

# AWUTU SENYA EAST MUNICIPAL ASSEMBLY



REPUBLIC OF GHANA

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

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## SUBMISSION OF FOURTH QUARTER 2025, INTERNAL AUDIT REPORT

Pursuant to Section 83 (7) of the Public Financial Management Act, 2016, Act 921, we submit, herewith, the Fourth 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



## FOURTH QUARTER AUDIT REPORT 2025

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

## **1.0 Introduction to audit**

The Fourth quarter 2025 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> October,2025 to 31<sup>st</sup> December, 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> October 2025 to 31<sup>st</sup> December, 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 Revenue Unaccounted For (Quel Look Enterprise and Tiger Transport) - GH¢26,000.00

#### Condition

We noted during our audit of revenue that, **Quel Look Enterprise and Tiger Transport, two** contracted revenue collection companies, collected a total of **GH¢1,180,000.00** but has only **lodged GH¢1,154,000.00**. This leaves a balance of **GH¢26,000.00** that remains unbanked, which is a violation of the regulation stipulating the timely and complete lodgment of revenue.

CONTRACTOR'S NAME	AMOUNT COLLECTED	AMOUNT LODGED	DIFFERENCE	PERIOD
QUEL LOOK ENTERPRISE	GH¢1,138,000.00	GH¢1,118,000.00	GH¢20,000.00	JANUARY TO SEPTEMBER 2025
TIGER TRANSPORT	GH¢42,000.00	GH¢36,000.00	GH¢6,000.00	JANUARY TO NOVEMBER 2025
<b>TOTAL</b>	<b>GH¢1,180,000.00</b>	<b>GH¢1,154,000.00</b>	<b>GH¢26,000.00</b>	

#### Recommendation

We recommended the retrieval of the aforementioned amount from the agents and same be paid into the Assembly's IGF account.

### 6.2 Failure to set targets for revenue collectors

#### Condition

In the course of our audit, we identified a significant gap in the Management of revenue collection operations. We noted that no specific revenue collectors have been given a target for operations. This practice is not in alignment with effective revenue management strategies and compromises the ability to measure and track performance.

#### Recommendation

We recommended that the head of the budget unit should ensure that revenue targets are set for all revenue collectors to track their performance.

### **6.3 Failure to Renew Contract for 3<sup>rd</sup> Party Revenue Company**

#### **Condition**

We noted during the audit that the Assembly engaged Tiger Transport Company to collect revenue on behalf of the Assembly from January to December 2025 without Memorandum of Understanding (MoU).

#### **Recommendation**

We recommended that Management should ensure that the necessary documents required must be provided to meet the procurement requirement.

## **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 Sandah Abubakari	-	Internal Auditor
Mr. Emmanuel Arthur-	-	Internal Auditor
Mad Grace Fordjour	-	Internal Auditor
Mr. Lawrence Boadu	-	Asst Internal Auditor
Mr. Joel Otwey Ninsin	-	Asst Internal Auditor

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

1. Hon. Seth Sabah Serwornoo-Banini - Municipal Chief Executive
2. Mr. Daniel Kanyage - 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. Hon. Jones Kwarteng - Presiding Member
7. Mr. David Avuworda Kofi - Municipal Procurement Officer
8. Mrs Nazarene A. Dowuona - Head, HR Department
9. Mr. Godson Lodo - Municipal Environmental Health Officer
10. Mr. Evans Amofa - Head, Urban Roads Dept

## DETAILED AUDIT FINDINGS

### 9.1 Revenue Unaccounted For (Quel Look Enterprise and Tiger Transport) - GH¢26,000.00

<b>Criteria</b>	Regulation 46 of the Public Financial Management Regulations, 2019 (L.I 2378) requires the Principal Spending Officer to ensure the efficient collection, monitoring, and prompt lodgment of revenue in gross within 24 hours. This regulation is critical to safeguarding public funds and maintaining transparency in revenue management. An essential part of this process includes issuing control receipts to confirm that all collected revenue has been promptly deposited into the designated accounts without delay.
<b>Condition</b>	We noted during our audit of revenue that, <b>Quel Look Enterprise and Tiger Transport, two</b> contracted revenue collection companies, collected a total of <b>GH¢1,180,000.00 but has only lodged GH¢1,154,000.00</b> . This leaves a balance of <b>GH¢26,000.00</b> that remains unbanked, which is a violation of the regulation stipulating the timely and complete lodgment of revenue.
<b>Cause</b>	
<b>Effect</b>	The unbanked amount exposes the assembly to risks of potential misappropriation or loss of funds.
<b>Recommendation</b>	We recommended the retrieval of the aforementioned amount from the agents and same be paid into the Assembly's IGF account.
<b>Mgt's response</b>	Management noted for compliance
<b>Mgt's action plan</b>	

### 9.2 Failure to set targets for revenue collectors

<b>Criteria</b>	Regulation 46 of the Public Financial Management Regulations, 2019 L.I 2378 states "A Principal Spending Officer shall ensure the efficient collection, monitor and lodgment of revenue in gross within 24 hours." It is the responsibility of the Head of the Budget unit to ensure that revenue targets are set for revenue collectors
<b>Condition</b>	In the course of our audit, we identified a significant gap in the management of revenue collection operations. We noted that no specific revenue collectors have been given a target for operations. This practice is not in alignment with effective revenue management strategies and compromises the ability to measure and track performance.
<b>Cause</b>	
<b>Effect</b>	The absence of targets has led to suboptimal revenue collection. It hinders performance monitoring and accountability. It reduces the ability to forecast and plan revenue inflow effectively.

<b>Recommendation</b>	We recommended that the head of the budget unit should ensure that revenue targets are set for all revenue collectors to track their performance
<b>Mgt's response</b>	Target has been set for revenue collectors.
<b>Mgt's action plan</b>	

### 9.3 Failure to Renew Contract for 3<sup>rd</sup> Party Revenue Companies – Tiger Transport Company

<b>Criteria</b>	Section 24(1) of the Public Procurement Act 2016, (Act 914) states that the procurement entity shall make a decision with respect to the qualification of each supplier or contractor submitting an application to prequalify and in reaching that decision shall apply only the criteria set out in the prequalification documents.
<b>Condition</b>	We noted during the audit that the Assembly engaged Tiger Transport Company to collect revenue on behalf of the Assembly from January to December 2025 without MoU.
<b>Cause</b>	
<b>Effect</b>	Violation of the Public Procurement Act may not ensure the achievement of value for money and could result in the impositions of 2500 penalty units (GHC30,000.00) on the Head of the Entity Tender Committee for the procurement breaches in accordance with Section 92 of the Public Procurement Act, 2016 Act, 914.
<b>Recommendation</b>	We recommended that Management should ensure that the necessary documents required must be provided to meet the procurement requirement.
<b>Mgt's response</b>	Management has 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. This is satisfactory and 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**

**3<sup>RD</sup> QUARTER 2025 MANAGEMENT ACTION PLAN**

NO.	FINDING	RECOMMENDATION	MANAGEMENT COMMENT	TIMELINE	RESPONSIBLE OFFICERS	STATUS
1.	PVs not acquitted with receipts – GhC 112,400.00	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)	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	By the end of fourth quarter 2025	MCD MFO	<b>Action Taken</b>
2.	Unaccounted Revenue by 3 <sup>rd</sup> Party Revenue Contractor – Quel Look Enterprise GHC 18,999.25	We recommend Management to ensure that the amount of GHC18,999.25 from Quel Look Enterprise paid into the Assembly’s Bank Account and evidence of the bank statement	Management have taken note of the recommendation.	By the end of fourth quarter 2025	MCD MFO	<b>Recommendation Implemented</b>

		presented for audit verification.				
<b>3.</b>	No GIFMIS Warrants Used for Payment - GHC50,000.00	Management should ensure that all Payment Vouchers have warrants prepared from GIFMIS platform attached to them as required by the PFM Act, its Regulations.	Noted for compliance.	By the end of fourth quarter 2025	<b>MCD MFO MBA</b>	<b>Action Taken</b>

**STATUS OF IMPLEMENTATION OF AUDIT RECOMMENDATION FOR 3<sup>RD</sup> QUARTER 2025 AUDIT REPORT**

<b>NO.</b>	<b>AUDIT FINDINGS</b>	<b>RECOMMENDATIONS</b>	<b>MANAGEMENT RESPONSE</b>	<b>REMARKS</b>	<b>STATUS OF IMPLEMENTATION</b>
1.	PVs not acquitted with receipts – GhC 112,400.00	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)	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	Payment Vouchers with all the necessary documents presented to the Internal Audit Unit for verification.	Issue Resolved
2.	Unaccounted Revenue by 3 <sup>rd</sup> Party Revenue Contractor – Quel Look Enterprise GHC 18,999.25	We recommend Management to ensure that the amount of GHC18,999.25 from Quel Look Enterprise paid into the Assembly’s Bank Account and evidence of the bank statement	Management have taken note of the recommendation.	The said amount has been paid into the Assembly’s account and receipt presented to the Internal Audit for Verification.	Action Taken

		presented for audit verification.			
<b>3.</b>	No GIFMIS Warrants Used for Payment - GH¢50,000.00	Management should ensure that all Payment Vouchers have warrants prepared from GIFMIS platform attached to them as required by the PFM Act, its Regulations.	Noted for compliance.	All the warrants have been attached to the payment vouchers for verification.	Action Taken