

# NSAWAM ADOAGYIRI MUNICIPAL ASSEMBLY



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Our Ref .....

Your Ref .....

.....28.APRIL..2026.....

## **SUBMISSION OF FIRST QUARTER, 2026 INTERNAL AUDIT REPORT.**

We write to humbly submit the first quarter, 2026 Internal Audit Report of the Nsawam -Adoagyiri Municipal Assembly for your study and further action sir.

Thank you

**JASPER KUDZO ADENYO**  
**MUNICIPAL COORDINATING DIRECTOR**  
**FOR: MUNICIPAL CHIEF EXECUTIVE**

CHAIRMAN  
AUDIT COMMITTEE  
N.A.M.A

Cc: The Ag. Director General  
Internal Audit Agency  
Accra

The Municipal Co-ordinating Director  
Nsawam - Adoagyiri Municipal Assembly  
N.A.M.A

The District Auditor  
Ghana Audit Service  
Nsawam – Adoagyiri

The Regional Minister  
Eastern Regional Co-ordinating Council  
Koforidua

The Head  
Office of the Head of Local Government service  
Accra

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## **FIRST QUARTER, 2026 INTERNAL AUDIT REPORT**

### **1.0**

### **EXECUTIVE SUMMARY**

The Operations of the Nsawam Adoagyiri Municipal Assembly were examined by the Internal Audit Unit from the period 1<sup>st</sup> January, 2026 to 30<sup>th</sup> March, 2026 in accordance with its mandate as contained in section 175 (4b) of the Local Governance Act 2016, (Act 936,) section 16 (3) of the Internal Audit Agency Act, (Act 658) and section 83 (3) of the Public Financial Management Act, 2016 (Act 921). The summary of findings is stated as follows

#### **1.1 PAYMENT VOUCHERS WORTH GH¢ GH¢5,430 REPRESENTING IGF WERE NOT SUPPORTED WITH THE RELEVANT OFFICIAL RECEIPTS.**

Our examination of payment vouchers disclosed that a total amount of **GH¢5,430** were not supported with the relevant official receipts or honor certificates.

We recommend to Management to ensure that the total amount of **GH¢5,430** is fully receipted by the responsible officers failing which the amount should be refunded

#### **1.2 FAILURE TO RECORD FUEL IN VEHICLE LOG BOOK**

The audit revealed that the fuel bought on various occasions for official work amounting to **GH¢ 6,500.00** were not recorded in the vehicle log book as at the time of our audit reviewed for first quarter, 2026

We recommend that Management to ensure that the Transport Officer supervise the Drivers to record the fuel procured in the vehicle log book to avoid external Auditor query.

## **2.0 BACKGROUND**

The Audit covers the period 1<sup>st</sup> January 2026 to 31<sup>ST</sup> March 2026. The audit was intended to ascertain if: Cash Management (Common Funds, IGF Funds, MP Funds & PWD Funds) was properly disbursed and supported with the required supporting documents, Zonal Councils were operational, and Fuel were properly managed

The audit was conducted by Janet Sododji (Internal Auditor), Lukman Awini Aboie (Assistant Internal Auditor) Vivian Nelson (Internal Auditor) Rita Agyapong (Internal Auditor), Sylvia Ansah (Assistant Internal Auditor), Patricia Akufo Arko (Assistant Internal Auditor) Winnie koteikai kotey (Internal Audit Trainee) Lily Lydia Eshun (Internal Audit Trainee)

## **3.0 SCOPE**

The audit work was carried on Cash Management, zonal council, social welfare development funds and Transportation management in the Nsawam – Adoagyiri Municipal Assembly for the period 1<sup>st</sup> January, 2026 to 31<sup>st</sup> March, 2026

## **4.0 OBJECTIVES**

The objectives of the audit were as follows

- To review the controls of the thrust areas.
- To review the procedures of the thrust areas.
- To ascertain if there is proper accountability of the thrust areas.

## **5.0 METHODOLOGY**

Our audit approaches adopted in gathering evidence included interviews, examination of documents, observation, re-computation, verification methods that are consistent with audit standards and best practices covering the above-mentioned thrust areas and objectives

## 6.0 DETAILS OF FINDINGS

### 6.1.0 CASH MANAGEMENT (INTERNALLY GENERATED FUND)

6.1.1 Findings: PAYMENT VOUCHERS WORTH GH¢ GH¢5,430.00 REPRESENTING IGF WERE NOT SUPPORTED WITH THE RELEVANCE OFFICIAL RECEIPTS.

#### CONDITION

Our examination of payment vouchers disclosed that a total amount of **GH¢5,430.00** were not supported with the relevant official receipts or honor certificates. As the appendix below

PV NUMBER	PAYEE	DETAILS	PV AMOUNT	NOT RECEIPTED	REMARK
IGF/09/01/26	Godwin Flamor Webu	Request for fund to honour visitation by MCD & MCE to the jubilee house	3,430	3,430	No receipt for fuel of Gh¢1,800 Procured  No payment sheet for the Day trip allowance of Gh¢630  No receipt or honor certificate of Gh¢1,000 paid to Souvenirs
IGF/19/02/26	MCD	Payment to organize non-residential training for school feeding caters	2000	2000	1.No acknowledgement of receipt of GH¢2000
<b>TOTAL</b>				<b>GH¢5,430.00</b>	

#### CRITERIA

Part ix paragraph 13 of the Financial Memoranda for Metropolitan, Municipal and District Assemblies states that payment vouchers shall be receipted either by a written acknowledgment of the payee where an official receipt is not supplied or by the attachment to the payment voucher the payee official receipt

#### CAUSE

This was due to failure on the part of the schedule officer to ensure that the payments were fully receipted

#### EFFECT

We could not ascertain the authenticity of the payments

## RECOMMENDATION

We recommended to Management to ensure that the total amount of **GHC5,430.00** is fully received by the responsible officers failing which the amount should be refunded.

## MANAGEMENT RESPONSE:

Management stated that the payees of the two payment vouchers have been contacted to provide the necessary acquittals for the payment made to them for audit verification.

## 6.2.0 TRANSPORTATION AUDIT

### 6.2.1 Findings: FAILURE TO RECORD FUEL IN VEHICLE LOG BOOK

#### CONDITION

The audit revealed that the fuel bought on various occasions for official work amounting to **Ghc 6,500.00** were not recorded in the vehicle log book as at the time of our audit reviewed for first quarter, 2026

PV. No	Particular	PAYEE	PV AMT	Vehicle No	Fuel amount GHC
IGF/29/01/26	Fuel purchased for official use from July 19 <sup>th</sup> to 23 <sup>rd</sup> January 2026	Godwin Fiamor Webu	6,800	GT 8447-19 GV 150 -25 GN 7486-16 GT 4617- X	2,000 1,500 1,500 1,500
<b>TOTAL</b>					<b>Ghc 6,500</b>

#### CRITERIA

Part XII, Paragraph 60 of Financial Memoranda 2004 state that "A log book shall be maintained for each vehicle. The log book shall be entered up daily by the driver. Full particulars of receipts of oil and petrol and persons undertaking surveys shall be recorded in the logbook, which shall be carried at all times in the vehicle.

#### CAUSE

This was due to failure on the part of the Transport Officer to ensure that the fuel was recorded in the vehicle log book

#### EFFECT

We could not ascertain if the fuel was actually purchased and used for the intended purposes.

## RECOMMENDATIONS

We recommended to Management to ensure that the Transport Officer supervised the Drivers to record the fuel procured in the vehicle log book to avoid external Auditor query.

## MANAGEMENT RESPONSE:

Management stated that the Transport Officer have been tasked to ensure that all fuel purchased is entered into the vehicle Log Book for Audit verification.

## 7.0 CONCLUSION

The audit revealed significant improvements in Cash Management, Transport Management, Zonal Council operations and Social Welfare Development.

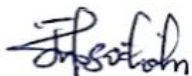
We find the situation satisfactory in all the areas audited and wish to commend Management for their efforts. It is our expectation that the recommendations made in this report would be given the needed attention for more improvement in the areas audited.

## 8.0 APPRECIATION

We wish to express our appreciation to the Municipal Coordinating Director, the Municipal Finance Officer, The Transport Officer as well as the secretaries and chairmen of the two Zonal Councils for the cooperation accorded our audit team culminating in a successful audit

## 9.0 STATUS OF IMPLEMENTATION

All the recommendations made in the previous report have been fully implemented. See Appendix i



**INTERNAAL AUDITOR**

JANET SODODJI

**STATUS OF IMPLEMENTATION OF FOURTH QUARTER INTERNAL AUDIT REPORT, 2025**

**FOURTH QUARTER, 2025**

<b>FINDINGS</b>	<b>RECOMMENDATION</b>	<b>MANAGEMENT RESPONSE</b>	<b>RESPONSIBLE OFFICER</b>	<b>STATUS OF IMPLEMENTATION</b>
Failure to record Living Room Sofa in Asset Register.	It was recommended to Management as a matter of urgency to ensure that the fixed assets register is updated to capture the living room sofa	Management stated that It was an oversight by the Fixed Asset Management Committee and that it will be included in their next update for audit verification.	MCD/ESTATE OFFICER	Action has been taken. The living Room sofa has now entered into the Asset Register
Failure to Emboss a Set of Living Room Sofa.	It was recommended to Management as a matter of urgency to ensure that items are embossed.	Management stated that the Estate Officer has been tasked to emboss the sofa purchased.	MCD/ESTATE OFFICER	Action has been taken. . The living Room sofa has now been embossed.

**MANAGEMENT ACTION PLAN**

Name of Covered Entity: Nsawam-Adoagyiri Municipal Assembly

Title of Audit: First Quarter, 2026

**Internal Audit Report**

S/N	Findings	Recommendation	Risk Rating of Finding (High, Medium, Low)	Management Comment	Implementation Date	Officer Responsible
1.	Payment Vouchers Worth Gh¢5,430.00 Representing IGF were not Supported with the Relevance Official Receipts	It was recommended to Management to ensure that the total amount of GH¢5,430.00 is fully receipted by the responsible officers failing which the amount should be refunded.	High	Management stated that the payees of the two payment vouchers have been contacted to provide the necessary acquittals for the payment made to them for audit verification	Immediate	MCD/MFO
2.	Failure to Record Fuel in Vehicle Log Book	It was recommended to Management to ensure that the Transport Officer supervised the Drivers to record the fuel procured in the vehicle log book to avoid external Auditor query	Medium	Management stated that the Transport Officer have been tasked to ensure that all fuel purchased is entered into the vehicle Log Book for Audit verification.	Immediate	MCD/MFO