

AUDIT SERVICE

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Good Governance
and Accountability

P. O. Box112.....

AKROPONG-AKUAPEM

25 FEBRUARY 20

20

**THE DISTRICT CHIEF EXECUTIVE
AKUAPEM SOUTH DISTRICT ASSEMBLY
ABURI**



MANAGEMENT LETTER ON THE ACCOUNTS OF AKUAPEM SOUTH DISTRICT ASSEMBLY, ABURI - DISTRICT ASSEMBLY COMMON FUND (DACF) AND OTHER STATUTORY FUNDS FOR THE YEAR ENDED 31 DECEMBER, 2019

Introduction

We have audited the accounts and other related records of Akuapem South District Assembly-Aburi, District Assembly Common Fund (DACF) and other Statutory Funds in accordance with our statutory mandate under Article 187 (2) of the 1992 Constitution and section 11(1) of the Audit Service Act 2000, (Act 584). The audit covered the period 1 January to 31 December, 2019.

2. We wish to bring to your attention the following observations and recommendations made during the audit. We have discussed these issues with the key personnel concerned whose comments and responses, where appropriate, have been taken into consideration while preparing this management letter.
3. We shall be grateful to receive your response within 30 days after the receipt of this management letter as stipulated in section 29, Part III of Act 584, failing which your emoluments and allowances shall be withheld.

Key Personnel

4. During the period under review the following officials handled the financial and administrative duties of the Assembly:

Name of Officer	Position	Staff ID	Date
Hon. Frank Aidoo	District Chief Executive		1 Jan.-31 Dec.2019
Ms. Lydia Akueteh	District Coordinating Director	81048	1 Jan.- 31 Dec. 2019
Mr. Alfred Tei Nartey	District Finance Officer	128530	1 Jan.- 31 Dec. 2019
Mr. James A. Abugre	District Planning Officer	911275	1 Jan.- 31 Dec. 2019
Ms. Marian Serwaa Mensah	District Budget Officer	921358	1 Jan.- 31 Dec. 2019
Mr. Kwadwo Darko Asiama-Aboagy	District Works Engineer	532145	1 Jan.-30 Sept.2019
Mr. Frank Ntiamoah	District Works Engineer	689689	1 Oct.-31 Dec. 2019

Audit Objectives

5. The audit objectives included but not limited to the following:
- (i) To ensure that all revenue due was fully collected and promptly accounted for.
 - (ii) To determine whether expenditures were authorized and approved by the authorities concerned.
 - (iii) To ascertain whether rules, regulations and policies relating to revenue collections and utilization of funds for procurement of goods, services and works were complied with.
 - (iv) To confirm whether all expendable and non-expendable stores were fully accounted for and utilised in the interest of the Assembly.
 - (v) To visit project sites to ascertain their existence, durability and use for the intended purpose.
 - (vi) To ensure that essential records were maintained and the rules and procedures were sufficient to safeguard and control the Assembly's assets.
 - (vii) To ascertain the extent to which the financial statements fairly represent the Assembly's activities for the period under review.

Scope of Audit

6. We reviewed Fund Accountability, Budgetary Control, System of Accounting and Internal Control, Utilisation of DACF, Cash Management, Procurement, Statutory Tax & Social Security, Human Resource, Assets and Contract Management. We also followed up on actions taken on our recommendations in the previous management letter.

Methodology and Conclusions

7. Our audit conclusions were based on information obtained and confirmed by key personnel of the department. We also made conclusions from observations as well as records on financial statements and reports provided by key personnel, followed up through some transactions of which some were re-performed and undertook inspection of inventory.

8. The Legal basis forming our audit criteria included standards and guides such as the INTOSAI Auditing Standard, Public Financial Management Act, 2016 (Act 921), Local Governance Act, 2016 (Act 936), Public Procurement Act 2003, (Act 663), Public Procurement Amendment Act, 2016 (Act 914), Public Financial Management Regulations ,2019 (L.I. 2378) , as well as the Generally Accepted Accounting Practices.

System of Accounting and Internal Controls

9. The Akuapem South District Assembly processed its financial transactions during the year 2019 on the Ghana Integrated Financial Management Information System (GHIFMIS) platform in accordance with section 21 of PFM Act, 2016 (Act 921). On the whole, Internal Controls were adequate. However, ineffectiveness in controls resulted in non-compliance due to inadequate supervision and monitoring which have been captioned in subsequent paragraphs of this management letter.

Summary of Significant Findings and Recommendations

10. The Assembly borrowed an amount of GH¢15,000.00 from the PWD account to pay for the apprenticeship fees of thirty (30) persons to undergo training in hairdressing and tailoring/dressmaking. We urged management to refund the amount of GH¢ 15,000.00 into the Disability Fund account.

11. An amount of GH¢ 7,810.00 made on four payment vouchers were not properly acquitted with the relevant documents. We recommended that the District Finance Officer should obtain all the appropriate supporting documents from the respective payees to acquit the payments.

12. Two contract Agreements with ZoomLion Ghana Limited (ZGL) in respect of Sanitation Improvement Package (SIP) and Fumigation for a period of five years expired in June, 2019 but were not renewed at the time of audit. We recommended to management to ensure that new contracts were signed to avoid future legal tussles and possible judgement debts.

13. The Akuapem South District Assembly failed to establish and commit resources to the Sub-Structures to function contrary to L.I. 1589. We urged management to establish and resource the Sub-Structures to function and help in the Governance process of the Assembly.

14. The management committee of People Living with Disabilities (PWD) Fund exceeded the expenditure limit to the tune of GH¢ 68,801.00 Contrary to the guidelines for the utilisation of the Fund. We recommended to management to spend within the expenditure limits set by the guidelines in order to achieve the objectives of the Fund.

DETAILS OF FINDINGS AND RECOMMENDATIONS

A. Fund Accountability and Budgetary Performance

15. During the 2019 fiscal year the Assembly's approved income budget for the DACF and other statutory funds totalled GH¢6,024,362.52. Actual total income of GH¢5,252,482.67 was received. This was made up of funding from District Assemblies Common Fund (DACF), People Living with Disabilities (PWD) Fund, DACF/RFG (District Development Facility), Government of Ghana paid salaries (GoG) and others. Below are the details:

Incomes

S/N	Income Source	Approved Budgeted Income (GH¢)	Actual Income (GH¢)	Variance (GH¢)	Percentage Variance (%)
1	DACF	2,825,816.02	2,072,913.93	(752,902.09)	(27)
2	DACF-MP's	250,000.00	670,183.88	420,183.88	168
3	PWD	167,033.16	220,255.25	53,222.09	32
4	DACF/RFG(DDF)	410,000.00	828,568.46	418,568.46	102
5	HIV/AIDs	9,642.68	35,163.43	25,520.75	265

6	GoG-Compensation of Employees	2,139,040.02	1,276,999.06	(862,040.96)	(40)
7	Dept. of Agric (MAG)	85,000.00	137,830.64	52,830.64	62.1
8	Donor Funded(Decentralised Depts.	137,830.64	10,568.02	(127,262.62)	(92.33)
	Grand Total	6,024,362.52	5,252,482.67	771.879.85	

Budgetary Performance

16. The Assembly's approved DACF and other statutory funds expenditure budget for 2019 was GH¢5,734,205.43. This was uploaded on the GHIFMIS platform in line with section 21 of the PFM Act, 2016 (Act 921).

17. Actual expenditure from the DACF and other statutory funds amounted to GH¢5,439,293.64 resulting in a variance of GH¢294,911.79. The Assembly's budgetary performance was as shown below:

Expenditure

S/N	Source of funding	Broad Items	Approved Budget Planned Expenditure	Actual Expenditure	Variance	Percentage Variance (%)	Reasons for Variance
1	DACF	Recurrent	2,250,130.89	1,752,596.14	497,534.75	7.8%	
2	DACF-MP's	MP'Projects	250,000.00	911,835.88	661,835.88	264.73%	Social Intervention project from Ministry of local government through Parliament.
3	DACF	Capital transfer-Fumigation &SIP	332,000.00	414,000.00	82,000.00	24.70%	
4	DACF	Capital transfer-NALAG Dues	6,171.32	6,633.32	462.00		
5	DACF	PWD	250,000.00	243,976.00	76,942.84	46.06%	
6	DACF	HIV/AIDS	70,000.00	34,867.00	35,133.00	50.19%	
7	DDF/DPA T	Capital expenses	410,000.00	651,027.24	241,027.24	58.58%	
8	GOG-	Compensation of	1,859,747.58	1,276,999.06	582,748.52	31.34%	

		Employees					
9	GOG	Dept. of Agric (MAG)	222,830.64	137,830.00	85,000.64	38.15%	
10	GOG	Decentralised Depts.	83,325.00	9,529.00	73,796.00	88.57%	
	Total		5,734,205.43	5,439,293.64	294,911.79		

18. Development expenditure planned to commence construction of new projects in the district was GH¢1,939,533.44 and GH¢299,101.03 to complete on-going projects. A list of the projects and their related expenditure for 2019 is provided as appendix "A".

B Cash Management

Misapplication of Funds (PWD) – GH¢ 15,000.00

19. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I 2378) states "a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity the validity, accuracy and legality of the claim for the payment".

20. We observed that an amount of GH¢15,000.00 was borrowed from the PWD account to pay for the apprenticeship fees of thirty (30) persons who did not qualify for the Disability Fund to undergo training in hairdressing and tailoring/dressmaking. Further review of the budget indicated that this activity was planned to have been financed from the Assembly's Internally Generated Fund and DACF. Details are provided below:

PV NO.	PV Date	Description	Payee GIFMIS	Payee Manual	Amount (GH¢)
PWD/08/12/19	4/12/19	Payment of funds to pay for apprenticeship training	DCD	Matilda Tawiah	15,000.00

21. The District Finance Officer stated that there was a passionate appeal for support from these vulnerable persons to the District Chief Executive and at the time of the request there were insufficient funds in the IGF account and was compelled to borrow from the Disability fund.

22. The action deprived the real beneficiaries whom the fund was earmarked to support. Programmes and activities which were planned for the period under review were not executed.

23. We urged management to refund the GH¢15,000.00 into the Disability Fund account and desist from the practice in future.

24. Management stated that the amount will be refunded into the Disability account before the end of the first quarter in 2020.

Unacquitted Payments (PWD) -GH¢ 7,810.00

25. Regulation 78 of the Public Financial Regulation, 2019 (L.I 2378) states "a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for payment ; that evidence of service received, certificates for work done and any other supporting documents exists".

26. We noted that total amount of GH¢ 7,810.00 on four (4) payment vouchers were not properly acquitted with the relevant supporting documents. Details are attached as Appendix "B".

27. The schedule officer explained that it was sometimes difficult when transacting business with the PWDs because of their peculiar conditions.

28. We could not authenticate the validity of the payments.

29. We recommended to the District Finance Officer to obtain all the appropriate documents from the respective payees to acquit the vouchers or be held liable for refund. We also advised that for convenience and accounting purposes management should always pay the fees direct to the school and collect the receipts.

30. Management noted our recommendation for compliance.

C Utilisation of DACF

S/ N	RECEIPTS			DEDUCTIONS			Expected Cessation Dates for Deduction	Remarks
	Period DACF	Date	Gross Amount(GH ¢)	NALAG Dues	Fumigatio n	SIP		
1	3 rd Quarter 2018	11/02/ 2019	424,296.45	1,357.75	40,250.00	42,550.00	23/06/2019	Expired contract for fumigation and SIP
2	4 th Quarter 2018	15/07/ 2019	424,296.45	1,357.75	40,250.00	42,550.00		
3	1 st Quarter 2019	15/07/ 2019	408,107.01	1,305.94	40,250.00	42,550.00		
4	2 nd Quarter 2019	15/11/ 2019	408,107.01	1,305.94	40,250.00	42,550.00		
5	3 rd Quarter 2019	27/12/ 2019	408,107.01	1,305.94	40,250.00	42,550.00		
	Total		2,072,913.93	6,633.32	201,250.00	212,750.00		

(i) Sanitation

Expired Contract Agreements

31. The Akuapem South District Assembly (ASDA) signed two Contract Agreements with ZoomLion Ghana Limited(ZGL) on 23rd June, 2014 for quarterly deduction of GH¢ 42,550.00 and GH¢40,250.00 in respect of Sanitation Improvement Package (SIP) and Fumigation respectively for a period of five years. These two Contracts expired in June, 2019 but were not renewed for extension of the contract agreements.

32. In the absence of renewed or ratified contracts the Assembly and ZGL were engaged in illegal contractual relationship. Contracts without agreements could lead to legal implications in times of disputes between the parties involved which can frustrate the operations of the Assembly.

33. We recommended to management to ensure that new contracts were signed to legitimise the contractual relationship that existed between ASDA and ZGL to avoid future legal tussles and possible judgements debts. We also recommended that no deduction should be effected by the Administrator of the District Assemblies Common Fund on behalf of the Assembly to Zoomlion Ghana Limited without a new contract agreement from the two parties instructing the Administrator to do so.

34. Management indicated in response to our observation that processes were being initiated to review and sign new contracts with Zoomlion Ghana Limited.

(ii) Human Resource Management

Failure to Establish and Resource Assembly's Sub-Structures to Function

35. Section 40 of the Local Governance Act, 2016 (Act936) states; "A District Assembly shall enable the residents and other stakeholders in the district to participate effectively in the activities of the District Assembly and the Sub-district structures of the District Assembly."

36. This includes the identification and prioritisation of development projects by the communities in the Zonal, Urban, Town and Area Council areas for the consideration, approval and inclusion in the development budget of the Assembly. (L.I.1589), 1994 schedule 2 sections 9(iii) (vii).

37. The Assembly failed to establish and commit resources to the Sub-Structures to function as required in contravention with the law.

38. Management did not assign any reason for the lapse.

39. This in-action on part of management did not promote good governance and to further deepen the decentralisation process in the district. It denied the people of the opportunity to assert the right to participate in the governance process of the Assembly.

42. We urged management to establish the Sub-Structures in the district and resource them to function and participate in the governance process of the Assembly.

43. Management indicated that it was reconstituting the area councils and orientation will be given to enable them to function effectively.

Expenditures in Excess of Approved Percentage of PWD Operational Guidelines - GH¢68,801.00

44. The guidelines for the disbursement of the PWD funds are given as follows:

- 10% for Education and Training
- 10% for Health and Assistance Devices
- 5% for Administrative Expenses
- 75% for Economic Empowerment

45. We noted in our review of the PWD Accounts that expenditure for Administrative, Education and Training was GH¢68,801.00 in excess of the approved percentages this resulted in under spending on Economic Empowerment and Health & Assistive Devices contrary to the Operational Guidelines stated above. Details are shown below:

Description of Activity	Guideline %	Approved amount GH¢	Actual expenditure GH¢	Excess Expenditure GH¢	Percentage (%) +/-
Education and Training	10%	24,976.00	68,845.00	43,869.00	17.98%
Administrative expenses	5%	12,198.80	37,130.00	24,932.00	10.21%
Economic Empowerment	75%	182,982.00	131,141.34	(51,840.66)	-21.25%
Health Assistive Devices	10%	24,976.00	6,859.66	(18,116.34)	-7.00%
	100%	243,976.00	243,976.00		

46. The Secretary to the District Disability Fund Management Committee stated that the expenditures in excess of the approved guidelines provisions were due to insufficient funds.

47. The lapse resulted in financial indiscipline which distorted the execution of the planned activities under the fund which also contravenes Regulation 27 of the Public Financial Management Regulations, 2019 (L.I. 2378) which states that; "The Principal Spending Officer may reallocate an amount of an item of expenditure without the approval of the Minister if the cumulative amount of virement made during a financial year within a budget programme does not exceed five percent of the total expenditure appropriated for the budget programme; and the virement does not require a change in a spending plan."

48. We recommended to the Fund Management Committee to be guided by law and spend within the expenditure limits set out by the guidelines to achieve the objectives of the fund.

49. Management accepted our recommendation and promised to strictly comply with the provisions of the guidelines.

Follow-up on Previous Management Letter

50. A follow up was made on action taken by management on previous audit report with reference number EAK/GV.5/301 dated 5 April 2019 and the outstanding matters are attached as Appendix "C".


Limitation of Responsibility

51. Our review of the control within the systems operated by the Akuapem South District Assembly is only to the extent that we considered necessary for effective execution of this audit. We may not have detected all weaknesses that existed or improvements that could be made. Therefore this report has been prepared solely for your use and those copied.

The content should not be disclosed to any third party without our consent. We will not accept responsibility for any reliance a third party might place on it.

Acknowledgment

52. We are grateful to the District Chief Executive and his staff for the co- operation and assistance accorded the audit team.



ELIZABETH SENYO-PONGO (MRS)
DISTRICT AUDITOR
AKROPONG-AKUAPEM

cc:

The Auditor-General
Audit Service
Accra

The Deputy Auditor-General (DAD)
Audit Service
Accra

The Regional Auditor
Audit Service
Koforidua

The Regional Co-ordinating Director
Regional Co-ordinating Council
Koforidua

The District Co-ordinating Director
Akuapem South District Assembly
Aburi

The Presiding Member
Akuapem South District Assembly

Aburi

The District Finance Officer

Akuapem South District Assembly ✓

Aburi

AKUAPEM SOUTH DISTRICT ASSEMBLY DEVELOPMENT PROJECT

Appendix "A"

NO	PROJECT DESCRIPTION	LOCATION	SOURCE FUNDING	NAME OF CONTRACTOR	CONTRACT SUM	AWARD DATE	COMMENCEMENT DATE	EXPECTED DATE OF	TOTAL PAYMENT	TOTAL PAYMENT TO	PROJECT STATUS	PERCENTAGE OF COMPLETION	Reasons
1	Construction of 1 No. 6 unit classroom block with ancillary	Ayim	DACF	M/S Bilford Construction LTD	325,600.00	11/6/2017	24-11-17	20/05/19	47,927.30	150,850.80	Not Completed	80%	Rolled over
2	Construction of 3 No. unit classroom block with ancillary	Pokrom	DACF	M/S Chriskad project LTD	250,000.00	11/6/2017	11/28/2018	20/05/19	30,492.42	171,000.00	Not Completed	95%	Rolled over
3	Construction of 1 no. 15 unit multi-purpose (vocation and hospitality training center)	Kitasi	DACF (MP)	M/SFiscal Construction LTD	1,991,423.28	1/5/2018	8/8/2019	20/11/19	300,000.00	643,973.12	Not Completed	55%	Rolled over
4	Construction of 1 No 12 seater w/C toilet with mechanized borehole.	Aburi Market	DACF	M/S Opaning Nyarko const ltd	160,325.00	7/9/2018	9/8/2019	2/2/2019	59,352.43	143,995.90	Completed In use	100%	Rolled over
5	Completion of 28 No. lockable stores under construction	Aburi	DACF	M/S Akotex Ventures	239,420.75	4/17/2019	4/20/2019	12/16/2019	**	**	Not Completed	65%	New
6	Construction of 1 No. 6unit classroom block with ancillary	Yaw Nyarkokr	DACF	M/S Saja Cont.comp.LTD	219,932.00	4/17/2019	5/16/2019	18/11/19	**	**	Completed	100%	New
7	Construction of 1 No.6 unit classroom block with ancillary	Aburi Kemp	DACF	M/S Agonaman Inter.Comp.Ltd	218,592.00	4/17/2019	5/16/2019	18/11/19	**	**	Not Completed	50%	New
8	Completion o 1 No. .CPHS compound two with ancillary facilities	Adjenase Pien	DACF	M/S Construction Ambassadors Ltd	220,823.18	4/17/2019	16/5/19	18/11/19	**	**	Not Completed	65%	New
9	Completion of 1 No. .CPHS compound two with ancillary facilities	Yaw Duodu	DACF	M/S Construction Ambassadors Ltd	220,823.18	4/17/2019	5/16/2019	18/11/19	**	**	Not Completed	68%	New
10	Drilling and installation of 7 No. borehole with hand pumps	Selected com	DDF	M/S Joissam Ghana Ltd.	129,500.00	5/16/2019	5/16/2019	18/11/19	99,950.00	99,950.00	Not Completed	55%	New

11	Drilling and installation of 13 No. borehole with hand pumps		DACF		240,501.95		16/5/19	18/11/19			On -Going	30.76	New
12	Construction of 1 No.6 unit classroom block with 8 seater KVIP	Aburi	SIF	De Lovely Company Ltd	3,075,985.00	5/14/2019			N/A	N/A	Completed in use	100%	New
13	Construction 500 seater capacity community center ,with Banking Hall, shops, libraries , conference Rooms , and sanitary facilities (PHASE 1)	Aburi	DDF	Sterling FB Ventures	859,386.50	10/11/2019			334,093.05	334,093.05	Not Completed	40%	Work on Schedule - New
14	Reshaping of feeder road in the Dist.		DACF/IGF		31,000.00	18/4/19	20/4/19	19/9/19		31,000.00	Completed	100%	In use - New
15	Construction of concrete roads at Osudum -Aburi	Osudum Aburi	DACF	District Engineer	36,932.00	12/2/2019	12/4/2019		36,932.00	36,932.00	Completed	100%	New
16	Supply of security and Telecommunication	Assembly Pre	DACF	Rasaboat Ghana Ltd	50,212.50	11/3/2019	10/4/2019		50,212.50	50,212.50	Completed	100%	New
17	Supply and installation of Air conditioners	Assembly Pre	DACF	Ibsal Ent.	143,777.67	11/3/2019	8/4/2019		130,000.00	130,000.00	Completed	100%	New
18	Supply of office furniture	Assembly Pre	DACF	Ibsal Ent.	87,670.21	11/3/2019	8/11/2019		57,670.21	72,670.21	Completed	100%	New
19	Reshaping of Agyanoa town road	Agyanoa		Ben Amanka	49,880.00	6/18/2019	6/20/2019		49,880.00	49,880.00	Completed	100%	New
20	Valuation of properties District wide	District Wide		Land Valuation Division	166,773.00	2/7/2018	11/18/2019		94,100.00	94,100.00	Completed	100%	Rolled over
21	Supply of furniture	Agementi JHS		Mag Queens Ent.	52,118.00	8/9/2019	9/20/2019		52,118	52,118	Completed	100%	New
22	Reshaping and spot improvement of 63km feeder and farm truck roads	District Wide	DDF/DACF	Akofex Ventures	170,000.00	9/18/2018	9/25/2018		17,000.00	17,000.00	Completed	100%	Retention
23	Portioning of reception /PM office	Assembly Pre	DACF	Ibsal Ent.	29,350.00	3/13/2019	3/15/2019		26,415	26,415	Completed	100%	New
24	Sanitation Improvement package	selected site in District	DACF	Zoomlion Ghana Limited	161,000	6/23/2014	6/23/2014	6/23/2019	212,750.00	161,000.00	Executed	100%	Standing Contract

Appendix "B"

Unacquitted Payments (PWD) -GH¢ 7,810.00

S/N	PV DATE	PV NO	DETAILS OF EXPENDITURE	PAYEE GIFMIS	PAYEE MANUAL	AMOUNT(GH¢)	REMARKS
1	26/8/19	PWD/02/08/19	Financial support for Addo Toah Kwadwo to pursue 2yr course	DCD	X	3,000.00	No receipt
2	3/10/2019	PWD/01/10/19	Payment as financial support to Kumi Buckman	DCD	Juliana Ahyia	1,830.00	No receipt
3	7/10/19	PWD/01/12/19	Part Payment in favour of Andy Ola Apenteng for school fees	DCD		2,000.00	No receipt
4	21/10/19	PWD/02/12/19	Payment for academic needs of 19 pupils for Demonstration School for the Deaf	DCD		980.00	No receipt
Total						7,810.00	

Appendix "C"

FOLLOW-UP ON THE PREVIOUS MANAGEMENT LETTER ON THE COMMON FUND ACCOUNT OF AKUAPEM SOUTH DISTRICT ASSEMBLY, ABURI FOR THE PERIOD 1 JANUARY- 31 DECEMBER, 2018

Para. No.	Audit Findings	Audit Recommendation	Management's Response	Action taken by Management/ Audit Committee	Auditor's comments on evidence gathered
31-37	Payment of 10% Mobilization Fee on Project not Executed- Gh¢ 13,800.00	We urged management to pursue the recovery of Gh¢13,800.00 from the contractor, M/S MOJOSON Co. Ltd with interest at the prevailing bank rate and pay same into the Common Fund Account at the Assembly.	Management noted our observation for compliance.	Management indicated that a letter in connection with audit recommendation have been written to the contractor and awaiting his response.	A copy of the said letter obtained. Refer to ASDA 2018 current file. (EVD./ DACF/ASDA /01/2018) Further action required.
38 -45	Uncompleted / Abandoned Project – GHS 1,538,442.00	We recommended that management should endeavour to complete the project so that GHS 729,047.65 paid would not be wasted.	Our recommendation was noted for compliance.	All the affected projects have been terminated.	Further action required. Refer to ASDA 2018 current file. (EVD./DACF/ASDA /02/2018)
46 – 52	Misapplication of DACF- GHS 5,485.46	We urged Management to ensure that the amount is refunded by the District Coordinating Director and the District Finance Officer, to reimburse the DACF account.	Our recommendation was accepted for compliance.	Management reimbursed the DACF account.	No further action required. Refer to ASDA 2018 current file. (EVD./DACF/ASDA /03/2018) for evidence.
53 – 58	Assistance to Needy Students not Acknowledged – GHS 7,101.00	We recommended that, the DFO should obtain the receipts from the	Management noted our recommendation for compliance.	Management indicated that the students were being	Further action required.

		various institutions to authenticate the payments, failing which the amount should be refunded by him.		pursued	
59 - 64	Unsupported Payment Voucher – GHS 13,822.00	We urged Management to rectify the anomaly and notify us for verification.	Management accepted our recommendation for compliance.	Management obtained the relevant documents to support the payments.	No further action required. Refer to ASDA 2018 current file. (EVD./DACF/ASDA /04/2018)
65 - 70	Failure to Remit Tax Withheld-GHS 3,109.95	We recommended that the unremitted tax should be remitted to GRA in order to avoid penalties	Management noted our recommendation for compliance.	Management explained that the tax withheld was remitted to GRA	No further action required. Refer to ASDA 2018 current file. (EVD./DACF/ASDA /05/2018)
71 -76	Failure to withhold tax – GHS 4,435.00	We recommended that, the DFO and the DCD should personally pay the amount to GRA and later retrieve it from the payee.	Management noted our recommendation for compliance.	Management recovered the tax and paid same to GRA.	No further action required. Refer to ASDA 2018 current file. (EVD./DACF/ASDA /06/2018)
77 -82	Unacquitted Payment voucher (MP'S)-GHS 10,000.00	We recommended that the appropriate supporting documents should be provided or the amount involved should be refunded by the DCD and the DFO into the MP's Common Fund account.	Management noted our observation for compliance.	Management indicated that the receipt was obtained for verification.	No further action required. Refer to ASDA 2018 current file. (EVD./DACF/ASDA /07/2018)
83 -88	Misapplication of HIV /AIDS Funds – GHS 7,950.00	We urged management to refund the amount into the HIV / AIDS account without any	Management noted our recommendation and indicated that the balance of GHS7, 950.00 will	Management stated that the amount involved was refunded to the HIV/AIDS	No further action required. Refer to ASDA 2018 current file. (EVD./DACF/ASDA /08/2018)

		further delay.	be paid in due course.	account	
89 - 93	HORIZONTAL AUDIT ISSUES. Unjustifiable Liabilities-GHS 509,579.72	We advised management not to honour the liabilities claims amounting to GHS 509,579.72 which was presented by the Ministry since it could not be justified.	No response	Management indicated that they did not have that liability in their books and that no liability was presented to Ministry of Finance.	
94 - 99	Uncollected Revenue – Planting for Food and Jobs Programme – GHS59,843.01	We urged management to take steps to recover the outstanding balance of GHS 59,843.01 from the famers.	Management noted our recommendation and indicated that action will be taken to retrieve the outstanding debt.	Management indicated they were still pursuing the farmers for recovery of the money.	Further action required