

REPORT OF THE AUDIT COMMITTEE

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ANNUAL REPORT OF THE AUDIT COMMITTEE (AC) FOR THE YEAR 2020

1. BACKGROUND AND OVERVIEW

Section 86 (1) of the Public Financial Management (PFM) Act 2016 (Act 921), states that “there shall be established by this Act, an Audit Committee (AC) that shall serve one particular covered entity or any other covered entities in a sector”.

Section 88 (1b) states that “an AC shall ensure that the head of a covered entity, to which the Audit Committee relates prepares an annual statement showing the status of implementation of any recommendation contained in an internal audit report, parliament’s decision on the Auditor-General’s report, Auditor-General’s Management Letter, the report on financial matters raised in an internal monitoring unit of a covered entity, and any other related directive of Parliament”.

Section 88 (2) also indicates that “ an annual statement required under subsection (1b) shall indicate the remedial action taken or proposed to be taken to avoid or minimize the recurrence of an undesirable feature in the accounts and operations of a covered entity, indicate the period for the completion of the remedial action, and be endorsed by the relevant sector Minister and forwarded to the Minister, Parliament, Office of the President and the Auditor-General within six Months after the end of the financial year.

This report covers the activities of the AC of Ablekuma West Municipal Assembly for the year January 2020 to December 2020.

2. COMPOSITION OF AC

The AC of the Ablekuma West Municipal Assembly (ABWMA) was inaugurated on 3rd May, 2019 and Lambert Abayakadila Abasetewon Bawah, was elected Chairman from among the independent members of the committee in line with section 87 (4), on the same day. The Chairman is to be assisted by the secretary to the AC, Khadijah Musah – Saaka, Assistant HR Manager.

For the period January 1, 2020, to December 31, 2020, AC membership comprised of 5 members. Two members were sworn in on the 6th of June 2020 to replace the outgoing ones. The membership is as follows:

#	NAME	DESIGNATION	INSTITUTION
1	Lambert Abayakadila Abastewon Bawah	Chairman	ICAG
2	Irene K. Anku	Member	ICAG
3	Emmanuel A. Asamoah	Member	IAA
4	Hon. Abiala-Iddrissu K. Neequaye.	F&A Chairman - OUT	ABWMA
5	Hon. Charles Ross	Presiding Member - OUT	ABWMA
6	Hon. Emelia Agyemfra Donkor	Presiding Member - IN	ABWMA
7	Hon. Joseph K. Coffie	F&A Chairman - IN	ABWMA

3. ACTIVITIES CARRIED OUT OVER THE PERIOD UNDER REVIEW

During the period covered by this report 1st January 2020 to 31st December 2020, the AC continued to operate under the roles and responsibilities as spelt out under section (8) of the AC Guideline approved by the Minister for Finance. These include:

- i. Pursue the implementation of recommendations contained in the internal audit reports; parliament's decision on the Auditor- General's report; Auditor-General's Management letter; and the report of an internal monitoring unit in the covered entity particularly, in relation to financial matters.
- ii. Prepare an annual statement showing the status of implementation of recommendations contained in the reports stated above.
- iii. Provide advice on sound, transparent and reliable financial management practices,
- iv. Ensure the risk management processes is comprehensive.
- v. Help achieve organization-wide strong and effective internal controls in the covered entity
- vi. Review corporate policies relating to compliance with laws and regulations, ethics, conflict of interest, and the investigation of misconduct and fraud;
- vii. Review current and pending corporate- governance – related litigation or regulatory proceedings to which the covered entity is a party.
- viii. Ensuring the internal auditors access to the Audit Committee, encouraging communication beyond scheduled Committee meetings;
- ix. Reviewing internal audit plans, internal audit charter, risk (including fiscal risk) assessment reports.
- x. Ensuring the development, approval, and update of the code of conduct. The committee should also ensure that all employees receive the code of conduct, understand it, and obtain appropriate training regarding it;
- xi. Follow up on significant issues, investigations, and disciplinary actions.
- xii. Collaborate with the Internal Audit Agency to initiate investigation into matters involving fraud or misuse of public funds by the Principal Spending Officer.
- xiii. Reviewing audit reports for assurance on efficiency, effectiveness and economy in the administration of programmes and operations of the covered entity.

4. AC MEETINGS

Per the AC guidelines, the committee shall meet at least twice in a year. During the year under review the committee met three (3) times in the year between January and December, 2020.

The meetings reviewed a series of key issues and actions which are summarized below.

5. ISSUES REVIEWED BY AC

5.1 Report on the Implementation of Audit Recommendations contained in:

- i. Auditor-General's Management Letter (Please refer to Appendix I, II)
- ii. An Internal Audit Report (Please refer to Appendix III)

5.2 Report on AC'S advice to management on the following:

5.2.1 Governance:

Management was tasked to set the tone for sound and effective financial management practices in the institution. This can be accomplished when internal controls are periodically reviewed and updated and duly followed in the daily operations of the institution.

However, management involvement in the meetings of the Audit Committee is not satisfactory. This has resulted in poor implementation of the recommendations of the Committee thereby leading to the similar breaches in the entities Accounting records recurring.

5.2.2 Risk Management:

The internal auditor was tasked to liaise with the various departments and come out with a comprehensive risk assessment/management profile for each department. This will help assess and manage risk at the various levels within the organizations.

5.2.3 Internal Control:

The internal auditor was encouraged to pre-audit transactions on a timely basis. This will go a long way to help reduce the recurrence of the anomalies noted in the various internal audit reports reviewed during the year.

The Municipal Chief Executive (MCE) gave the assurance that he will ensure that no payment goes through without a pre-audit carried out by the Municipal Internal Auditor (MIA).

5.2.4 Compliance with laws, regulations and ethical standards:

Issue	Findings	Recommendations	Implementation status
Failure to remit tax	Taxes withheld were not remitted to Ghana Revenue Authority on a timely basis.	The committee recommended that the Municipal Finance Officer and her team should be with the tax laws and schedule withholding and payment of taxes so that the issue of failure to deduct and remit does not recur else she will be surcharged with the penalties that accrue as a result of failure to withhold and remit. The attention of the MFO was drawn to following subsections of Section 117 of the Income Tax Act 2015, Act 896 and tasked to recover the taxes and pay same to GRA.	Withholding taxes are duly paid on the statutory due dates to avoid sanctions/penalties.
Payments without Value Added Tax (VAT) invoices attached	Some payments were made without Value Added Tax (VAT) Invoices. Some suppliers hold on to issuing VAT invoice because payments delay. Sometimes, suppliers are owed between one to two years before payment is made.	When possible, VAT invoice should be an essential part of pre-auditing. It was therefore agreed that the Accountant should demand a VAT invoice from suppliers once cheques have been written in their favour. The Accountant should insist that the supplier brings along the VAT invoice when coming for the cheque hence No VAT invoice, No payment (ie, cheque will not be given out).	VAT invoices are obtained before payment are made to suppliers.

5.2.5 Any Other Matters

Land litigation.

As at the end of 2019, a litigation on the office building was ongoing. Management could not avail themselves to brief the Committee on the status of the Lawsuit against the Assembly. Neither could it provide the Committee with a written documentation summarizing the court proceedings.

6. ANNUAL STATEMENT SHOWING THE STATUS OF IMPLEMENTATION OF RECOMMENDATIONS MADE IN ALL AUDIT REPORTS

APPENDIX I

STATEMENT OF ACTION TAKEN ON AUDITOR- GENERAL'S REPORT

NAME OF MINISTRY/ DEPARTMENT/ AGENCY: **ABLEKUMA WEST MUNICIPAL ASSEMBLY**

TITLE OF REPORT: MANAGEMENT LETTER ON THE AUDIT OF THE ACCOUNTS ON THE COMMON FUND AND OTHER FUNDS OF THE ABLEKUMA WEST MUNICIPAL ASSEMBLY FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020.

PERIOD OF REPORT: 1 January 2020 to 31 December 2020

Para Ref. of Report	Findings	Recommendations	Management Response	Timeline	Status of Implementation (Action Taken)
Status of implementation of 2018 management letter – DACF Unsupported payments	A total amount of GH¢135,450.00 disbursed by the Assembly for three (3) transactions was not supported with the relevant expenditure documents such as receipts, invoices, statement of claim, certificate of work done etc. to authenticate the payments.	The committee advised that the Municipal Chief Executive get a letter from the Minister of communication stating the reasons why she invited the Municipal Chief Executive to China for the program. This will enable the Assembly use the letter to rectify the GH¢10,000.00 yet to be rectified.	The said amount has been accounted for with all necessary and relevant supporting documents. It is available for verification. The amount of ¢13,050.00 yet to rectified has been worked on and there is a letter on file backing the payment of the said amount. However, the external auditors are yet to verify the letter.	The Municipal Budget Officer was tasked to rectify the GH¢10,000.00 by the 28 th February,2020.	Resolved
Non - embossment of asset	Assets valued at GH¢118,347.60 procured mainly for the Assembly's offices and the official residence of the Municipal Chief Executive had not been recorded in the assets register and inventory lists were not pasted at the various departments as a control measure. These items purchased are also not embossed.	The committee advised that the that the Internal Auditor supervise the embossment and update the House.	All the assets have been embossed and entered in the assets register and are available for registration. All assets at the Assembly's office and the official residence of the Municipal Chief Executive have all been embossed.	The assets have been embossed.	Cleared

Source deduction from DACF but service not rendered	From the review of DACF release letters for the period of 2018 showed that the Administrator of the District Assemblies Common Fund (ADACF) deducted a total of GH¢138,000.00 and GH¢172,500.00 for fumigation from Ablekuma Municipal Assembly's share of the Common Fund in favour of Zoomlion Ghana Ltd. for fumigation and sanitation and improvement package services, without evidence of work done and contract agreement with Zoomlion Ghana Ltd.	The Municipal Internal Auditor was tasked to assess the response and report accordingly.	The observation and recommendation well noted for compliance. Management have no option but to send pictures and certificates of work done to the Administrator, DACF Secretariat prior to any future deductions.	Action has been taken but not yet verified by Municipal Internal Auditor. The works order, the monitoring report, inspection report and all necessary documents have been attached and have been verified by both the Municipal Internal Auditor and the External Auditors.	Resolved
Non - competitive procurement	Examination of payment vouchers indicated that the Assembly on two occasions sought the services of suppliers and service providers for goods and services worth GH¢13,770.00 without obtaining at least three quotations to support the payments.	The Committee recommended that the Urban Roads Engineer provide necessary documents by 28 th February 2020 for the Internal Audit to verify.	The recommendations are well noted and the two (2) transactions regularized. The relevant documents in respect of the above are also available for verification.	28 th February, 2020	All have been rectified with the necessary documents attached.
Non – VAT registered companies	The Assembly procured goods and services to the tune of GH¢85,915.27 from non-VAT registered companies with its VAT component of GH¢2,577.46.	The committee advised management to request for the authority letter given to Kingdom Books and Stationery by GRA that permits them to print their own receipts. They also made it known that the letter was given by Kingdom annually to the Assembly	The companies involved have issued VAT receipts to the Assembly thereafter. Management henceforth would transact business with VAT registered entities.		The outstanding amount has been paid to GRA and the receipts are on file

TITLE OF REPORT: MANAGEMENT LETTER ON THE AUDIT OF THE ACCOUNTS ON THE COMMON FUND AND OTHER FUNDS OF THE ABLEKUMA WEST MUNICIPAL ASSEMBLY FOR THE PERIOD 1 JANUARY 2019 TO 31 DECEMBER 2019.

PERIOD OF REPORT: 1 January 2019 to 31 December 2019

Unsupported payments	Management failed to authenticate the disbursement with the necessary and relevant expenditure documents.	Management should substantiate the disbursement with the necessary and relevant supporting documents.	The relevant supporting documents have been made available for your review.		Rectified. Works certificates among other supporting documents have been provided.
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APPENDIX II

STATEMENT OF ACTION TAKEN ON AUDITOR- GENERAL'S REPORT

NAME OF MINISTRY/ DEPARTMENT/ AGENCY: ABLEKUMA WEST MUNICIPAL ASSEMBLY

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TITLE OF REPORT: MANAGEMENT LETTER ON THE AUDIT OF THE ACCOUNTS ON THE ACCOUNTS OF THE INTERNALLY GENERATED FUND (IGF) OF THE ABLEKUMA WEST MUNICIPAL ASSEMBLY FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020.

PERIOD OF REPORT: 1 January 2020 to 31 December 2020

Para Ref. of Report	Findings	Recommendations	Management Response	Timeline	Status of Implementation (Action Taken)
Unapproved allowance	An amount of GH¢3,000.00 vide two (2) payment vouchers paid to the Assembly Members as monthly mobilization allowance was without approval from the General Assembly.	Management was tasked to regularize the transaction.	Management had sought the approval and ratification from the General Assembly. The minutes are available for your follow up.		Resolved
Unaccounted payments	An amount of GH¢7,318.60 vide five (5) payment vouchers disbursed by the Municipal Finance Officer was not accounted for.	Management was tasked to regularize the transaction.	Management has acquitted the various payment vouchers and are available for verification.		The amount has been acquitted.
Unapproved salary	For the period under review Management paid salary amounting to GH¢92,171.03 to IGF staff without an approved salary structure from the General Assembly.	The Assembly should ensure a salary structure is approved by the General Assembly.	A salary structure is approved by the General Assembly.		Resolved
Non deducted withholding tax	Payment vouchers revealed that payment totaling GH¢33,150.00 vide six (6) vouchers did not suffer deduction of withholding	Management to recover the amount of ¢2,798.75 and remit to GRA.	The said amount has been recovered and remitted to the Ghana Revenue Authority and evidence available for inspection and verification.		Resolved

	tax of GH¢2,798.75.				
Unsubstantiated payments	An amount GH¢74,898.31 disbursed vide 31 payment vouchers by the Municipal Finance Officer were without relevant expenditure documentations such as minutes of meetings, warrant, claim sheet, distribution list among others, to support the transactions.	Management was tasked to regularize the transaction.	All the necessary documents have been attached to the payment vouchers and are available for inspection and verification.		<p>Resolved</p> <p>All necessary documents have been attached to PV's. The PV's have been verified by the Municipal Internal Auditor and the External Auditors.</p>

APPENDIX III

STATEMENT OF ACTION TAKEN ON INTERNAL AUDIT REPORTS

NAME OF MINISTRY/ DEPARTMENT/ AGENCY: **ABLEKUMA WEST MUNICIPAL ASSEMBLY**

TITLE OF REPORT: **INTERNAL AUDIT REPORTS**

PERIOD OF REPORT: **1 January 2020 to 31 December 2020.**

Para Ref. of Report	Findings	Recommendations	Management Response	Timeline	Status of Implementation (Action Taken)
UNPRESENTED PAYMENT VOUCHERS	Payments amounting to GH¢670,371.93 involving 40 payment vouchers were not submitted to Internal Audit Unit for examination and verification during the audit.	The Municipal Finance Officer (MFO) and the schedule Officers should present the payment vouchers to the Internal Audit Unit for verification. If they fail to present the payment vouchers the MFO and schedule officers must refund the said amount.	The Expenditure accountant has been tasked to immediately make the payment vouchers available to the Internal Audit Unit for verification.		The PVs in question have been submitted and verified by the Municipal Internal Auditor
FAILURE TO PRESENT PAYMENT VOUCHERS FOR PRE-AUDIT	Payment vouchers amounting to GH¢274,119.66 were not submitted to the Internal Audit Unit for pre-audit.	The committee recommended that all payment vouchers and relevant supporting documents must be submitted to the Internal Auditor for pre-audit before payments are effected.	Management has agreed to ensure that pre-audit is done before any payment is effected.		There has been a problem with the systems, so the finance department has submitted about 30 percent of the documents to the Municipal Internal Auditor for pre-audit. The others have also been submitted subsequently.

FAILURE TO OBTAIN VAT INVOICES FROM SUPPLIERS	Management procured goods and services with VAT component worth GH¢1,037.55 but failed to obtain VAT invoice to authenticate the transaction.	It was recommended that Management ensure that the VAT invoices are obtained from the suppliers. Suppliers dealing with the Assembly must provide copies of their VAT registration certificate and the schedule officers and MFO must insist on VAT invoice before cheque or cash is released.	Management has tasked the expenditure Accountants to ensure VAT invoices are produced before cheque or cash is released.		All the VAT invoices have been obtained from the suppliers.
ITEMS PROCURED NOT ROUTED THROUGH STORES	Goods worth GH¢101,857.50 were not routed through stores.	Management has been urged to ensure that the transactions are regularized so it never happens again.	Management has tasked the Expenditure Accountant, Procurement Officer and the Storekeeper to regularize the transactions.		It has been rectified and the goods have been routed through stores
ALTERATION OF GENERAL COUNTERFOIL RECEIPT- GHC 1,470.00	Two (2) revenue collectors, Lisa Doodoo and Desmond Kumordzi falsified their duplicate General Counterfoil Receipt and recorded amounts different than the original receipts issued to the clients in the revenue cash book and duplicate General Counterfoil Receipt. The two collectors accounted for Eighty Ghana Cedis (GHC 80.00) out of the total amount of One Thousand Five Hundred and Fifty Ghana Cedis (GHC 1,550.00) collected, denying the Assembly a total amount of One Thousand Four Hundred and Seventy Ghana Cedis (GHC 1,470.00)	We urge management to explore possible avenue to computerize the revenue collection system of the Assembly and take appropriate sanction against the revenue collectors involved.	Letters will be sent to the collectors and their guarantors for immediate payment		Their guarantors have been contacted and a payment plan is in place.
2 FAILURE TO PROVIDE FIREFIGHTING EQUIPMENT FOR THE NEW OFFICE COMPLEX.	Risk analysis conducted by the internal audit revealed that, the management failed to procure firefighting equipment as a result could not secure fire certificate from the Ghana National Fire Service for the new office complex.	Management should contact the Ghana National Fire Service for assessment of facility for provision of firefighting equipment and train staff. Management should also contact the Internal Audit Agency for Enterprise Risk Management training and assist the Assembly prepare risk policy.	1. GNFS will be invited to assess the structure 2. The equipment will be procured 3. The Internal Audit Agency will be for the ERM training		Resolved

<p>DELAY IN PROJECT EXECUTION</p>	<p>Our review of contract documents, inspection of projects awarded by the Assembly and other related documents revealed that five (5) projects awarded by the Assembly in 2019 and 2020 are behind schedule 1-10 months in contravention of the signed contract documents of the projects of.</p>	<p>We urge the consultant to enforce the terms and conditions of the contracts are adhered to, to ensure immediate steps are taken to complete all the projects, especially the school blocks to enable the schools practice adequate physical distance.</p>	<p>The consultant will issue warning letter to the contractors</p>		<p>Management has contacted the Contractor and works are ongoing to get the projects completed.</p>
<p>FAILURE TO RECORD AND ACCURATELY ACCOUNT FOR REVENUE COLLECTED - GH¢9,383.00</p>	<p>Revenue inspection and monitoring in the Municipal and other relevant documents revealed that seven (7) revenue collectors manipulated and altered the figures recorded on the duplicates of the General Counterfoil Receipt (GCR), the cashbook and the property rate returns. In addition, two collectors failed to account accurately for monies collected, these have resulted in loss of funds amounting to Nine Thousand Three Hundred and Eighty-Three Ghana Cedis (GH¢9,383.00)</p>	<p>In order to curtail this practice, the Committee recommended a number of measures as follows: i. that the revenue collectors who do not indulge in this practice be rewarded publicly to serve as a motivation to them and to serve as an example to others. ii. that the Assembly makes use of bulk SMS to keep the client informed about the amount of money he/she pays per transaction. That way if there has been any manipulation, the clients will report at the office for the necessary actions to be taken to serve as a deterrent. iii. the clients should be educated on what the money they pay to the Assembly is used for, and iii. the clients should also be educated on the reason why they must display the receipt at a conspicuous place at their place of work or other place so that anybody can see when they enter the shop.</p>	<p>This is has been recurring and every time there's an audit the revenue collectors pay the money back. We have realized that it's a high-risk area. Normally we take the difference of what has been accounted for against what has not been accounted for and we ask them to pay and they usually do.</p>		<p>An amount of GH¢8,745.00 has been collected.</p>
<p>FAILURE TO REMIT STAFF SOCIAL SECURITY CONTRIBUTION ON TO SCHEME MANAGERS - GH¢27,259.51</p>	<p>Review of IGF payroll for the period under review, revealed that SSNIT and second tier contribution of staffs from November 2019 to March 2020 amounting to Twenty-Seven Thousand Two Hundred Fifty-Nine Ghana Cedis and fifty-One Pesewas (GH¢ 27,259.51) have not been remitted to SSNIT in gross contravention to the above stated sections of the National Pensions</p>	<p>An amount of GH¢27,259.51 has been remitted to the Social Security scheme Managers. The receipt is available for verification</p>	<p>Management has made satisfactory arrangement with the Scheme Manager.</p>		<p>Management have agreed with the scheme manager to pay by installment.</p>

	Act.				
FAILURE TO PREPARE PROCUREMENT PLAN FOR 2020 FISCAL YEAR	Review of the procurement activity and for the entity Tender Committee revealed that the Assembly failed to prepare the 2020 procurement plan in violation of the above stated section of the Public procurement Act.	At the time of the Audit the procurement Officer was indisposed so she could not produce it to be audited but it was done. Later it was submitted for verification.	The plan will be produced.		The plan has been submitted.
UNPRESENTED PAYMENT VOUCHERS - GH¢167,634.77	Payments amounting to One Hundred and Sixty-Seven Thousand Six Hundred and Thirty-Four Ghana Cedis Seventy-Seven pesewas (GH¢167,634.77) involving 40 payment vouchers were not submitted to Internal Audit Unit for examination and verification during the audit.	The Committee recommended that all the documents be scanned onto 'One Drive for Business' in order to curb these problems. This will grant access to several people at the same time and aid collaboration since different people can work on the same document in real time.	The payment vouchers are available. At the time of the audit due to the constraints it was not audited. It has been submitted and audited now.		32 payment vouchers have been submitted to the Internal Audit Unit but yet to be verified.
FAILURE TO PRESENT PAYMENT VOUCHERS - GH¢197,462.08	Payments amounting to one hundred and nine seven thousand, four hundred and sixty-two cedis and eight pesewas (GH¢197,462.08) involving eighty five (85) payment vouchers from IGF for the period under review were not presented for verification at the time of this audit.	The Committee recommended that the Internal Auditor should pre-audit before any payment is done.	At the time of the audit not all the payment vouchers were submitted. These were subsequently presented to the external auditors.		Resolved
FAILURE TO INSURE THE REVENUE VAN	Audit conducted in respect of management of the assembly vehicles and motorcycles revealed that the insurance policy of the Nissan Urvan bus bought in 2019 expired on 23 rd June, 2020 and management has failed to renew it.	The Van should be insured.	The van has been insured but Internal Auditor is yet to verify.		Resolved
FAILURE TO MAKE ACCURATE ENTRIES IN VEHICLE LOGBOOKS	Review of the logbooks of three (3) vehicles and two (2) motor cycles of the Assembly revealed that, appropriate entries have been made in the log books but officers who undertook the journeys failed to certify the trip in accordance with the stores regulation.	The directive should be strictly complied with.	Officers have been asked to log in their names in the log book anytime they use an Assembly vehicle after the driver logs his part.		Resolved
LACK OF COMPREHENSIVE PLAN FOR THE MANAGEMENT OF ASSEMBLY'S TRICYCLES	An audit on assets of the assembly revealed that ten (10) tricycles presented to the assembly in 2018 by Zoomlion Ghana Limited was recorded in the asset register of the assembly.	The Committee recommended that all the tricycles be recalled for embossment and recording into the asset register before distribution.	The Assembly was given 10 tricycles and they were distributed without any embossment. It was also not recorded in the asset registry		Management has put in measures to adequately manage the assets.

PROJECT COMPLETED NOT IN USE - GH¢253,819.32	Management constructed a police post at Shiabu at a cost of two hundred and fifty-three thousand eight hundred and nineteen Cedis thirty-two pesewas. This was not commissioned. It was noted during an inspection and monitoring of assets and projects in the municipality that the police post is not in use.	Management should ensure that the project is put to use immediately to ensure value for money.	The electricity and water have been connected so it is now in use		Resolved
Failure to prepare a leave roster	the Municipal Human Resource Manager of the assembly failed to prepare annual leave roster as stated in the Human Resource Policy Framework and Manual for Ghana Public Services.	The Municipal Coordinating Director should ensure the human resource department prepares the leave roster to avoid unplanned leaves by staff.	The Human Resource Department will prepare annual leave roster for 2021		The Human Resource Department has prepared the annual leave roster for 2021
Failure to submit reports after trainings/workshop	No reports on six (6) trainings/workshops attended by officers of the Assembly for the period under review were submitted in contravention of the Human Resource Policy Framework and Manual for Ghana Public Services.	The Municipal Human Resource Manager should make sure officers who attend training/workshops write and submit training reports to the Human Resource Department anytime trainings are attended.	The Municipal Human Resource Manager has written to the affected officers to submit report for the refund.		All the training reports have been submitted to Human Resource Manager
Staff not on the Assembly salary payment voucher	Payroll audit conducted revealed that fifty seven (42) employees out of a total number of One Hundred and Five (105) employees are not on the Assembly's payroll since their postings to the Assembly ranging from six months to two and half years, and three (3) employees have been posted out and also ranging from six months to two years are still on the Assembly Salary payment voucher as at as at 30th September 2020 respectively.	The Human Resource Manager should take the necessary steps to ensure all the staff of the Assembly are migrated on to the Assembly Government of Ghana (GOG) payroll and those on postings are deleted.	The Human Resource Manager will all supporting documents to the Office of Head of Local Government services (OHLGS)		The Human Resource Manager has sent follow-up letter to the Office of Head of Local Government Service (OHLGS)
Unaccounted revenue for third quarter	An amount totaling five thousand and seven Ghana Cedis (GHC 5,007.00) was not accounted for by five Revenue Collectors	There should be routine checks of the collector's cash book daily for pre-audit with the stipulated twenty-four hours stated in the Public financial Management Regulation ACT	Letters will be sent to the collectors and their guarantors for immediate payment.		An amount of GHC 1,200.00 is outstanding

Municipal Chief Executive:

Audit Committee Chairman:

Date:

7. ACKNOWLEDGEMENTS

The Audit Committee acknowledges the support of the under listed key stakeholders in carrying out its work.

#	NAME	DESIGNATION	INSTITUTION
1	Hon. George Cyril Bray	Municipal Chief Executive	ABWMA
2	Mrs. Abena Kwesiwa	Municipal Co-ordinating Director	ABWMA
3	Mr. John Owusu Donkor	Municipal Internal Auditor	ABWMA
4	Mr. Herman Kodadza	Municipal Budget Officer	ABWMA
5	Mrs. Rose Mensah	Municipal Finance Officer - OUT	ABWMA
6	Mr. Emmanuel Ablorh	Municipal Finance Officer - IN	ABWMA
7	Mr. Cecil Attipoe	Senior Accountant	ABWMA