

BIRIM SOUTH DISTRICT ASSEMBLY

OFFICE OF THE DISTRICT ASSEMBLY



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OUR REF: BSDA.05/10/03/013


YOUR REF: _____

DATE: 27th January, 2026

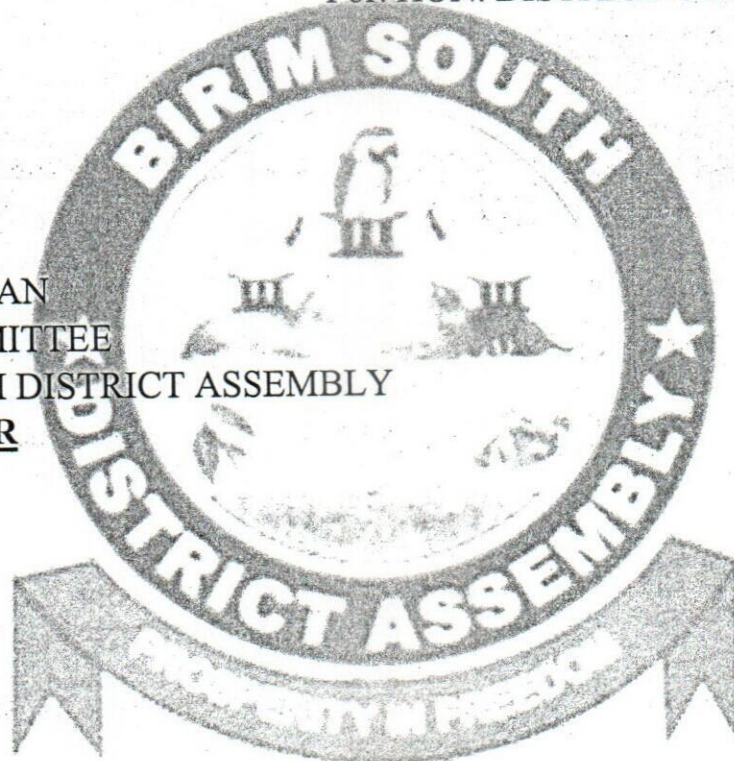
SUBMISSION OF THE FOURTH QUARTER INTERNAL AUDIT REPORT FOR 2025

I submit herewith the Fourth Quarter Internal Audit Report for 2025 for your perusal and necessary action please.

Thank you


FIRIMIN-ROGER NABIEBAKYE
DISTRICT COORDINATING DIRECTOR
For: HON. DISTRICT CHIEF EXECUTIVE

THE CHAIRMAN
AUDIT COMMITTEE
BIRIM SOUTH DISTRICT ASSEMBLY
AKIM SWEDR



Cc:

The Director General
Internal Audit Agency
Ghana House (GNTC Building)
5th Floor J.E.A. Mills
ACCRA

The District Coordinating Director
Birim South District Assembly
AKIM SWEDRU

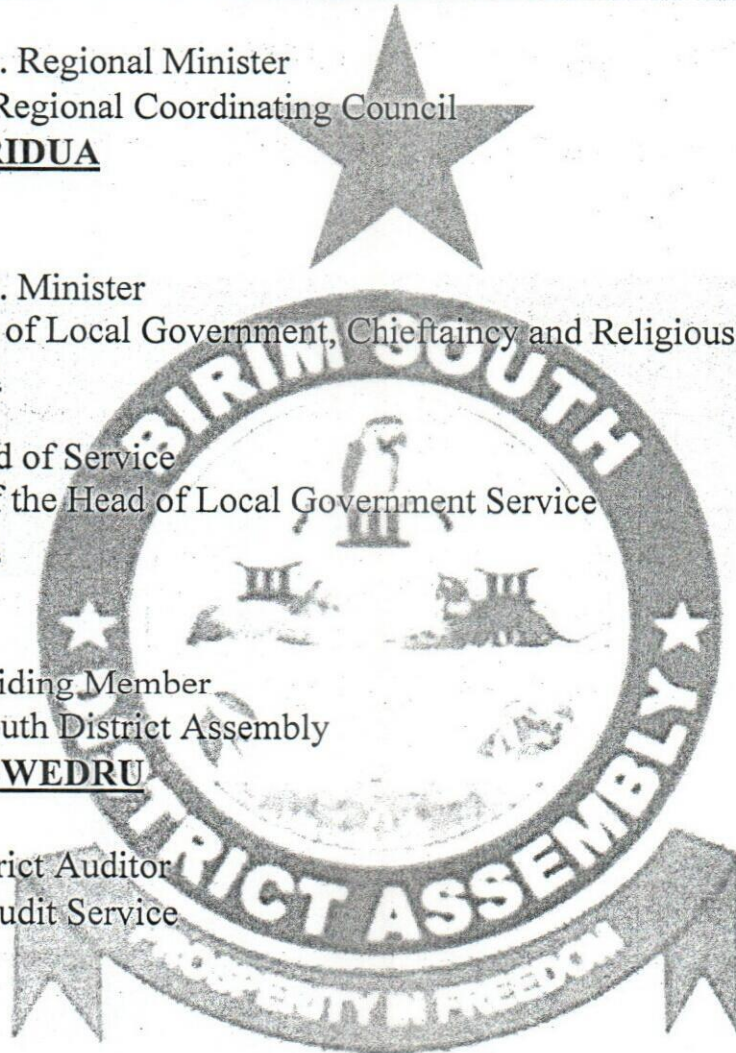
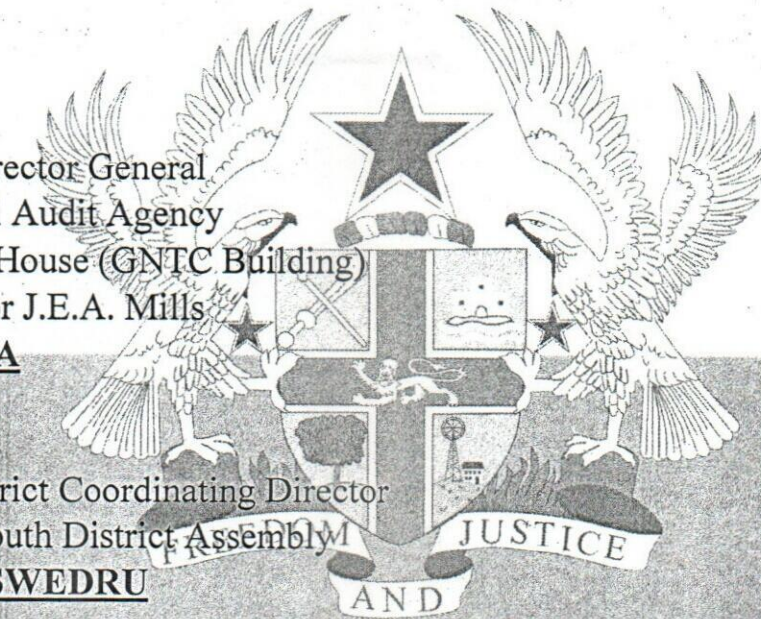
The Hon. Regional Minister
Eastern Regional Coordinating Council
KOFORIDUA

The Hon. Minister
Ministry of Local Government, Chieftaincy and Religious Affairs
ACCRA

The Head of Service
Office of the Head of Local Government Service
ACCRA

The Presiding Member
Birim South District Assembly
AKIM SWEDRU

The District Auditor
Ghana Audit Service
ODA





INTERNAL AUDIT UNIT

BIRIM SOUTH DISTRICT ASSEMBLY

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Republic of Ghana

In case of reply the number and
Date of this letter should be quoted

My Ref. No: **BSDA.05/10/06/12**

Your Ref No.....

GPS Address: EZ-0014-5608

Date: 27th Jan.2026

SUBMISSION OF INTERNAL AUDIT REPORT FOR FOURTH QUARTER 2025

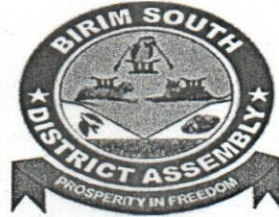
We hereby submit the Internal Audit report for the ^{Fourth} ~~third~~ quarter 2025 for your perusal and necessary action.

Thank You.

JOHN MAGNUS YANKSON
For: DISTRICT INTERNAL AUDITOR

THE DISTRICT COORDINATING DIRECTOR
BIRIM SOUTH DISTRICT ASSEMBLY
AKYEM-SWEDRU

BIRIM SOUTH DISTRICT ASSEMBLY



INTERNAL AUDIT REPORT

FOR

FOURTH QUARTER 2025

ON

BIRTH AND DEATH DEPARTMENT

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1.0. EXECUTIVE SUMMARY

The Birth and Deaths Registry operates on the legislative mandate of Act 1027 of 2020, within the Ministry of Land Government and Rural Development to handle and develop the births deaths registration system in Ghana. The department exists to provide accurate, reliable and timely information of all births and deaths occurring within the Birim South District Assembly for the socio economic development of the District through their registration and certification.

2.0 SUMMARY OF RELEVANT OBSERVATIONS AND RECOMMENDATIONS

2.1. UNABLE TO MEET DEATH TARGET SET FOR THE YEAR

RECOMMENDATION

The Department should conduct community education on why death registration is important. They should also use Local leaders, religious institution and health workers to spread information on the need for death registration.

The department should also establish registration points at hospitals, health centers and mortuaries to make it easier for deaths to be registered.

2.2. INTENSITY OF PUBLICITY ON BIRTH REGISTRATION

RECOMMENDATION

We commended the District Officer for being able to achieve 78% of his set target for the year. We further recommended to management and the Birth and Death Registry to post more staff to the Birth and Death Department of the Birim South District Assembly to enhance their work.

3.0. INTRODUCTION

The accounts and other related records of the Birth and Death Department of Birim South District Assembly have been Audited in accordance with Registration Of Births And Deaths Act, 2020 (Act 1027) and Regulations, 2021 (L.I. 2436)

4.0. BACKGROUND

4.1. Location and Size

The Birim South District Assembly was established in 2018 by L.I 2369 after the Achiase District was carved out of the first District and Akim Swedru is the district capital. The district covers an estimated land area of 99.9 km². It shares boundaries with Birim Central in the North-East, Assin North to the West and Achiase to the South.

4.2. Population Structure

The 2025 projected population of the district is 37,355. However, it is expected to increase to 37,702 in 2026 at a growth rate of 2.1%. Sex disaggregation of the population in the district follows both the national and regional trends where females out-number males. Females represent 50.89 percent of the population against 49.11 percent males.

5.0. SCOPE OF AUDIT

The scope of Audit covered the department of Birth and Death from 1st January 2025 to 31st December, 2025.

6.0. METHODOLOGY

The audit methodology comprised of a review of policies and procedures, analysis of data and interviews with key personnel.

The team adopted the Risk-Based approach of auditing. The schedule officer was interviewed on operational procedures; existing controls were reviewed to ascertain their effectiveness and adequacy as well as compliance with Statutory Acts, Rules and Regulations.

7.0 KEY PERSONNEL AT POST

During the period under review, the following officers were responsible for the Administration and Financial functions of the Assembly:

NO.	NAME OF STAFF	POSITION/ DESIGNATION
1	Taaju Abdu Rahim	District Chief Executive
2.	Firimin-Roger Nabiabakye	District Co.-ord. Director
3.	Frank Kobina Fosu	District Finance Officer
4.	Mansah Oduro	District Budget Analyst
5.	Margaret Asamoah Antwi	District Human Resource Manager
6.	Francis Ageh Selase	District Development Planning Officer

7.	James Hagan	District Procurement Officer
8.	Ishmael Batsa Olua	Birth and Death Officer

8.0. OBJECTIVES OF THE AUDIT

The objectives of this engagement are;

- ❖ Ensure that all birth and death records are accurately documented. This includes verifying the details such as names, dates, and places of birth or death.
- ❖ Compliance with Regulations: Check that the registry adheres to relevant laws and regulations governing the registration of births and deaths. This includes compliance with the Births and Deaths Registration Act and any other applicable legal frameworks.
- ❖ Assess the integrity of the data within the registry. This involves checking for any discrepancies, duplicates, or missing entries in the records.
- ❖ Review the registration process.

9.0. DETAILED RELEVANT FINDINGS AND RECOMMENDATIONS.

9.1. UNABLE TO MEET DEATH TARGET SET FOR THE YEAR

Criteria

Regulation 22 of the Birth and Death Regulation, 2021 (L.I. 2436) states that for purpose of section 27 of the Act, the District Registrar in a District in which death occurs shall register the death in the Register of Death as set out in Form 3 of the schedule.

Condition

During the audit, it was observed that the Department was given a target to register 324 deaths for 2025. We notice that out of the 324 target, only 23 deaths were registered for the year.

Cause

This is due to inadequate public awareness of the need to register their deaths when they occur.

Effects

When deaths are not registered, it delays Pension benefits which will require official death certificate.

Recommendation

The Department should conduct community education on why death registration is important. They should also use Local leaders, religious institution and health workers to spread information on the need for death registration.

The department should also establish registration points at hospitals, health centers and mortuaries to make it easier for deaths to be registered.

Management Response

Management acknowledges your recommendation and will take the necessary steps to educate the public on the need for death registration.

9.2. INTENSITY OF PUBLICITY ON BIRTH REGISTRATION

Criteria

Regulation 12 subsection (1) of Birth and Death Regulation 2021 (L.I. 2436) states that;

- (1) For purpose of subsection (1) and (2) of section 17 of the Act, the District Registrar of a district in which a child was born shall register a birth in the Register of Births as set out in form 1 of the schedule

Condition

Audit revealed that target set for newly born babies from Zero to twelve months was 856, out of this figure 671 babies were registered, leaving a shortfall of

Cause

Inadequate staff strength

Effects

Without registration the District will not get the required data for government interventions.

Recommendation

We commended the District Officer for being able to achieve 78% of his set target for the year. We further recommended to management and the Birth and Death Registry to post more staff to the Birth and Death Department of the Birim South District Assembly to enhance their work.

Management Response

Management truly appreciate your professionalism and initiative. Management will lobby for my staff to be posted to the District as recommended.

10.0 AUDIT TEAM

The audit was carried out by the under listed members of staff of the District Internal Audit Unit:

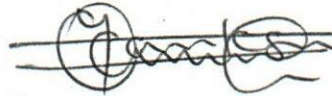
S/NO	NAME OF STAFF	DESIGNATION	REMARKS
1	Danquah Boatemaa Bertha	Senior Internal Auditor	Head of Unit (Leader)
2	John Magnus Yankson	Internal Auditor	Member
3	Isaac Frimpong Debrah	Assistant Internal Auditor	Member
4	David Tinadu Kwakye	Assistant Internal Auditor Trainee	Member
5	Prince Yeboah	Assistant Internal Auditor Trainee	Member

11. APPRECIATION

The Audit team wishes to express their appreciation to management and staff for the co-operation and assistance extended during the audit.

12. CONCLUSION

The audit was successful and findings were discussed with management. In all it has been a good exercise engaging with management and the auditees.



JOHN MAGNUS YANKSON

For :(DISTRICT INTERNAL AUDITOR)

Management Action Plan

Name of Covered Entity: Birim South District Assembly

Title of Audit: BIRTH AND DEATH DEPARTMENT

MANAGEMENT ACTION PLAN FOR FOURTH QUARTER 2025 INTERNAL AUDIT REPORT

S/N	Findings	Recommendation	Risk Rating of Finding (High, Medium, Low)	Management Comment	Implementation Date	Officer Responsible
1.	<p>UNABLE TO MEET DEATH TARGET SET FOR THE YEAR</p>	<p>The Department should conduct community education on why death registration is important.</p> <p>They should also use Local leaders, religious institution and health workers to spread information on the need for death registration.</p> <p>The department should also establish registration points at hospitals, health centers and mortuaries to make it easier for deaths to be registered.</p>	Medium	<p>Management acknowledges your recommendation and will take the necessary steps to educate the public on the for death registration.</p>	31 st March, 2026.	Ishmael Batsa Olua

STATUS OF IMPLEMENTATION REVIEW OF INTERNAL AUDIT REPORT FOR THIRD QUARTER, 2025

No.	FINDINGS	RECOMMENDATIONS	ACTION TAKEN	TIME LINES	STATUS
1	OBSOLETE ITEMS KEPT AT VARIOUS OFFICES OF THE ASSEMBLY	Management should ensure strict compliance of the recommendation made.	Section 83 of the Public Procurement Act, (663) and Act 914 the Public procurement (Amendment) Act, 2016, mandate the Head of Procurement Entity to dispose of stocks that become obsolete, redundant and unserviceable or surplus to requirement, in an orderly and systematic matter through a board of survey; management has set up a 3 member committee to oversee the disposal of such items.	31 st March, 2026	Action being taken
2	NO RECORDS ON TRANSFER OF FIXED ASSETS FROM ONE OFFICE TO ANOTHER	We recommended that management should ensure that transfer of assets from one office to other are properly recorded.	The head of procurement and Stores officer have taken necessary steps to ensure that a comprehensive fixed asset transfer policy outlining required documentation and fixed system updates would be put in place or arrange for periodical survey quarterly	31 st March, 2026	Action not taken

3	<p>FAILURE TO USE GHANEPS FOR PROCUREMENT</p>	<p>We recommended that management and the procurement unit should ensure full compliance with the provision of the procurement law and directives.</p>	<p>Management and head of procurement unit have taken necessary steps to address this problem by organising a 2 days capacity training to equip and improve the skills of the procurement unit, by next year 70% of procurement activities will be done on GHANEPS.</p>	31 st March, 2026	Action not taken
4	<p>APPOINTMENT LETTER/ OFFICE SPACE FOR STOREKEEPER</p>	<p>We recommended that management issues an official letter to the storekeeper to act in that capacity and also allocate a separate office for him.</p>	<p>In accordance with the provisions of the Public Procurement Act, 2003 (Act 663); it is the responsibility of the head of procurement unit to recommend a junior procurement officer from the unit to management as Stores officer. Stores officer report to Co-ordinating Director through head of Procurement. Management is putting necessary measures to address the office space and other matters</p>	31 st March, 2026	Action being taken
5	<p>STORE ITEMS IN GOOD CONDITION</p>	<p>We recommend management for good supervision at the storehouse and urge them to continue to intensify such supervision.</p>	<p>Thanks for your recommendation. We will continue to maintain, orderly and systematic manner to improve the good condition of stores items from deteriorating.</p>		