

BIRIM SOUTH DISTRICT ASSEMBLY

OFFICE OF THE DISTRICT ASSEMBLY



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AKYEM - SWEDRU E/R.
Email: info@bsd.a.gov.gh
Website: www.bsd.a.gov.gh
GPS ADDRESS: EZ-0014-6629



OUR REF: BSDA.05/10/03/010

YOUR REF: _____


DATE: 24th April, 2025

SUBMISSION OF THE FIRST QUARTER INTERNAL AUDIT REPORT FOR 2025

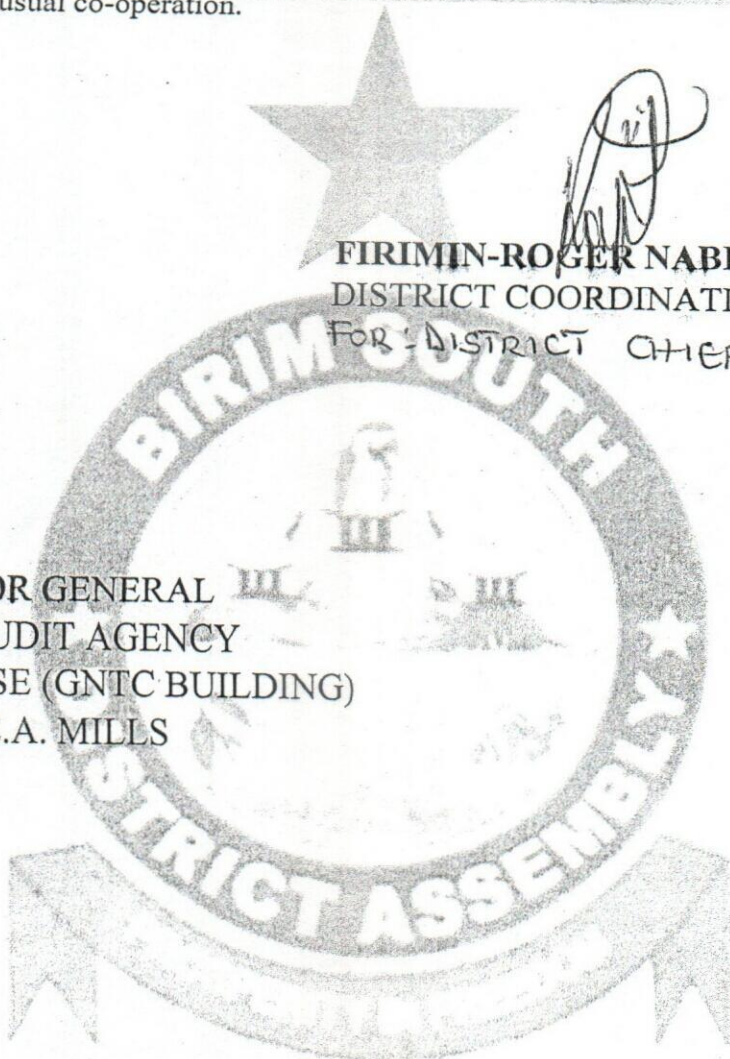
I submit herewith the First Quarter Internal Audit Report for 2025 for your perusal and necessary action please.

Counting on your usual co-operation.

Thank you


FIRIMIN-ROGER NABIEBAKYE
DISTRICT COORDINATING DIRECTOR
FOR DISTRICT CHIEF EXECUTIVE

THE DIRECTOR GENERAL
INTERNAL AUDIT AGENCY
GHANA HOUSE (GNTC BUILDING)
5TH FLOOR J.E.A. MILLS
ACCRA



Cc:

The Chairman
Audit Committee
Birim South District Assembly
AKIM SWEDRU

The District Coordinating Director
Birim South District Assembly
AKIM SWEDRU

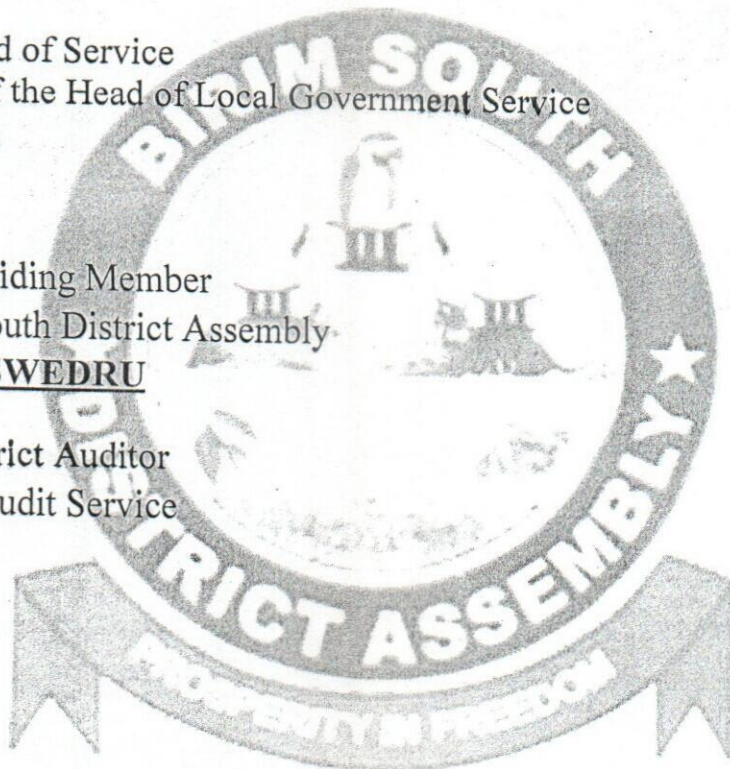
The Hon. Regional Minister
AND
Eastern Regional Coordinating Council
KOFORIDUA

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.05/10/06/10**

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: 24th April.2025

SUBMISSION OF INTERNAL AUDIT REPORT FOR FIRST QUARTER 2025

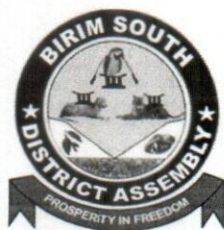
We hereby submit the Internal Audit report for the first quarter 2025 for your perusal and necessary action.

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

FIRST QUARTER 2025

ON

**DISBURSEMENT AND MANAGEMENT
OF THE PWD FUND**

TABLE OF CONTENTS

PAGES

| | |
|--|-----|
| 1.0 EXECUTIVE SUMMARY..... | 1-2 |
| 2.0 SUMMARY OF FINDINGS & RECOMMENDATION..... | 3 |
| 3.0 INTRODUCTION | 4 |
| 4.0 BACKGROUND | 4 |
| 5.0 AUDIT TEAM..... | 4 |
| 6.0 OBJECTIVE..... | 5 |
| 7.0 SCOPE OF AUDIT..... | 5 |
| 8.0 METHODOLOGY..... | 5 |
| 9.0 KEY PERSONNEL AT POST..... | 5 |
| 10.0 DETAILS OF FINDINGS AND RECOMMENDATION..... | 6-8 |
| 11.0 CONCLUSION..... | 8 |

LIST OF ABBREVIATION

- GFD - Ghana Federation of Disability
- NCPD - National Council on Persons with Disabilities
- IAU -Internal Audit Unit
- PWD -Persons with Disability
- OPWD -Organizations of Persons with Disability
- DACF -District Assemblies Common Fund
- AAP -Annual Action Plan
- NHIS -National Health Insurance Scheme
- MMDA -Metropolitan/Municipal/District Assemblies

1.0 EXECUTIVE SUMMARY

BACKGROUND

The Local Governance Act 2016, (Act 936) Section 125, established the District Assemblies Common Fund, sources of funds, appointment of an Administrator, functions of the Administrator and other related purposes.

Section (41) of the Persons with Disability Act, 2006 (Act 715) provides for the establishment of the National Council on Persons with Disability, whose object is to propose and evolve policies and strategies to enable persons with disability enter and participate in the mainstream of the national development process.

Aim of the PWD share of the DACF

- Minimization of poverty among all PWDs particularly those outside the formal sector of employment.
- The enhancement of their social image through dignified labour.

Objectives of the Fund

- To support the income generating activities of individual persons with disabilities as a means of economic empowerment.
- To provide educational support for children, students and trainees with disabilities.
- To build the capacity of OPWDs in the districts to enable them to advocate and assert their rights and undertake awareness raising and sensitization on disability issues
- To support persons with disabilities, have access to technical aids and other assistive devices and equipment

Areas for Funding/Support

- Advocacy/awareness raising on the rights and responsibilities of PWDs
- Strengthening of OPWDs (Organizational development)
- Training in employable skills/apprenticeship
- Income generation activities (input/working capital)
- Some educational support for children, students and trainees with disability
- Provision of technical aids, assistive devices, equipment and registration of NHIS.

Access to the PWD Fund

Both groups and individuals shall have access to the fund. Individual PWDs who are not members of any OPWD can access funding from the MMDA for any of the purposes stated above.

Custody of the Fund

- A separate Bank account be opened in each MMDA for the purpose of managing the PWD share of the DACF
- In this account will be lodge the quarterly allocation for **persons with disabilities to secure it for their use.**
- **Signatories to this account** should be the Metropolitan/Municipal/District Coordinating Directors and Finances Officers.
- There shall be no borrowing from the account. However, loans can only be arranged by NCPD and on the basis of approval resolution passed by the relevant MMDAs with minutes attached. This shall enable deductions at source for repayment.

2.0 SUMMARY OF RELEVANT FINDINGS AND RECOMMENDATIONS

2.1. DISBURSEMENT TO ALL AREAS OF SUPPORT

RECOMMENDATION

We recommended to management and the Fund Management Committee to ensure that going forward, all areas of support of the funds are considered and catered for when disbursement are being made.

2.2. MEETING OF THE FUND MANAGEMENT COMMITTEE

RECOMMENDATION

We commended management for their support in ensuring that the committee meets regularly to vet applications and disburse Fund accordingly.

2.3. CUSTODY OF THE FUND

RECOMMENDATION

We commended management for adhering to the necessary laws and guidelines on PWDs.

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 was 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.

5.0 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 |

6.0. OBJECTIVES OF THE AUDIT

The objectives of the audit were;

- ❖ To ascertain whether disbursement was done to cover all the areas of support as stipulated in the Act.
- ❖ To verify if the Fund Management Committee met quarterly to disburse funds received.
- ❖ To assess compliance with relevant laws, regulations and policies.

7.0. SCOPE OF AUDIT

The scope of Audit covered disbursement and management of the PWD Fund of the Assembly from 1st January 2024 to 31st December 2024.

8.0. 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 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.

9.0 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. | Firimin-Roger Nabiabakye | District Co.-ord. Director |
| 2. | Frank Kobina Fosu | District Finance Officer |
| 3. | Mansah Oduro | District Budget Analyst |
| 4. | Emmanuel Brenya Otchere | District Work Engineer |
| 5. | Margaret Asamoah Antwi | District Human Resource Manager |
| 6. | Francis Ageh Selase | District Development Planning Officer |
| 7. | Derick Yeboah | Head (SW&CD) |
| 8. | Regina Asiedu Obeng | Social Welfare Officer |

10.0. DETAILED RELEVANT FINDINGS AND RECOMMENDATIONS,

10.1. DISBURSEMENT TO ALL AREAS OF SUPPORT

Criteria

Guidelines for the disbursement and management of the District Assembly Common Fund for Persons With Disability outlines the support areas to include,

- Advocacy/awareness raising on the rights and responsibilities of PWDs
- Strengthening of OPWDs (Organizational development)
- Training in employable skills/apprenticeship
- Income generation activities (input/working capital)
- Some educational support for children, students and trainees with disability
- Provision of technical aids, assistive devices, equipment and registration of NHIS.

Condition

In the course of our audit, we noted that 40 beneficiaries were each given one thousand Ghana Cedis (GH¢1,000.00) which constitute an aspect of the areas of support, i.e. (income generating activities) neglecting the other areas of support.

Cause

This could be as result of inadequacy of the fund to meet the other arrears of support and or management's commitment in supporting majority of the PWDs.

Effects

Beneficiaries are likely to use the monies for other things rather than for its intended purpose. Focusing on an aspect of the areas of support creates bottleneck as resources are scarce and must be distributed evenly.

Recommendation

We recommended to management and the Fund Management Committee to ensure that going forward, all areas of support of the funds are considered and catered for when disbursement is being made.

Management Response

Management and the fund management committee have accepted your recommendation and will ensure that going forward all areas of support of the funds will be considered and catered for during disbursement of funds.

10.2. MEETING OF THE FUND MANAGEMENT COMMITTEE

Criteria

Guidelines for the disbursement and management of the District Assembly Common Fund for Persons With Disability outlines that the Fund Management Committee meets quarterly for the disbursement of allocation for each quarter.

Conditions

Our review of the records showed that the Committee meets every quarter for the disbursement of allocation as stipulated in the guidelines.

Cause

This was due to commitment and constant support of management in ensuring that the committee meets regularly as mandated.

Effects

There is timely vetting of applications received in ensuring smooth disbursement.

Recommendation

We commended management for their support in ensuring that the committee meets regularly to vet applications and disburse Fund accordingly.

Management Response

Management is grateful for your commendation.

10.3. CUSTODY OF THE FUND

Criteria

Guidelines for the disbursement and management of the District Assembly Common Fund for **Persons With Disability** outlines that a separate Bank account be opened in each MMDA for the purpose of managing the PWD share of the DACF where quarterly allocation for persons with disabilities would be lodge to secure its use.

Condition

Our review of the records showed that the Assembly had a separate Bank Account where quarterly allocations are transferred into whenever the DACF is disbursed.

Cause

This could be as a result of management's adherence to the relevant laws guiding the disbursement and management of the PWD fund.

Effects

This may lead to effective and efficient utilisation of the PWD fund.

Recommendation

We commended management for adhering to the necessary laws and guidelines on PWDs.

Management Response

Management is grateful for your commendation.

11. APPRECIATION

The Audit team wishes to express their appreciation to management and staff for the cooperation 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 staff.

Management Action Plan

Name of Covered Entity: Birim South District Assembly

Title of Audit: DISBURSEMENT AND MANAGEMENT OF THE PWD FUND

MANAGEMENT ACTION PLAN FOR FIRST QUARTER 2025 INTERNAL AUDIT REPORT

| S/N | Findings | Recommendation | Risk Rating of Finding (High, Medium, Low) | Management Comment | Implementation Date | Officer Responsible |
|-----|---|---|---|--|---------------------|--|
| 1. | DISBURSEMENT TO ALL AREAS OF SUPPORT | We recommended to management and the Fund Management Committee to ensure that going forward, all areas of support of the funds are considered and catered for when disbursement are being made. | Medium | Management and the fund management committee have accepted your recommendation and will ensure that going forward all areas of support of the funds will be considered and catered for during disbursement of funds. | | Regina Asiedu Obeng (Social Welfare Officer) |

| | | | | | |
|----|--|--|---------------|--|---|
| 2. | <p>MEETING OF THE FUND MANAGEMENT COMMITTEE</p> | <p>We commended management for their support in ensuring that the committee meets regularly to vet applications and disburse Fund accordingly.</p> | <p>Medium</p> | <p>Management is grateful for your commendation.</p> | <p>Regina Asiedu Obeng (Social Welfare Officer)</p> |
| 3 | <p>CUSTODY OF THE FUND</p> | <p>We commended management for adhering to the necessary laws and guidelines on PWDs.</p> | <p>Medium</p> | <p>Management is grateful for your commendation.</p> | <p>Regina Asiedu Obeng (Social Welfare Officer)</p> |

STATUS OF IMPLEMENTATION REVIEW OF INTERNAL AUDIT REPORT FOR FOURTH QUARTER, 2024

| No. | FINDINGS | RECOMMENDATIONS | ACTION TAKEN | TIME LINES | STATUS |
|-----|--|--|--|------------------------------|-------------|
| 1 | PAYMENT OF SUB-COMMITTEE MEETINGS WITHOUT INVITATION LETTERS ATTACHED TO PAYMENT VOUCHERS – GH¢23,174.00 | We recommend that the invitation letters be attached to the payment vouchers for our verification. | Invitation letters have been attached to all affected payment vouchers and are available for your verification | 31 st March, 2025 | Implemented |
| 2 | PAYMENT WITHOUT WARRANT GENERATED- GH¢5,600.00 | We strongly recommend that warrant is issued by the budget unit to cover such expenditure for our verification. | Warrants have been attached to all affected payment vouchers and available for your verification. | 31 st March, 2025 | Implemented |
| 3 | PAYMENT VOUCHER WITHOUT RELEVANT EXPENDITURE SUPPORTING DOCUMENTS- GH¢128,660.00 | We recommend that the relevant supporting documents should be attached to the payment voucher to authenticate the various expenditure items. | All relevant expenditure supporting documents have been obtained and are available for your inspection. | 31 st March, 2025 | Implemented |
| 4 | PAYMENT WITHOUT CERTIFICATE OF WORK DONE GH¢9,900.00 | The Internal Audit Unit recommends that Management should ensure that certificate of work done should be prepared | Certificate work done have been obtained for the affected PVs and are available for your inspection. | 31 st March, 2025 | Implemented |

| | | | | | |
|--|--|---|--|--|--|
| | | <p>before the vehicles are sent to the mechanic shops for repair works. This will allow the Assembly track the works done on the vehicles.</p> | | | |
|--|--|---|--|--|--|

**REPORT ON THE JANUARY, FEBRUARY AND MARCH 2025
CASHBOOK BALANCES AND QUANTUM OF CLAIMS AND
COMMITMENTS AS AT 31ST DECEMBER, 2024 OF BIRIM SOUTH
DISTRICT ASSEMBLY.**

TERMS OF REFERENCE

The Internal Audit Agency (IAA) directed the Internal Auditors in their respective institutions to review and submit a special report on the January, February and March 2025 Cashbook and Bank Reconciliation Statement of their respective institutions, and to also review, Audit, Validate and report on the Quantum of claims (Arrears) and commitment of the Assembly as at 31st December, 2024.

TEAM MEMBERS

| | |
|---------------------------|-------------|
| ➤ Danquah Boatemaa Bertha | Team Leader |
| ➤ John Magnus Yankson | Team Member |
| ➤ Isaac Frimpong Debrah | Team Member |
| ➤ Tinadu Kwakye David | Team Member |
| ➤ Prince Yeboah | Team Member |

METHODOLOGY

We used the system-based audit approach in gathering our findings. The team also examined the cashbook, bank statement and bank reconciliation statement of the Assembly. We also interviewed scheduled officers to obtain quantum of evidences in coming out with this report.

OBJECTIVE OF THE AUDIT

The objective of the audit was to ascertain;

- ✦ The true and fair nature of the monthly Financial Statement of the Assembly.
- ✦ To obtain the cash book balances of the Assembly for the first quarter of the Assembly.
- ✦ To validate and report on the Quantum of claims (Arrears) and commitment of the Assembly as at 31st December, 2024.

SCOPE OF THE AUDIT

The audit covered the January, February and March 2025 cashbook balances of the following accounts: (i)IGF (ii)DACF (iii)MPCF (iv)DRIP (v)DACF- RFG and also reviewed the quantum of claims and commitments as at 31st December, 2024.

FINDINGS


- 1) The cash book balances as at the end of the period stands in the books as follows;

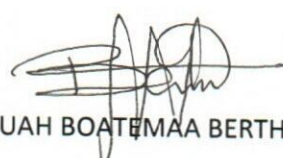
| CASHBOOK BALANCE | JAN.2025 | FEB.2025 | MAR.2025 |
|------------------|-------------|-------------|-------------|
| IGF | 3,404.41 | 9,679.72 | 13,051.72 |
| DACF | (39,057.43) | (45,192.43) | (55,107.43) |
| MPCF | 304,308.46 | 160,143.96 | 160,108.96 |
| DACF-RFG | 141,151.66 | 141,151.66 | 141,151.66 |
| DRIP | 59,185.75 | 59,185.75 | 59,185.75 |

- 2) Payables as at 31st December, 2024 are as follows:

| Details | Name of Supplier | Date of Memo | Amount |
|---|--------------------------|--------------|-----------------|
| Servicing of DCD's official vehicle. | Mawuli Profile ventures | 22/10/24 | 1,780.00 |
| Procurement of six pen-drives for DCE's handing-over notes. | Mawuli Profile ventures | 18/11/24 | 500.00 |
| Procurement of door locks for RMU | Mawuli Profile ventures | 20/11/24 | 80.00 |
| Procurement of visitors' badge for CSU | Shelyn Ultimate Ventures | 22/10/24 | 600.00 |
| | | | 2,960.00 |

- 3) All the projects have been completed with the exception of DCE's bungalow which is about 80% complete.

| Development Dimension | Location | Contractor | Contract Sum | Date of Award | Source of Funding | Date Started | Expected Date of Completion | Expenditure to Date | Out Standing Balance | Implementation Status | | Strategies To Improve Project Completion Rate |
|---|-------------|--------------------|--------------|---------------|-------------------|--------------|-----------------------------|---------------------|----------------------|-----------------------|---|--|
| | | | | | | | | | | % | Pictures | |
| Governance, Public Accountability, and Corruption | Akim Swedru | Wopabil Enterprise | 424,835.59 | 16/08/2022 | DACF | 24/08/2022 | 24/12/2022 | 200,193.75 | 224,641.84 | 80 |  | Management should quarterly allocate funds for Common Fund projects to ensure timely completion. |


 DANQUAH BOATEMAA BERTHA
 (DISTRICT INTERNAL AUDITOR)