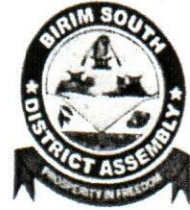


# BIRIM SOUTH DISTRICT ASSEMBLY

## OFFICE OF THE DISTRICT ASSEMBLY



POST OFFICE BOX 200,  
AKYEM - SWEDRU E/R.  
Email: [info@bsd.a.gov.gh](mailto:info@bsd.a.gov.gh)  
Website: [www.bsd.a.gov.gh](http://www.bsd.a.gov.gh)  
GPS ADDRESS: EZ-0014-6629



OUR REF: BSDA.05/10/03/011

YOUR REF: \_\_\_\_\_


DATE: 25<sup>th</sup> July, 2025

### SUBMISSION OF THE SECOND QUARTER INTERNAL AUDIT REPORT FOR 2025

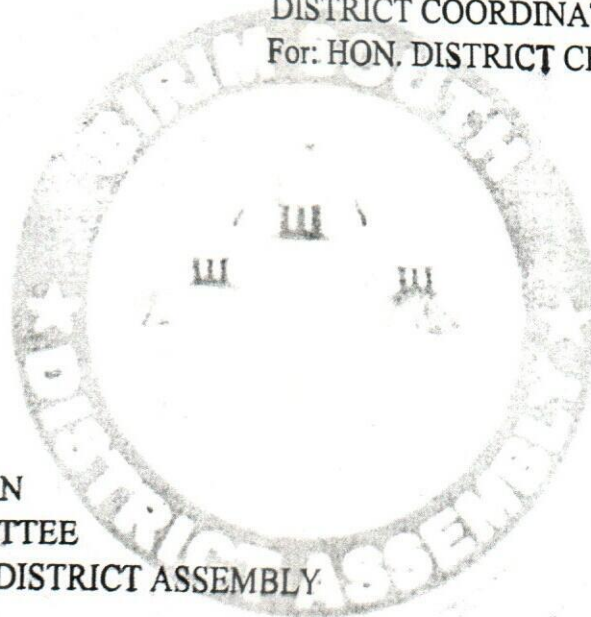
I submit herewith the Second Quarter Internal Audit Report for 2025 for your perusal and necessary action please.

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 SWEDR



Cc:

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

The District Coordinating Director  
Birim South District Assembly  
**AKIM SWEDRU**

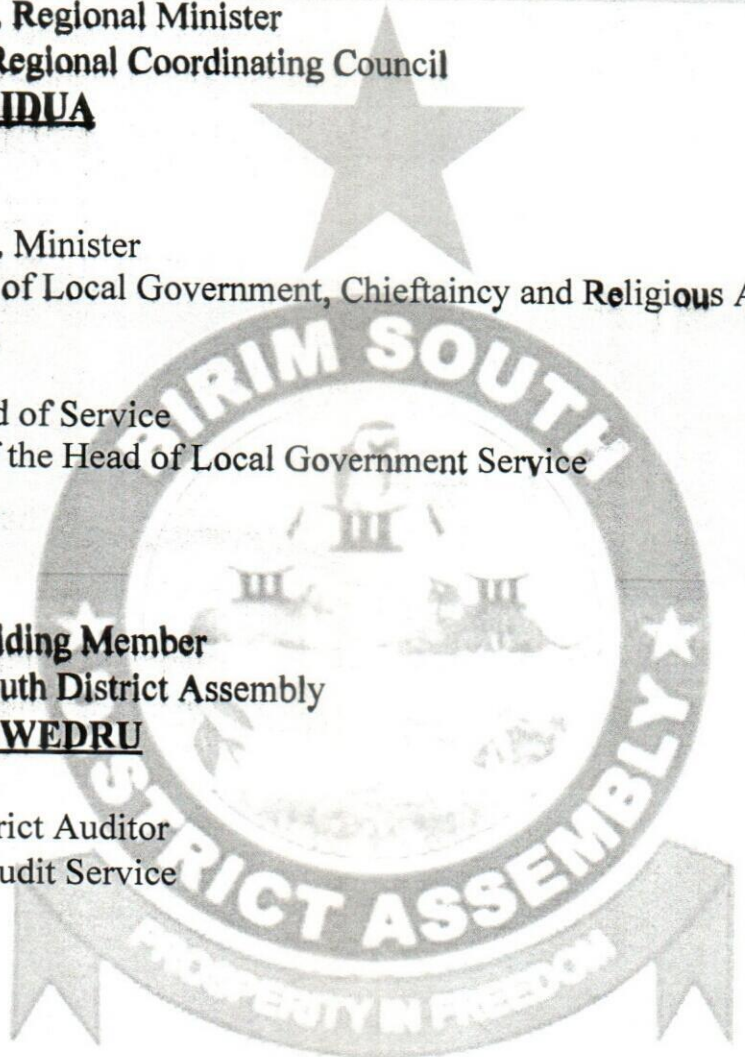
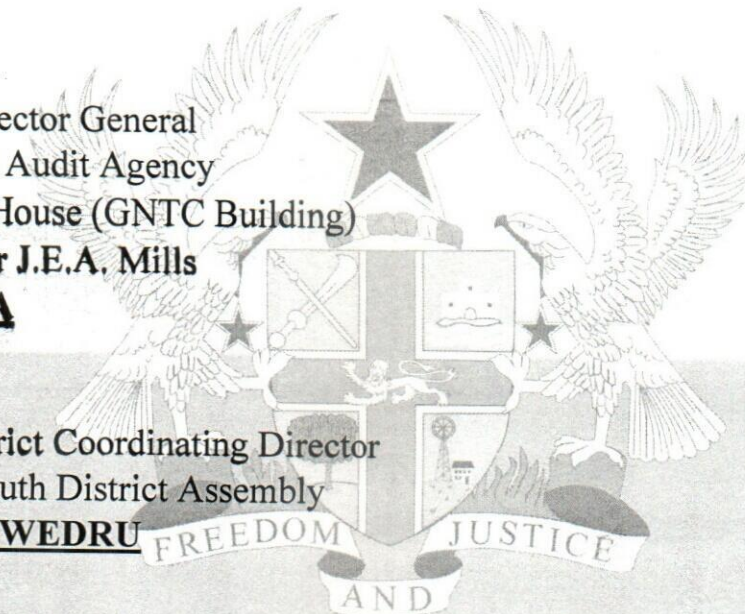
The Hon. Regional Minister  
Eastern Regional Coordinating Council  
**KOFORIDUA**

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

# INTERNAL AUDIT UNIT

BIRIM SOUTH DISTRICT ASSEMBLY

P.O.BOX 200,  
AKYEM-SWEDRU  
TEL: 0342-092381-3

E-mail: [birimsouth.ghanadistrict.gov.gh](mailto:birimsouth.ghanadistrict.gov.gh)



My Ref. No: BSDA.05/10/03/11

Your Ref No.....

GPS Address: EZ-0014-5608

Date: 24<sup>th</sup> July, 2025

## SUBMISSION OF INTERNAL AUDIT REPORT FOR SECOND QUARTER 2025

We hereby submit the Internal Audit report for the Second 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**

**SECOND QUARTER 2025**

**ON**

**ASSET AND LIABILITY  
DECLARATION, HUMAN RESOURCE &  
PAYROLL, WORKS, PHYSICAL  
PLANNING AND  
REVENUE.**

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## **1.0. EXECUTIVE SUMMARY**

The Internal Audit Unit conducted the Second Quarter, 2025 Audit assignment on Asset and Liability Declaration, Human Resource & Payroll, Works, Physical Planning and Revenue.

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 FINDINGS AND RECOMMENDATIONS**

### **2.1. FAILURE TO MEET REVENUE TARGET**

#### **RECOMMENDATION**

Provide regular training and support for revenue collectors to enhance their skills and knowledge. There should be regular performance monitoring and feedback to identify areas for improvement.

### **2.2. REVENUE COLLECTORS WORKING WITHOUT IDENTIFICATION CARDS**

#### **RECOMMENDATION**

We recommended that ID cards that include name, photograph, grade, and District Assembly logo should be issued to all revenue/commission collectors.

### **2.3. COMMISSION COLLECTORS WORKING WITHOUT CONTRACT LETTERS**

#### **RECOMMENDATION**

We recommended that, management issues contract letters to all commission collectors outlining terms and conditions of their engagement.

### **2.4. STAFF BUNGALOWS NOT MAINTAINED**

#### **RECOMMENDATION**

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.

### **2.6. FAILURE TO OBTAIN TITLE DEEDS FOR ASSEMBLY LANDS/BUILDINGS.**

#### **RECOMMENDATION**

We recommended to Management to prioritize the acquisition of title deeds for all Assembly lands as soon as practicable.

## **2.7. INADEQUATE STREET NAMING**

### **RECOMMENDATION**

We recommended management should allocate funds for spatial planning unit and also empower the unit to manage the naming.

## **2.8. TIMELY SUBMISSION OF VALIDATED REPORT AND STAFF LIST REPORTS BY THE HUMAN RESOURCE DEPARTMENT,**

### **RECOMMENDATION**

We commended the HR department for a good job and also encourage the department to continue with the good work.

### **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:

<b>S/NO</b>	<b>NAME OF STAFF</b>	<b>DESIGNATION</b>	<b>REMARKS</b>
1	Bertha Boatemaa Danquah	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 this engagement are;

- ❖ To verify if salaries are paid to bona fide employees of the Assembly.
- ❖ To verify if contract workers are rightly paid and on time.
- ❖ To examine the state of Assembly properties/buildings.
- ❖ To ascertain whether there is a land use plan to guide development in the district.
- ❖ To verify if standards and procedures of land use are being followed.
- ❖ To assess the performance of revenue collectors from Jan-June 2025.
- ❖ To ascertain if revenue collectors work in accordance with appropriate laws.

## **7.0. SCOPE OF AUDIT**

The scope of Audit covered Asset and Liability Declaration, Human Resource & Payroll, Works, Physical Planning and Revenue from 1<sup>st</sup> April 2025 to 30<sup>th</sup> June, 2025.

## **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	Taaju Abdul 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	Ebenezer Owusu	Revenue Head
9	Albert Amoah-Tetteh	District Physical Planning Officer

## **10.0. DETAILED RELEVANT FINDINGS AND RECOMMENDATIONS.**

### **10.1. FAILURE TO MEET REVENUE TARGET**

#### **Criteria**

Part VIII of section 1 and 2 of the financial memoranda Ghana Gazette states that, it shall be the duty of the Finance Officer to supervise and as far as possible to enforce the punctual collection of revenue and to take action to ensure that revenue collection and other receipts are properly brought to account. It shall be the duty of revenue collectors to collect and account for revenue and take action to ensure collections and other receipts are properly brought to account.

#### **Condition**

Our review of the books revealed that, seven (7) of the collectors could not meet their targets for the 1<sup>st</sup> half of the year under review.

We also realized that, Ebenezer Owusu (Revenue Head) had no target for the period under review.

#### **Cause**

This could be as a result of inadequate training and support for revenue collectors, and or lack of regular performance monitoring and feedback.

#### **Effects**

This could deny the assembly the needed revenue for its operations.

#### **Recommendation**

The following recommendation were made:

- Provide regular training and support for revenue collectors to enhance their skills and knowledge.
- There should be regular performance monitoring and feedback to identify areas for improvement.
- The Revenue Head should be given a revenue item and target immediately.
- Janet Tetteh (HRI) should also be rescheduled to enhance her performance.

#### **Management Response**

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.

## **10.2. REVENUE /COMMISSION COLLECTORS WORKING WITHOUT IDENTIFICATION CARDS**

### **Conditions**

Our audit revealed that, all revenue/commission collectors do not have identification cards, this may compromise the security and integrity of revenue collection process.

### **Cause**

This could be due to insufficient resources or lack of priority given to ID card issuance.

### **Effects**

The absence of the ID cards may lead to difficulty in verifying the authenticity of revenue collectors. It could also lead to increased risk of unauthorized persons collecting revenue.

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 unauthorized use.

### **Management Response**

Identification cards will be procured for all revenue collectors to help facilitates their work.

## **10.3. COMMISSION COLLECTORS WORKING WITHOUT CONTRACT LETTERS**

### **Criteria**

Regulation 48 of the Public Financial Management Regulation, 2019 (L.I 2378) states 'A Principal Spending Officer responsible for collecting various types of fees and charges shall review annually the administrative efficiency of collection, the accuracy of past estimates and the relevance of rates, fees and charges to current economic conditions and submit proposals through the Minister to Parliament for approval'.

### **Condition**

Our audit revealed that, seven (7) out of the nine (9) commission collectors do not have signed contract letters, exposing the Assembly to potential risk and disputes.

### **Cause**

This could be as a result of oversight and or inadequate contract management by the Assembly.

### Effects

There will be difficulty in enforcing contractual obligations. This could also lead to increased risk of non-compliance with regulatory requirements.

### Recommendation

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.

### Management Response

Appointment and contract letters will be issued to all affected commission collectors.

## **10.4. STAFF BUNGALOWS NOT MAINTAINED**

### Criteria

Section 52(1) of the PFM Act 2016 (Act 921) states that 'A principal Spending Officer of a covered entity, State- owned Enterprise or Public Corporation should be responsible for the assets of the Institution under the care of the Principal Spending Officer and shall ensure that proper control and system exist for the custody and management of the assets,

### Condition

Our inspection of some of the staff bungalows revealed that, the bungalows are not being properly maintained with signs of neglect and deterioration.

### Cause

This could be as result of lack of funding or insufficient resources.

### Effects

This can lead to deterioration of the bungalows and increased costs of future repairs or renovation.

### Recommendation

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.

### Management Response

Noted for compliance and necessary action.

## 10.5. FAILURE TO OBTAIN TITLE DEEDS FOR ASSEMBLY LANDS.

### Criteria

Section 52 (3&4) of Public Financial Management Act (PFMA), 2016 (Act 921)  
'State that;

(3) A Principal Spending Officer shall maintain a register of (a) **lands and buildings** under the control or possession of that Principal Spending Officer; and (b) **all other assets under the control or possession** of the Principal Spending Officer.

(4) **The register** referred to in subsection (3) (a) shall contain a record of the details of each parcel of land and each building and the terms on which the land or building is held, with reference to the conveyance, address, area, date of acquisition, disposal or major change in use, cost, lease terms, maintenance contracts and other pertinent management details.

### Condition

In the course of our work, it was observed that, the Assembly does not **have** documentation/title deeds for its lands and buildings.

### Cause

This can be attributed to **inadequate** land management and oversight, possibly **due** to insufficient resources or lack of priority given to land documentation.

### Effects

This could lead to dispute over land ownership and loss of assets **and** revenue.

### Recommendation

Prioritize the acquisition of title deeds for all Assembly lands as soon as practicable.

### Management Response

Your recommendation is well noted for compliance. Management will **liaise with the Physical Planning Department** in ensuring that the title deeds are **obtained**.

## 10.6. INADEQUATE STREET NAMING

### Criteria

Regulation 27, sub regulation 2(1) of the Land use and spatial planning regulations (L.I. 2384), 2019, state that 'the National Street Naming and Property Numbering Operational **Manual applies to all assembles** in the preparation of the street addressing system for their areas of jurisdiction.

### Condition

Our audit revealed that many streets lack proper naming, making it difficult for residents, visitors, and emergency services to navigate the district.

### Cause

This could be as a result of insufficient resources or funding for street naming / sign installation.

**Effects**

It will be difficult for visitors and service providers to respond swiftly in case of emergencies.

**Recommendation**

Develop a comprehensive street naming plan and also allocate sufficient funds for street sign installation in the district.

**Management Response**

Your recommendation is well noted for compliance. We further state that we will liaise with the Physical Planning Department to get adequate funding to assist the department to improve on the street naming and property addressing program.

**10.7. TIMELY SUBMISSION OF VALIDATED REPORT AND STAFF LIST REPORTS BY THE HUMAN RESOURCE DEPARTMENT.**

**Criteria**

Part two of the Human Resource Operation Manual for Metropolitan, Municipal and District Assemblies paragraph 2.6.12.6.1 (e) States 'Preparation and submission of interview reports to the appointing authority, council or Head of Service or Public services commission where appropriate for endorsement.

**Condition**

We noted from our audit that the Human Resource Department of the assembly prepared and submitted to the recipient agencies the validation reports and staff list report for the period under review.

**Cause**

This is attributed to the effective and efficient adherence to the HR Operational Manual.

**Effects**

It promotes productivity of the Assembly.

**Recommendation**

We commended the HR department for a good job and also encourage the department to continue with the good work.

**Management Response**

Management acknowledges receipt of the commendation and we wish to state that, the HR Department will continue to submit their report on time.

## **ABSENCE OF ASSUMPTION OF DUTY LETTER ON EMPLOYEE PERSONNEL FILE.**

### **Criteria**

Good practices requires that when an employee is employed, posted or transferred to an organization, the employee is given an assumption of duty letter and a copy is put on his / her personnel file.

### **Condition**

An examination of employees' personal files of the Birim South District Assembly revealed that some employees who have been posted to the Assembly to work do not have assumption of duty letter on their file. See Details in Appendix A.

### **Cause**

This is as a result of oversight on the part of Human Resource Department of the Assembly.

### **Effect**

The absence of Assumption of Duty letter makes it difficult to determine the next senior officer in a unit / dept. in the case where two or more officers are on the same grade.

### **Recommendation**

We recommended to the Human Resource Department to issue an assumption of duty letter to all affected staff immediately.

### **Management Response**

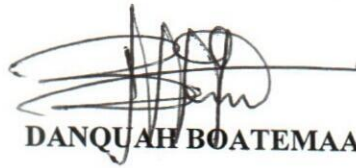
The staff involve were given assumption of duty letters but unfortunately copies were not put on their personnel file. The Human Resource Department will take action on that to get copies from the staff and put them on their personnel file.

**11. APPRECIATION**

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

**12. CONCLUSION**

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



**DANQUAH BOATEMAA BERTHA**

**(DISTRICT INTERNAL AUDIT)**

APPENDICES

PRFORMANCE FROM JAN – JUNE 2025.

S/N	Name	Rank/Schedule	Monthly Target (JAN –JUN) GH¢	Revenue collected (JAN –JUN) GH¢	% Collected	Variance
1.	Ebenezer Owusu	Snr Revenue Supt./Rev. head	-----	19,866.00	-----	-----
2.	Christiana Kyei	Rev.Supt./ Property Rate	21,000.00	<b>10,655.00</b>	<b>50.74</b>	<b>(10,345.00)</b>
3.	Janet Tetteh	HRI /market toll	18,000.00	3,000.00	16.67	(15,000.00)
4.	Margaret Agyinwaa	CC/ Lorry Park	3,000.00	3,250.00	108.33	250.00
5.	Bernard Frimpong	CC/All item	12,000.00	<b>13,001.00</b>	<b>108.34</b>	<b>1,001.00</b>
6.	Joseph Duah	CC/ Rev. check point	3,600.00	2,176.00	60.44	(1,424.00)
7.	Dominic Arthur	CC/Property Rate	18,000.00	<b>32,583.00</b>	<b>181.02</b>	14,583.00
8.	Jennis Amponsah	CC /Artisan/BOP	12,000.00	<b>8,860.00</b>	<b>73.83</b>	<b>(3,140.00)</b>
9.	Sarah Assampong	CC /BOP/Artisan	12,000.00	<b>6,093.00</b>	<b>50.78</b>	<b>(5,907.00)</b>
10.	Stondt Doinqeh	CC /Property rate	15,000.00	9,675.00	64.50	(5,325.00)
11.	Grace Aboagyewaa	CC / Distiller license/way bill	3,600.00	3,645.00	101.25	45.00
12.	Tawlah Amos	CC/ BOP & Property rate	12,000.00	3,035.00	25.29	(8,965.00)

**COMMISSION COLLECTORS WORKING WITHOUT CONTRACT LETTERS**

<b>S/N</b>	<b>NAME</b>	<b>YEAR OF APPOINTMENT</b>
1.	Joseph Duah	2009
2.	Grace Aboagyewaa	2015
3.	Margaret Agyinwaa	2018
4.	Bernard Frimpong	2023
5.	Dominic Arthur	2023
6.	Jennis Amponsah	2023
7.	Sarah Assampong	2025

**REVENUE COLLECTORS WORKING WITHOUT IDENTIFICATION CARDS**

S/N	NAME	REMARKS
1.	Ebenezer Owusu	Permanent
2.	Christiana Kyei	Permanent
3.	Janet Tetteh	Permanent
4.	Margaret Agyinwaa	Commission
5.	Bernard Frimpong	Commission
6.	Joseph Duah	Commission
7.	Dominic Arthur	Commission
8.	Jennis Ampona	Commission
9.	Sarah Assampong	Commission
10.	Stondt Doinqeh	Commission
11.	Grace Aboagyewaa	Commission
12.	Tawiah Amos	Commission

**ABSENCE OF ASSUMPTION OF DUTY LETTER ON EMPLOYEE PERSONNEL**  
**FILE**

<b>S/N</b>	<b>NAME OF EMPLOYEE</b>	<b>GRADE OF EMPLOYEE</b>
1	Bernice Adjei	Cleaner
2	Felix Bonsu	Labourer
3	Agyekum Richard	Agricultural Extension officer
4	Zakari Birikorang	Agric Extension officer
5	Yeboah Nti Remus	<b>Agricultural Extension Agent</b>
6	<b>Opare Portia</b>	Assistant Social Development Officer
7	<b>Efua Korsima Amissah</b>	Assistant Social Development Officer
8	Amponsah Issac	Principal Environmental Health Assistant
9	Emmanuel Oppong	<b>Environmental Health Assistant</b>
10	Bismark Banning	Production Officer

**STATUS OF IMPLEMENTATION REVIEW OF INTERNAL AUDIT REPORT FOR FIRST QUARTER, 2025**

<b>No.</b>	<b>FINDINGS</b>	<b>RECOMMENDATIONS</b>	<b>ACTION TAKEN</b>	<b>TIME LINES</b>	<b>STATUS</b>
1	<b>DISBURSEMENT TO ALL AREAS OF SUPPORT</b>	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.	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.	Next disbursement	Not applicable
2	<b>MEETING OF THE FUND MANAGEMENT COMMITTEE</b>	We commended management for their support in ensuring that the committee meets regularly to vet applications and disburse Fund accordingly.	Management is grateful for your commendation.		
3	<b>CUSTODY OF THE FUND</b>	We commended management for adhering to the necessary laws and guidelines on PWDs.	Management is grateful for your commendation.		

# **Management Action Plan**

**Name of Covered Entity: Birim South District Assembly**

**Title of Audit: ASSET AND LIABILITY DECLARATION, HUMAN RESOURCE &  
PAYROLL, WORKS, PHYSICAL PLANNING AND  
REVENUE**

**MANAGEMENT ACTION PLAN FOR SECOND QUARTER 2025 INTERNAL AUDIT REPORT**

S/N	Findings	Recommendation	Risk Rating of Finding (High, Medium, Low)	Management Comment	Implementation Date	Officer Responsible
1.	<b>FAILURE TO MEET REVENUE TARGET</b>	<ol style="list-style-type: none"> <li>1. Provide regular training and support for revenue collectors to enhance their skills and knowledge.</li> <li>2. There should be regular performance monitoring and feedback to <b>identify areas</b> for improvement.</li> <li>3. The Revenue Head should be given a revenue item and target <b>immediately</b>.</li> <li>4. Janet Tetteh (HR) should also be rescheduled to enhance <b>her performance</b>.</li> </ol>	Medium	<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>	30 <sup>th</sup> Sept.2025	Mr Frank Kobina Fosu (DFO)

<b>2.</b> <b>REVENUE/COMMISSION COLLECTORS WORKING WITHOUT IDENTIFICATION CARDS</b>	<b>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.</b>	<b>Low</b>	<b>Identification cards will be procured for all revenue collectors to help facilitates their work.</b>	<b>30<sup>th</sup>Sept.2025</b>	<b>Mr Frank Kobina Fosu (DFO)</b>
<b>3</b> <b>ABSENCE OF CONTRACT AGREEMENT ON REVENUE COLLECTION.</b>	<b>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.</b>	<b>Medium</b>	<b>Appointment and contract letters will be issued to all affected commission collectors.</b>	<b>30<sup>th</sup>Sept.2025</b>	<b>Mr Frank Kobina Fosu (DFO)</b>

4	STAFF BUNGALOWS NOT MAINTAINED	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.	Medium	Noted for compliance and necessary action.	30 <sup>th</sup> Sept. 2025	Mr Emmanuel Breya Otchere (Works Engineer)
5	FAILURE TO OBTAIN TITLE DEEDS FOR ASSEMBLY LANDS.	Prioritize the acquisition of title deeds for all Assembly lands as soon as practicable.	High	Your recommendation is well noted for compliance. Management will liaise with the Physical Planning Department in ensuring that the title deeds are obtained.	31 <sup>st</sup> December, 2025	Albert Amoah-Teteh (Physical Planning Officer)

6	<p><b>INADEQUATE STREET NAMING</b></p>	<p>Develop a comprehensive street naming plan and also allocate sufficient funds for street sign installation in the district.</p>	High	<p>Your recommendation is well noted for compliance. We further state that, we will liaise with physical planning department to get adequate funding to assist the department to improve on the street naming and property addressing program.</p>	<p>3<sup>rd</sup> December, 2025</p> <p>Albert Amoah- Tetteh (Physical Planning Officer)</p>
7	<p><b>TIMELY SUBMISSION OF VALIDATED REPORT AND STAFF LIST REPORTS BY THE HUMAN RESOURCE DEPARTMENT.</b></p>	<p>We commend the HR department for a good job and also encourage the department to continue with the good work.</p>	Medium	<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>N/A</p> <p>Margaret Asamoah Antwi (District Human Resource Manager)</p>

8	<p><b>ABSENCE OF ASSUMPTION OF DUTY LETTER ON EMPLOYEE PERSONNEL FILE.</b></p>	<p><b>We recommend the Human Resource Department to issue assumption of duty letter to affected staff immediately.</b></p>	<p>Low</p>
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8	<p><b>ABSENCE OF ASSUMPTION OF DUTY LETTER ON EMPLOYEE PERSONNEL FILE.</b></p>	<p><b>We recommend the Human Resource Department to issue assumption of duty letter to affected staff immediately.</b></p>	<p>Low</p>	<p><b>The staff involve were given assumption of duty letters but unfortunately copies were not put on their personnel file. The Human Resource Department will take action on that to get copies from the staff and put them on their personnel file.</b></p>	<p>15<sup>th</sup> Aug. 2025</p>	<p>Margaret Asamoah Antwi (District Human Resource Manager)</p>
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