

# **TANO NORTH MUNICIPAL ASSEMBLY**

## **INTERNAL AUDIT REPORT FOR THIRD QUARTER, 2025**

**(CASH MANAGEMENT, HUMAN RESOURCE  
MANAGEMENT, FUEL MANAGEMENT,  
TRANSPORT MANAGEMENT AND ASSETS  
MANAGEMENT AUDIT)**

**Prepared By:**

**Internal Audit Unit  
Tano North Municipal Assembly.  
Ahafo Region.**

# TANO NORTH MUNICIPAL ASSEMBLY

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Our Ref. No: TNMA/TAU/03/25

Your Ref. No.: \_\_\_\_\_

Date: 28-10-2025

## SUBMISSION OF INTERNAL AUDIT REPORT ON THE ACCOUNTS OF TANO NORTH MUNICIPAL ASSEMBLY FOR THE THIRD QUARTER OF 2025.

I submit herewith, the Internal Audit report on the accounts of Tano North Municipal Assembly for the Third Quarter of 2025, for your attention and necessary action.

Please, acknowledge receipt.

ERIC ADOMAKO  
(MUN. CO-ORDINATING DIRECTOR)  
For: MUNICIPAL CHIEF EXECUTIVE

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# TANO NORTH MUNICIPAL ASSEMBLY

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Our Ref. No: TNMA/IAU/03/25

Your Ref. No.: \_\_\_\_\_

Date: 28-10-2025

**THE CHAIRMAN,  
AUDIT COMMITTEE,  
TANO NORTH MUNICIPAL ASSEMBLY  
DUAYAW NKWANTA.**

Dear Sir,

## **INTERNAL AUDIT REPORT FOR THE THIRD QUARTER OF 2025**

### **1.0 Executive Summary**

We conducted an audit on the operations of Tano North Municipal Assembly with respect to Cash Management, Human Resource Management, Fuel Management, Transport Management and Assets Management for the Third Quarter of 2025. The audit was undertaken in accordance with the relevant legal and regulatory frameworks, specifically; Section 83(3) of the Public Financial Management Act, 2016 (Act 921); Section 175, subsection (4b) of the Local Governance Act, 2016 (Act 936); and Section 16 of the Internal Audit Agency Act, 2003 (Act 658).

The primary objective of the audit was to evaluate the adequacy and effectiveness of systems, procedures, processes, actions and other controls in place for the effective, efficient, economical and transparent use of the resources of the Assembly. However, the focus of the audit was directed by these specific objectives:

- ❖ Evaluate the adequacy, effectiveness, and efficiency of systems, procedures, and internal controls governing the operations of the Assembly;
- ❖ Ascertain that all payments are duly supported by original invoices and/or relevant documents;
- ❖ Verify that all financial transactions comply with the VAT Act and other applicable financial management regulations;
- ❖ Confirm that procurement of goods and services are carried out in line with principles of economy, efficiency, quality, and value for money;

- ❖ Ascertain that accurate and up-to-date staff employment records are properly maintained on individual personnel files;
- ❖ Review fuel management processes to ensure that Fuel Log Books for vehicles are properly recorded, monitored and reconciled;
- ❖ Evaluate the effectiveness of transport management systems in maintaining, controlling, and monitoring the Assembly’s travelling and vehicular operations
- ❖ Assess the adequacy and effectiveness of controls over the acquisition, use and maintenance of vehicles and motorbikes.
- ❖ Ascertain that assets procured are in existence, properly recorded, and legally owned by the Assembly;
- ❖ Assess the adequacy of controls in place to mitigate the risk of fraud, abuse, or mismanagement of resources;

As detailed in this report, the Internal Audit Unit has identified key issues in the audited areas. The following presents our findings and the corresponding recommendations to enhance internal controls and governance.

### **CASH MANAGEMENT AUDIT**

#### **1.1 Payments without supported Documents.....GH¢324,089.61**

Management should establish a strict verification process to ensure that all payment vouchers are supported with official receipts, thereby maintaining compliance and safeguarding financial integrity. Management is also advised to ensure that all officers who attend conferences, workshops, seminars, and other official programs prepare and submit comprehensive reports within **five (5) working days** after the event.

### **HUMAN RESOURCE/ PAYROLL MANAGEMENT AUDIT**

#### **1.2 Employees without Assumption of Duty**

We recommend management to instruct the Human Resources Department to secure copies of the affected employees' Assumption of Duty letters to update their personnel records.

### **1.3 Employees without Appraisal Forms on their File**

Management should ensure that annual performance appraisals are conducted for all employees and that duly completed and signed appraisal forms are properly filed in each staff's personal record. The Human Resource Department should immediately follow up with heads of departments or affected employees to submit all outstanding appraisal forms.

## **FUEL MANAGEMENT AUDIT**

### **1.4 Fuel Purchased but not logged**

Management should ensure that all fuel purchases are promptly and accurately recorded in the respective vehicle logbooks immediately after refuelling. Transport Officers should periodically review and sign off logbooks to confirm accuracy and completeness of entries.

### **1.5 Fuel receipts without Vehicle Number**

Management must enforce a policy that all fuel receipts clearly state the vehicle's registration number. The Transport Officer must be responsible for verifying this before processing any reimbursement. Furthermore, drivers and fuel stations must be formally notified that receipts lacking a vehicle number will be rejected.

### **1.6 Unpresented logbooks for Audit purposes**

We strongly recommend that the Transport Officer, as a matter of urgency, locate and submit the said logbooks to the Internal Audit Unit for verification and review.

## **TRANSPORT MANAGEMENT AUDIT**

### **1.7 No Driver Training in Years**

The Assembly must establish an annual driver refresher program in collaboration with the DVLA or accredited driving institutes. The curriculum should cover defensive driving, traffic law updates, fuel-efficient techniques, and emergency response. All training must be formally certified, with records maintained in personnel files and supported by a dedicated annual budget.

### **1.8 Motorbikes Without insurance and roadworthiness certificates**

To ensure compliance and oversight, we recommend the establishment of a formal system for vehicle documentation. This should include creating a tracking dashboard for key expiry dates, appointing an officer with sole responsibility for renewals and archiving, conducting quarterly management reviews, and centralizing all records for auditors and supervisor's access.

## **ASSETS MANAGEMENT AUDIT**

### **1.9 Assets left Unused and Deteriorating (Tractor and Motorbikes)**

We recommend management to assess the idle tractor and motorbike to see their reparability and usage or otherwise. Where these assets become serviceable, faulty units should be fixed and put back into use for improve service delivery, while unserviceable ones must be formally decommissioned as per the disposal procedures.

### **1.10 Unrecorded Motorbike Allocation**

Management is advised to immediately centralize all vehicle and equipment records and establish strict controls for donated assets. This includes creating standard operating procedures for their acceptance and deployment, registering all items especially motorbikes with full details upon receipt, physically tagging them, and verifying them in audits. Also, we recommend that management must immediately account for all existing motorbikes by tracing them and indicating their status. Additionally, management must formally put a framework in place where all future asset allocations shall be documented on approved forms signed by the Coordinating Director. Furthermore, periodic physical verifications must be carried out to always confirm asset existence and use.

### **1.11 Inadequate Records on donated motorbikes Received**

Management is advised to immediately centralize all vehicle and equipment records and establish strict controls for donated assets. This includes creating standard operating procedures for their acceptance and deployment, registering all items especially motorbikes with full details upon receipt, physically tagging them, and verifying them in audits. Also, we recommend that management must immediately account for all existing motorbikes by tracing their status.

## **2.0 INTRODUCTION**

In our commitment to transparency, accountability, and effective governance, the Internal Audit Unit of Tano North Municipal Assembly has conducted a comprehensive audit for the Third Quarter of 2025. This audit focused on critical areas of financial and operational management, specifically cash management, Human Resource Management, Asset management, Transport and fuel Management. The cash management audit involved a detailed review of all expenditures related to the Assembly's allocated funds, including an assessment of the Internally Generated Fund (IGF), District Assembly Common Fund (DACF), Persons with Disability (PWD), Child Labour and M/Sharp. Our goal was to ensure prudent management of public funds in line with financial regulations and guidelines.

Additionally, the Human Resource Audit examined staff information and records for 2025, assessing compliance with HR policies and identifying areas for improvement in staff management. We also evaluated transport, fuel, asset management, scrutinizing vehicular maintenance and fuel consumption to ensure cost – effectiveness and operational sustainability. The purpose of this audit was to provide an independent evaluation of the Assembly's financial practices, human resource management, and operational efficiency. Our efforts aimed to optimize resource utilization, mitigate risks, and uphold professional integrity and objectivity throughout the process.

We appreciate the contributions of all stakeholders involved in this audit and look forward to collaborating to enhance governance and operations within the municipality.

## **3.0 BACKGROUND**

In line with our Internal Audit Plan for the 2025 fiscal year, we conducted a comprehensive audit of Cash Management, Human Resource, Fuel, Transport, and Asset Management within the Tano North Municipal Assembly for the third quarter of 2025. This audit was undertaken in accordance with Section 83(3) of the Public Financial Management Act, 2016 (Act 921); Section 175, Subsection (4b) of the Local Governance Act, 2016 (Act 936); Section 16 of the Internal Audit Agency Act, 2003 (Act 658); and the approved Internal Audit Plan for the year 2025.

It is worth noting that the most recent audits on these areas were conducted at the end of the second quarter of 2025 for Cash Management, and in the third quarter of 2024 for Human Resource Management, Assets, Transport, and Fuel Management. The current audit

focused on assessing the efficiency and effectiveness of Cash Management, Human Resource, Fuel, Transport, and Assets Management activities undertaken by the Assembly during the third quarter of 2025. The primary objective was to identify operational weaknesses and inefficiencies in these key areas and to provide evidence – based recommendations in compliance with relevant financial regulations and best industry practices.

We respectfully submit for your attention and necessary action, our detailed observations and recommendations arising from the audit exercise.

#### **4.0 AUDIT SCOPE AND OBJECTIVES**

The audit covered the period from 1<sup>st</sup> June to 30<sup>th</sup> September, 2025 for Cash Management and 1<sup>st</sup> October, 2024 to 30<sup>th</sup> September, 2025 for Human Resource Management, Fuel Management, Transport Management and Assets Management. The audit was conducted in accordance with the Standards for the Professional Practice of Internal Auditing.

#### **5.0 METHODOLOGY**

A risk-based approach as well as an interview of Municipal Finance Officer, Human Resource Manager, Estate Officer and Transport Manager were used to ascertain the findings below.

During the period under review, the key players in the administration of the Assembly were;

<b><u>NAME</u></b>	<b><u>DESIGNATION</u></b>
Hon. Pius Sampson Opoku	Municipal Chief Executive
Mr. Eric Adomako	Municipal Co-Ordinating Director
Mr. Anane Kofi Richard	Municipal Finance Officer
Mr. Raymond Atta Kofi	Municipal Budget Analyst
Mr. Gabriel Kwabena Amaneno	Head of Works
Mrs. Samuel Essandoh	Municipal Planning Officer
Mr. Frank Addaney	Procurement Officer
Mr. Emmanuel Bo-ib	Municipal Store Keeper
Mr. Prince Oppong Peparah	Transport Manager
Miss. Karen Anane-Tabri	Human Resource Officer
Mr. Frank Takyi	Estate Officer

## 6.0 DETAILED FINDINGS AND RECOMMENDATIONS

### CASH MANAGEMENT AUDIT

#### 6.1 Payments without supporting Documents..... GH¢324,089.61

##### CRITERIA

Regulation 78 (1) (b) of the Public Financial Management Regulation, 2019, L.I 2378 states that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, that evidence of services received, certificates for work done and any other supporting documents exists.

Again, Part IX paragraph 7 of the Financial Memoranda for District Assemblies states that where applicable, the original invoices and statements shall be attached to a payment voucher, if the original document has been lost, a duplicate shall be obtained which shall be certified by the appropriate officer that he has taken possible steps to ensure that no payment has been made on the original document.

##### CONDITION

In contrast to the aforementioned provisions, our review of the Assembly's payment vouchers revealed that a total amount of **Three hundred and twenty – four thousand, and eighty – nine Ghana Cedis, Sixty – one Pesewas (GH¢324,089.61)** was disbursed across **twenty-two (22)** payment vouchers without the necessary supporting documents, especially receipts, and workshop reports. *Details are provided in Appendix A.*

##### CAUSE

The lapse occurred due to weak supervisory controls and non-adherence to established financial regulations governing payment processing. Management failed to ensure that payment vouchers were adequately supported with relevant source documents such as receipts, invoices, and activity or monitoring reports before authorizing disbursement.

##### EFFECT

Failure to provide receipts for public funds creates a lack of transparency and accountability, which can lead to auditing difficulties and financial mismanagement. Such a violation is an offence under Section 96(1c) of the Public Financial Management Act, 2016 (Act 921) as individuals responsible for these improper payments may face summary

conviction, including a fine of 100 to 2,500 penalty units, a prison sentence of six months to five years, or both.

### **RECOMMENDATION**

Management should establish a strict verification process to ensure that all payment vouchers are supported with official receipts, thereby maintaining compliance and safeguarding financial integrity. Management is also advised to ensure that all officers who attend conferences, workshops, seminars, and other official programs prepare and submit comprehensive reports within **five (5) working days** after the event.

### **MANAGEMENT'S RESPONSE**

Management deeply regrets this control failure and is fully committed to rectifying the situation promptly. We accept the audit recommendation and have tasked the finance officer to identify all officers who failed to retire their payment vouchers to immediately do so and to ensure future compliance.

## HUMAN RESOURCE MANAGEMENT AUDIT

### **6.2 Employees without Assumption of Duty Letter**

#### **CRITERIA**

Part 2 section 2.6.5 (VI) of the Human Resource Operational Manual for MMDA's (2013) states that the effective date of appointment shall be the date of the assumption of duty/report for duty. Again Part 2 section 2.6.6 (i) states that the successful applicant becomes an employee of the service on assumption of duty.

#### **CONDITION**

Contrary to the above provision, the personal files of **eight (8)** officers did not contain assumption of duty letters to confirm the effective dates of their appointments or reporting to duty. *Details are provided in Appendix B.*

#### **CAUSE**

This situation has arisen due to the Human Resource Department's failure to update staff personal records with the necessary supporting documents a clear case of lack of diligence and proper follow-up by the department, resulting in incomplete or outdated employee information.

#### **EFFECT**

This situation creates significant challenges in trying to accurately determine the exact dates on which the affected officers actually reported to duty. Also, it becomes difficult to verify whether the salaries they received were genuinely earned or if such payments were made in error.

#### **RECOMMENDATION**

We recommend management to instruct Human Resources Department to secure copies of the affected employees' Assumption of Duty letters and update their personnel files

#### **MANAGEMENT'S RESPONSE**

Management will strengthen its internal control processes to ensure that all newly recruited staff have complete documentation, including Assumption of Duty Letters, before placement on the payroll. This measure will prevent future recurrence of such lapses. Also, officers lacking this document on their files will be instructed to present copies to the Human Resource Department to update their personal records.

### **6.3 Employees without 2024 Appraisal Forms on their File**

#### **CRITERIA**

Part 8 section 8.6.2 (vi), paragraph 3 of the Human Resource Operational Manual for MMDA's (2013) states that the final written evaluation which takes place in December of the year under review shall become a permanent part of the staff's record.

#### **CONDITION**

During the assessment of the Assembly's compliance with the Human Resource Operational Manual for MMDAs (2013), it was noted that the requirement stated in Part 8, Section 8.6.2 (vi), Paragraph 3, which mandates the integration of the final written staff performance evaluation into individual staff's records was not consistently adhered to. Specifically, the final performance appraisals conducted for the year ended December 2024 had not been incorporated into the records of **forty – two (42)** staff members, thereby constituting a breach of the stated regulation. *Further details are provided in Appendix C.*

#### **CAUSE**

This situation may have arisen due to the absence of strong and effective monitoring systems, as well as inadequate oversight by management to ensure that staff and supervisors adhere strictly to the provisions of the Human Resource (HR) Manual.

#### **EFFECT**

The lack of complete documentation of staff performance evaluations significantly undermines transparency and accountability within the Assembly. Without thorough records, it becomes difficult to track, verify, and analyze individual staff's performance over time, limiting the tracking of staff performance which serves as the basis for their development and promotion.

#### **RECOMMENDATION**

Management should ensure that annual performance appraisals are conducted for all employees and that duly completed and signed appraisal forms are properly filed in each staff's personal record. The Human Resource Unit should immediately follow up with heads of departments or affected employees to submit all outstanding appraisal forms.

## **MANAGEMENT'S RESPONSE**

Management is fully committed to rectifying this lapse and reinforcing our performance management framework. The Human Resource Department will issue a formal communication to all Heads of Department, listing the names of the 42 affected staff and requesting the immediate submission of their duly completed and signed appraisal forms for 2024.

## FUEL MANAGEMENT AUDIT

### **6.4 Fuel Purchased but not Logged..... GH¢13,750.00**

#### **CRITERIA**

Chapter 16, paragraph 1604 of the Store Regulation 1984, states that a vehicle log book shall be maintained for each vehicle and shall always be carried on the vehicle. Journeys undertaken shall be recorded and full particulars of receipts of fuel, oil and lubricants shall be entered up daily in the log book by the driver. Recordings in the log book shall be made in duplicate. All journeys recorded in the log book shall be certified by the officer using the vehicle.

#### **CONDITION**

The regulation above requires that a vehicle log book be maintained for each vehicle and kept in the vehicle at all times. It further mandates that the driver records every journey undertaken and documents all fuel, oil, and lubricant receipts on a daily basis in the log book. However, it was observed that, in multiple instances, entries in the vehicle log books were not consistently maintained. Specifically, there was no evidence of daily recording for fuel purchases amounting to **thirteen thousand seven hundred and fifty Ghana cedis (GH¢13,750.00)**. *Supporting details are provided in Appendix D.*

#### **CAUSE**

The infraction may have resulted from inadequate supervision over the drivers, leading to their failure to maintain vehicle logbooks in accordance with the prescribed guidelines. It may also be attributed to negligence or lack of attention to detail on the part of the responsible officers.

#### **EFFECT**

Lack of a properly maintained log book makes it difficult to track and verify vehicle and fuel usage, leading to challenges in ensuring accountability and proper oversight of resources. This could also lead to misuse of public resources (fuel).

### **RECOMMENDATION**

Management should ensure that all fuel purchases are promptly and accurately recorded in the respective vehicle logbooks immediately after refuelling. Transport Officers should periodically review and sign off logbooks to confirm accuracy and completeness of entries.

### **MANAGEMENT'S RESPONSE**

Management treats this finding with the utmost seriousness and will rectify the anomaly by making sure that all the necessary entries into the logbooks are done. Also, corrective measures will be designed to restore accountability, prevent misuse of resources, and ensure that all vehicle – related expenditures are properly documented and verified.

## **6.5 Unpresented logbooks for Audit purposes**

### **CRITERIA**

Section 83 (8) (a) and(b) of the Public Financial Management Act, 2016, Act 921, state that the Internal Auditor of a covered entity shall, in the performance of functions under this Act, have access to information and property required to be audited and be provided with any relevant explanation required by the Internal Auditor.

### **CONDITION**

Vehicle logbooks belong to four (4) Vehicles were not presented to the Internal Audit Unit during the audit exercise for verification and review purposes. *See refer to Appendix E for detailed information.*

### **CAUSE**

This situation occurred due to inadequate record management and weak supervision over the custody and submission of vehicle logbooks. In some cases, responsible officers failed to ensure that the logbooks were made available upon request, contrary to Section 83(8)(a) and (b) of the Public Financial Management Act, 2016 (Act 921), which requires that the Internal Auditor be granted access to all information and property necessary for audit purposes.

### **EFFECT**

The absence of logbooks for audit review impedes the Internal Auditor's ability to verify fuel usage, vehicle movement and compliance with transport management regulations. This compromises transparency and accountability in the use of public resources and increases the risk of misuse or unauthorized utilization of official vehicles.

### **RECOMMENDATION**

We strongly recommend that the Transport Officer, as a matter of urgency, locate and submit the said logbooks to the Internal Audit Unit for verification and review.

### **MANAGEMENT'S RESPONSE**

Management acknowledges the audit finding regarding the unpresented vehicle logbooks and is confident that measures will be taken to rectify the immediate issue and strengthen our internal controls to prevent a future occurrence. That notwithstanding, officers in possession of the logbooks will be tasked to make them available for audit purposes.

## **TRANSPORT MANAGEMENT AUDIT**

### **6.6 No driver training in years**

#### **CRITERIA**

According to Road Traffic Act, 2004 (Act 683), Section 116 "A person who employs a driver of a motor vehicle shall ensure that the driver undergoes periodic training to maintain and improve driving standards."

#### **CONDITION**

The provision above imposes a legal obligation on employers, including public institutions, to ensure that all officially designated drivers are given periodic refresher training to uphold safety, efficiency and professionalism in the execution of their duties. Training should cover both road safety regulations and defensive driving techniques. The audit established that the Assembly's officially engaged drivers, including permanent and auxiliary staff, have not undergone any formal training or refresher course within the last three to five years. No record of any driver training program could be traced within the Assembly's administrative reports or transport management files.

#### **CAUSE**

The primary cause of this lapse is attributed to budgetary constraints and the absence of structured training and development programs within the transport unit. No funds were earmarked in recent years specifically for driver training, and there has been little initiative from management to partner with agencies such as the Driver and Vehicle Licensing Authority (DVLA) for subsidized training.

#### **EFFECT**

This could lead to declining driving standards, which pose significant safety risks to staff, assets, and the public. Increased likelihood of accidents, near-misses, and traffic violations, which can result in litigation or asset loss. Limited awareness of updated traffic regulations, new road signs, or best practices in fleet handling. This undermines the Assembly's compliance with occupational safety and roadworthiness obligations as mandated by national law.

### **RECOMMENDATION**

Management is recommended to establish an annual driver refresher program in collaboration with the DVLA or accredited driving institutes. The curriculum should cover defensive driving, traffic law updates, fuel-efficient techniques, and emergency response. All training must be formally certified, with records maintained in personnel files and supported by a dedicated annual budget.

### **MANAGEMENT'S RESPONSE**

Management is committed to rectifying this compliance gap by organizing a quarterly mandatory refresher training session for all officially engaged drivers (both permanent and auxiliary). This session will be conducted in partnership with the DVLA or an accredited training provider and will cover updates on road traffic regulations, defensive driving techniques, and the Assembly's vehicle usage policies.

## **6.7 Motorbikes Without insurance and roadworthiness certificates**

### **CRITERIA**

According to Road Traffic Act, 2004 (Act 683) Section 3 (1): "A motor vehicle shall not be used on a road unless there is in force in relation to the use of the vehicle a policy of insurance in respect of third-party risks."

Section 7 (1) also states that "A person shall not use a motor vehicle on a road unless there is in force a roadworthiness certificate issued in respect of that vehicle."

### **CONDITION**

The above legal provisions mandate that motor vehicles used on public roads must have valid insurance and be certified roadworthy. The audit revealed that all official motorbikes currently in use by the Assembly lack valid insurance certificates and/or roadworthy certificates. The Transport unit couldn't provide us with documents to that effect.

### **CAUSE**

This could be caused by ineffective administrative systems for tracking motor vehicle document expiry dates. Inadequate supervision or oversight by the Transport Officer or designated custodian. Lack of scheduled reminders and document management protocols.

### **EFFECT**

This can lead to legal exposure and financial liability in case of accidents involving uninsured or unroadworthy motor vehicles. This could lead to increased risk of penalties, fines, or impoundment by road enforcement agencies.

### **RECOMMENDATION**

To ensure compliance and oversight, we recommend the establishment of a formal system for vehicle documentation. This should include creating a tracking dashboard for the certifications of motorbikes and vehicles, and also appointing an officer with sole responsibility for their renewals and archiving.

**MANAGEMENT'S RESPONSE**

Management is committed to full compliance with the Road Traffic Act and will ensure that all official vehicles are consistently operated with valid insurance and roadworthiness certifications.

## **ASSETS MANAGEMENT AUDIT**

### **6.8 Assets left Unused and Deteriorating (Tractor and Motorbike)**

#### **CRITERIA**

In accordance with the Public Financial Management Act, 2016 (Act 921), Section 52(1): “A Principal Spending Officer of a covered entity shall be responsible for the assets of the entity under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets to prevent theft, loss, or misuse.”

#### **CONDITION**

During the audit inspection, it was observed that a tractor and a motorbike belonging to the Assembly have been left unused for an extended period. These assets have not been maintained and remain idle, occupying space and deteriorating due to lack of use. *Details attached as Appendix F.*

#### **CAUSE**

The idle status of these assets is due to neglected asset management, poor oversight, and lack of a functional asset utilization and maintenance framework. No specific officer had been tasked with ensuring regular use or repair of the equipment.

#### **EFFECT**

The nonutilisation of the tractor and motorbike has led to waste of public resources, as these valuable assets are not being utilized for service delivery. The extended idleness may result in depreciation and damage, which could escalate high future repair costs or lead to complete obsolescence. This reflects weak internal controls over asset management and undermines operational efficiency.

#### **RECOMMENDATION**

We recommend management to assess the idle tractor and motorbike to see their serviceability and usage or otherwise. Where these assets become serviceable, faulty units should be fixed and put back into use for improve service delivery, while unserviceable ones must be formally decommissioned as per the asset’s disposal procedures.

### **MANAGEMENT'S RESPONSE**

Management has since taken steps to address the issue. A directive has been issued to the Works and Transport Units to conduct a comprehensive assessment of the tractor and motorbike to determine their current condition and serviceability. Necessary repairs will be undertaken where feasible to restore them for operational use.

## **6.9 Unrecorded motorbike allocation**

### **CRITERIA**

Public Financial Management Act, 2016 (Act 921), Section 40(1) states that “A Principal Spending Officer of a covered entity shall maintain records on the assets of that entity in a form that makes it possible to verify the existence and valuation of the assets at any time.”

Again, Section 52 of the Local Governance Act, 2016 (Act 936), also states that “A District Assembly shall be responsible for the coordination, management and supervision of all administrative functions within its jurisdiction including effective use of resources.”

*Details attached as Appendix G.*

### **CONDITION**

The provisions above place legal responsibility on public officers and Assemblies to maintain proper documentation and accountability for all government assets, including motor vehicles and equipment. However, our review revealed that the Assembly’s motorbikes had been allocated to some officers without documented approval or records indicating the date of allocation, recipient name, or usage purpose. The Assembly's transport register and asset management records do not reflect this allocation.

### **CAUSE**

This lapse occurred due to poor documentation practices and the absence of a robust approval and tracking system for asset distribution. There is no structured workflow or formality in the asset allocation process, which undermines transparency.

### **EFFECT**

This action has weakened accountability and traceability of the Assembly’s property, increasing the risk of misuse, misplacement, or unauthorized use of the motorbike. It is a potential for non-recovery or abuse of the asset if the official leaves post or misuses the motorbike.

### **RECOMMENDATION**

Management is advised to immediately centralize all vehicle and equipment records and establish strict controls for donated assets. This includes creating standard operating procedures for their acceptance and deployment, registering all items especially motorbikes with full details upon receipt, physically tagging them, and verifying them in audits. Also, we recommend that management must immediately account for all existing motorbikes by tracing their status. Additionally, management must formally put a framework in place where all future asset allocations shall be documented on approved forms signed by the Coordinating Director. Furthermore, periodic physical verifications must be carried out to always confirm asset existence and use.

### **MANAGEMENT'S RESPONSE**

All motorbikes allocated to officers are currently being traced, verified, and properly recorded in the Assembly's transport register and asset management database. Officers in possession of motorbikes have been directed to submit allocation details for documentation and verification.

## **6.10 Inadequate Records on donated motorbikes Received**

### **CRITERIA**

Public Financial Management Act, 2016 (Act 921), Section 40(1) states that “A Principal Spending Officer of a covered entity shall maintain records on the assets of that entity in a form that makes it possible to verify the existence and valuation of the assets at any time.”

### **CONDITION**

This provision mandates that public institutions must keep complete and verifiable records of all assets in their custody, including those received through donations. However, during the audit, it was observed that motorbikes donated to the Assembly by donor partners or central government were in use at the Assembly without being properly documented in the official asset register. The audit team noted a lack of centralized documentation for these donated motorbikes, making it difficult to determine the quantity received, their current condition, or the designated users. *Details attached as Appendix H.*

### **CAUSE**

This issue arises from poor coordination between departments responsible for receiving, and managing the donated assets. Often, the handover process from donors or central ministries is informal or lacks oversight, leading to breakdowns in recordkeeping and asset accountability.

### **EFFECT**

Disorganized tracking of donated motorbikes increased the risk of misappropriation, unauthorized use, or theft. Lack of visibility in the overall asset portfolio, impairs the Assembly’s ability to plan for maintenance, insurance, or reallocation. This inaction exposes the Assembly to audit queries and compliance breaches due to the inability to verify the existence and usage of such assets.

### **RECOMMENDATION**

Management is advised to immediately centralize all vehicle and equipment records and establish strict controls for donated assets. This includes creating standard operating procedures for their acceptance and deployment, registering all items especially motorbikes with full details upon receipt, physically tagging them, and verifying them in audits. Also, we recommend that management must immediately account for all existing motorbikes by tracing their status.

### **MANAGEMENT'S RESPONSE**

Management has since taken steps to address the issue by initiating a comprehensive verification and reconciliation exercise to identify all donated motorbikes currently in the Assembly's custody. The verified motorbikes are being recorded into the Assembly's asset register with their relevant details, including registration numbers, conditions, and users.

## **7.0 GENERAL OBSERVATION**

### **7.1 Fuel Receipts without Vehicle Number**

During the audit, it was observed that several fuel receipts did not indicate the vehicle registration numbers for which the fuel was purchased. This omission makes it difficult to verify whether the fuel was used for official purposes and to reconcile the receipts with the corresponding vehicle logbooks. The absence of vehicle registration numbers on the receipts indicates weak supervision and poor record management in fuel utilization controls. *Details attached as Appendix I.*

Management must enforce a policy that all fuel receipts clearly state the vehicle's registration number. The Transport Officer must be responsible for verifying this before processing any reimbursement. Furthermore, drivers and fuel stations must be formally notified that receipts lacking a vehicle number will be rejected.

### **MANAGEMENT'S RESPONSE**

In response, management has taken immediate steps to address the issue. The Transport Officer has been directed to ensure that all future fuel receipts clearly bear the corresponding vehicle registration numbers before approval or reimbursement. Drivers have been sensitized on the importance of compliance, and a circular has been issued to all designated fuel stations to indicate vehicle numbers on receipts at the point of purchase.

Management will also strengthen supervision by requiring periodic reviews of fuel documentation and logbooks to ensure consistency and compliance. Any receipt found without a vehicle registration number will henceforth be rejected.

## **8.0 ACTION PLAN AGREED WITH MANAGEMENT**

Management has agreed to take corrective actions to address the issues identified during the audit assignments. Accordingly, an action plan has been developed to guide the implementation of the audit recommendations. The detailed management action plan is provided in *Appendix J* for reference.

## **9.0 FOLLOW-UP ON PREVIOUS AUDIT OBSERVATIONS AND RECOMMENDATIONS**

The Internal Audit Unit conducted a follow-up review to assess the status of implementation of the management action plan developed in response to the 2nd Quarter Internal Audit Report of 2025. The objective of this verification exercise was to ascertain the extent to which the audit recommendations had been implemented and whether the issues identified in the report had been effectively resolved.

Management is highly commended for demonstrating commitment and responsiveness by diligently implementing the audit recommendations, thereby strengthening internal controls and promoting sound governance practices.

## **10.0 CONCLUSION**

### **10.1 Internal Audit Opinion**

Except for the specific findings detailed in this report, the Internal Audit Unit (IAU) considered the design and operations of internal controls for Cash Management, Human Resources, Fuel Management, Transport Management, and Assets Management as satisfactory. The systems, processes, and structures governing the Assembly's strategic direction and oversight were found to be present and functioning but needs some levels of improvement. Compliance with legal and regulatory requirements affecting financial, operational, and managerial reporting was also satisfactory.

While the overall framework is sound, the audit identified several opportunities for improvement within the governance and organizational management structure. These are not critical control failures but represent chances to bring improvement in operational efficiency, effectiveness, and strategic resilience. These specific areas are highlighted in the body of the report.

## 10.2 Acknowledgement

The Internal Audit Unit extends its sincere appreciation to management and staff for their cooperation and support throughout the conduct of the audit exercises.

  
.....  
**SALIFU ISSAKA**  
**(PRINCIPAL INTERNAL AUDITOR)**

**Cc: THE DIRECTOR GENERAL,  
INTERNAL AUDIT AGENCY,  
ACCRA.**

**THE CO-ORDINATING DIRECTOR,  
TANO NORTH MUNICIPAL ASSEMBLY,  
DUAYAW-NKWANTA.**

**THE DISTRICT DIRECTOR,  
AUDIT SERVICE,  
GOASO.**

**THE PRESIDING MEMBER,  
TANO NORTH MUNICIPAL ASSEMBLY,  
DUAYAW-NKWANTA.**

**THE REGIONAL CO – ORDINATING DIRECTOR,  
RCC – AHAFO REGION,  
GOASO.**

11.0 APPENDICES

CASH MANAGEMENT AUDIT

APPENDIX A

11.1 PAYMENTS WITHOUT SUPPORTING DOCUMENTS

NO	PV. NO.	DATE	PARTICULARS	PAYEE	AMOUNT RELEASED (GH¢)	AMOUNT UNSUPPORTED (GH¢)	REMARKS
<b>INTERNALLY GENERATED FUND (IGF)</b>							
1	17/06/2025	24/06/2025	Cost to attend training and orientation programme	MCD	6,450.00	6,450.00	No receipt and report attached
2	24/06/2025	10/06/2025	Cost to attend workshop on Anti - sexual harassment policy and communication strategy for the Local Government Service	MCD	1,780.00	1,780.00	No receipt and report attached
3	04/07/2025	11/07/2025	Payment of fuel for water functionality assessment	Samuel Essandoh	2,400.00	2,400.00	No report attached
4	40/07/2025	29/07/2025	Cost to attend 2025 2nd quarter National Accounts validation	Anane Kofi Richard	7,320.00	7,320.00	No report attached
5	41/07/2025	28/07/2025	Cost to send a driver to Accra to bring a vehicle for the Police division	John K. Kusogbor	6,000.00	6,000.00	No receipt attached
6	11/08/2025	14/08/2025	Cost to carry out the World Menstrual Hygiene week sensitization	Samuel Essandoh	10,000.00	500.00	GH¢500.00 yet to acquitted No report attached
7	13/08/2025	14/08/2025	Payment of 4months allowance to Hon. Presiding Member	Hon. Boakye Michael Houston	2,000.00	2,000.00	No report attached

8	14/08/2025	05/08/2025	Cost to embark on public sensitization on permit acquisition and renewal	Joseph Oduro - Buabeng	2,500.00	2,500.00	No receipt attached
9	19/08/2025	14/08/2025	Cost to participate in the workshop on District wide WASH approaches	Samuel Essandoh	8,053.00	4,000.00	GH¢4,000.00 yet to acquitted No report attached
10	34/08/2025	20/08/2025	Cost to organize a 3-day orientation programme for all District DRIP Coordinators	New DRIP Coordinated	4,500.00	4,500.00	No receipt attached
11	39/08/2025	20/08/2025	Cost to attend the National Decentralization Policy and Strategy	Raymond Atta Kofi	5,099.00	5,099.00	No report attached
12	41/08/2025	22/08/2025	A 2day technical workshop on the WASH component medium - term development plan	Samuel Essandoh	2,093.00	2,093.00	No report attached
13	47/08/2025	20/08/2025	Cost to organize MUSEC meeting	Gloria Oti	2,900.00	2,340.00	No receipt attached
14	12/09/2025	03/09/2025	Cost to enable the MCE and his team to undertake a visit tour in the Municipality	MCE	43,800.00	43,800.00	No receipt attached
15	16/09/2025	04/09/2025	Cost of road worthy certificate and inspection for 4 vehicles	Prince Oppong Peparah	4,000.00	4,000.00	No receipt attached
16	23/09/2025	05/09/2025	Cost of servicing official vehicle with Reg. No. GV-251-25	Opoku Emmanuel	4,154.20	4,026.40	No receipt attached
17	24/09/2025	05/09/2025	Cost to attend workshop on regional learning alliance platform	Samuel Essandoh	2,315.00	2,315.00	No report attached
18	31/09/2025	03/09/2025	Payment of WASH advisory group meeting, T&T and snacks cost	Samuel Essandoh	8,050.00	8,050.00	No receipt attached
<b>DISTRICT ASSEMBLY COMMON FUND</b>							

19	03/07/2025	08/07/2025	Cost incurred for the organization of sub - committee meetings of the Assembly	Prince Oppong Peprah	56,713.00	51,416.21	GH¢51,416.21 yet to acquitted
20	01/08/2025	18/08/2025	Cost to enable MCE and his team embark on a community visit	MCE	71,500.00	71,500.00	No receipt attached
21	03/09/2025	10/09/2025	Payment for the preparation of the 2026 - 2029 Medium Term Development Plan	Samuel Essandoh	90,000.00	90,000.00	No receipt attached
22	05/09/2025		Cost to enable the Hon. PM to attend a conference	Boakye Michael Houston	8,840.00	2,000.00	GH¢2,000.00 yet to acquitted
	<b>TOTAL</b>				<b>350,467.20</b>	<b>324,089.61</b>	

**HUMAN RESOURCE MANAGEMENT AUDIT**

**APPENDIX B**

**11.2 EMPLOYEES WITHOUT ASSUMPTION OF DUTY LETTER**

<b>NO</b>	<b>NAME</b>	<b>JOB TITLE</b>	<b>DEPARTMENT/ UNIT</b>
1	Gyan Samiatoh Piet	Asst. Chief Radio Operator	<b>CENTRAL ADMINISTRATION CLASS</b>
2	Sunu Collins Edinam	Asst. Chief Technician Engineer	<b>WORKS</b>
3	Boateng Mary	Revenue Inspector	<b>REVENUE</b>
4	Andrews Teye Nartey	Asst. Chief Environ Health Asst	<b>ENVIRONMENTAL</b>
5	Achiaa Stella	Sanitary Foreman	
6	Dofe Georgina	Sanitary Foreman	
7	Duah Elvis	Sanitary Foreman	
8	Frederick Agyare	T.O. Gd I	<b>PHYSICAL PLANNING</b>

**APPENDIX C**

**11.3 EMPLOYEES WITHOUT 2024 APPRAISAL FORMS ON THEIR FILE**

<b>NO</b>	<b>NAME</b>	<b>JOB TITLE</b>	<b>REMARKS</b>	<b>DEPARTMENT/ UNIT</b>
1	Frank Addaney	Senior Procurement Officer	No 2024 appraisal attached	<b>CENTRAL ADMINISTRATION CLASS</b>
2	Prince Oppong Peprah	Asst. Director I	No 2024 appraisal attached	
3	Samuel Essandoh	Prin. Development Planning Officer	No 2024 appraisal attached	
4	Gabriel Kofi Adomako Adama	Asst. Development Planning Officer	No 2024 appraisal attached	
5	Emmanuel Tetteh Narh	Asst. Development Planning Officer	No 2024 appraisal attached	
6	Bo-IB Emmanuel	Asst. Procurement Officer	No 2024 appraisal attached	
7	Jonas Kojo Adjei	Asst. Procurement Officer	No 2024 appraisal attached	
8	Josephine Agyei	Principal Executive Officer	No 2024 appraisal attached	
9	Asamoah Anthony	Senior Executive Officer	No 2024 appraisal attached	
10	Yeboah Michael Kwaku	Asst. Client Service Officer	No 2024 appraisal attached	
11	Comfort Owuoakyi	Private Secretary	No 2024 appraisal attached	
12	Silas K. Mensah		No 2024 appraisal attached	
13	Eric Adomako	Municipal Co-ord. Director	No 2024 appraisal attached	
14	Sharon Musulah	Budget Analyst	No 2024 appraisal attached	
15	Salifu Issaka	Prin. Internal Auditor	No 2024 appraisal attached	
16	Peprah Josephine	Stenographer Gd I	No 2024 appraisal attached	
17	Perpetual Kyeraa	Stenographer Grade I	No 2024 appraisal attached	
18	Adwubi Comfort	Catering Officer	No 2024 appraisal attached	
19	Alfred Berkoh Osei	Principal Engineer	No 2024 appraisal attached	<b>WORKS</b>
20	Gilbert Kwabena Amenano	Engineer	No 2024 appraisal attached	
21	Sabutey Haliwu Danladi	Engineer	No 2024 appraisal attached	
22	Sefa Augustine Nsiah	Senior Works Superintendent	No 2024 appraisal attached	
23	Kwarteng Joseph	Principal Works Superintendent	No 2024 appraisal attached	
24	Richardson Samuel Okegyabre	Principal Technical Officer	No 2024 appraisal attached	
25	Ayitey Williams Patrick	Junior Foreman	No 2024 appraisal attached	
26	Naeem Issahaku	Senior Quantity Surveyor	No 2024 appraisal attached	<b>URBAN ROADS</b>

27	Odoi Douglas	Revenue Collector	No 2024 appraisal attached	<b>REVENUE</b>
28	Agyemang Boakye Alfred	Revenue Inspector	No 2024 appraisal attached	
29	Boadi Kwabena	Revenue Collector	No 2024 appraisal attached	
30	Thomas Ebitey Sochan	Chief Environ Health Asst	No 2024 appraisal attached	<b>ENVIRONMENTAL CLASS</b>
31	Kyere Isaac	Asst. Chief Environ Health Asst	No 2024 appraisal attached	
32	Yeboah Faustina	Chief Conservancy Headman	No 2024 appraisal attached	
33	Afrakoma Phylis	Chief Conservancy Headman	No 2024 appraisal attached	
34	Ayiwaa Mensah	Sanitary Foreman	No 2024 appraisal attached	
35	Achiaa Stella	Sanitary Foreman	No 2024 appraisal attached	
36	Pokuua Gyau	Labourer	No 2024 appraisal attached	
37	Asamare Nyaabire	Assist. Security Guard	No 2024 appraisal attached	
38	Evelyn Bondzie	Asst. Agricultural Officer	No 2024 appraisal attached	<b>AGRICULTURAL CLASS</b>
39	Emmanuel Arko	Extension Officer	No 2024 appraisal attached	
40	Paul Duah	Senior Technical Officer	No 2024 appraisal attached	
41	Gifty Kwakyewaa	Technical Officer II	No 2024 appraisal attached	
42	Adam Adizatu Kubura	Technical Officer II	No 2024 appraisal attached	

## FUEL MANAGEMENT AUDIT

### APPENDIX D

#### 11.4 FUEL PURCHASED BUT NOT LOGGED

NO	QTY/LTR	P. V. NO.	DATE	AMOUNT (GH¢)	FUEL AMOUNT (GH¢)	REMARKS
<b>VECHICLE NUMBER: GN - 7447 - 18</b>						
1	25.32	35/02/2025	17/02/2025	3,300.00	400.00	
2		03/03/2025	11/03/2025	1,000.00	1,000.00	
3	51.95	10/05/2025	07/05/2025	2,300.00	800.00	
4	13.70	09/01/2025	27/01/2025	21,500.00	200.00	
5	13.60	09/01/2025	27/01/2025	21,500.00	200.00	
6	13.69	09/01/2025	27/01/2025	21,500.00	200.00	
7	20.04	08/01/2025	05/02/2025	3,950.00	300.00	
8	13.38	08/01/2025	05/02/2025	3,950.00	200.00	
9	43.78	06/01/2025	24/01/2025	1,450.00	700.00	
10	25.01	22/02/2025	26/02/2025	4,700.00	400.00	
11	18.76	22/02/2025	26/02/2025	4,700.00	300.00	
12	62.50	09/02/2025	14/02/2025	2,056.00	1,000.00	
<b>VECHICLE NUMBER: GN - 5649 - 16</b>						
13	32.79	15/03/2025	12/03/2025	1,500.00	500.00	
14	18.76	08/04/2025	07/04/2025	1,450.00	300.00	
15	12.51	09/04/2025	08/04/2025	4,750.00	200.00	
16	25.02	38/04/2025	17/04/2025	3,450.00	400.00	
17	24.77	38/04/2025	17/04/2025	3,450.00	400.00	
18	13.20	38/04/2025	17/04/2025	3,450.00	200.00	
19	12.38	38/04/2025	17/04/2025	3,450.00	200.00	
20	12.38	38/04/2025	17/04/2025	3,450.00	200.00	

21	13.36	38/04/2025	17/04/2025	3,450.00	200.00	
22	9.90	38/04/2025	17/04/2025	3,450.00	150.00	
23	19.49	42/04/2025	17/04/2025	29,410.00	300.00	
24	32.27	10/05/2025	07/05/2025	2,300.00	500.00	
25	13.42	17/05/2025	09/05/2025	5,500.00	200.00	
26	33.00	17/05/2025	09/05/2025	5,500.00	500.00	
27	33.89	50/05/2025	16/05/2025	2,300.00	500.00	
28	27.11	50/05/2025	16/05/2025	2,300.00	400.00	
29	19.74	50/05/2025	16/05/2025	2,300.00	300.00	
30	19.74	51/05/2025	13/05/2025	2,000.00	300.00	
31	13.80	51/05/2025	13/05/2025	2,000.00	200.00	
32	14.30	59/05/2025	23/05/2025	2,000.00	200.00	
33	14.83	59/05/2025	23/05/2025	2,000.00	200.00	
34	75.24	63/05/2025	22/05/2025	1,600.00	1,000.00	
35	33.11	22/03/2025	25/03/2025	30,000.00	500.00	
36	12.51	09/04/2025	08/04/2025	4,750.00	200.00	
	<b>TOTAL</b>				<b>13,750.00</b>	

**APPENDIX E**

**11.5 UNPRESENTED LOGBOOKS FOR AUDIT PURPOSES**

DV - 4682 - Y
GN - 2392 - 11
GN - 5649 - 16 (FROM 1ST JANUARY - 13TH APRIL, 2025)
GC - 2021 - 18 (FROM 1ST JANUARY - 16TH APRIL, 2025)

**APPENDIX F**

**11.6 FUEL RECEIPTS WITHOUT VEHICLE NUMBER**

<b>NO</b>	<b>P. V. NO.</b>	<b>DATE</b>	<b>AMOUNT (GH¢)</b>	<b>FUEL AMOUNT (GH¢)</b>	<b>REMARKS</b>
1	08/01/2025	28/01/2025	3,950.00	900.00	
2	17/01/2025	04/02/2025	300.00	300.00	
3	07/02/2025	06/02/2025	1,000.00	800.00	
4	09/04/2025	08/04/2025	4,750.00	350.00	
5	20/05/2025	09/05/2025	4,315.00	1,240.00	
6	50/05/2025	16/05/2025	2,300.00	400.00	
				<b>3,990.00</b>	

**ASSETS MANAGEMENT AUDIT**

**APPENDIX G**

**11.7 ASSETS LEFT UNUSED AND DETERIORATING (TRACTOR & MOTORBIKES)**

<b>NO</b>	<b>REGISTRATION NUMBER</b>	<b>TYPE</b>	<b>DEPARTMENT</b>	<b>STATUS</b>
1	GV 6292 V	TRACTOR		NOT IN USE
2	M-20-GT 3233	HONDA MOTORBIKE	BIRTH AND DEATH	BROKEN DOWN
3	LAEEIZCH9JRV8145	MOTORBIKE GALAXY	DEPARTMENT OF AGRIC	BROKEN DOWN
4	M-19-GV 2248	MOTORBIKE GALAXY	DEPARTMENT OF AGRIC	BROKEN DOWN
5	M-19-GV 2237	MOTORBIKE GALAXY	DEPARTMENT OF AGRIC	BROKEN DOWN
6	M-19-GV 2232	MOTORBIKE GALAXY	DEPARTMENT OF AGRIC	BROKEN DOWN
7	M-19-GV 2244	MOTORBIKE GALAXY	DEPARTMENT OF AGRIC	BROKEN DOWN
8	M-19-GV 2244	MOTORBIKE GALAXY	DEPARTMENT OF AGRIC	BROKEN DOWN
9	M-18-BA 1975		ENVIRONMENTAL HEALTH	BROKEN DOWN
10	M-18-BA 1975		ENVIRONMENTAL HEALTH	BROKEN DOWN

**APPENDIX H**

**11.8 UNRECORDED MOTORBIKE ALLOCATION**

<b>NO</b>	<b>NAME OF OFFICER/ASSIGNEE</b>	<b>REGISTRATION NO.</b>	<b>TYPE</b>	<b>DEPARTMENT</b>	<b>DONATED BY</b>	<b>STATUS</b>
1	GABRIEL ADOMAKO	M-22-GE 7866	SONLINK	PLANNING	SAFTEY NET	IN USE
2	EMMANUEL TETTEH NARH	M-22-GE 7867	SONLINK	PLANNING	SAFTEY NET	IN USE
3	MOSES ASUBONTENG	M-22-GE 7864	SONLINK	WORKS		IN USE
4	ISAAC DONKOR	M-16-GT 206		WORKS	NADEF	IN USE
5	BERNARD AVOWULANU	M-19-GV 1953	ROYAL	WORKS		IN USE
6	SOLOMON TETTEH	M-16-GV 685	ROYAL	SOCIAL WELFARE & COMM. DEV'T		IN USE
7	BONNEY ZACK					
8	KWABENA OPPONG TABIRI	M-20-GT 3233	HONDA	BIRTH & DEATH	WORLD BANK	BROKEN DOWN
9	DANLADI HALIDU SABUTEY	M-17-GT 1213		WATER AND SANITATION	PLAN GHANA	IN USE
10	EVELYN BONZIE	M-19-GV 2021	DERBY	DEPARTMENT OF AGRIC	MAG	IN USE

11	NYORKU DONTEURU	M-19-GV 2036	DERBY	DEPARTMENT OF AGRIC	MAG	IN USE
12	PHILOMINA OPOKU	M-19-GV 2039	DERBY	DEPARTMENT OF AGRIC	MAG	IN USE
13	JOSEPH ANTWI	M-19-GV 2283	GALAXY	DEPARTMENT OF AGRIC	MAG	IN USE
14	OSEI KOFI GABRIEL	M-19-GV 2236	GALAXY	DEPARTMENT OF AGRIC	MAG	IN USE
15	ADIZATU ADAMS KUBURA	M-19-GV 2271	GALAXY	DEPARTMENT OF AGRIC	MAG	IN USE
16	KWAME ADU MENSAH	M-19-GV 2249	GALAXY	DEPARTMENT OF AGRIC	MAG	IN USE
17	GIFTY KWAKYEWAA	M-19-GV 2237	GALAXY	DEPARTMENT OF AGRIC	MAG	BROKEN DOWN
18	PAUL DUAH	M-19-GV 2248	GALAXY	DEPARTMENT OF AGRIC	MAG	BROKEN DOWN
19	OTENG GABRIEL	NO NUMBER	GALAXY	DEPARTMENT OF AGRIC	MAG	IN USE
20	AWUNYO STEPHEN	NO NUMBER	GALAXY	DEPARTMENT OF AGRIC	MAG	IN USE
21	KUMAH BAFFOE S.	NO NUMBER	GALAXY	DEPARTMENT OF AGRIC	MAG	IN USE
22	JOHN AMANKWAH	NO NUMBER	GALAXY	DEPARTMENT OF AGRIC	MAG	BROKEN DOWN
23	ACHEREKO ISAAC	M-16-GR 1722	SUZUKI	DEPARTMENT OF AGRIC	PROJECT	IN USE

24	FRANCIS T. ANANG	M-21-GV 248	TANNICK MOTOR 150	DEPARTMENT OF AGRIC	MAG	IN USE
25	DAVID BOAH	NO NUMBER	SUPREME STAR	DEPARTMENT OF AGRIC	FORMER MP	IN USE
26	MOSES BRIGHT SANGMORTEY	NO NUMBER	SUPREME STAR	DEPARTMENT OF AGRIC	FORMER MP	IN USE
27	EMMANUEL (NSS PERSONNEL)	NO NUMBER	SUPREME STAR	DEPARTMENT OF AGRIC	FORMER MP	IN USE
28	CALEB (NSS PERSONNEL)	NO NUMBER	SUPREME STAR	DEPARTMENT OF AGRIC	FORMER MP	IN USE
29	UNASSIGNED	M-19-GV 2235	GALAXY	DEPARTMENT OF AGRIC	MAG	BROKEN DOWN
30	UNASSIGNED	M-19-GV 2244	GALAXY	DEPARTMENT OF AGRIC	MAG	BROKEN DOWN
31	UNASSIGNED	M-19-GV 2232	GALAXY	DEPARTMENT OF AGRIC	MAG	BROKEN DOWN
32	UNASSIGNED	M-18-BA 1975		ENVIRONMENTAL HEALTH		BROKEN DOWN
33	UNASSIGNED	M-18-BA 1998		ENVIRONMENTAL HEALTH		BROKEN DOWN

**APPENDIX I**

**11.9 INADEQUATE RECORDS ON DONATED MOTORBIKES RECEIVED**

NO	NAME OF OFFICER/ASSIGNEE	REGISTRATION NO.	TYPE	DEPARTMENT	DONATED BY	STATUS
1	GABRIEL ADOMAKO	M-22-GE 7866	SONLINK	PLANNING	SAFTEY NET	IN USE
2	EMMANUEL TETTEH NARH	M-22-GE 7867	SONLINK	PLANNING	SAFTEY NET	IN USE
3	MOSES ASUBONTENG	M-22-GE 7864	SONLINK	WORKS		IN USE
4	ISAAC DONKOR	M-16-GT 206		WORKS	NADEF	IN USE
5	BERNARD AVOWULANU	M-19-GV 1953	ROYAL	WORKS		IN USE
6	SOLOMON TETTEH	M-16-GV 685	ROYAL	SOCIAL WELFARE & COMM. DEV'T		IN USE
7	BONNEY ZACK					
8	KWABENA OPPONG TABIRI	M-20-GT 3233	HONDA	BIRTH & DEATH	WORLD BANK	BROKEN DOWN
9	DANLADI HALIDU SABUTEY	M-17-GT 1213		WATER AND SANITATION	PLAN GHANA	IN USE
10	EVELYN BONZIE	M-19-GV 2021	DERBY	DEPARTMENT OF AGRIC	MAG	IN USE

11	NYORKU DONTEURU	M-19-GV 2036	DERBY	DEPARTMENT OF AGRIC	MAG	IN USE
12	PHILOMINA OPOKU	M-19-GV 2039	DERBY	DEPARTMENT OF AGRIC	MAG	IN USE
13	JOSEPH ANTWI	M-19-GV 2283	GALAXY	DEPARTMENT OF AGRIC	MAG	IN USE
14	OSEI KOFI GABRIEL	M-19-GV 2236	GALAXY	DEPARTMENT OF AGRIC	MAG	IN USE
15	ADIZATU ADAMS KUBURA	M-19-GV 2271	GALAXY	DEPARTMENT OF AGRIC	MAG	IN USE
16	KWAME ADU MENSAH	M-19-GV 2249	GALAXY	DEPARTMENT OF AGRIC	MAG	IN USE
17	GIFTY KWAKYEWAA	M-19-GV 2237	GALAXY	DEPARTMENT OF AGRIC	MAG	BROKEN DOWN
18	PAUL DUAH	M-19-GV 2248	GALAXY	DEPARTMENT OF AGRIC	MAG	BROKEN DOWN
19	OTENG GABRIEL	NO NUMBER	GALAXY	DEPARTMENT OF AGRIC	MAG	IN USE
20	AWUNYO STEPHEN	NO NUMBER	GALAXY	DEPARTMENT OF AGRIC	MAG	IN USE
21	KUMAH BAFFOE S.	NO NUMBER	GALAXY	DEPARTMENT OF AGRIC	MAG	IN USE
22	JOHN AMANKWAH	NO NUMBER	GALAXY	DEPARTMENT OF AGRIC	MAG	BROKEN DOWN
23	ACHEREKO ISAAC	M-16-GR	SUZUKI	DEPARTMENT OF AGRIC	PROJECT	IN USE

		1722				
24	FRANCIS T. ANANG	M-21-GV 248	TANNICK MOTOR 150	DEPARTMENT OF AGRIC	MAG	IN USE
25	DAVID BOAH	NO NUMBER	SUPREME STAR	DEPARTMENT OF AGRIC	FORMER MP	IN USE
26	MOSES BRIGHT SANGMORTEY	NO NUMBER	SUPREME STAR	DEPARTMENT OF AGRIC	FORMER MP	IN USE
27	EMMANUEL (NSS PERSONNEL)	NO NUMBER	SUPREME STAR	DEPARTMENT OF AGRIC	FORMER MP	IN USE
28	CALEB (NSS PERSONNEL)	NO NUMBER	SUPREME STAR	DEPARTMENT OF AGRIC	FORMER MP	IN USE
29	UNASSIGNED	M-19-GV 2235	GALAXY	DEPARTMENT OF AGRIC	MAG	BROKEN DOWN
30	UNASSIGNED	M-19-GV 2244	GALAXY	DEPARTMENT OF AGRIC	MAG	BROKEN DOWN
31	UNASSIGNED	M-19-GV 2232	GALAXY	DEPARTMENT OF AGRIC	MAG	BROKEN DOWN
32	UNASSIGNED	M-18-BA 1975		ENVIRONMENTAL HEALTH		BROKEN DOWN
33	UNASSIGNED	M-18-BA 1998		ENVIRONMENTAL HEALTH		BROKEN DOWN

**APPENDIX J**

**11.10 ACTION PLAN FOR THE IMPLEMENTATION OF AUDIT RECOMMENDATIONS**

<b>Audit Area</b>	<b>Para Ref.</b>	<b>Findings</b>	<b>Recommendations</b>	<b>Risk Rating</b>	<b>Management Comment</b>	<b>Implementation Date</b>	<b>Responsible Officer(s)</b>
<b>CASH MANAGEMENT AUDIT</b>	6.1	Payments without supporting Documents ..... GH¢342,146.61	Management should establish a strict verification process to ensure that all payment vouchers are supported by official receipts and other relevant documents, thereby maintaining compliance and safeguarding financial integrity. Additionally, management is advised to ensure that all officers who attend conferences, workshops, seminars, and other official programs prepare and submit comprehensive reports within five (5) working days after the event. The Human Resource Department must be made to maintain a database of all such reports for reference and audit purposes.	Medium	Management deeply regrets this control failure and is fully committed to rectifying the situation promptly. We accept the audit recommendation and have tasked the finance officer to identify all officers who failed to retire their payment vouchers to immediately do so and to ensure future compliance	By the 10th November, 2025	Finance Department
<b>HUMAN RESOURCE MANAGEMENT AUDIT</b>	6.2	Employees without Assumption of Duty Letter	We recommend management to instruct Human Resources Department to secure copies of the affected employees' Assumption of Duty letters to update their personnel files	Medium	Management will strengthen its internal control processes to ensure that all newly recruited staff have complete documentation, including Assumption of Duty Letters, before placement on the payroll. This measure will prevent future recurrence of such lapses. Also, officers lacking this document on their files will be instructed to present copies to the Human	Immediately	Human Resource Department

					Resource Department to update their personal records		
	6.3	Employees without 2024 Appraisal Forms on their File	Management should ensure that annual performance appraisals are conducted for all employees and that duly completed and signed appraisal forms are properly filed in each staff's personal record. The Human Resource Unit should immediately follow up with heads of departments or affected employees to submit all outstanding appraisal forms.	Medium	Management is fully committed to rectifying this lapse and reinforcing our performance management framework. The Human Resource Department will issue a formal communication to all Heads of Department, listing the names of the 42 affected staff and requesting the immediate submission of their duly completed and signed appraisal forms for 2024.	By the 10th November, 2025	Human Resource Department
FUEL MANAGEMENT AUDIT	6.4	Fuel Purchased but not Logged..... GH¢13,750.00	To ensure timely, adequate and effective annual planning and budgeting, review of performance and operational activities, and end-of-year reporting of the Assembly, management should intensify its monitoring, supervisory and oversight activities. Management should also ensure funds are released timely and adequately for the effective functioning of the various governance structures and mechanisms. Management is urged to ensure that annual administrative reports are separately produced and submitted timely.	Medium	Management treats this finding with the utmost seriousness and will rectify the anomaly by making sure that all the necessary entries into the logbooks are done. Also, corrective measures will be designed to restore accountability, prevent misuse of resources, and ensure that all vehicle – related expenditures are properly documented and verified.	By the 10th November, 2025	Transport Officer
	6.5	Unpresented logbooks for Audit purposes	We strongly recommend that the Transport Officer, as a matter of urgency, locate and submit the said logbooks to the Internal Audit Unit for verification and review.	Medium	Management acknowledges the audit finding regarding the unpresented vehicle logbooks and is confident that measures will be taken to rectify the immediate issue and strengthen	Immediately	Transport Officer

					our internal controls to prevent a future occurrence. That notwithstanding, officers in possession of the logbooks will be tasked to make them available for audit purposes		
<b>TRANSPORT MANAGEMENT AUDIT</b>	6.6	No driver training in years	Management is recommended to establish an annual driver refresher program in collaboration with the DVLA or accredited driving institutes. The curriculum should cover defensive driving, traffic law updates, fuel-efficient techniques, and emergency response. All training must be formally certified, with records maintained in personnel files and supported by a dedicated annual budget.	Medium	Management is committed to rectifying this compliance gap by organizing a quarterly mandatory refresher training session for all officially engaged drivers (both permanent and auxiliary). This session will be conducted in partnership with the DVLA or an accredited training provider and will cover updates on road traffic regulations, defensive driving techniques, and the Assembly's vehicle usage policies.	By the end of November, 2025	Transport Officer/ MCD
	6.7	Motorbikes Without insurance and roadworthiness certificates	To ensure compliance and oversight, we recommend the establishment of a formal system for vehicle documentation. This should includes creating a tracking dashboard for the certifications of motorbikes and vehicles, and also appointing an officer with sole responsibility for their renewals and archiving.	High	Management is committed to full compliance with the Road Traffic Act and will ensure that all official vehicles are consistently operated with valid insurance and roadworthiness certifications.	Least by 10th November, 2025	Transport Officer/ MCD
<b>ASSETS MANAGEMENT AUDIT</b>	6.8	Assets left Unused and Deteriorating (Tractor and Motorbike)	We recommend management to assess the idle tractor and motorbike to see their serviceability and usage or otherwise. Where these assets become serviceable, faulty units should be fixed and put back into use for improve service delivery, while unserviceable ones must be formally	Medium	Management has since taken steps to address the issue. A directive has been issued to the Works and Transport Units to conduct a comprehensive assessment of the tractor and motorbike to determine their	Immediately	Transport Officer/ MCD

			decommissioned as per the asset's disposal procedures.		current condition and serviceability. Necessary repairs will be undertaken where feasible to restore them for operational use.		
6.9	Unrecorded motorbike allocation		Management is advised to immediately centralize all vehicle and equipment records and establish strict controls for donated assets. This includes creating standard operating procedures for their acceptance and deployment, registering all items especially motorbikes with full details upon receipt, physically tagging them, and verifying them in audits. Also, we recommend that management must immediately account for all existing motorbikes by tracing their status. Additionally, management must formally put a framework in place where all future asset allocations shall be documented on approved forms signed by the Coordinating Director. Furthermore, periodic physical verifications must be carried out to always confirm asset existence and use.	High	All motorbikes allocated to officers are currently being traced, verified, and properly recorded in the Assembly's transport register and asset management database. Officers in possession of motorbikes have been directed to submit allocation details for documentation and verification.	Immediately	Transport Officer/ MCD
6.10	Inadequate Records on donated motorbikes Received		Management is advised to immediately centralize all vehicle and equipment records and establish strict controls for donated assets. This includes creating standard operating procedures for their acceptance and deployment, registering all items especially motorbikes with full details upon receipt, physically tagging them, and verifying them in audits. Also, we recommend that management must	Medium	Management has since taken steps to address the issue by initiating a comprehensive verification and reconciliation exercise to identify all donated motorbikes currently in the Assembly's custody. The verified motorbikes are being recorded into the Assembly's asset register with their relevant details,	Immediately	Transport Officer

			immediately account for all existing motorbikes by tracing their status.		including registration numbers, conditions, and users.		
	7.1	<b><u>General Observation</u></b> Fuel Receipts without Vehicle Number	Management must enforce a policy that all fuel receipts clearly state the vehicle's registration number. The Transport Officer must be responsible for verifying this before processing any reimbursement. Furthermore, drivers and fuel stations must be formally notified that receipts lacking a vehicle number will be rejected.	Medium	In response, management has taken immediate steps to address the issue. The Transport Officer has been directed to ensure that all future fuel receipts clearly bear the corresponding vehicle registration numbers before approval or reimbursement. Drivers have been sensitized on the importance of compliance, and a circular has been issued to all designated fuel stations to indicate vehicle numbers on receipts at the point of purchase. Management will also strengthen supervision by requiring periodic reviews of fuel documentation and logbooks to ensure consistency and compliance. Any receipt found without a vehicle registration number will henceforth be rejected.	Least by 10th November, 2025	Transport Officer/ MCD