

AUDIT SERVICE

In case of reply the number and date of the letter should be quoted



My Ref. No: EAK/GV.5/VOL.2/07

Your Ref. No:

Tel: 233 (0) 302 664920/28/29

Fax: 233 (0) 302 6751495

Website: www.ghaudit.org

Good Governance and Accountability

P. O. Box 112



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) - INTERNALLY GENERATED FUND (IGF) FOR THE YEAR ENDED 31 DECEMBER 2019

Introduction

We have audited the accounts and other related records of Akuapem South District Assembly, Aburi-Akuapem Internally Generated Fund 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 2019 to 31 December, 2019.

- 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.
- 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

- 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-Aboagye	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 verify 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 the Fund Accountability, Budgetary Control, Cash Management, Procurement, Revenue, Statutory tax & Social Security, Sanitation, Human Resource, Assets and Contract Management and followed up on 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 2004, (Act 663), Public Procurement Amendment Act, 2016 (Act 914), Public Financial Management Regulations, 2019 (L.I 2378) as well as the Generally Accepted Accounting Principles.

Summary of Significant Findings and Recommendations

9. Ten Staff members of the Akuapem South District Assembly (ASDA) failed to declare their Assets and Liabilities contrary to section 286 of the 1992 Constitution and (Declaration of Asset and Disqualifications Act) 1998, Act 550.

10. The Akuapem South District Assembly received a total amount of GH¢3,158.86 from Zoomlion Ghana Ltd (ZGL) as the Assembly's share of Bin Project, without a contract agreement. We urged Management to ensure that all business relationships with ZGL are supported with legally binding contract agreements.

11. The Assembly failed to collect a total revenue of GH¢19,680.00 during 2019 financial year. We tasked Management to recover the arrears of GH¢19,680.00 from the defaulters.

12. The Akuapem South District Assembly failed to distribute and install Solar Lights as directed by a circular from Ministry of Local Government and Rural Development for more than one year after the items was received. We urged management to collaborate with Alliance Marketing Group for immediate installation of all the solar lights to avoid financial loss to the state.

13. The Assembly failed to withhold and remit taxes amounting to GH¢7,841.73. We recommended that the Finance Officer should personally pay the amount involved to GRA and later retrieve the tax from the payees.

DETAILS OF FINDINGS AND RECOMMENDATIONS

System of Accounting and Internal Controls

14. The Akuapem South District Assembly processed its financial transactions for the year 2019 on the Ghana Integrated Financial Management Information System (GHIFMIS) platform in line with section 21 of the Public Financial Management 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 resulted in issues captioned in this management letter.

Fund Accountability and Budgetary Performance

15. For the 2019 financial year the Assembly's expected total income approved for Internally Generated Fund (IGF) was GH¢ 993,795.00 as against the actual total revenue of GH¢ 863,665.26 resulting in a total variance of GH¢130,129.74 .

A. Income

S / N	Income Source: Line Item (IGF)	Current Year Budget (GH¢)	Current Year Actual (GH¢)	Variance (GH¢)	Revenue Performance Percentage (%)	Reasons for Variance
1	Taxes on Property	373,795.00	156,029.28	(217,765.71)	(41.74)	Properties were being revalued stalling the process of collection.
2	Lands and Royalties	269,000.00	475,779.56	206,779.56	176.87	Task forces were formed to support revenue collection

3	Goods and Services	297,000.00	204,319.42	(92,680.58)	(68.80)	
4	Rent of Land, Buildings and Houses	51,000.00	27,537.00	(23,463.00)	(54)	
	Total	993,795.00	863,665.26	130,129.74		

16. The Assembly's approved expenditure budget for IGF was GH¢993,795.00 while actual IGF expenditure incurred was GH¢841,491.78. The Assembly spent within its approved expenditure budget limits during the financial year.

B. Expenditure

Expenditure line item IGF	Budget 2019	Actual Expenditure	Variance	Actual Performance %	Reasons for variance
Compensation	201,420.00	176,166.19	25,253.81 (12.54%)	87.46	
Use of goods & Services	589,700.00	518,884.97	70,815.03 (12.01%)	87.99	
Other expenses	196,759.00	146,440.62	50,318.38 (25.58%)	74.42	
Social benefits	5,916.00	-	5,916.00	-	
Total	993,795.00	841,491.78	152,303.22		

Declaration of Assets and Liabilities

17. Part III Schedule 1 Section 3 of the Public Office Holders (Declaration of Assets and Disqualification) Act, 1998 (Act 550) requires that members of:

- District Tender Board,
- District Chief Executive
- Presiding member
- Persons who are-
 - (i) heads
 - (ii) accountants
 - (iii) internal auditors
 - (iv) procurement officers
 - (v) planning & budget officers

of a District, Municipal and Metropolitan Assemblies should declare their assets and liabilities before coming into office and upon leaving office.

18. The under listed persons of the Assembly failed to declare their Assets and Liabilities in contravention with the law.

Declaration of Assets and Liabilities

No	Name	Position	Remarks
1	Hon. Frank Aidoo	District Chief Executive	Member of ETC
2	Ms. Lydia Akueteh	District Coordinating Director	Member of ETC
3	Hon. Michael Ahwireng	Presiding Member	
✓ 4	Ms. Rosina Darkwah	Procurement Officer	Secretary to ETC
5	Mr. James Abugre Atambilla	Planning Officer	Member of ETC
6	Ms. Marian Serwaah Mensah	Budget Officer	
7	Mr. Frank Ntiamoah	Works Engineer	Member of ETC
✓ 8	Mr. Kofi Addo	Assembly Lawyer	Member of ETC
9 ✓	Hon Oku Ampofo	Former F&A Chairman	Member of ETC
10 ✓	Hon. Samuel Kofi Sarkwaah	Former works chairman	Member of ETC

REVENUE- MISCELLANEOUS RECEIPT

Absence of Contract Agreement on Bin Project

19. Section 7(2) of the Public Financial Management Act, 2016 (Act 921) states; "A Principal Spending Officer shall in the exercise of duties under this Act, establish an effective system of risk management, internal control and internal audit in respect of the resources and transactions of a covered entity".

20. We noted that the Assembly received a total amount of GH¢3,158.86 from Zoomlion Ghana Ltd (ZGL) as the Assembly's share of Bin Project during the period under review. Management however, failed to provide the audit team with a copy of the Contract Agreement for review. Details are provided below:

S/n	Date	Receipt Number	Details	Amount (GH¢)
1	25/03/19	1929343	Assembly share of bin project	2,483.86
2	05/04/19	1929697	Assembly share of bin project	675.00
Total				3,158.86

21. This anomaly was attributed to laxity on the part of management to establish an effective system of risk management in respect of its financial transactions which would be binding on Zoomlion in their business relationship.

22. In the absence of a legal contract we were unable to review the terms and conditions of the agreement to determine whether the Assembly received its fair share of the proceeds from the Bin Project. In the event of any dispute between the two parties there would not be any liability and a liquidated damage clause to insulate the Assembly against any losses due to breaches on the part of Zoomlion Ghana Limited (ZGL).

23. We urged Management to ensure that all business relationships with ZGL are supported with Contract Agreements. Meanwhile Management should produce a statement of accounts on the proceeds since the inception of the Bin Project for our scrutiny.

24. Management accepted our recommendation, for compliance.

Uncollected Revenue - GH¢19,480.00

25. Regulation 32(2) of the Public Financial Management Regulations, 2019 (L.I 2378) states: “the Principal Spending Officer of each covered entity shall take effective and appropriate steps to collect money due to the covered entity and report to the office responsible for cash management any impending under-collection of revenue due, and shortfalls in budget revenue”.

26. We noted during our review of Internally Generated Fund (IGF) records of the Akuapem South District Assembly that nine (9) persons failed to honour their contractual obligation for the management of the Assembly’s Public Toilets and property Owners/Business Operators amounting to GH¢ 19,480.00. Details are attached as appendix “A”

27. We attributed this anomaly to ineffective supervision on the part of the Finance and Administration Sub-Committee in the performance of its functions as required under Part I Section I of the Financial Memoranda for District Assemblies.

28. The inability of the Assembly to collect budgeted revenues resulted in revenue losses to the tune of GH¢19,480.00 which deprived the people of developmental projects and activities planned for the period under review.

29. We recommended to Management to recover the revenue arrears of GH¢19,480.00 from the defaulters of the public toilets user fees and the property owners/business operators.

30. Management indicated that court action was initiated against defaulting property owners in the district and plans to retrieve outstanding toilet user fees were on-going.

PROCUREMENT

Non-distribution & Installation of Solar Lights

31. Ministry of Local Government and Rural Development signed a contract with Alliance Marketing Group for the supply and installation of Solar Lights to some Assemblies as stated in circular number SCR/EA228/60/06/18 dated 4th December, 2018. The circular further requested the Assemblies to ensure that the project was well executed and given the necessary attention. The supply and installation of the Solar Lights were expected to start at the various Assemblies on 10th December, 2018.

32. We noted contrary to the instructions in the circular referenced that, the Assembly failed to distribute and install the solar lights as directed by the Ministry for more than one year after the items were received.

33. The Store Keeper (Appiah William) indicated upon our enquiry that no instructions were issued to him to distribute the Solar Lights to the respective beneficiaries.

34. We attributed the anomaly to laxity on the part of management to comply with the directives of the Ministry's circular of collaborating with Alliance Marketing Group to get the Solar Lights installed.

35. The non-installation of the Solar Lights defeated the intended purpose for which it was procured and its continuous keep in the store would lead to financial loss to the state.

36. We urged management to collaborate with Alliance Marketing Group for installation of all the Solar Lights to benefit the communities and avoid financial loss to the state. In default, management should be charged with any loss that may arise out of their inaction.

37. Management accepted our recommendation for compliance.

STATUTORY TAX AND SOCIAL SECURITY

Failure to Withhold Tax – GH¢ 7,841.73

38. Section 116 of the Income Tax Act of 2015 (Act 896) states inter alia that; "A resident person shall withhold tax at the rate provided for in paragraph 8 of the first schedule where that person pays fees or allowances".

39. We noted that the Assembly paid a gross amount of GH¢85,327.00 on fifty-eight (58) payment vouchers in respect of allowances and purchases of goods but failed to deduct the tax component of GH¢7,841.73. Details are attached as appendix "B".

40. This anomaly denied the state of tax revenue of GH¢7,841.73 to finance developmental projects.

41. We recommended that the District Finance Officer should pay the tax amount of GH¢7,841.73 to the Ghana Revenue Authority and later recover it from the payees.

42. Management accepted our recommendation and promised to remit the amount involved to Ghana Revenue Authority by the end of the first quarter, 2020.

FOLLOW-UP ON PREVIOUS MANAGEMENT LETTER

43. A follow up was made on action taken by management on previous audit report with reference number EAK/GV.5/302 dated 5 April, 2019 and the outstanding matters are attached as Appendix "C".

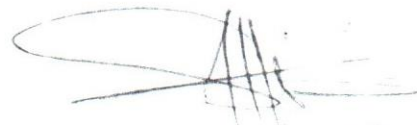
Limitation of Responsibility

44. 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.

45. 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

46. 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

42. Management accepted our recommendation and promised to remit the amount involved to Ghana Revenue Authority by the end of the first quarter, 2020.

FOLLOW-UP ON PREVIOUS MANAGEMENT LETTER

43. A follow up was made on action taken by management on previous audit report with reference number EAK/GV.5/302 dated 5 April, 2019 and the outstanding matters are attached as Appendix "C".

Limitation of Responsibility

44. 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.

45. 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

46. 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

UNCOLLECTED REVENUE GH¢19,480.00 (TOILET USER FEES)

S/N	NAME OF OPERATOR	LOCATION	MONTH PAYABLE PER MONTH(GH¢)	MONTHS	AMOUNT EXPECTED(GH¢)	AMOUNT PAID TO DATE (GH¢)	VARAIANCE (GH¢)
1	Joseph Ordartey	Aburi North (Domeabra)	100.00	Mar-Dec	1,000.00	150.00	850.00
2	Hon.samuel kofi sarkwah	Aburi West (Asuofum)	150.00	Mar-Dec	3,000.00	1,350.00	1,650.00
3	Hon.samuel kofi sarkwah	Aburi West (Adonten Old Site)	200.00	Jan-Dec	2,400.00	0	2,400.00
4	Degraft Johnson	Kitase	100.00	Jan-Dec	1,200.00	600.00	600.00
5	Jacob Adom	Nsakyee	100.00	Jan-Dec	1,200.00	-	1,200.00
6		Otiakrom (Nsakyee)	100.00	Jan-Dec	1,200.00	-	1,200.00
7	Joseph Ordartey	Adamorobe	100.00	Jan-Dec	1,200.00	120.00	1,080.00
8	Yusif Yakubu	Pakro Zongo	50.00	Feb-Dec	550.00	350.00	200.00
9	Hon. Daniel Amadi Ahwireng	Pokrom	100.00	April-Dec	900.00	300.00	600.00
Total			1,250.00		12,650.00	2,870.00	9,780.00
Property/Business Operating Permits							
Name of Owner				Arrears	Current Year	Amount payable	
GLOBAL Alliance				-	2,200.00	2,200.00	
Glo Ghana Ltd				5,900.00	1,600.00	7,500.00	
Total							9,700.00
Grand Total							19,480.00

Appendix "B"

FAILURE TO WITHHOLD TAX – GH¢ 7,841.73

IGF

No.	PV NUMBER	PV DATE	DESCRIPTION	PAYEE	AMOUNT PER PV(GH¢)	WHT Component	Tax rate	Tax
1	IGF/02/19/01	05/02/2019	Funds released for 7 member of the spatial planning committee to go for an inspection	District Coordinating Director	1,710.00	1,400.00	10%	140.00
2	IGF/02/19/06	06/02/2019	Funds as monthly allowance in favour of Mr. Teye for the month of January 2019	District Coordinating Director	250.00	250.00	10%	25.00
3	IGF/02/19/19	15/02/2019	Payment to the District Planning Coordinating unit meeting	District Planning Officer	2,200.00	1,750.00	10%	175.00
4	IGF/02/19/24	18/02/2019	Part-payment to organize social services sub-committee	District Coordinating Director	1,153.00	700.00	10%	70.00
5	IGF/02/19/35	26/02/2019	Payment to organise board of survey meeting	District Coordinating Director	1,095.00	600.00	10%	60.00
6	IGF/10/03/19	05/03/2019	Funds released as monthly allowance paid to protocol officer for the month of February 2019.	District Coordinating Director	250.00	250.00	10%	25.00
7	IGF/09/03/19	04/03/2019	Release of funds as allowance, fuel & refreshment to organise audit committee meeting	District Internal Auditor	3,645.00	2,900.00	10%	290.00

8	IGF/18/03/19	08/03/2019	Released of funds in respect of cost of 4 no. sign boards for the District Assembly	Ohene Oppong Festus	2,160.00	2,160.00	5%	108.00
9	IGF/23/03/19	13/03/2019	Release of funds as allowance ,t&t and refreshment to organise the Executive committee of ASDA	District Coordinating Director	2,900.00	1,975.00	10%	197.50
10	IGF/30/03/19	15/03/2019	Release of funds as allowance & fuel to organise audit committee meeting.	District Coordinating Director	4,700.00	3,700.00	10%	370.00
11	IGF/38/03/19	07/03/2019	Release of funds for technical sub-committee meeting of spatial planning committee meeting	District Coordinating Director	1,787.00	1,300.00	10%	130.00
12	IGF/40/03/19	18/03/2019	Release of funds as allowance for three drivers	District Coordinating Director	3,000.00	3,000.00	10%	300.00
13	IGF/56/03/19	25/03/2019	Payment to organise 1st ordinary meeting of ASDA	District Coordinating Director	7,730.00	3,600.00	10%	360.00
14	IGF/01/04/19	02/04/2019	Payment as monthly allowance for protocol officer for the month of March 2019	Moses Teye	250.00	250.00	10%	25.00
15	IGF/02/04/19	03/04/2019	Release of funds as monthly allowance to the Hon. Presiding member from October 2018 to March 2019	District Coordinating Director	3,000.00	3,000.00	10%	300.00
16	IGF/10/04/19	07/03/2019	Release of funds to organize spatial planning committee meeting	District Coordinating Director	2,087.00	1,600.00	10%	160.00
17	IGF/11/04/19 & IGF/24/11/19	02/04/2019	Released of funds as supply of cleaning materials	Christ Lord Enterprise	2,821.00	2,821.00	3%	84.63

18	IGF/19/04/19	20/02/2019	Released of funds to organize work sub-committee meeting	District Coordinating Director	1,905.00	1,255.00	10%	125.50
19	IFG/22/04/19	05/04/2019	Release of funds to enable the procurement officers attend a GIFMIS training program	District Coordinating Director	1,700.00	600.00	10%	60.00
20	IGF/29/04/19	15/04/2019	Payment to organize 1st quarter budget committee meeting	District Coordinating Director	1,140.00	845.00	10%	84.50
21	IGF/02/05/19	03/05/2019	Release of funds as monthly allowance to protocol officer for the month of April 2019	Moses Teye	250.00	250.00	10%	25.00
22	IGF/21/05/19	10/05/2019	Released of funds to organize Tender Committee meeting	Latifa Mohammed	1,320.00	870.00	10%	87.00
23	IGF/13/05/19	13/05/2019	Released of funds to organise social services sub-committee meeting	Ruth Sarfo Sefah	1,800.00	1,220.00	10%	122.00
24	IGF/48/05/19	14/05/2019	Released of funds for the street naming and property addressing meeting	Kennedy Rexford	1,592.00	1,105.00	10%	110.50
25	IGF/58/05/19	16/05/2019	Released of funds to organize works sub-committee meeting	Stella Tsekpo	1,993.00	1,320.00	10%	132.00
26	IGF/67/05/19	22/05/2019	Released of funds as allowance and refreshment to organise justice and security sub-committee meeting	Gloria Boafoa-Amanor-Kwafo	1,893.00	1,225.00	10%	122.50
27	IGF/77/05/19	27/05/2019	Payment to organise entity tender committee meeting	District Coordinating Director	954.00	800.00	10%	80.00
28	IGF/80/05/19	29/05/2019	Payment to organise the sanitation sub-committee meeting	District Coordinating Director	1,488.00	1,000.00	10%	100.00

29	IGF/05/06/19	03/06/2019	Payment as monthly allowance to Moses Kingsley Teye for the month of May 2019	District Coordinating Director	250.00	250.00	10%	25.00
30	ASDA/IGF/AUG/19/10/AOT & IGF/30/09/19 & IGF/47/10/19	05/07/2019	Funds to organize audit committee meeting	Patience Kumbol	3,815.00	3,400.00	10%	340.00
31	IGF/16/06/19	06/06/2019	Payment of funds to organize Development Planning Sub-committee meeting	District Planning Officer	2,270.00	1,285.00	10%	128.50
32	IGF/01/07/19	28/06/2019	Payment as monthly allowance to Moses Teye for the month of June 2019	District Coordinating Director	250.00	250.00	10%	25.00
33	IGF/04/07/19	25/06/2019	Payment as refreshment, t&t and allowance to organize eecco meeting	District Coordinating Director	2,326.00	1,520.00	10%	152.00
34	IGF/07/07/19	01/07/2019	Payment as refreshment, allowance and t&t to organise finance	District Coordinating Director	1,854.00	1,260.00	10%	126.00
35	IGF/16/07/19	15/07/2019	Payment of funds to organise the second quarter ordinary meeting of ASDA	District Coordinating Director	9,040.00	871.00	10%	87.10
36	IGF/01/08/19	26/07/2019	Payment as monthly allowance to be paid to Mr. Moses Kingsley Teye for the Month of July 2019	District Coordinating Director	250.00	250.00	10%	25.00

37	IGF/49/08/19	23/08/2019	Payment to organise the Justice & Security sub-committee meeting	District Coordinating Director	2,006.00	1,300.00	10%	130.00
38	IGF/04/09/19	30/08/2019	Payment as allowance to heavy equipment drivers	Emmanuel Asamoah	3,000.00	3,000.00	10%	300.00
39	IGF/07/09/19	30/08/2019	Payment to organize the finance and administration sub-committee meeting	District Coordinating Director	2,122.00	1,450.00	10%	145.00
40	IGF/15/09/19	30/05/2019	Payment to organise the 3rd quarter development planning committee meeting	District Coordinating Director	2,073.00	1,285.00	10%	128.50
41	IGF/18/09/19	09/09/2019	Payment to organise sanitation sub-committee meeting	Akuffo Mary	1,566.00	1,025.00	10%	102.50
42	IGF/21/09/19	01/07/2019	Payment as refreshment & allowance to organize public relations and complaints committee	District Coordinating Director	1,512.00	960.00	10%	96.00
43	IGF/22/09/19	30/08/2019	Payment to enable the technical sub-committee of spatial planning committee meeting	District Coordinating Director	1,787.00	1,300.00	10%	130.00
44	IGF/23/09/19	29/08/2019	Payment as monthly allowance in favour of Mr. Kingsley Tei for the month of August 2019	District Coordinating Director	250.00	250.00	10%	25.00
45	IGF/24/09/19	10/09/2019	Payment of funds to organise the third executive committee meeting	Gloria Boatfo-Amanor-Kwafo	2,380.00	1,600.00	10%	160.00
46	IGF/46/09/19	23/05/2019	Payment to organise the works sub-committee meeting	District Coordinating Director	2,073.00	1,400.00	10%	140.00

47	IGF/51/09/ 19	23/08/201 9	Payment to organise the social services sub-committee meeting	District Coordinating Director	2,129.00	1,400.00	10%	140.00
48	IGF/55/09/ 19	26/09/201 9	Payment of funds as 4 months allowance for the Presiding Member	District Finance Officer	2,000.00	2,000.00	10%	200.00
49	IGF/03/10/ 19	30/09/201 9	Payment as monthly allowance to Moses Teye for September 2019	District Coordinating Director	250.00	250.00	10%	25.00
50	IGF/05/10/ 19	12/09/201 9	Payment to cater for expenses for the proposed sensitization programme within Berekusu	District Coordinating Director	800.00	200.00	10%	20.00
51	IGF/21/11/ 19	15/11/201 9	Payment as monthly allowance in favour of Mr. Moses Kingsley Teye for the month of October 2019	District Coordinating Director	250.00	250.00		
52	IGF/33/10/ 19	03/10/201 9	Payment of funds as allowance in favour of the heavy equipment drivers	District Finance Officer	3,000.00	3,000.00	10%	300.00
53	IGF/34/10/ 19	07/10/201 9	Payment to organise a one day leap implementation committee meeting	District Coordinating Director	1,030.00	750.00	10%	75.00
54	IGF/50/10/ 19	18/07/201 9	Payment as refreshment and allowance to organise District security council meeting	District Coordinating Director	1,280.00	1,000.00	10%	100.00
55	IGF/41/04/ 19	18/04/201 9	Release of funds as second payment for the supply of office curtains & accessories	Viematt B. Ent	4,000.00	1,400.00	3%	42.00
56	IGF/17/12/ 19	26/11/201 9	Payment as allowance for the heavy duty equipment drivers for October	District Coordinating Director	3,000.00	3,000.00	10%	300.00

57	IGF/24/12/ 19	26/11/201 9	Payment as monthly allowance to be paid to Mr. Moses Kingsley Teye for the Month of November 2019	District Coordinating Director	250.00	250.00	10%	25.00
58	PWD/003/ 05/19	3/5/19	Payment to organise 5 Days District Wide Monitoring Program.	Rabi Abanga	4,800.00	4,800.00	10%	480.00
	Total				118,386.00	82,702.00		7,841.73

APPENDIX "C"

FOLLOW-UP ON THE PREVIOUS MANAGEMENT LETTER ON AUDIT OF THE ACCOUNTS OF AKWAPIM SOUTH DISTRICT ASSEMBLY-INTERNALLY GENERATED FUND 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
25-30	Unsupported Payment Voucher GHC26,113.00	We recommended that the payments should be fully acquitted or the amount involved be recovered from the DCD and the DFO.	Management noted our recommendation for compliance.	Management indicated that all the supporting documents have been provided.	Verified No further action required. Refer to ASDA 2018 current file.(EVD./IGF/ASDA /01/2018)
31-37	Toilet User Fees Arrears- GHC 20,400.00	We recommended to management to pursue the collection of the amount of GHC 20,400.00 from the current operators.	Management indicated that contract agreement had been signed with the managers of the toilet facilities in the district and demand notices were issued to them for payment of the user fees by 30 April, 2019.	No action was taken by Management.	The situation still persisted.
38-43	Failure to Collect Property Rate- GHC35,770.00	We urged management to put in more effort to collect all the outstanding revenue of GHC35,770.00 from the property owners.	Management noted our recommendation for compliance	Management recovered a total amount of GHC 23,150.00 leaving a difference of GHC12,650.00 outstanding.	Verified Refer to ASDA 2018 current file. (EVD./IGF/ASDA /02/2018) Further action required.
44-49	Failure to gazette Fee Fixing Resolution	We urged management to publish the bye-law in a Gazette in compliance with law.	Management noted our recommendation for compliance.	Management gazetted the 2020 fee fixing resolution.	No further action needed.

50-55	Driver with Expired Driving License	We recommended to management to initiate measures to ensure that the driver renews his license to avoid potential loss to the Assembly.	Management indicated that the driver has been instructed to renew his license or get his appointments terminated.	Management resolved the issue.	Verified Refer to ASDA 2018 current file. (EVD./IGF/ASDA /03/2018)
56-60	Targets were not set for the Outsourced Revenue collectors	We recommended that management in conjunction with the Finance and Administration Sub-Committee should set revenue targets for the revenue contractors.	Management stated that targets will be set for both local and outsourced collectors subsequently.	Targets have been set.	Verified Refer to ASDA 2018 current file. (EVD./IGF/ASDA /04/2018)
61-65	Contract Agreement did not contain clauses against misappropriation of amounts collected	We recommended that, management should ensure that a clause on guarantees in the event of misappropriation of funds is considered in contract agreements with revenue contractors.	No response	Management embedded the misappropriation clause in the new agreement	Verified Refer to ASDA 2018 current file. (EVD./IGF/ASDA /05/2018)
66-70	Primeval Estates Services failed to present Revenue Cash Book for Pre-audit	We urged management to ensure that pre-auditing duties are effectively performed on the revenue cash books of the revenue contractors in order to provide sufficient assurance.	Management indicated that it has advised the collectors to ensure that their cash books were pre-audited at all times.	Management stated that the books were audited by the Internal Audit Unit.	Physically verified. No further action required.