

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

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**The Chairman Audit Committee**  
**Awutu Senya East Municipal Assembly**  
Kasoa

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

Sir,

**SUBMISSION OF SECOND QUARTER 2025 INTERNAL AUDIT REPORT**

Please, find attached the Second quarter Internal Audit Report. It covered the period 01 **April** 2025 to 30 **June** 2025 on the activities and programmes of the Awutu Senya East Municipal Assembly by the Internal Audit Unit.

Thank you.

Yours,

Gordon Walter Doe  
(Head, Internal Audit Unit)

*cc: The Director-General  
Internal Audit Agency  
Ministries Post Office*

*The Municipal Chief Executive  
Awutu Senya East Municipal Assembly*

**Accra Kasoa**

**The Head of Service**

Local Government Service Secretariat

**Accra**

*Municipal Co-ordinating Director  
Awutu Senya East Municipal Assembly*

**Kasoa**

***Regional Co-ordinating Director***

*RCC*

**Cape Coast**

*The Municipal Auditor  
Ghana Audit Service*

Kasoa

The Presiding Member

Awutu Senya East Municipal Assembly **Kasoa**

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**The Municipal Co-ordinating Director**  
**Awutu Senya East Municipal Assembly**  
Kasoa

18<sup>th</sup> July, 2025

Sir,

**SUBMISSION OF SECOND QUARTER 2025 DRAFT INTERNAL AUDIT REPORT**

Please, find attached the Second quarter 2025 Internal Audit Draft Report. It covered the period 01 **January** 2025 to 30 **June** 2025 on the activities and programmes of the Awutu Senya East Municipal Assembly by the Internal Audit Unit.

Thank you.

Yours,

Gordon Walter Doe  
Head, Internal Audit Unit

**Cc:**  
**Municipal Finance Officer**

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**ACRONYMS/ABBREVIATIONS**

**DEFINITIONS**

<b>ASEMA</b>	<b>Awutu Senya East Municipal Assembly</b>
<b>MCE</b>	<b>Municipal Chief Executive</b>
<b>MCD</b>	<b>Municipal Coordinating Director</b>
<b>MFO</b>	<b>Municipal Finance Officer</b>
<b>MIA</b>	<b>Municipal Internal Auditor</b>
<b>IAU</b>	<b>Internal Audit Unit</b>
<b>IGF</b>	<b>Internally Generated Fund</b>
<b>DACF</b>	<b>District Assembly Common Fund</b>
<b>GIFMIS</b>	<b>Government Integrated Financial Management System</b>
<b>DPAT</b>	<b>District Performance Assessment Tool</b>
<b>UDG</b>	<b>Urban Development Grant</b>
<b>DDF</b>	<b>District Development Facility</b>
<b>GSCSP</b>	<b>Ghana Secondary City Support Program</b>
<b>MBA</b>	<b>Municipal Budget Analyst</b>
<b>PPO</b>	<b>Physical Planning Officer</b>
<b>MPO</b>	<b>Municipal Procurement Officer</b>
<b>RBIA</b>	<b>Risked-Based Internal Audit Plan</b>

# AWUTU SENYA EAST MUNICIPAL ASSEMBLY

## INTERNAL AUDIT UNIT

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# **AWUTU SENYA EAST MUNICIPAL ASSEMBLY INTERNAL AUDIT UNIT**

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

### **1.0 Introduction to audit**

The Second 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 01 January 2025 to 30 June 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> January 2025 to 30<sup>th</sup> June 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.

# AWUTU SENYA EAST MUNICIPAL ASSEMBLY

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### **6.0 Summary of findings**

#### **6.1 Follow-up on previous audits**

Follow-up on previous audit issues is on-going, See Appendix E

#### **6.1 Payment Vouchers not receipted / partially receipted - GHC 30,720.00**

17 Payments Vouchers with total value of GhC 30,720.00 were not acquitted with valid receipts or were partially acquitted. See Appendix “B”

#### **Recommendation**

MCE 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 Payments without Award Letters / Inspection Reports – GhC 22,920.00**

During our audit, we realised that Payment to cater for Dredging of Okrudu River from Zongo New Town to Bypass Bridge with total payment of GhC 22,920.00. There were no awards letters emanating from an evaluation report sighted and also no inspection reports and photos attached to authenticate the fulfilment of the said activities.

#### **Recommendation**

MCE should ensure that the procurement process is followed and Award letter issued out to successful bidders. MCE should also ensure inspection report or performance certificate is prepared and duly signed by independent team before payment is made

#### **6.3 Analysis of expenses on refuse disposal – GhC 68,800.00**

During our audit, we noted that GhC 68,800.00 was used for refuse disposal without any evidence of usage, work done, pictures and any other necessary supporting documents to justify the expenses. See Appendix D

#### **Recommendation**

We recommended that, Management should ensure all payment vouchers are supported with the necessary documents to prevent any loss or damage to the Assembly.

# AWUTU SENYA EAST MUNICIPAL ASSEMBLY

## INTERNAL AUDIT UNIT

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### 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 Gordon Walter Doe	-	Director of Internal Audit
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 5 National Services Personnel

### 8.0 Key Personnel at post during Audit

1. Hon. Seth Sabah Serwornoo-Banini - Municipal Chief Executive
2. Mr. Siegfried K, Addo - Municipal Co-ordinating Director
3. Mr. Micheal Ebo Allotey - 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

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

**9.1 PVs not acquitted with receipts – GhC 30,720.00**

<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>	17 payments Vouchers with total value of GhC 30,720.00 were not acquitted with valid receipts or were partially acquitted. See Appendix “B”
<b>Cause</b>	
<b>Effect</b>	<i>The Assembly could be sighted for not complying with established regulations</i>
<b>Recommendation</b>	MCE 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 Analysis of expenses on refuse disposal – GhC 68,800.00**

<b>Criteria</b>	Uneconomic Expenditure (VFM) – Section 7 (1&2) of PFM Act, 2016 (Act 921)
<b>Condition</b>	During our audit, we noted that GhC 68,800.00 was used for refuse disposal without any evidence of usage, work done, pictures and any other necessary supporting documents to justify the expenses. See Appendix D
<b>Cause</b>	Non adherence to VFM principles in expending limited public financial resources
<b>Effect</b>	This could lead to lack of desired or expected level of development in the Municipality
<b>Recommendation</b>	We recommended that, Management should ensure all payment vouchers are supported with the necessary documents to prevent any loss or damage to the Assembly.
<b>Mgt’s response</b>	Management have taken note of the recommendation.
<b>Mgt’s action plan</b>	

**AWUTU SENYA EAST MUNICIPAL ASSEMBLY**  
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**10.0 Effectiveness of Internal Controls**

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.

**Recommendation**

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

**Gordon Walter Doe**  
**Head, Internal Audit Unit**