

# AWUTU SENYA EAST MUNICIPAL ASSEMBLY



REPUBLIC OF GHANA

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28<sup>th</sup> January, 2025

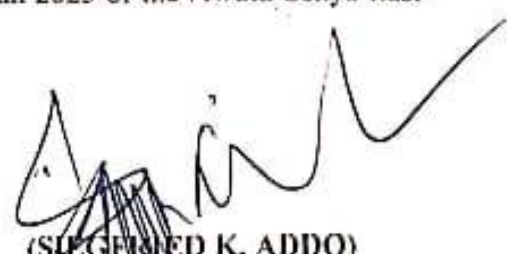
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**THE CHAIRMAN  
AUDIT COMMITTEE  
ASEMA, KASOA.**

## SUBMISSION OF AUDIT RISK BASED INTERNAL AUDIT PLAN FOR 2025

Pursuant to Section 83 (6 a&b) of the Public Financial Management Act, 2016, Act 921, we submit, herewith, the Audit Risk Based Internal Audit Plan 2025 of the Awutu Senya East Municipal Assembly for your attention.

Humbly submitted.

  
(SIEGFRIED K. ADDO)  
MUNICIPAL CO-ORD. DIRECTOR  
for: MUNICIPAL CHIEF EXECUTIVE

Cc:

THE DIRECTOR GENERAL  
INTERNAL AUDIT AGENCY  
ACCRA

THE DISTRICT AUDITOR  
GHANA AUDIT SERVICE  
WINNEBA

THE HON. REGIONAL MINISTER  
CRCC, CAPE COAST

# **AWUTU SENYA EAST MUNICIPAL ASSEMBLY**



## **INTERNAL AUDIT UNIT**

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### **REVISED RISK-BASED AUDIT PLAN 2025 AND STRATEGIC AUDIT PLAN 2025-2027**

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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 2025.

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 2025 and Strategic Audit Plan for 2025-2027 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 2025 - 2027
- Appendix 2: Annual Risked Based Audit Plan – 2025
- Appendix 3: Calculation of Risk Ratings
- Appendix 4: Annual Budget -2025
- Appendix 5: Training and Capacity Building Interim Plan -2025
- Appendix 6. Per diem, Accommodation, and Fuel for field work for interim Budget for 2025
- Appendix 7 Calculation of Man Hours Needed for the year 2025

## **2.0 RISK BASED ANNUAL AND STRATEGIC AUDIT PLANS FOR 2025**

### **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 2025 - 2027**

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 2025-2027 financial years, as shown in the Strategic Internal Audit Plan, is attached as Appendix 1.

The Annual Internal Audit Plan of the Unit is derived from the Strategic Plan for the year 2025, 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 2025 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 2025.

## 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	3	
Professional with Masters' Degree	2	
First Degree	2	
HND Accounting	1	
Total Current Staff Position	<b>8</b>	
Total Staff Requirement	<b>8</b>	

## 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

**PREPARED BY:**

GORDON WALTER DOE  
.....

**Name**

**(HEAD, INTERNAL AUDIT UNIT)**

DATE: 28/01/2025  
.....

**RECOMMENDED BY:**

SIEGFRIED K. ADDO  
.....

**Name**

**(MUNICIPAL COORDINATING DIRECTOR)**

DATE: 28/01/2025  
.....

**APPROVED BY:**

MR. FRANCIS OBENG  
.....

**Name**

**AUDIT COMMITTEE CHAIRMAN**

DATE: 28/01/2025  
.....

## 4.0 APPENDICES

### 4.1 APPENDIX 1: STRATEGIC AUDIT PLAN 2025-2027

				2025	2026	2027
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	Debts and Outstanding Liabilities	The threat of legal action	16	X	X	X
3	Information Technology Audit	Breach of sensitive information. Loss of information integrity.	12		X	
4	Procurement Management and GHANEPS	No value for money procurement	16	X	X	X
5	Governance and Management Audit	Nonachievement of objectives. Loss of vital information	12		X	
6	Development Control & Building Permit Audit	Uncontrolled building projects	16	X	X	X
7	Assets and Property Protection	Loss of an Asset	16	X	X	X
8	Commitment Control Compliance	Payment commitments where funds are not confirmed	12	X	X	
9	Cash Management (DACF, I.G.F., and others)	Inability to account for cash inflows and outflows	20	X	X	X
10	Fuel and Transportation Management	Misuse of fuel and vehicles. Loss of Vehicle	9	X	X	X
11	Human Resource and ESPV Payroll Management	Inability to administer Human Resource function. High staff turnover	16	X	X	X
12	Audit of Management of Persons with Disability	Inadequate resources	16	X	X	X
13	Environmental Health Management	Noncompliance	16	X	X	X
14	Follow up on Auditor Generals' reports and Management letters.	Non-implementation of recommendations	12	X	X	X
15	NACAP Implementation	Non implementation of plan	12	X	X	X
16	Contracts and Project Execution	Noncompliance. Delay in execution of projects	16	X	X	X
17	Asset and Liability Declaration	Noncompliance	12	X		X
18	Audit Committee Guidelines, Audit Recommendations Implementation and Follow Up Instructions and Emergency Expenditure Management Guidelines	Noncompliance	9	X		
19	Compliance with Handing Over Notes	Noncompliance	6	X		

## 4.2 APPENDIX 2: ANNUAL RISK-BASED INTERNAL AUDIT PLAN-2025

#	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. & others)	20	VH	Verification of collections for adequate documentation (Including invoices, GCR, and Pay-in-Slips).	April and August 2024	04-Mar-25 01-Jul-25 01-Oct-25 01-Jan-26	24-Mar-25 31-Jul-25 31-Oct-25 31-Jan-26	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	Debts and Outstanding Liabilities	16	H	Ascertaining the level of debts and outstanding liabilities and its management.	April 2021	04-Mar-25	24-Mar-25	15	30 days after end of quarter	Creditor's ledger, Bank statement etc
3	NACAP Implementation	12	H	Assessing the level of compliance		04-Mar-25 02-Jul-25 01-Oct-25 02-Jan-26	17-Mar-25 15-Jul-25 14-Oct-25 16-Jan-26	10	30 days after end of quarter	Budget, MTDP, IAU Reports
4	Assets and Property Protection	16	H	Ascertain the extent of protection for assets of the Assembly.		02-Jul-25	22-Jul-25	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.
5	Compliance with Handing Over Notes	6	L	Assessing the level of compliance		16/02/2025	9/03/2025	15	30 days after end of quarter	
6	Special Audit (Review of Cash Book and Bank Reconciliation)	20	VH	Assessing whether payments are properly		04-Mar-25	24-Mar-25	15	30 days after end of quarter	Revenue, Payments and Balances Bank Statement

				supported by original invoices and/or relevant documents and are accurately and completely recorded in the cash accounting records.						
7	Audit Committee Guidelines, Audit Recommendations Implementation and Follow Up Instructions and Emergency Expenditure Management Guidelines	9	M	Assessing the level of compliance		01-Oct-25	14-Oct-25	10	30 days after end of quarter	
8	Assets and Liability Declaration	12	H	Assessing the level of compliance		02-Jul-25	15-Jul-25	10	30 days after end of quarter	
9	Contracts and Projects Execution	16	H	Examination and assessment of contract documents and projects.		01-Oct-25	21-Oct-25	15	30 days after end of quarter	
10	Commitment Control Compliance	12	H	Examination of checklist for the commitment of funds		02-Jul-25 02-Jan-26	15-Jul-25 16-Jan-26	10	30 days after end of quarter	
11	Procurement Audit / Stores Management Audit	16	H		One quarter in the year	02-Jul-25 02-Jan-26	22-Jul-25 23-Jan-26	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.
12	Payroll / ESPV Audit (both GoG & IGF Staff)	16	M		Every other Month			15	Every month	Nominal Roll, Payroll, PVs, Staff Files etc

13	Transport and Fuel Management	9	M			10-Mar-25	28-Mar-25	15	30 days after end of quarter	Vehicle Logbooks, PVs, Cashbooks, Maintenance records, Vehicle Register, Works Orders, Fuel Coupons, etc.
	<b>Total Number of Man Hours Needed</b>							<b>175</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. & 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
Debts and Outstanding Liabilities	To ascertain the level of debts and outstanding liabilities and its management.	Maintain relationships with suppliers-external customers (Relationship and reputation management).	The threat of legal action	Finance Department Procurement Unit	Delay and nonpayment	4	4	16	2	8

Assets and Property Protection	Ascertain the extent to which the assets of the Assembly are safeguarded and deployed gainfully.	To protect and prevent misuse of Assets of the Assembly.	Loss of an Asset	Estate Unit	Theft and misuse lack of fire extinguisher, lack of storage space	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
Compliance with Handing Over Notes	To ascertain compliance with requirements under section 6 of the Presidential (Transition) Act, 2012 (Act 845)	To provide successors with key knowledge and information regarding the position so that the transition period is as smooth as possible.	Noncompliance	Central Admin	Nonavailability of information	3	2	6	2	3
Contract and Project Execution	To examine and assess the performance of contracts to ensure that the parties have complied with the obligations stated.	To ensure that the contractors, suppliers, or consultants meet agreed project specifications and completion time.	Noncompliance with contract terms Delay in execution of projects	Works Department	Lack of resources Absence of workflow plan.	4	4	16	2	8

Assets and Liability Declaration	Assessing the level of compliance	To protect public assets and the public interest, deter public corruption and promote the integrity of public officials	Noncompliance	Central Admin.	No declaration of assets and liabilities Lack of information	4	3	12	2	6
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
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
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, thresholds and methods	That procurement processes are followed at all time as required by relevant laws	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

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
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#### 4.4 APPENDIX 4: ANNUAL BUDGET

NO	ITEM	TOTAL
1	Steel cabinet and Printers	15,000
2	Stationery	5,000
3	Fuel / T&T for operational activities	15,000
4	Attend Training Workshops / Seminars	25,000
5	Continuous Professional Development (CPD)	20,000
	<b>SUB-TOTAL</b>	<b><u>80,000</u></b>

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

NO.	TRAINING AREA	STAFF TO ATTEND	TRAINING INSTITUTION	REQUIRED RESOURCES
1	INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS(IPSAS)	Gordon Walter Doe Kwaku Owusu Antwi Sherifa A. Sandah Emmanuel Arthur Grace A. Fordjour Joel Otwey-Ninsin Lawrence Boadu	CAGD	TRAINING FEES, ALLOWANCE AND TRANSPORTATION
2	INFORMATION SYSTEMS AUDIT	Gordon Walter Doe Kwaku Owusu Antwi Sherifa A. Sandah Emmanuel Arthur Grace A. Fordjour Joel Otwey-Ninsin Lawrence Boadu	INTERNAL AGENCY AUDIT	TRAINING FEES, ALLOWANCE AND TRANSPORTATION

<b>Budget Summary</b>		
<b>No.</b>	<b>Category</b>	<b>Total</b>
1	T&T (Fuel)	15,000
2	Per Diem	30,000
3	CPD	20,000
4	Steel Cabinet and Printers	15,000
	<b>GRAND TOTAL</b>	<b>80,000</b>

4.7 APPENDIX 6: CALCULATION OF MAN HOURS NEEDED

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

<b>CALCULATION OF AVAILABLE MAN HOURS</b>					
<b>S/N</b>		<b>STAFF NO.</b>	<b>HOURS PER WEEK</b>	<b>NO. OF WEEKS</b>	<b>TOTAL MAN HOURS</b>
1	Current man hours	8	40	52	16,640
	<b>Less: Current leave days;</b>				
2	Head of Unit- 1 @ 36= 36 days	1	40	1.80	72
3	Senior Staff -7@28 =196days	7	40	9.8	2,744
4	Statutory public holidays and break-(12days*8hrs *8staff)				768
5	Staff training (12 days *8hrs *8staff)				768
7	Contingency (14days*8hrs*8staff)				896
					5,248
	<b>TOTAL AVAILABLE MAN HOURS</b>				<b>11,392</b>
<b>CALCULATION OF MAN HOURS NEEDED</b>					
	<b>THRUST AREA</b>	<b>NO. OF STAFF</b>	<b>NO. OF DAYS</b>	<b>DAILY HOURS</b>	<b>TOTAL HOURS NEEDED</b>
1	Revenue Management (I.G.F. & others)	8	15	8	960
2	Debts and Outstanding Liabilities	8	15	8	960
3	NACAP Implementation	8	10	8	640
4	Assets and Property Protection	8	15	8	960
5	Compliance with Handing Over Notes	8	15	8	960
6	Special Audit (Review of Cash Book and Bank Reconciliation)	8	15	8	960
7	Audit Committee Guidelines, Audit Recommendations Implementation and Follow Up Instructions and Emergency Expenditure Management Guidelines	8	10	8	640
8	Assets and Liability Declaration	8	10	8	640
9	Contracts and Projects Execution	8	15	8	960

10	Commitment Control Compliance	8	10	8	640
11	Procurement Audit / Stores Management Audit	8	15	8	960
12	Payroll / ESPV Audit (both GoG & IGF Staff)	8	15	8	960
13	Transport and Fuel Management	8	15	8	960
	<b>TOTAL MAN HOURS NEEDED</b>				11,200
	<b>EXCESS / DEFICIT MAN HOURS</b>				<b>192</b>