

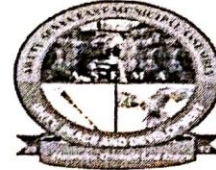
# AWUTU SENYA EAST MUNICIPAL ASSEMBLY



REPUBLIC OF GHANA

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29<sup>th</sup> January, 2026

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## SUBMISSION OF ANNUAL RISK BASED INTERNAL AUDIT PLAN FOR 2026

Pursuant to Section 83 (7) of the Public Financial Management Act, 2016, Act 921, we submit, herewith, the Risked based Annual plan for 2026 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 DIRECTOR GENERAL  
INTERNAL AUDIT AGENCY  
ACCRA

THE DISTRICT AUDITOR  
GHANA AUDIT SERVICE  
WINNEBA

cc: The Head of Service  
OHLGS, Accra

The Hon. Regional Minister  
CRCC, Cape Coast

# **AWUTU SENYA EAST MUNICIPAL ASSEMBLY**



## **INTERNAL AUDIT UNIT**

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### **ANNUAL RISK-BASED AUDIT PLAN 2026 AND STRATEGIC AUDIT PLAN 2026-2028**

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## 1.0 INTRODUCTION

Section 83(4) of the PFM Act 2016, (Act 921) provides that, “*the Internal Auditor of **Awutu Senya East Municipal Assembly** shall, in consultation with the Principal Spending Officer of the respective **Awutu Senya East Municipal Assembly** 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 **Awutu Senya East Municipal Assembly**”.*

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 **Awutu Senya East Municipal Assembly** has developed its Annual Internal Audit Work Plan for 2026.

This Work Plan is consistent with the goals and objectives of the Internal Audit Unit of Awutu Senya East Municipal Assembly. The Audit Committee and the **Principal Spending Officer** (PSO) have approved the Annual Audit work Plan for 2026 and Strategic Audit Plan for 2026-2028 as submitted by the Internal Audit Unit.

The attached documents reflect activity projections of the Internal Audit Unit as reviewed and approved by the **Awutu Senya East Municipal Assembly’s** Audit Committee.

- Appendix 1: Strategic Audit Plan 2026 - 2028
- Appendix 2: Annual Risked Based Audit Plan – 2026
- Appendix 3: Calculation of Risk Ratings
- Appendix 4: Annual Budget -2026
- Appendix 5: Training and Capacity Building Interim Plan -2026
- Appendix 6. Per diem, Accommodation, and Fuel for field work for interim Budget for 2026
- Appendix 7 Calculation of Man Hours Needed for the year 2026

## **2.0 ANNUAL RISK BASED AND STRATEGIC AUDIT PLANS FOR 2026**

### **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 risk within the **Awutu Senya East Municipal 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 the 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 **Awutu Senya East Municipal Assembly**.

### **2.2 STRATEGIC PLAN 2026 - 2028**

The Strategic Internal Audit Plan is a long-term plan that provides a roadmap 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 **Awutu Senya East Municipal Assembly**. The Plan identifies all the auditable areas proposed to be covered by the IAU during the subsequent years. 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 **Awutu Senya East Municipal 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 2026-2028 financial years, as shown in the Strategic Internal Audit Plan, is attached as Appendix 1.

The Annual Internal Audit Plan of the Unit was derived from the Strategic Plan for the year 2026, the Internal Audit 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 2026 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 **Awutu Senya East Municipal Assembly's** 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 Internal Audit Agency for the year 2026.

## 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 <sup>1</sup>
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 to achieve 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*, and *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 *Awutu Senya East Municipal Assembly'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 <b>Awutu Senya East Municipal Assembly</b> to a total shutdown

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.

The effectiveness of internal control measures is assessed in collaboration with process owners to help the Unit establish levels of reliance placed on such controls. The following criteria are employed in assessing existing 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	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 <b>Awutu Senya East Municipal Assembly</b> to a total shutdown

***Residual Risk assessment outcomes are useful during reviews of the institution’s risk management framework.***

## 2.5 AUDIT CYCLES

The Internal Audit Unit of **Awutu Senya East Municipal 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 and 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	4	
First Degree	1	
HND Accounting	1	
Total Current Staff Position	6	
Total Staff Requirement	6	

## **2.9 SERVICE QUALITY**

We continue to look for opportunities to communicate the 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.

3.0 APPROVAL

AVIUTU MUNICIPAL ASSEMBLY  
ASOA

PREPARED BY

  
MUNICIPAL INTERNAL AUDITOR

Name **KWAKU OWUSU ANTWI**  
(HEAD, INTERNAL AUDIT UNIT)

DATE: **28/01/2026**

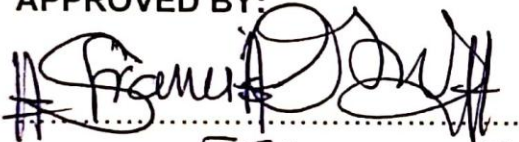
RECOMMENDED BY:



Name **Hon. SETH SEREFOR NURO-BANINI**  
(MUNICIPAL CHIEF EXECUTIVE)

DATE: **28/01/28**

APPROVED BY:



Name **FRANCIS OBERG**

DATE: **28/01/2026**

AUDIT COMMITTEE CHAIRMAN

## 4.0 APPENDICES

### 4.1 APPENDIX 1: STRATEGIC AUDIT PLAN 2026-2028

				2026	2027	2028
NO	ACTIVITY/ THRUST AREAS	RISKS IDENTIFIED	IR			
1	Revenue Management (I.G.F.& Zonal Councils)	Loss of revenue. Unreliable revenue generation data	20	X	X	X
2	Review compliance with approved budgetary allocations	Absence of commitment control systems Lack of monitoring and expenditure tracking	16	X	X	X
3	Compliance and Adherence with DACF guidelines	Failure to follow DACF guidelines Breach of statutory obligations	16	X	X	X
4	Governance and Management Audit	Non achievement of objectives. Loss of vital information	12	X	X	
5	Development Control & Building Permit Audit	Uncontrolled building projects	16		X	X
6	Assets and Property Protection	Loss of an Asset	16	X	X	X
7	Commitment Control Compliance	Payment commitments where funds are not confirmed	12	X	X	
8	Cash Management (DACF, I.G.F., and others)	Inability to account for cash inflows and outflows	20	X	X	X
9	Fuel and Transportation Management	Misuse of fuel and vehicles. Loss of Vehicle	9	X	X	X
10	Human Resource and ESPV Payroll Management	Inability to administer Human Resource function. High staff turnover	16	X	X	X
11	Utilization of PWDs and LEAP programs	Delay in funds disbursement	16	X	X	X
12	Environmental Health Management	Noncompliance	16	X	X	X
13	Follow up on Auditor Generals' reports and Management letters.	Non-implementation of recommendations	12	X	X	X

14	NACAP Implementation	Non implementation of plan	12	X	X	X
15	Contracts and Project Execution	Noncompliance. Delay in execution of projects	16	X	X	X
16	Asset and Liability Declaration	Noncompliance	12	X		X
17	Audit Committee Guidelines, Audit Recommendations Implementation and Follow Up Instructions and Emergency Expenditure Management Guidelines	Noncompliance	9	X	x	x

#### 4.2 APPENDIX 2: ANNUAL RISK-BASED INTERNAL AUDIT PLAN-2026

#	Auditable Area & Focus	Inherent 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
1	Revenue Management (I.G.F. DACF & others)	20	VH	Verification of collections for adequate documentation (Including invoices, GCR, and Pay-in-Slips).		04-Mar-26 01-Jul-26 01-Oct-26 01-Jan-27	<b>24-Mar-26</b> <b>31-Jul-26</b> <b>30-Oct-26</b> <b>29-Jan-27</b>	15	30 days after end of quarter	GCRs, Revenue Collector's Cashbooks, Bank Statements, Main Revenue Cashbook, Bank Pay-in-Slips, Stationery, Approved Annual budget etc.
2	Review compliance with approved budgetary allocations	16	H	Ascertain whether there is overspending and accumulation of arrears		04-Mar-26	24-Mar-26	15	30 days after end of quarter	Approved Budget/annual estimates Warrant/funds release Expenditure document Financial statements Budget monitoring reports

3	Compliance and Adherence with DACF guidelines	16	H	Determine whether DACF guidelines are adhere to		02-Jul-26	22-Jul-26	15	30 days after end of quarter	
4	Special Audit (Review of Cash Book and Bank Reconciliation)	20	VH	Assessing whether payments are properly supported by original invoices and/or relevant documents and are accurately and completely recorded in the cash accounting records.		04-Mar-26	24-Mar-26	15	30 days after end of quarter	Revenue, Payments and Balances Bank Statement
5	Audit Committee Guidelines, Audit Recommendations Implementation and Follow Up Instructions and Emergency Expenditure Management Guidelines	9	M	Assessing the level of compliance		01-Oct-26	14-Oct-26	10	30 days after end of quarter	

6	Commitment Control Compliance	12	H	Examination of checklist for the commitment of funds		02-Jul-26 02-Jan-27	15-Jul-26 15-Jan-27	10	30 days after end of quarter	
7	Procurement Audit / Stores Management Audit	16	H			02-Jul-25 02-Jan-27	22-Jul-25 25-Jan-27	15	30 days after end of quarter	PV s, List of Adverts, Minutes of Tender Committee, Evaluation Reports, Award Letters, Contract Register, SRV, SIV, PVs, LPO, Asset Register, Contract Register etc.
8	Payroll / ESPV Audit (both GoG & IGF Staff)	16	H					15	Every month	Nominal Roll, Payroll, PVs, Staff Files etc
9	Transport and Fuel Management	9	M			10-Mar-26	27-Mar-26	15	30 days after end of quarter	Vehicle Logbooks, PVs, Cashbooks, Maintenance records, Vehicle Register, Works Orders, Fuel Coupons, etc.
10	Audit of Assets and Property Protection	16	H			02-Jul-26	22-Jul-26	15	30 days after end of quarter	

11	NACAP Implementation	12	H			01-Jan-27	29-Jan-27	15	30 days after end of quarter	
12	Governance and Management Audit	12	H			02-Jul-25 02-Jan-27	22-Jul-25 25-Jan-27	15	30 days after end of quarter	
	<b>Total Number of Man Hours Needed</b>							<b>170</b>		

#### 4.3 APPENDIX 3: RISK ASSESSMENT REPORT

Thrust Area	Audit Objective(s)	Organizational Objective	Risk Name (Description)	Risk Owner	Risk Causes	Likelihood Score	Impact Score	Inherent Risk Score	Control Efficiency Score	Residual Risk Score
Revenue Management (I.G.F. DACF & others)	Verify that collections are supported by adequate documentation (Including invoices, GCR, Pay-in-Slips).	To improve fiscal revenue mobilization and management	Loss of revenue	Finance Department Statistics Department	Under declaring of revenue Inadequate support for data collection activities	4	5	20	2	10
	To ascertain the level of data available and its reliability.	To make revenue forecasts using reliable and accurate data.	Unreliable revenue generation data	Budget Unit	Inadequate data/lack of data on business and property rates.	4	5	20	2	10

	To ascertain the complete and accurate recording and disclosure of all transactions.	To embark on Revenue mobilization	Loss of revenue	Iron City and Ofaakor Zonal Council	Not banking all revenue collected Scattered areas of businesses and properties.	4	4	16	2	8
Commitment Control Compliance	To assess whether expenditure is in the budget and within budgetary controls.	To ensure that transactions are fully funded prior to their authorization.	Payment commitments where funds are not confirmed	Budget and Panning Unit	Pressure to meet citizens' wants	3	4	12	2	6
Special Audit (Review of Cash Book and Bank Reconciliation)	Ensure payments are properly supported by original invoices and/or relevant documents and are accurately and completely recorded in the cash accounting records.	To improve public expenditure management	Inability to account for cash inflows and outflows	Finance department	Lack of adequate control	4	5	20	2	10

Audit Committee Guidelines, Audit Recommendations Implementation and Follow Up Instructions and Emergency Expenditure Management Guidelines	Assessing the level of compliance	To provide guidance to help audit committee, the Assembly, identify and achieve their objectives and add value to the Municipality.	Noncompliance	Central Admin.	Insufficient training on manuals. Lack of communication and understanding	3	3	9	2	4.5
Review compliance with approved budgetary allocations	Ascertain whether there is overspending and accumulation of arrears					4	4	16	2	8
Payroll / ESPV Audit (both GoG & IGF Staff)	Find out whether payroll contains "Ghost names"	That payroll does not contain "Ghost Names"	Payroll Risk (Risk of paying non-Staff of ASEMA)	Principal Spending Officer	No or Little physical verification before validation	4	4	16	2	8
Procurement Audit / Stores Management Audit	Ascertain whether procurement is done in relation to relevant laws,	That procurement processes are followed at all time as	Procurement Risk (Risk of Non-competitive procurement)	Principal Spending Officer	By-passing the procurement process Non-adherence to threshold values	3	3	9	1	9

	thresholds and methods	required by relevant laws								
Transport and Fuel Management	Find out the efficient use of official vehicles, fuel and lubricants	Ensure efficient use of official vehicles, fuel and lubricants	Fuel Use Risk (Risk of misuse of fuel, lubricants and transport facilities)	Principal Spending Officer	Inadequate control over use of Official vehicle, fuel and lubricants	3	3	9	1	9
Audit of Assets and Property Protection	Ascertain the assets and properties of the Assembly			Principal Spending Officer		4	4	16	2	8
NACAP Implementation	Assessing the level of compliance	To promote the prevention, detection, and sanctioning of corruption.	Noncompliance	Central Admin.	Insufficient training on NACAP. Lack of adequate Understanding.	4	3	12	2	6
Governance and Management Audit		To improve public expenditure management	Non achievement of objectives. Loss of vital information	Principal Spending Officer		4	3	12	2	6

#### 4.4 APPENDIX 4 ANNUAL BUDGET

##### QUARTERLY INTERNAL AUDIT PROGRAM, ACTIVITIES AND BUDGET 2026

NO	ACTIVITIES/THRUST AREAS	RISK IDENTIFIED	QUARTER	BUDGET ITEM	DETAILS	AMOUNT
				<b>FIRST QUARTER BUDGET BREAKDOWN</b>		
1	Revenue management (I.G.F & Zonal Councils)	<ul style="list-style-type: none"> <li>• Loss of revenue</li> <li>• Unreliable revenue generation data</li> </ul>	1 <sup>st</sup> Quarter	TRANSPORTATION COST FOR FIELD WORK	10 STAFFS X 10 DAY X 50 CEDIS PER HEAD	5,000.00
2	Review compliance with approved budgetary allocations	<ul style="list-style-type: none"> <li>• Absence of commitment control system</li> <li>• Lack of monitoring and expenditure tracking.</li> </ul>	1 <sup>st</sup> Quarter	ALLOWANCE FOR FIELD WORK		3,000.00

3	Review of Compliance and Adherence with DACF guidelines	<ul style="list-style-type: none"> <li>Failure to follow DACF guidelines</li> <li>Breach of statutory obligations</li> </ul>	1 <sup>st</sup> Quarter			2,000.00
4	Continue Professional Development			Continue Professional Development	IAU STAFF	5,000.00
					SUB TOTAL	<b>15,000.00</b>
				SECOND QUARTER BUDGET BREAK DOWN		
5	Development Control and Building Permit Audit	<ul style="list-style-type: none"> <li>Uncontrolled building projects</li> </ul>	2 <sup>nd</sup> Quarter	TRANSPORTATION COST FOR FIELD WORK	10 STAFFS X 10 DAY X 50 CEDIS PER HEAD	2,000.00

6	Audit of Assets and Property Protection	<ul style="list-style-type: none"> <li>Loss of an Asset</li> </ul>	2 <sup>nd</sup> Quarter	ALLOWANCE FOR MONITORING 1 <sup>ST</sup> QUARTER ACTIVITY		3,000.00
7	Audit Training for IA Staff	<ul style="list-style-type: none"> <li>Payment's commitments where funds are not confirmed</li> </ul>	2 <sup>nd</sup> Quarter			5,000.00
8	Cash Management (DACF, I.G.F., and others)	<ul style="list-style-type: none"> <li>Inability to account for cash inflows and outflows</li> </ul>	2 <sup>nd</sup> Quarter			2,000.00
9	Governance and Management audit	<ul style="list-style-type: none"> <li>Non achievement of objectives</li> <li>Loss of vital information</li> </ul>	2 <sup>nd</sup> Quarter			3,000.00
					SUB TOTAL	<b><u>15,000.00</u></b>
				THIRD QUARTER BUDGET BREAKDOWN		

10	Fuel and Transportation Management	<ul style="list-style-type: none"> <li>Misuse of fuel and vehicles</li> <li>Loss of vehicles</li> </ul>	3 <sup>rd</sup> Quarter	TRANSPORTATION COST FOR FIELD WORK	10 STAFFS X 10 DAY X 50CEDIS PER HEAD	5,000.00
11	Human Resource and ESPV Payroll Management	<ul style="list-style-type: none"> <li>Inability to administer Human Resource function</li> <li>High staff turnover</li> </ul>	3 <sup>rd</sup> Quarter			2,000.00
12	Training of IAU Staff on the Utilization of PWDs and LEAP programs	<ul style="list-style-type: none"> <li>Delay in funds disbursement</li> </ul>	3 <sup>rd</sup> Quarter			2,000.00
13	Environmental Health Management	<ul style="list-style-type: none"> <li>Non compliance</li> </ul>	3 <sup>rd</sup> Quarter	MONITORING		4,000.00
14	Follow up in Auditor General's Reports and management letters	<ul style="list-style-type: none"> <li>Non-Implementation of plan</li> </ul>		TRANSPORTATION COST FOR FEILDWORK		2,000.00

					SUB TOTAL	<b><u>15,000.00</u></b>
				FOURTH QUARTER BUDGET BREAKDOWN		
15	Organize stakeholders' engagement with the Staff (NACAP Activity)	<ul style="list-style-type: none"> <li>Non-implementation of plan</li> </ul>	4 <sup>th</sup> Quarter	TRANSPORTATION COST		7,000.00
16	Trading Contracts and Project Execution	<ul style="list-style-type: none"> <li>Non-compliance- Delay in execution of projects</li> </ul>	4 <sup>th</sup> Quarter	ALLOWANCE FOR MONITORING 1ST QUARTER ACTIVITY	T&T and Allowance	5,000.00
17	Facilitation of Asset declaration by Officers who qualify to do so	<ul style="list-style-type: none"> <li>Noncompliance</li> </ul>	4 <sup>th</sup> Quarter		T&T	3,000.00
18	Audit Committee Guidelines, Audit Recommendations Implementation and	<ul style="list-style-type: none"> <li>Noncompliance</li> </ul>	4 <sup>th</sup> Quarter			

	Follow Up Instructions and Emergency Expenditure Management Guidelines					
					<b><u>SUBTOTAL</u></b>	<b><u>15,000.00</u></b>
					<b><u>TOTAL</u></b>	<b><u>60,000.00</u></b>

#### 4.5 APPENDIX 5: TRAINING AND CAPACITY BUILDING

NO.	TRAINING AREA	STAFF TO ATTEND	TRAINING INSTITUTION	REQUIRED RESOURCES
1	ENTERPRISE RISK REGISTER	Kwaku Owusu Antwi Sherifa A. Sandah Emmanuel Arthur Grace A. Fordjour Joel Otwey-Ninsin Lawrence Boadu	INTERNAL AUDIT AGENCY	TRAINING FEES, ALLOWANCE AND TRANSPORTATION
2	INFORMATION SYSTEMS AUDIT	Kwaku Owusu Antwi Sherifa A. Sandah Emmanuel Arthur Grace A. Fordjour Joel Otwey-Ninsin Lawrence Boadu	INTERNAL AUDIT AGENCY	TRAINING FEES, ALLOWANCE AND TRANSPORTATION

#### 4.6 APPENDIX 6: CALCULATION OF MAN HOURS NEEDED

### CALCULATION OF MAN HOURS NEEDED TO EXECUTE THE ANNUAL WORK PLAN

CALCULATION OF AVAILABLE MAN HOURS					
S/N		STAFF NO.	HOURS PER WEEK	NO. OF WEEKS	TOTAL MAN HOURS
1	Current man hours	6	40	52	12,480
	<b>Less: Current leave days;</b>				
2	Head of Unit- 1@ 36= 36 days	1	40	1.80	72
3	Senior Staff -5@28 =140days	5	40	9.8	1,960
4	Statutory public holidays and break- (12days*8hrs *6staff)				576
5	Staff training (12 days *8hrs *6staff)				576
6	Contingency (14days*8hrs*6staff)				672
					3,856
	<b>TOTAL AVAILABLE MAN HOURS</b>				<b>8,624</b>
CALCULATION OF MAN HOURS NEEDED					
	THRUST AREA	NO. OF STAFF	NO. OF DAYS	DAILY HOURS	TOTAL HOURS NEEDED
1	Revenue Management (I.G.F. & others)	6	15	8	720
2	Governance and Management Audit	6	15	8	720
3	NACAP Implementation	6	15	8	720
4	Assets and Property Protection	6	15	8	720
5	Special Audit (Review of Cash Book and Bank Reconciliation)	6	15	8	720
6	Audit Committee Guidelines, Audit Recommendations Implementation and Follow Up Instructions and Emergency Expenditure Management Guidelines	6	10	8	480

7	Review compliance with approved budgetary allocations	6	15	8	720
8	Contracts and Projects Execution	6	15	8	720
9	Commitment Control Compliance	6	10	8	480
10	Procurement Audit / Stores Management Audit	6	15	8	720
11	Payroll / ESPV Audit (both GoG & IGF Staff)	6	15	8	720
12	Transport and Fuel Management	6	15	8	720
	<b>TOTAL MAN HOURS NEEDED</b>				<b>8,160</b>
	<b>EXCESS / DEFICIT MAN HOURS</b>				<b>464</b>