.
<b>Condition</b>	During the audit, we observed that QUEL LOOK ENTERPRISE, a third-party revenue consulting company, was issued with 4,030 markets tickets between

	1 <sup>st</sup> January 2025 to September 2025, valued at an amount of Gh¢806,000.00. However, Markets tickets amounting to Gh¢787,000.75 was accounted for during the audit review, leaving an amount of Gh¢18,999.25 still outstanding.
<b>Cause</b>	Weak internal control
<b>Effect</b>	This could lead to lack of desired or expected level of development in the Municipality
<b>Recommendation</b>	We recommend Management to ensure that the amount of Gh¢18,999.25 from QUEL LOOK Enterprise paid into the Assembly's Bank Account and evidence of the bank statement presented for audit verification.
<b>Mgt's response</b>	Management have taken note of the recommendation.
<b>Mgt's action plan</b>	

### 9.3 NO GIFMIS Warrants Used for Payment - Gh¢50,000.00

<b>Criteria</b>	Section 25(6) of Public Financial Management Act, 2016 (Acts 621), Regulation 78 of PFM Regulation, 2019 (L.I.2378) requires that sufficient documents are attached to payment vouchers.
<b>Condition</b>	For the period under review, two (2) payment vouchers with the total value of Gh¢ 50,000.00 did not have GIFMIS warrants attached to them.
<b>Cause</b>	<b>Relax internal control</b>
<b>Effect</b>	<b>It can lead to unbudgeted spending</b>
<b>Recommendation</b>	Management should ensure that all Payment Vouchers have warrants prepared from GIFMIS platform attached to them as required by the PFM Act, its Regulations
<b>Mgt's response</b>	Noted for compliance
<b>Mgt's action plan</b>	

### **10.0 Effectiveness of Internal Controls**

In conclusion, Internal controls over cash collections at the Accounts Office are becoming better compared to our previous reports. Amounts collected are paid in gross and on time into bank accounts as required by Laws, Regulations and Rules.

We commend the Account Department for the good work performed during this period of audit and encourage them to continue with the action taken.



**Kwaku Owusu Antwi**  
**Head, Internal Audit Unit**

# DACF

## APPENDIX "B":-PAYMENTS WITHOUT GIFMIS WARRANT

NO.	DATE	PV NO	CHQ NO	DESCRIPTION	PAYEE	GROSS AMT
1	02/09/2025	ASEMA/CF,	001927	Being support to my first day at s	Ghana Education Sevice	25,000.00
2	08/08/2025	ASEMA/CF,	001923	Being payment for the preparatic	The Municipal Coordinating	25,000.00
						<u>50,000.00</u>

## APPENDIX "C":- PVs WITHOUT RECEIPT/PAYMENT SHEET

NO.	DATE	PV NO	CHQ NO	DESCRIPTION	PAYEE	GROSS AMT
1	06/08/2025		001916	Being payment for the supply of	STANOK ENTERPRISE	47,400.00
2	02/06/2025	ASEMA/CF/06/AUG/2025		Payment to cater for the prepara	The Municipal Coordinating	20,000.00
3	08/08/2025	ASEMA/CF,	001923	Being payment for the preparatic	The Municipal Coordinating	25,000.00
4	28/08/2025	ASEMA/CF,	001921	Being payment to support the do	The Municipal Coordinating	20,000.00
						<u>112,400.00</u>