

# EJISU MUNICIPAL ASSEMBLY



## INTERNAL AUDIT UNIT

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**ANNUAL INTERNAL AUDIT PERFORMANCE REPORT 2025**

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## ADDRESSEE/DISTRIBUTION LIST

### 1.0 INTRODUCTION

Section 83(4) of the Public Financial Management Act, 2016, (Act 921) provides that “*the Internal Auditor of a covered entity shall, in consultation with the Principal Spending Officer of the respective covered entity and in accordance with guidelines issued by Internal Audit Agency, prepare an annual audit work plan of the activities required to be performed by the Internal Auditor in a financial year which is determined by the risk assessment including the fiscal risk of that covered entity*”.

Additionally, Regulation 221(2e) of the Public Financial Management Regulations, 2019, (L.I. 2378) requires the Head of Internal Audit Unit to submit an Annual Report to the Audit Committee on the performance of the Internal Audit Unit in relation to the plans of the Unit and other matters.

Further, Regulation 39(c) of the Internal Audit Regulations, 2011, (L.I. 1994) requires the Head of Internal Audit Unit to submit an Annual Internal Audit Report on the performance of the Internal Audit Unit in relation to the Annual Workplan of the Unit to the Internal Audit Agency in accordance with Regulation 42 (2d) of L.I. 1994.

In line with the above requirements, the Internal Audit Unit (IAU) of **Ejisu Municipal Assembly** developed and submitted its **2025** Annual Internal Audit Work Plan. The plan projected **twenty (20)** audit thrust areas for coverage by the **Ejisu Municipal Assembly’s** Audit Function.

This Annual Internal Audit Performance Report presents the **Ejisu Municipal Assembly’s** Internal Audit Unit’s audit outcomes for the year 2025. The report is submitted to the **Ejisu Municipal Assembly’s** Audit Committee and the **Municipal Coordinating Director** as well as the Director-General of the Internal Audit Agency.

The attached documents reflect the activity projections of the Internal Audit Unit as approved and submitted as well as the performance outcomes.

- Appendix 1: Status of implementation of Internal Audit Recommendation – 2025

**STATUS OF IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATION**

**NAME OF INSTITUTION: EJISU MUNICIPAL ASSEMBLY**

**PERIOD OF REPORT: FOURTH QUARTER INTERNAL AUDIT REPORT, 2024**

NO.	FINDINGS	RECOMMENDATION	ACTION TAKEN	STATUS OF IMPLEMENTATION	RESPONSIBLE OFFICER	TIMELINE
1.	<b>PAYMENT WITHOUT RECEIPT AND RELEVANT SUPPORTING DOCUMENTS (GH¢14,725.07)</b>	We recommended to management that any officer making payments should demand for official receipts and other relevant documents from the payees before cheques are issued out. failure to do that, the amount should be converted as advance in the holder's personal account.	Management has tasked the Municipal Finance Officer to make sure all the relevant supporting documents are attached to the affected PVs for verification. Management wish to state that such infraction will not recur.	Recommendation Implemented	MCD/MFO	always

NO.	FINDINGS	RECOMMENDATION	ACTION TAKEN	STATUS OF IMPLEMENTATION	RESPONSIBLE OFFICER	TIMELINE
2.	<b>PAYMENT WITHOUT ACKNOWLEDGEMENT OF RECEIPT (GH¢10,410.00)</b>	Management should task the MFO to instruct the assigned schedule officer to ensure that receipts acknowledge receipt before any cheques issued out.	Recommendation well noted for compliance.  Management has tasked the Municipal Officer as a matter of urgency to call on those affected Payment Vouchers.	Recommendation Implemented	MCD/MFO	Always

**STATUS OF IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATION**

**NAME OF INSTITUTION: EJISU MUNICIPAL ASSEMBLY**

**PERIOD OF REPORT: FIRST QUARTER INTERNAL AUDIT REPORT, 2025**

<b>NO.</b>	<b>FINDINGS</b>	<b>RECOMMENDATION</b>	<b>ACTION TAKEN</b>	<b>STATUS OF IMPLEMENTATION</b>	<b>RESPONSIBLE OFFICER</b>	<b>TIMELINE</b>
1.	<b>LOW PATRONAGE OF SERVICES</b>	We recommend that management gives the unit a facelift to attract more customers and improve revenue	Management has taken note of the recommendation and resolved to advertise the marriage registry and also make the necessary renovation to make the environment attractive for clients.	Implemented.	MCD	
2.	<b>POOR BOOK KEEPING</b>	We recommend that management trains the responsible officers	Management has taken notice of the recommendation	Implemented.	MCD/MFO	

		on book keeping and accounting to ensure a satisfactory audit trail	made and will ensure that a training program is organized to the responsible officers			
3.	<b>FEES NOT DISPLAYED FOR CLIENT</b>	<p>We recommend to management to display a notice at the marriage unit detailing clearly, fees and charges of:</p> <ul style="list-style-type: none"> <li>i) Issue of notice</li> <li>ii) Marriage Registration</li> <li>iii) Use of our premises.</li> </ul> <p>This could boost client confidence and enhance patronize.</p>	<p>Management has taken note of the recommendation and resolved that, the fees are documented in the fee fixing of the Assembly and will see to make copies of the fee fixing available at the Marriage Registry for verification.</p>	Implemented.	MFO/MBA	

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**STATUS OF IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS**  
**NAME OF INSTITUTION: EJISU MUNICIPAL ASSEMBLY**  
**PERIOD OF REPORT: SECOND QUARTER INTERNAL AUDIT REPORT, 2025**

NO	FINDINGS	RECOMMENDATION	ACTION TAKEN	STATUS OF IMPLEMENTATION	RESPONSIBLE OFFICER	TIMELINE
1.	<b>FAILURE TO GENERATE GIFMIS PAYMENT VOUCHERS (GH¢4,760.00)</b>	The unit recommended management to task the MFO and the schedule officer responsible to always generate GIFMIS payment vouchers before payments are made.	GIFMIS Payment Vouchers generation process was initiated but was not printed out for Internal Audit Unit's verification at the time of audit.	Implemented	MFO/MCD	
2.	<b>PAYMENT WITHOUT ACKNOWLEDGEMENT OF RECEIPT (GH¢500.00)</b>	Management should task the MFO to instruct the assigned schedule officer to ensure that recipients acknowledge receipt before any cheque is issued out.	Noted for compliance. the payee shall be recalled to sign the payment voucher.	Implemented	MFO	

NO	FINDINGS	RECOMMENDATION	ACTION TAKEN	STATUS OF IMPLEMENTATION	RESPONSIBLE OFFICER	TIMELINE
3	<b>PAYMENT WITHOUT RECEIPT AND RELEVANT SUPPORTING DOCUMENTS (GH¢1,500.00)</b>	We recommended to management that any officer making payment should demand for official receipts and other relevant documents from the payees before cheques are issued out. Failure to do that, the amount should be converted as advance in the holder's personal account.	The receipts were misplaced but effort has been made to the respective families for replacement of those receipts and same been ready for verification.	Implemented	MFO	

**STATUS OF IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATION**

**NAME OF INSTITUTION: EJISU MUNICIPAL ASSEMBLY**

**PERIOD OF REPORT: THIRD QUARTER INTERNAL AUDIT REPORT, 2025**

NO.	FINDINGS	RECOMMENDATION	ACTION TAKEN	STATUS OF IMPLEMENTATION	RESPONSIBLE OFFICER	TIMELINE
1.	<b>DELAY IN LODGING REVENUE COLLECTED (GH¢511,817.56)</b>	We recommended that management should strengthen supervision through daily reconciliations between revenue collected and paid. Paying close attention to the date of payments at the bank. Revenue collectors who fail to comply with established timelines should be sanctioned.	Management has decided to apply sanctions to the revenue collectors who failed to lodge the revenue collected within 48 hours in the designated account.	Implemented	MFO/MCD	

NO.	FINDINGS	RECOMMENDATION	ACTION TAKEN	STATUS OF IMPLEMENTATION	RESPONSIBLE OFFICER	TIMELINE
2.	<b>INEFFICIENT REVENUE COLLECTION</b>	We recommended that management should intensify monitoring and supervision of collectors and set achievable targets for all revenue collectors of the Assembly including the zonal councils.	Management has set up vigorous monitoring and supervision measures in place to enhance efficiency and performance in the revenue collection.	Implemented	MCD/MFO	

NO.	FINDINGS	RECOMMENDATION	ACTION TAKEN	STATUS OF IMPLEMENTATION	RESPONSIBLE OFFICER	TIMELINE
3.	<b>USED GCRs NOT INCLUDED IN RETURNS/RECORDS/DOCUMENTS SUBMITTED FOR AUDIT</b>	We recommended that management should ensure that all used GCRs are properly accounted for and included in the periodic returns and documents submitted for audit. Management must express this control in writing and indicate appropriate sanctions for all who disregard this control measure.	Management has acknowledged the audit infraction and would make sure it will not recur in future.	Implemented	MCD/MFO	

NO.	FINDINGS	RECOMMENDATION	ACTION TAKEN	STATUS OF IMPLEMENTATION	RESPONSIBLE OFFICER	TIMELINE
4.	<b>LATE PAYMENT OF COMMISSION TO REVENUE COLLECTORS.</b>	We recommended that management should pay collectors their commission as they fall due and ensure that any amount outstanding is paid immediately to maintain morale and enhance revenue mobilization.	Management has initiated the process of paying the arrears owed the revenue collectors and ensure that it does not recur.	Implemented	MCD/MFO	

## 2.0 BACKGROUND

As mandated by section 175(4) of the Local Governance Act 2016(Act 936) of the Internal Audit Agency Act 2003 and section 83 of the Public Financial Management Act 2016(Act 921), we have completed the audit assignments for the period 2<sup>nd</sup> January to 31<sup>st</sup> December, 2025 in accordance with our approved reviewed annual internal audit risk base work plan for the year 2025.

### 3.0 APPROVED ANNUAL AUDIT WORKPLAN

#### 2025 INTERNAL AUDIT RISK BASE WORK PLAN

#	Auditable Area & Focus	Inherent Risk Score	Risk Level	Scope of Work	Dates of former Audits	Start Date	Completion Date	Expected Date for Submitting Report to AC and IAA	Resources Needed	Notes
1	-Cash management (Expenditure IGF)	20	Very High	Operational	2024	03/01/2025 02/04/2025 03/07/2025 02/10/2025	28/03/2025 30/06/2025 29/09/2025 30/12/2025	28/04/2025 31/07/2025 31/10/2025 30/01/2026	A4 Sheets, Pens, Ruler/straight edge, Fuel/T&T, Pen drives, Laptop computer, Allowances/ Per Diem, Printer	
2	Cash management (Expenditure DACF and other Statutory Funds)	20	Very High	Operational	2024	03/01/2025 02/04/2025 03/07/2025 02/10/2025	28/03/2025 30/06/2025 29/09/2025 30/12/2025	28/04/2025 31/07/2025 31/10/2025 30/01/2026	Tonnors, Flat Files, Calculators, UPS, Desktop computer, computer mouse, External hard drive,	
3	Performance Audit	15	High	Strategic	N/A	03/04/2025	30/06/2025	31/07/2025		
4	IGF Revenue	20	Very High	Operational	2024	03/01/2025 02/04/2025 03/07/2025 02/10/2025	28/03/2025 30/06/2025 29/09/2025 30/12/2025	28/04/2025 31/07/2025 31/10/2025 30/01/2026		
5	Inventory /Fixed Assets Management/ Asset	16	High	Operational	2024	03/07/2025	29/09/2025	31/10/2025		

#	Auditable Area & Focus	Inherent Risk Score	Risk Level	Scope of Work	Dates of former Audits	Start Date	Completion Date	Expected Date for Submitting Report to AC and IAA	Resources Needed	Notes
	declaration and disqualification.								Stapler pin remover, Pencils, Stamp Pad and Inks, etc.	
6	Fuel and transport Management	15	High	Operational	2023	03/01/2025 02/04/2025 03/07/2025 02/10/2025	28/03/2025 30/06/2025 29/09/2025 30/12/2025	28/04/2025 31/07/2025 31/10/2025 30/01/2026		
7	Stores Management	15	High	Operational	2024	02/10/2025	30/12/2025	30/01/2026		
8	Monthly Payroll Validation Reports /ESPV Validation.	15	High	Operational	2024	02/04/2025 03/07/2025 02/10/2025	30/06/2025 29/09/2025 30/12/2025	31/07/2025 31/10/2025 30/01/2026		
9	Procurement audit	20	Very High	Operational	2023	03/07/2025	29/09/2025	31/10/2025		
10	Agric Department Audit	16	High	Operational	2024	02/10/2025	30/12/2025	30/01/2026		
11	Social Welfare and Community Development Audit	10	Medium Risk	Operational	2024	03/01/2025 03/07/2025	31/03/2025 29/09/2025	31/04/2025 31/10/2025		
12	Management Audit	15	High	Operational	N/A	02/04/2025	30/06/2025	31/07/2025		
1	Audit	15	High	Operational	2024	02/04/2025	30/06/2025	31/07/2025		

#	Auditable Area & Focus	Inherent Risk Score	Risk Level	Scope of Work	Dates of former Audits	Start Date	Completion Date	Expected Date for Submitting Report to AC and IAA	Resources Needed	Notes	
3	Committee Meetings/Submission of Entity reports			Operational		03/07/2025 02/10/2025	29/09/2025 30/12/2025	31/10/2025 30/01/2026			
14	General Assembly Meetings	10	Medium Risk	Operational	2024	03/07/2024	29/09/2025	31/10/2025			
15	Contract Management/Project Monitoring	15	High	Operational	2023	02/04/2025 03/07/2025 02/10/2025	30/06/2025 29/09/2025 30/12/2025	31/07/2025 31/10/2025 30/01/2026			
16	Budget and Budgetary Control	15	High	Operational	N/A	02/04/2025	30/06/2025	31/07/2025			
17	Follow-up on Internal and External Audit Report	15	High	Operational	2022	02/04/2025	30/06/2025	31/07/2025			
18	Water Boards / Area Council, Town and Zonal Councils	10	Medium Risk	Operational	N/A	02/10/2025	30/12/2025	30/01/2026			
19	Special Assignments and Investigation / IAA Directives - Transparency										As and when necessary

#	Auditable Area & Focus	Inherent Risk Score	Risk Level	Scope of Work	Dates of former Audits	Start Date	Completion Date	Expected Date for Submitting Report to AC and IAA	Resources Needed	Notes
	and accountability on national day celebrations									
20	PFM Commitment Control Compliance League Table	15	High	Mandatory	2024	03/07/2025	29/09/2025	31/10/2025		
21	Compliance with Handing Over Notes Requirements	10	Medium Risk	Mandatory	N/A	02/04/2025	30/06/2025	31/07/2025		
22	Mandatory Compliance with Procurement Through Ghana Electronic Procurement System. (GHANEPS)	15	High	Operational	N/A	03/07/2025	29/09/2025	31/10/2025		

## RISK ASSESSMENT REPORT

Thrust Area	Audit Objective(s)	Organizational Objective	Risk Name (Description)	Risk Owner	Risk Causes	Likelihood Score	Impact Score	Inherent Risk Score	Control Efficiency Score	Residual Risk Score
Cash management (Expenditure IGF)	<p>1.To verify that Payments are properly supported with original invoices and/or relevant documents, and are recorded in the cash accounting records.</p> <p>2.To ascertain that funds are used for the intended purposes.</p>	To provide timely and reliably financial information and to ensure value for money in payment made.	<p>1. Unapproved Payment Vouchers</p> <p>2. payment without GIFMIS Payment Vouchers</p> <p>3. Failure to withhold and remit taxes.</p> <p>4. Failure to acknowledge receipts by payee on the payment Voucher</p>	MCE MCD MFO	<p>Poor Supervision</p> <p>Excessive Workload</p>	4	5	20	2	10
IGF Revenue	<p>1.To ensure that books of account have properly been kept</p> <p>2.To ensure that funds received have been expended</p>	To provide timely and reliably financial information and to ensure value for money in	<p>1. Failure to bank receipted monies on time.</p> <p>2. Failure to achieve target set.</p> <p>3. Failure to</p>	MCE MCD MFO	Poor Supervision	4	5	20	2	10

Thrust Area	Audit Objective(s)	Organizational Objective	Risk Name (Description)	Risk Owner	Risk Causes	Likelihood Score	Impact Score	Inherent Risk Score	Control Efficiency Score	Residual Risk Score
	<p>for the purpose for which they were appropriated and expenditure made has been authorized</p> <p>3. Programmes and activities on the utilization of funds have been undertaken to achieve value for money</p> <p>4. Essential records are maintained, and the rules and procedures applied to safeguard and control the Assembly's assets</p> <p>5. To ensure that revenue collectors duly collect revenue</p>	<p>payment made.</p>	<p>pay rent on the Assembly Bungalows.</p> <p>4. Failure to set target for revenue collectors</p> <p>5. Failure to keep and update data for property rates</p> <p>6. Unpresented Value Books for auditing</p> <p>7. Failure to keep and update data on properties.</p>							

Thrust Area	Audit Objective(s)	Organizational Objective	Risk Name (Description)	Risk Owner	Risk Causes	Likelihood Score	Impact Score	Inherent Risk Score	Control Efficiency Score	Residual Risk Score
	<p>according to right amount in the approved fee-fixing</p> <p>6.To ensure that revenue collectors go to revenue post to work on behalf of the Assembly.</p>									
Procurement Audit	<p>1.To ensure that covered entity expenditures are factored in the procurement plan</p> <p>2.To ensure that all goods and services that arrive in the covered entity are inspected by the internal audit unit</p> <p>3.To ensure</p>	To determine the extent by which procurement practices help achieve economy and efficiency	<p>1. Failure to prepare procurement plan.</p> <p>2. Failure to update or revise procurement plan.</p> <p>3. Failure to prepare monthly procurement report to Public Procurement Board.</p> <p>4. Failure to assign</p>	<p>MCE</p> <p>MCD</p> <p>MFO</p> <p>Procurement officer</p>	<p>Poor supervision</p> <p>Negligence on part of schedule officers</p>	4	5	20	2	10

Thrust Area	Audit Objective(s)	Organizational Objective	Risk Name (Description)	Risk Owner	Risk Causes	Likelihood Score	Impact Score	Inherent Risk Score	Control Efficiency Score	Residual Risk Score
	that monthly procurement reports are prepared and submitted to Public Procurement Authority		procurement numberings to all procurement document. 5. Failure to invite Internal Audit Unit to inspect goods on arrival.							
Water Boards / Area Council, Town and Zonal Councils						2	5	10	2	5
Contract Management/ Project Monitoring	1.To ensure that contract register is updated for all projects 2.To ensure that standard monitoring reports are attached to payment certificates. 3.To make	To ensure value for money in payment made	1.Failure to update Contract Register on all Projects 2. Failure to attach standard monitoring reports on payments certificates. 3.Commencing on projects	MCE MCD ENGINEER	Poor Supervision	3	5	15	2	7.5

Thrust Area	Audit Objective(s)	Organizational Objective	Risk Name (Description)	Risk Owner	Risk Causes	Likelihood Score	Impact Score	Inherent Risk Score	Control Efficiency Score	Residual Risk Score
	<p>sure that all commenced projects are captured in 2023 composite budget.</p> <p>4.To ensure that the internal audit unit is fully resourced to embark on project inspection.</p>		<p>that are not captured in 2023 Composite Budgets.</p> <p>4. Failure to open tender on Projects before awarding the contracts.</p> <p>5. Abandoned Projects, Stalled or completed Projects not put to use.</p> <p>6. Goods and services procured without following due procurement processes.</p> <p>7. Failure to resource Internal Audit Unit to embark on project inspection</p>							

Thrust Area	Audit Objective(s)	Organizational Objective	Risk Name (Description)	Risk Owner	Risk Causes	Likelihood Score	Impact Score	Inherent Risk Score	Control Efficiency Score	Residual Risk Score
Performance Audit	<p>1.To ensure whether the principle of the economy i.e. minimizing the cost of resources is achieved</p> <p>2.To ascertain whether the entity is working in such a way that the desired objectives will be achieved.</p> <p>3.To ensure whether the entity is complying with legal and other laws.</p>	To ensure value for money in payment made	Absence of full implementation of contract on the Bill of Quantity (BoQ) issued.	MCE MCD Municipal Engineer	Poor Supervision	3	5	15	2	7.5
Stores Management	<p>1. To ensure proper safe keep of store material.</p> <p>2. To ensure that store register is updated frequently..</p>	To ensure that all the various activities involved during the process of storekeeping are	<p>1. Failure to keep the stores safe.</p> <p>2. Failure to keep and update Stores Register.</p> <p>3. Failure to attached</p>	MCD PROCUREMENT OFFICER	<p>Poor supervision</p> <p>Excessive workload</p>	3	5	15	2	7.5

Thrust Area	Audit Objective(s)	Organizational Objective	Risk Name (Description)	Risk Owner	Risk Causes	Likelihood Score	Impact Score	Inherent Risk Score	Control Efficiency Score	Residual Risk Score
	<p>3. To ensure that requisitions are made and properly approved by spending officer before issuance are made.</p> <p>4. To ensure that stock taking are made frequently and on quarterly basis.</p>	carried out economically and efficiently.	<p>stores received voucher to payment voucher.</p> <p>4. Failure to issue items out of stores without the issue vouchers.</p> <p>5. Failure to take stock on at least quarterly basis.</p>	STORE KEEPER	Negligence on part of schedule officers					
Cash management (Expenditure on DACF and other Statutory Funds)	<p>1. Payments are properly supported by original invoices and/or relevant documents, are recorded in the cash accounting records.</p> <p>2. To ascertain the compliance of funds usage with the</p>	To provide timely and reliably financial information.	<p>1. Unapproved Payment Vouchers</p> <p>2. payment without GIFMIS Payment Vouchers</p> <p>3. Failure to withhold and remit taxes.</p> <p>4. Failure to acknowledge receipts by</p>	MCE MCD MFO	<p>Excessive Workload</p> <p>Poor Supervision</p>	4	5	20	2	10

Thrust Area	Audit Objective(s)	Organizational Objective	Risk Name (Description)	Risk Owner	Risk Causes	Likelihood Score	Impact Score	Inherent Risk Score	Control Efficiency Score	Residual Risk Score
	applicable laws, regulation, directives, guidelines and policies established.		payee on the payment Voucher							
Fuel and transport management	<p>1.To Ensure that the Assembly's vehicular fleet is properly maintained, and the usage is authorised for the discharging the Assembly's Business.</p> <p>2. To examine fuel procured is accounted for.</p> <p>3. To ensure value for money when Servicing Assembly's Vehicles.</p>	To Ensure effective and Efficient Vehicular System complied with applicable laws, standards and procedures .	<p>1. unaccounted fuel purchased</p> <p>2. unauthorized usage of vehicles</p> <p>3. Failure to comply with operations and maintenance policy.</p> <p>4. Failure to log the usage of fuel in vehicle log books</p>	MCE MCD Transport Officer	Poor Supervision Inadequate training	3	5	15	2	7.5

Thrust Area	Audit Objective(s)	Organizational Objective	Risk Name (Description)	Risk Owner	Risk Causes	Likelihood Score	Impact Score	Inherent Risk Score	Control Efficiency Score	Residual Risk Score
Social Welfare/Community Development Audit	<p>1.To ensure that social service subcommittee meetings are organized at due time.</p> <p>2.To make sure that annual workplan for the department are prepared.</p> <p>3.To ensure that data base of community profile is updated frequently.</p> <p>4.To ensure that skills and educational training programme (audit education programmes) are organize in the district.</p>	To ensure that the general mass and the entire youth receive education which will enhance community development and the entire municipality.	<p>1. Failure to organize Social Services Sub Committee meetings</p> <p>2. Failure to prepare workplans of the departments</p> <p>3. Failure to collate quarterly and Annual Reports of the department</p> <p>4. Failure to provide proper justification on the utilization of the PWD's fund</p> <p>5. Failure to Create and update database of community profiles (Day</p>	MCE MCD Social welfare /community development boss	Lack of supervision	2	5	10	2	5

Thrust Area	Audit Objective(s)	Organizational Objective	Risk Name (Description)	Risk Owner	Risk Causes	Likelihood Score	Impact Score	Inherent Risk Score	Control Efficiency Score	Residual Risk Score
			Care, Residential Home) 6.Failure to organize skills and educational training program in the District like Adult Education 7. Failure to implement activities and interventions in line with good social work and social welfare standards, practices and protocols.							
Audit Committee Meetings/Submission of Assembly's Units/Departmental reports	1.To ensure that the total number of audit committee meetings are held within the year 2.to make sure	To ensure that all meetings are held on time and to avoid the assembly defaulting	1.Failure to organize the total number of audit committee meetings within the year. 2.Failure to	MCE MCE INTERNAL AUDITOR	Lack of supervision and internal control checks	3	5	15	2	7.5

Thrust Area	Audit Objective(s)	Organizational Objective	Risk Name (Description)	Risk Owner	Risk Causes	Likelihood Score	Impact Score	Inherent Risk Score	Control Efficiency Score	Residual Risk Score
	that invitation letters are issued to members on time 3.To ensure that reports from various unit/departments are sent on time to avoid publication of defaulting from receiving agencies.	for submitting reports on time.	issue invitation letters to committee members within the speculated period of time 3.Failure to submit Unit/Departmental reports on time.							
General Assembly meetings	1.To ensure that the total number of assembly meetings are held within the year. 2.To ensure that invitation letters towards assembly meetings are issued within the speculated time	To ensure the timeliness and organization of general meetings on time to avoid consequences in the future.	1.Failure to organize the total number of General Assembly meetings held within the year 2.Failure to issue invitation letters to Assembly members within the speculated period of	MCE MCD	Poor supervision Limited resources at due time	2	5	10	2	5

Thrust Area	Audit Objective(s)	Organizational Objective	Risk Name (Description)	Risk Owner	Risk Causes	Likelihood Score	Impact Score	Inherent Risk Score	Control Efficiency Score	Residual Risk Score
			time							
Inventory / Fixed Assets Management	<p>1. To ensure the receipt of fixed assets are in good condition and in proper order</p> <p>2. To find out the existence, ownership, usage of inventory and Fixed Assets</p> <p>3. To check whether Assets are used for the intended purposes in the interest of the Assembly.</p> <p>4. To verify the establishment and functioning of the fixed Assets</p> <p>Coodinating</p>	<p>To maintain good condition of Assets</p> <p>To provide proper control system custody and management of Assembly's Assets.</p>	<p>1. Non-updated inventory and Fixed Asset register</p> <p>2. Failure to emboss Fixed Assets</p>	<p>MCE</p> <p>MCD Estate Officer</p>	<p>Inadequate training</p> <p>Control override</p> <p>Excessive workload</p>	4	4	16	2	8.0

Thrust Area	Audit Objective(s)	Organizational Objective	Risk Name (Description)	Risk Owner	Risk Causes	Likelihood Score	Impact Score	Inherent Risk Score	Control Efficiency Score	Residual Risk Score
	Unit.									
Follow-up on Internal&External Audit Report	<p>1.To ensure that recommendation and plan of action result mitigated the risk that necessitated the recommendation in the first place.</p> <p>2.To ensure that recommendation implemented conforms to what described in the action plan.</p> <p>3.To monitor the disposition of audit results and ensure that action plans have been</p>	To ensure value for money in payment and activities conducted.	<p>1.Failure to implement the recommendations made in the action plan or report.</p> <p>2.Failure to implement recommendations effectively as described in the action plan/report.</p>	<p>MCE</p> <p>MCD</p> <p>Internal Auditor</p>	Lack of technical know-how and experience from Scheduled officer.	3	5	15	2	7.5

Thrust Area	Audit Objective(s)	Organizational Objective	Risk Name (Description)	Risk Owner	Risk Causes	Likelihood Score	Impact Score	Inherent Risk Score	Control Efficiency Score	Residual Risk Score
	effectively implemented.									
Management Audit	1.To ensure that statutory meetings are organized on time 2.To ensure that vital financial information and audit reports are made open to the public.	To ensure that timeline for organizing statutory meetings are adhere to and also vital information made known to the general public	1.Failure to organize statutory meetings on time 2.Failure to publish vital financial information and audit report on public notice board.	MCE MCD	Poor supervision	3	5	15	2	7.5
Agric Department Audit	1.To ensure the preparation of Annual plan and budget for the utilization of fund. 2.To ensure that expenditure is within the budget. 3.To ensure	To ensure value for money in payment made.	1. Failure to prepare Annual Plan and Budget for the Utilisation of the Fund. 2. Failure to spend inside the budget 3. Failure to attach	MCE MCD Procurement officer Agric Director	Poor Supervision Inadequate training	4	4	16	2	8

Thrust Area	Audit Objective(s)	Organizational Objective	Risk Name (Description)	Risk Owner	Risk Causes	Likelihood Score	Impact Score	Inherent Risk Score	Control Efficiency Score	Residual Risk Score
	<p>that quarterly reports are prepared to reconcile the programmes organized within the year.</p> <p>4.To ensure that programme itinerary are prepared.</p> <p>2. To purchase agricultural products in accordance with existing procurement laws.</p> <p>3.To ensure that farmers were issued, and complied with the terms and conditions of, formal rental agreement for the use of government-owned lands.</p>		<p>itinerary to programmes</p> <p>4. Failure to prepare quarterly report to reconcile their programmes</p>							

Thrust Area	Audit Objective(s)	Organizational Objective	Risk Name (Description)	Risk Owner	Risk Causes	Likelihood Score	Impact Score	Inherent Risk Score	Control Efficiency Score	Residual Risk Score
Budget and Budgetary Control	1.To ensure that Fee Fixing rate of the Ejisu Municipal Assembly are gazetted for the year 2024. 2.To ensure that quarterly Budget reports are prepared. 4.To ensure that GIFMIS warrant is generated for every cash expenditure. 5.To ensure the Assembly comply with the ministry of Finance Budget ceiling	To ensure that the right fees are paid by individual tax payers of Ejisu Municipal Assembly.	1. Failure to gazette Assembly's Fee Fixing rate for the year. 2. Failure to generate GIFMIS warrant for cash expenditure 3. Failure to prepare quarterly Budget Reports. 6. Failure to comply with the Ministry of Finance Budget Ceiling.	MCE MCD  Budget Analyst	Poor supervision	3	5	15	2	7.5
PFM Commitment Control Compliance League Table	1.To review and ensure the readiness of the Assembly towards the PFM Commitment Control	To ensure Compliance towards the PFM Commitment Control League	Inadequate preparation towards the PFM Commitment Control Compliance Assessment	MCE MCD	Lack of Supervision	3	5	15	2	7.5

Thrust Area	Audit Objective(s)	Organizational Objective	Risk Name (Description)	Risk Owner	Risk Causes	Likelihood Score	Impact Score	Inherent Risk Score	Control Efficiency Score	Residual Risk Score
	Compliance Assessment.	Table								
Compliance with Handing Over Notes Requirements	1.To ensure that current state of activities and assets are disclosed in process of handing over	To ensure the disclosure of state of activities	Non-disclosure of activities in handing over note to taking over officer.	MCD HRM	Lack of Supervision  Lack of comprehensive handing over notes	2	5	10	2	5
Mandatory Compliance with Procurement Through Ghana Electronic Procurement System (GHANEPS)	1.To ensure compliance of procurement through GHANEPS. 2.To ensure approval of procurement plan 3.Ensure embossment of Assembly Assets. 4. Ensure budget is not overrun	To ensure compliance with Procurement through Ghana Electronic Procurement System.	Non-compliance with Procurement through Ghana Electronic Procurement System	MCD  HEAD OF PROCUREMENT UNIT	Non-compliance with Law	3	5	15	2	7.5

#### **4.0 SUMMARY OF OBJECTIVES AND CONCLUSIONS REACHED WITH MANAGEMENT ON AUDITED AREAS**

##### *FOURTH QUARTER INTERNAL AUDIT REPORT 2024: CASH MANAGEMENT AUDIT*

- 1. Payment without receipt and relevant supporting documents (GHc14,725.07)*
- 2. Payment without acknowledgement of receipt (GHc10,410.00)*

##### *OBJECTIVES OF THE AUDIT*

- To ascertain whether all payments are properly supported by receipts and other relevant documents.*
- To ensure that payments are not made for purpose outside the ordinary course of business.*
- To ensure that payments are approved in accordance with authorized limits and are accurately and completely recorded in the books of account.*

##### *CONCLUSION*

Adherence to ethical standards and statutory regulations will help protect public funds, ensure effective public financial management, excellent performance and excellent delivery of service by the Assembly. Internal controls were found to be adequate enough to safeguard public assets and funds except the few lapses identified.

##### **FIRST QUARTER INTERNAL AUDIT REPORT 2025**

1. Low Patronage of Services
2. Poor Book Keeping
3. Fees not Displayed for Client

##### *OBJECTIVES OF THE AUDIT*

- To ensure that payments are properly supported with original invoices and /or relevant documents, are recorded in the cash accounting records.

- To ascertain the compliance of funds usage with the applicable laws, regulation, directives, guidelines and policies established.
- To ascertain that all fees paid are approved or sanctioned by the Assembly's Gazetted Fees fixed for the period under period.

### CONCLUSION

The Unit commends management for a good work done but more needs to be done to improve and strengthen all internal controls to enhance quality service delivery.

### SECOND QUARTER INTERNAL AUDIT REPORT 2025

1. Failure to generate gifmis payment vouchers (gh¢4,760.00)
2. Payment without acknowledgement of receipt (gh¢500.00)
3. Payment without receipt and relevant supporting documents (gh¢1,500.00)

### OBJECTIVES

- To ascertain whether all payments are properly supported by receipts and other relevant document.
- To ensure that payments are not made for purpose outside the ordinary course of business.
- To ensure payments are approved in accordance with authorized limits and are accurately and completely recorded in the books of account.
- To ensure payment are processed through GIFMIS System.

### CONCLUSION

Adherence to ethical standards and statutory regulations will help protect public funds, ensure effective public financial management, excellent performance and excellent delivery of service by the Assembly. Internal controls were found to be adequate enough to safeguard public assets and funds except the few lapses identified.

### *THIRD QUARTER INTERNAL AUDIT REPORT 2025*

1. Delay in lodging revenue collected (gh¢511,817.56).
2. Inefficient revenue collection.
3. Used GCRs not included in returns/records/documents submitted for audit.
4. Late payment of commission to revenue collectors.

### *OBJECTIVES*

- To ascertain that all fees paid are approved or sanctioned by the Assembly's Gazetted Fees fixed for the period under period.
- To ascertain that all revenue collected were banked in gross.
- To verify that all revenue collected were fully accounted for.
- To ascertain that authorized value books were used and recorded in the stock register.
- To ascertain that receipts are properly recorded in the respective books of account.

### **CONCLUSION**

Adherence to ethical standards and statutory regulations will help protect public funds, ensure effective public financial management, excellent performance and excellent delivery of service by the Assembly. Internal controls were found to be adequately enough to safeguard public assets and funds except the few lapses identified.

## 5.0 SUMMARY OF FINDINGS AND RECOMMENDATIONS

### *FOURTH QUARTER INTERNAL AUDIT REPORT 2025*

#### **SUMMARY OF FINDINGS AND RECOMMENDATIONS**

##### **Payment without receipt and relevant supporting documents**

1. We observed in our audit that thirty (15) payment vouchers totaling GH¢14,725.07 found were not having the required receipts attached and payments made without the needed supporting documents attached.

The unit recommended to management that any officer making payments should demand for official receipts and other relevant documents from the payees before cheques are issued out. Failure to do that, the amount should be converted as advance in the holder's personal account.

##### **Payment without acknowledgement of receipt**

2. **Contrary to the provisions, payees failed to acknowledgement receipt in ink on 45 vouchers to show their identities on the payment vouchers for GH¢10,410.00 which made it impossible to state whether the money were actually received by the right customers.**

Management should task the MFO to instruct the assigned schedule officer to ensure that receipts acknowledge receipt before any cheques issued out.

### *FIRST QUARTER INTERNAL AUDIT REPORT 2025*

#### **SUMMARY OF FINDINGS AND RECOMMENDATIONS**

1. We observed during the audit that the Marriage unit is not attracting new customers. Services such as the use of the premises for ordinance marriage are not well patronized. The bulk of the revenue generated from the unit comes from service fees on ordinance marriage registration for immigration purposes.

We recommend that management gives the unit a facelift to attract more customers and improve revenue

## 2. Poor bookkeeping

It was observed during the audit that the cashbook maintained by the Accounts office for marriage was improperly kept. Most of the entries made in the cashbook were done contrary to general accounting practice

We recommend that management trains the responsible officers on book keeping and accounting to ensure a satisfactory audit trail.

## 3. Commendation of the Municipal Environmental Health Unit.

Our audit revealed that the Environmental Health Unit performed well with regards to Food vendors screening for 2024.

Management should continue to support the Environment Health Unit to further increase the number of food vendors to be screened in the future. Although the target was nearly achieved, they could do better by intensifying public sensitization further.

## 4. Our audit revealed that fees and charges for the;

i) Issue of Notice on premises

ii) Marriage Registration and

ii] The use of the premises was not seen clearly displayed at the unit by management.

We recommend to management to display a notice at the marriage unit detailing clearly fees and charges of:

i) Issue of notice

ii) Marriage Registration and use of the assembly premises.

SECOND QUARTER INTERNAL AUDIT REPORT 2025

## **SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS**

1. We observed in our audit that (4) payment vouchers totaling **GH¢4,760.00** were passed without passing through GIFMIS. The unit recommends that management should task the MFO and the schedule officer responsible to always generate GIFMIS payment vouchers before payments are made

2 It was observed that, a payee failed to acknowledge receipt of payment in ink on a payment voucher to show receipt of payment on the payment voucher for an amount of **GH¢500.00** which made it impossible to state whether the money was actually received by the right customer.

We recommend that, Management should task the MFO to instruct the assigned schedule officer to ensure that recipients acknowledge receipt of payment before any cheque is issued out.

3. We observed in our audit that Three (3) payment vouchers totaling **GH¢1,500.00** were not having the required receipts and the needed supporting documents attached.

The unit recommends to management that any officer making payments should demand for official receipts and other relevant documents from the payees before cheques are issued out. Failure to do that, the amount should be converted as advance in the holder's personal account.

## THIRD QUARTER INTERNAL AUDIT REPORT 2025

### **SUMMARY OF FINDINGS AND RECOMMENDATIONS**

1. We observed during the audit that, revenue collected by the Assembly was not immediately lodged in designated bank accounts, promptly recorded in cash books, revenue registers and other relevant accounting records. There is a time lag between the actual collection and when its officially lodged and recorded in the respective books of account.

We recommend that management should strengthen supervision through daily reconciliations between revenue collected and paid. Paying close attention to the dates of payments at the bank. Revenue collectors who fail to comply with established timelines should be sanctioned

2. During the audit, it was revealed that some revenue officers were performing poorly. They were unable to efficiently collect revenue in their designated areas.

We recommend that management should intensify monitoring and supervision of collectors and set achievable targets for all revenue collectors of the Assembly including the zonal councils.

3. Five revenue collectors failed to present their books for audit inspection after bank payments in the period under review but were duly issued control receipts by the Accounts officers without recourse to management decision on accounting and reporting on revenue.

Management must express this control in writing and indicate appropriate sanctions for all who disregard this control measure

4. Commission due collectors which is 20 % of their total collections at the end of the month are mostly delayed. At the time of the audit, the collectors were owed three months commission on revenue collected

Management should pay collectors their commission as they fall due and ensure that any amount outstanding commission is paid immediately. Management should pay collectors their commission as they fall due and ensure that any amount outstanding commission is paid immediately.

## 6.0 PLANNED ACTIVITIES NOT EXECUTED

List all planned activities not executed

NO	ACTIVITIES NOT EXECUTED	REASON(S) FOR NONEXECUTION
1.	Water Board/Area council, Town and Zonal Councils Audit	Availability of official vehicle at scheduled time and lack of funds to embark on that audit exercise.
2.	Agric Department Audit	Major Agric Department audit was performed 2024. So the unit re-scheduled this audit trust area for 2026
3.	Budget and Budgetary control	This audit trust area was postponed to 2026 limited time and lack of souvenir to work e.g. Printers, Desktop computer, etc.
4.	Contract Management/Monitoring	Availability of official vehicle at scheduled time for monitoring of contract sites

## 7.0 UNPLANNED ACTIVITIES

*Mention and describe Unplanned audit activities, if any, performed during the year, including the audit objectives and conclusions reached at the end of the audits as to whether the objectives were achieved or not.*

## 8.0 SUPPORT RECEIVED FROM THE AUDIT COMMITTEE

For the period of 2025 the Internal Audit Unit received various support interventions from the (Ejisu Municipal Assembly's) Audit Committee including the following;

1. Review of the Unit's risk assessment report and the 2025 Risk-Based Annual Workplan
2. Review of the Unit's quarterly reports
3. Support services and other practice guidance on internal auditing.

The Audit Committee has been supportive and has generally been accessible beyond the Committee's meetings.

## 9.0 BUDGET FOR THE IAUS ACTIVITIES AND RELEASE FOR 2024

*Provide budget releases for the for the IAU*

NO	ITEM	BUDGETED	ACTUAL	VARIANCE
1	Office souvenirs	52,000.00	2000.00	50,000.00
2	Training	15,000.00	3000.00	12,000.00
3	Per Diem	12,600.00	-	12,600.00
4	T&T(Fuel)	15,000.00	10,000.00	5,000.00

## 10.0 TRAINING AND CAPACITY BUILDING FOR IAU STAFF FOR 2025

*Provide Training and capacity building*

NO.	TRAINING AREA	STAFF TO ATTEND	TRAINING INSTITUTION	REQUIRED RESOURCES	STATUS
1	Smart Work Place	All	MLGRD		DONE
2	Training on Public Financial Management Practices for Effective Fiscal Governance at the Local Level	Head	RCC	T&T/Fuel	DONE
3	Training and Setup of ESPV administration and validation system	Head	ARCC	T&T/Fuel	DONE

## 11. VALUE ADDITION OF INTERNAL AUDIT SERVICE TO YOUR ORGANIZATION

*Qualitatively stronger internal controls have improved reliability of financial and operational controls and also reduced likelihood of errors, fraud, and misstatements.*

*Quantitatively it has enhanced revenue by improved billing, revenue collection, and pricing control and also reduction in revenue leakage*

## 12.0 SUCCESSES AND CHALLENGES AFFECTING THE INTERNAL AUDIT UNIT

### 12.1 SUCCESS

*The Unit's activity level for the year 2025 is estimated at a rate of 80.00% of the approved 2025 workplan. The Unit also committed significant resources to other support and consulting activities for Management which do not fall within the reportable activity areas.*

### 12.2 CHALLENGES

*Key challenges faced in the year, however, include:*

- 1. The period under review has been challenging for the Internal Audit Unit of Ejisu Municipal Assembly due to the limited resources available to the Assembly*

### 12.3 MEASURES TO ADDRESS THE CHALLENGES

*Provide measures to **address** the Challenges*

*The challenges and risks have been communicated to the Audit committee and assurance has been given to the Audit Unit to solve the resource challenges. The unit has written to management and had been included in 2025 procurement plan to procure chairs, air-condition, laptop and printer for the office and still awaiting.*

## 13. CONCLUSION

*Provide a general Conclusion to the Annual Report, giving an average overall grading (good, satisfactory, less satisfactory, and unsatisfactory) of the consolidated engagement results during the year based on the auditor's judgement.*

The various quarterly audits were conducted in accordance with good auditing and proper procedural Standards in Auditing (ISAs). The Internal Audit Unit achieved all the Planned Quarterly Audit on the scheduled dates.

The Internal Audit Unit allocates basically all its resources into completing our Annual internal audit risk base work plan.

The Ejisu Municipal Assembly administration continues to support and provide the necessary financial support needed by the Internal Audit Unit to carry out our activities.

The Internal Audit Unit rates our performance as very satisfactory and hopes to improve upon it.

## 14. APPROVAL

**PREPARED BY:**

.....  
(HEAD, INTERNAL AUDIT UNIT)

DATE: .....

## 5.0 APPENDICES

### APPENDIX 1: STATUS OF IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS – 2025

Appendix 6a: Summary of Findings in 4<sup>th</sup> Quarter 2024 Internal Audit Report

NO.	FINDING	RECOMMENDATION	STATUS OF IMPLEMENTATION
1	<b>PAYMENT WITHOUT RECEIPT AND RELEVANT SUPPORTING DOCUMENTS (GH¢14,725.07)</b>	We recommended to management that any officer making payments should demand for official receipts and other relevant documents from the payees before cheques are issued out. failure to do that, the amount should be converted as advance in the holder's personal account.	Recommendation Implemented
2	<b>PAYMENT WITHOUT ACKNOWLEDGEMENT OF RECEIPT (GH¢10,410.00)</b>	Management should task the MFO to instruct the assigned schedule officer to ensure that receipts acknowledge receipt before any cheques issued out.	Recommendation Implemented

Appendix 1b: Summary of Findings in 1<sup>st</sup> Quarter 2025 Internal Audit Report

NO.	FINDING	RECOMMENDATION	STATUS OF IMPLEMENTATION
1	<b>LOW PATRONAGE OF SERVICES</b>	We recommend that management gives the unit a facelift to attract more customers and improve revenue	Implemented.
2	<b>POOR BOOK KEEPING</b>	We recommend that management trains the responsible officers on book keeping and accounting to ensure a satisfactory audit trail	Implemented.
3	<b>FEES NOT DISPLAYED FOR CLIENT</b>	<p>We recommend to management to display a notice at the marriage unit detailing clearly, fees and charges of:</p> <ul style="list-style-type: none"> <li>i) Issue of notice</li> <li>ii) Marriage Registration</li> <li>iii) Use of our premises.</li> </ul> <p>This could boost client confidence and enhance patronize.</p>	Implemented.

Appendix 1c: Summary of Findings in 2<sup>nd</sup> Quarter 2025 Internal Audit Report

NO.	FINDING	RECOMMENDATION	STATUS OF IMPLEMENTATION
1	<b>FAILURE TO GENERATE GIFMIS PAYMENT VOUCHERS (GH¢4,760.00)</b>	The unit recommended management to task the MFO and the schedule officer responsible to always generate GIFMIS payment vouchers before payments are made.	Implemented
2	<b>PAYMENT WITHOUT ACKNOWLEDGEMENT OF RECEIPT (GH¢500.00)</b>	Management should task the MFO to instruct the assigned schedule officer to ensure that recipients acknowledge receipt before any cheque is issued out	Implemented
3	<b>PAYMENT WITHOUT RECEIPT AND RELEVANT SUPPORTING DOCUMENTS (GH¢1,500.00)</b>	We recommended to management that any officer making payment should demand for official receipts and other relevant documents from the payees before cheques are issued out. Failure to do that, the amount should be converted as advance in the holder's personal account.	Implemented

NO.	FINDING	RECOMMENDATION	STATUS OF IMPLEMENTATION
1	<b>DELAY IN LODGING REVENUE COLLECTED (GH¢511,817.56)</b>	We recommended that management should strengthen supervision through daily reconciliations between revenue collected and paid. Paying close attention to the date of payments at the bank. Revenue collectors who fail to comply with established timelines should be sanctioned.	Implemented
2	<b>INEFFICIENT REVENUE COLLECTION</b>	We recommended that management should intensify monitoring and supervision of collectors and set achievable targets for all revenue collectors of the Assembly including the zonal councils.	Implemented
3	<b>USED GCRs NOT INCLUDED IN RETURNS/RECORDS/DOCUMENTS SUBMITTED FOR AUDIT</b>	We recommended that management should ensure that all used GCRs are properly accounted for and included in the periodic returns and documents submitted for audit. Management must express this control in writing and indicate appropriate sanctions for all who disregard this control measure.	Implemented
4	<b>LATE PAYMENT OF COMMISSION TO REVENUE COLLECTORS.</b>	We recommended that management should pay collectors their commission as they fall due and ensure that any amount outstanding is paid immediately to maintain morale and enhance	Implemented

		revenue mobilization.	
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