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BIRIM SOUTH DISTRICT ASSEMBLY

OFFICE OF THE DISTRICT ASSEMBLY



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OUR REF: BSDA.05/10/03/012

YOUR REF: _____

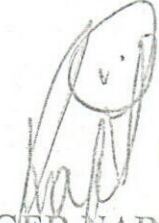
DATE: 29th October, 2025

SUBMISSION OF THE THIRD QUARTER INTERNAL AUDIT REPORT FOR 2025

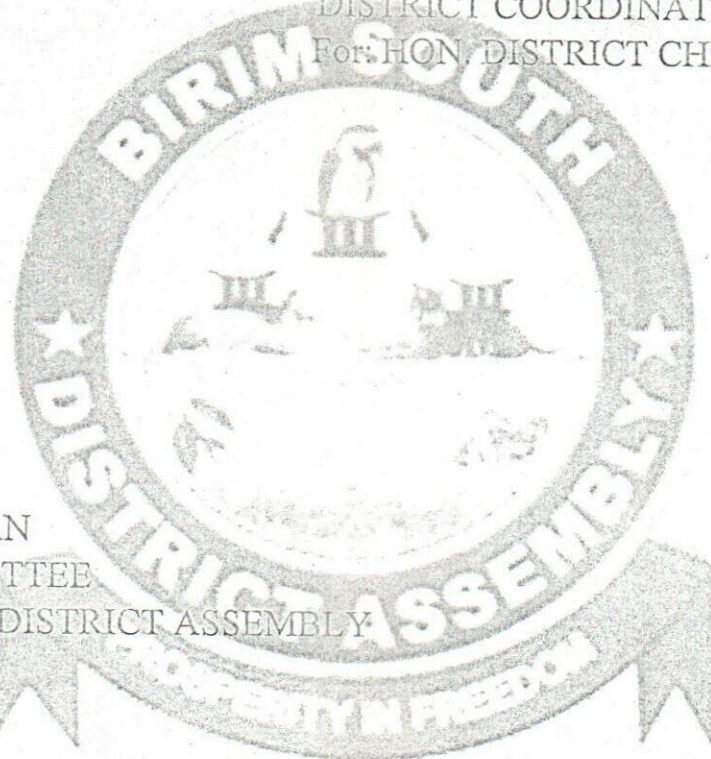
I submit herewith the Third Quarter Internal Audit Report for 2025 for your perusal and necessary action please.

Counting on your usual co-operation.

Thank you


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

THE CHAIRMAN
AUDIT COMMITTEE
BIRIM SOUTH DISTRICT ASSEMBLY
AKIM SWEDRU



Cc:

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

The District Coordinating Director
Birim South District Assembly
AKIM SWEDRU

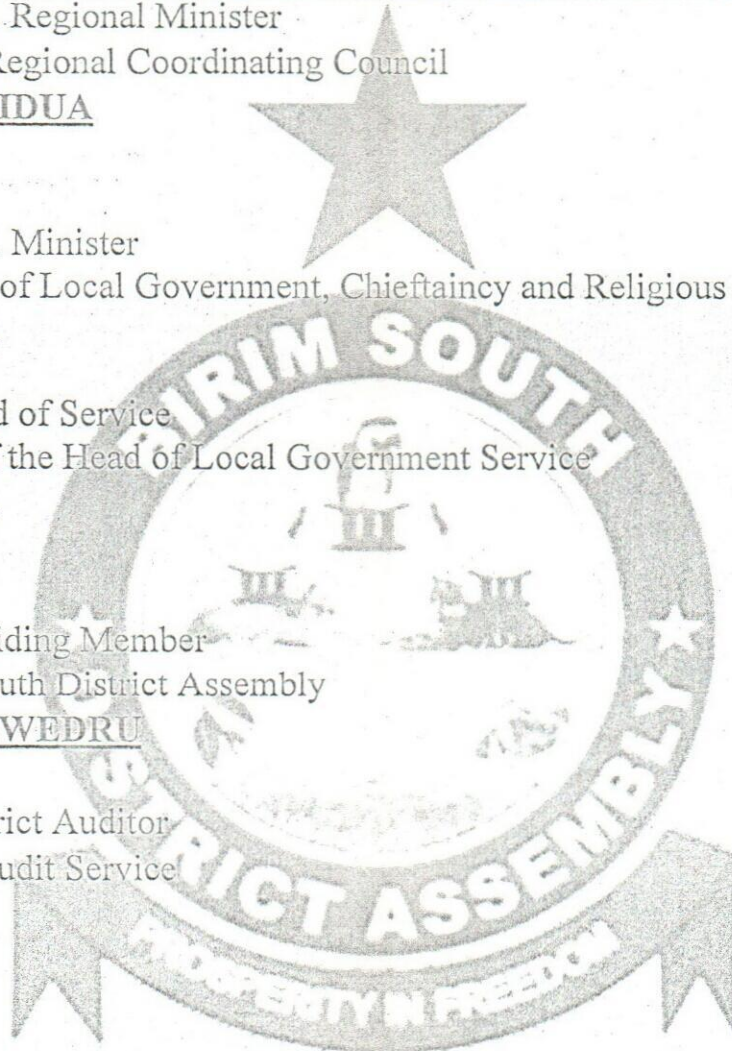
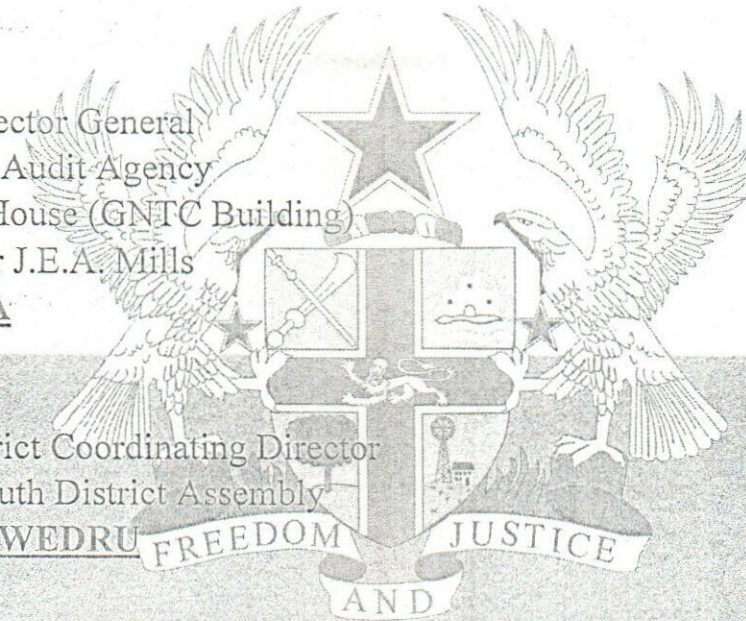
The Hon. Regional Minister
Eastern Regional Coordinating Council
KOFORIDUA

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





Republic of Ghana

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

My Ref. No: BSDA.05/10/06/11

Your Ref No.....

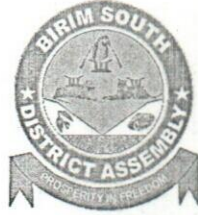
INTERNAL AUDIT UNIT

BIRIM SOUTH DISTRICT ASSEMBLY

P.O.BOX 200,
AKYEM-SWEDRU

TEL: 0342-092381-3

E-mail: birimsouth.ghanadistrict.gov.gh



GPS Address: EZ-0014-5608

Date: 29th Oct.2025

SUBMISSION OF INTERNAL AUDIT REPORT FOR THIRD QUARTER 2025

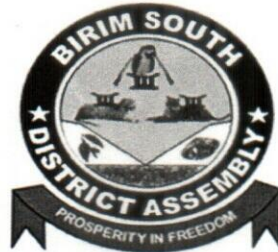
We hereby submit the Internal Audit report for the third quarter 2025 for your perusal and necessary action.

Thank You.

DANQUAH BOATEMAA BERTHA
DISTRICT INTERNAL AUDITOR

THE DISTRICT COORDINATING DIRECTOR
BIRIM SOUTH DISTRICT ASSEMBLY
AKYEM-SWEDRU

BIRIM SOUTH DISTRICT ASSEMBLY



INTERNAL AUDIT REPORT

FOR

THIRD QUARTER 2025

ON

**PROCUREMENT & STORES, ASSET AND
INVENTORY MANAGEMENT AND
INTERNALLY GENERATED FUND**

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1.0. EXECUTIVE SUMMARY

The Internal Audit Unit conducted the Third Quarter, 2025 Audit assignment on Procurement & Stores, Asset and Inventory Management and Internally Generated Fund. The Audit exercise was to review and evaluate compliance with laws and regulations. It was also to assess the rate of effectiveness of risk management and the adequacy and effectiveness of internal controls on the above thrust areas.

2.0 SUMMARY OF RELEVANT OBSERVATIONS AND RECOMMENDATIONS

2.1. OBSOLETE ITEMS KEPT AT VARIOUS OFFICES OF THE ASSEMBLY

RECOMMENDATION

Management should ensure strict compliance of the recommendation made.

2.2. NO RECORDS ON TRANSFER OF FIXED ASSETS FROM ONE OFFICE TO ANOTHER

RECOMMENDATION

We recommended that management should ensure that transfer of assets from one office to the other are properly recorded.

2.3. FAILURE TO USE GHANePS FOR PROCUREMENT

RECOMMENDATION

We recommended that management and the procurement unit should ensure full compliance with the provision of the procurement law and directives.

2.4. APPOINTMENT LETTER/ OFFICE SPACE FOR STOREKEEPER

RECOMMENDATION

We recommended that management issues an official letter to the storekeeper to act in that capacity and also allocate a separate office for him.

2.5. STORE ITEMS IN GOOD CONDITION

RECOMMENDATION

We commended management for good supervision at the storehouse and urge them to continue to intensify such supervision.

3.0. INTRODUCTION

The accounts and other related records of Birim South District Assembly have been Audited in accordance with the Public Financial Management Act, 2016, Act 921, Section 83; Public Financial Management Regulation, 2019(L.I 2378), Section 75 (4) of the Local Governance Act, 2016, Act 936 and Section 16 of the Internal Audit Agency Act, 2003, Act 658.

4.0. BACKGROUND

The Internal Audit Unit of Birim South District Assembly is established within the Office of the District Assembly. Currently the Unit has five (5) members of staff.

In accordance with Section 83 of the Public Financial Management Act 2016, (Act 921), Section 175 of the Local Governance Act 2016 (Act 936) and Section 16 (3) of the Internal Audit Agency Act, 2003 (Act 658). The Internal Audit Unit of BSDA has its mandate to examine all documents and activities of the Assembly.

4.1. SCOPE OF AUDIT

The scope of Audit covered Procurement & Stores, Asset and Inventory Management and Internally Generated Fund from 1st July 2025 to 30th September, 2025.

4.2. 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 officers were interviewed on operational procedures; existing controls were reviewed to ascertain their effectiveness and adequacy as well as compliance with Statutory Acts, Rules and Regulations.

5.0 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.	Emmanuel Brenya Otchere	District Work Engineer
6.	Margaret Asamoah Antwi	District Human Resource Manager
7.	Francis Ageh Selase	District Development Planning Officer
8	Richard Entsie	District Storekeeper
9	James Hagan	District Procurement Officer

6.0. OBJECTIVES OF THE AUDIT

The objectives of this engagement are;

- ❖ To ensure that assets acquired are received and recorded in the assets register.
- ❖ To assess the completeness of payment vouchers.
- ❖ To ensure that items issued to officers are entered in the issues vouchers
- ❖ To analyse the management of cash inflow and outflow.
- ❖ To ensure procurement procedure follows due process.

7.0. DETAILED RELEVANT OBSERVATIONS AND RECOMMENDATIONS.

7.1. OBSOLETE ITEMS KEPT AT VARIOUS OFFICES OF THE ASSEMBLY

Criteria

Stores Regulations 1984, Chapter 11, Regulation 1101 states that, it is the responsibility of all supervisory officers and staff directly in charge of stores and equipment to determine what surplus, obsolescent and unserviceable stores are lying in their store-house and compound. It is their further responsibility to take immediate action to dispose of such categories of stores and when necessary to report the circumstances to the appropriate authority for disposal action.

Condition

A follow-up on the first quarter 2024 Internal Audit Report revealed that, a significant volume of obsolete items such as out-dated office equipment, CPUs and surplus furniture still remained in the various offices. **See appendix A**

Cause

This is as a result of managements non-adherence to the recommendation made.

Effects

Obsolete items occupy valuable office space, making the offices unattractive and clumsy.

Recommendation

Management should ensure strict compliance of the recommendation made.

Management Response

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 manner through a board of survey; management has set up a 3-member committee to oversee the disposal of such items.**

7.2. NO RECORDS ON TRANSFER OF FIXED ASSETS FROM ONE OFFICE TO ANOTHER

Criteria

The Generally Accepted Accounting Principles required that all organization maintain appropriate records on all its assets to safeguard the assets from fraud, losses and damages so as to prolong the life span of assets and maximize revenue while minimizing cost or expenditure.

Conditions

During the Audit, we identified that transfer of fixed asset such as office furniture, CPUs and other office equipment from one office to another are not duly documented. **See appendix B**

Cause

This is due to managements failure in ensuring that transfer of assets from one office to the other are properly recorded.

Effects

This could lead to assets damages and loss.

Recommendation

We recommended that management should ensure that transfer of assets from one office to the other are properly recorded.

Management Response

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.

7.3. FAILURE TO USE GHANePS FOR PROCUREMENT

Criteria

Public Procurement Authority's Circular with reference No. PPA/CEO/10/2491/23 dated 18 October 2023 requires the mandatory use of the Ghana Electronic Procurement Systems (GHANePS) for all government procurement.

Condition

We noted Management of the Assembly awarded contract valued GH¢48,360.00 without using the mandatory Ghana Electronic Procurement System (GHANePS). **See details below**

I/N	DESCRIPTION OF ITEMS	QUANTITY	UNIT PRIZE GH¢	TOTAL PRIZE GH¢
1	LAPTOP COMPUTER (HP 250 G10 15-3354 8GB 512GB	04	9,500.00	38,000.00
2	DESKTOP COMPUTER (HP Intel core i3, 8GB RAM DDR4,512GB SSD SCREEN 24 INCHES	01	8,500.00	8,500.00
	4% VAT			1,860.00
	Grand Total (inclusive of 3% VAT plus 1% Covid 19 levy			48,360.00

Cause

This is as a result of managements non-adherence to procurement processes and procedures.

Effects

The non-compliance with government procurement regulations could blur transparency and accountability in the procurement process.

Recommendation

We recommended that management and the procurement unit should ensure full compliance with the provision of the procurement law and directives.

Management Response

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.

7.4. APPOINTMENT LETTER/ OFFICE SPACE FOR STOREKEEPER

Criteria

Section 7 (2) of the Public Financial Management Act 2016 Act (921) states that “A principal spending officer shall in the exercise of duties under this Act, establish an effective system of risk management, internal control and internal audit in respect the resources and transactions of a covered entity.

Condition

We noted during the audit of operations of the procurement unit of the assembly that an assistant procurement officer is the same person in charge of stores and receipt as well supervising stores operations of the Assembly and shares the same office with the Head of Procurement of the Assembly. Also, the said Storekeeper has not been issued with official letter from management to act in that capacity.

Cause

Failure on the part of management to ensure that effective internal control measures are instituted and implemented was the cause of the lapse.

Effects

This could lead to interference in the work of the said storekeeper,

Recommendation

We recommended that management issues an official letter to the storekeeper to act in that capacity and also allocate a separate office for him.

Management Response

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,

7.5. STORE ITEMS IN GOOD CONDITION

Criteria

Regulation 1401 of the Stores Regulation 1984 state that once the storekeeper has taken charge of a particular item, he is responsible for ensuring that the item is maintained in a condition fit for issue and use.

Condition

An audit inspection carried out at the storehouse and conduct of stocking showed that the stores items are maintained in good condition fit for issue and use. The storehouse is also in good conditions.

Cause

This is caused by regular inspection of the storekeeper of the warehouse and any damage, deterioration or irregularities observed are reported in time by the storekeeper to management.

Effects

It promotes productivity at the storehouse.

Recommendation

We commended management for good supervision at the storehouse and urge them to continue to intensify such supervision.

Management Response

Thanks for your recommendation. We will continue to maintain, orderly and systematic manner to improve the good condition of stores items from deteriorating.

8.0 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	Assistant 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

9. APPRECIATION

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

10. 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.


DANQUAH BOATEMAA BERTHA
(DISTRICT INTERNAL AUDITOR)

APPENDIX A**OBSELETE ITEMS KEPT AT VARIOUS OFFICE OF THE ASSEMBLY**

NO.	ITEM	QUANTITY	DEPARTMENT/UNIT
1.	CPU	4	MIS/STATISTICS
2.	Laptop	1	Budget
4.	Desktop	1	Secretary
5.	TV	1	ISD/Radio Room
6.	Decoder	1	ISD/Radio Room
7.	Radio Transmitter	1	Radio Room/ISD
8	CPU	1	HR
9	CPU	4	MIS
10	CPU	1	Social Welfare

APPENDIX B**RECORDS OF TRANSFER OF FIXED ASSETS FROM ONE OFFICE TO ANOTHER**

NO	ITEM	QUANTITY	FROM	TO
1.	Office Desk	1	Budget unit	MIS/Statistics
2.	Office Desk	1	Procurement Unit	MIS/Statistics
3.	Office chair	1	Conference hall	MIS/Statistics
4.	Office Chair	1	Social warfare	Records Unit
5.	Office chair	1	Social warfare	Audit Unit
6	Office chair	1	Audit Unit	Procurement Unit

Management Action Plan

Name of Covered Entity: Birim South District Assembly

**Title of Audit: PROCUREMENT & STORES, ASSET AND INVENTORY
MANAGEMENT AND INTERNALLY GENERATED FUND.**

MANAGEMENT ACTION PLAN FOR THIRD QUARTER 2025 INTERNAL AUDIT REPORT

S/N	Findings	Recommendation	Risk Rating of Finding (High, Medium, Low)	Management Comment	Implementation Date	Officer Responsible
1.	OBSOLETE ITEMS KEPT AT VARIOUS OFFICES OF THE ASSEMBLY	Management should ensure strict compliance of the recommendation made.	Medium	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 manner through a board of survey; management has set up a 3-member committee to oversee the disposal of such items.	31 st Dec, 2025.	Storekeeper

<p>2.</p> <p>RECORDS ON TRANSFER OF FIXED ASSETS FROM ONE OFFICE TO ANOTHER</p>	<p>We recommended that management should ensure that transfer of assets from one office to the other are properly recorded.</p>	<p>High</p>	<p>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.</p>	<p>15th Nov. 2025.</p>	<p>Estate officer</p>
<p>3</p> <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>High</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>	<p>Next procurement.</p>	<p>Procurement officer</p>

4	APPOINTMENT LETTER/ OFFICE SPACE FOR STOREKEEPER	We recommended that management issues an official letter to the storekeeper to act in that capacity and also allocate a separate office for him.	Medium	In accordance with the provisions of the Public Procurement Act, 2003 (Act 663); it is the responsibility, 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 others matters.	Immediately	Management
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5	<p>STORE ITEMS IN GOOD CONDITION</p>	<p>We commended management for good supervision at the storehouse and urge them to continue to intensify such supervision.</p>	<p>Low</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>	<p>Storekeeper</p>
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STATUS OF IMPLEMENTATION REVIEW OF INTERNAL AUDIT REPORT FOR SECOND QUARTER, 2025

No.	FINDINGS	RECOMMENDATIONS	ACTION TAKEN	TIME LINES	STATUS
1	FAILURE TO MEET REVENUE TARGET	<ol style="list-style-type: none"> 1. Provide regular training and support for revenue collectors to enhance their skills and knowledge. 2. There should be regular performance monitoring and feedback to identify areas for improvement. 3. The Revenue Head should be given a revenue item and target immediately. 4. Janet Tetteh (HRI) should also be rescheduled to enhance her performance. 	<p>Low performance of revenue collectors in the district is as a result of low revenue base of the Assembly. However, management has put in place mechanism to help identify more revenue items in order to increase revenue base and improve performance of revenue collectors</p>	31 ST December, 2025	Action not taken
2	REVENUE/COMMISSION COLLECTORS WORKING WITHOUT IDENTIFICATION CARDS	<p>We recommended to management to ensure that, all revenue collectors are issued with ID cards, and also ensure regular review and update of the cards to prevent authorized use.</p>	<p>Identification cards will be procured for all revenue collectors to help facilitates their work.</p>	15 th September, 2025	Action being taken

3	<p>ABSENCE OF CONTRACT AGREEMENT ON REVENUE COLLECTION.</p>	<p>Ensure that, the said commission collectors are issued with contract letters outlining terms and conditions of their engagement. Management should also review and update contracts regularly to ensure compliance with regulatory requirements.</p>	<p>Appointment and contract letters will be issued to all affected commission collectors.</p>	<p>30th October, 2025</p>	<p>Action being taken</p>
4	<p>STAFF BUNGALOWS NOT MAINTAINED</p>	<p>There should be a maintenance plan and budget for the Assembly's bungalows. Officers occupying the bungalows should be made to pay rent to ease the financial burden of the Assembly.</p>	<p>Noted for compliance and necessary action.</p>	<p>31st December, 2025</p>	<p>Action taken</p>
5	<p>FAILURE TO OBTAIN TITLE DEEDS FOR LAND ACQUIRED BY THE ASSEMBLY/ NO TITLE DEEDS FOR ASSEMBLY'S ASSETS.</p>	<p>Prioritize the acquisition of title deeds for all Assembly lands as soon as practicable.</p>	<p>Your recommendation is well noted for compliance. We state that we will liaise with physical planning to do better.</p>	<p>31st December, 2025</p>	<p>Action not taken</p>

6	<p>INADEQUATE STREET NAMING</p>	<p>Develop a comprehensive street naming plan and also allocate sufficient funds for street sign installation in the district.</p>	<p>Your recommendation is well noted for compliance. We further state that we will liaise with physical to get adequate funding to assist the department to improve on the street naming and property addressing program.</p>	<p>31st December, 2025</p>	<p>Action not taken</p>
7	<p>TIMELY SUBMISSION OF VALIDATED REPORT AND STAFF LIST REPORTS BY THE HUMAN RESOURCE DEPARTMENT.</p>	<p>We commend the HR department for a good job and also encourage the department to continue with the good work.</p>	<p>Management acknowledges receipt of the commendation and we wish to state that, the HR Department will continue to submit their report on time.</p>		<p>Action taken</p>