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P. O. Box 76

Bekwai-Ashanti

19 March, 2020

The District Chief Executive
Bosome Freho District Assembly
Asiwa.

MANAGEMENT LETTER ON THE AUDIT OF THE ACCOUNTS OF BOSOME FREHO DISTRICT ASSEMBLY – DISTRICT ASSEMBLY COMMON FUND (DACF), FOR THE PERIOD 1 JANUARY 2019 TO 31 DECEMBER 2019.

We have, in accordance with the statutory mandate in Article 187 (2) of the Constitution and Section 11 (1) of Act 584 (Audit Service Act, 2000) audited the accounts and other related records of Bosome Freho District Assembly, for the period 1 January 2019 to 31 December 2019.

2. We submit, for your comments and necessary action, the following observations made during the audit.

3. The observations were discussed with management whose responses have been taken into account in the writing of this report.

4. Further, in line with Section 29 (1) of the Audit Service Act, 2000, we look forward to receiving your reply within **30 days** on your receipt of this report.

5. Your failure to provide responses to this Management Letter within **30 days** will compel the Auditor-General to withhold your emoluments and allowances in accordance with Section 29 (2) of Act 584.

Key Management Personnel

6. The following officers were in charge of the financial and administrative functions of the Assembly during the period of audit:

Name	Staff ID	Rank	Position	Period
Hon. Yaw Danso	–	–	District Chief Executive	May 2017 to date
Charles Ferkah	536464	Deputy Director	District Co-ordinating Director (DCD)	January 2019 to August 2019
Samuel Kyei-Baffour Frimpong	63963	Chief Dev't. Planning Officer	District Co-ordinating Director (DCD)	November 2019 to date
Ewuntomah Issah	29170	Senior Accountant	District Finance Officer (DFO)	November 2018 to date
Terry Budu	613532	Surveyor	District Works Engineer	August 2018 to date
Rabiatu Issah	924316	Budget Analyst	District Budget Analyst	June 2018 to December 2019

Audit Objectives

7. The records were examined to ascertain whether:
    i. the accounts have been properly kept,

    ii. all public moneys have been fully accounted for, and the rules and procedures applicable are sufficient to secure an effective check on the assessment, collection and proper allocation of revenue.

    iii. essential records are maintained, and the rules and procedures applied are sufficient to safeguard and control public property.

    iv. payments in respect of wages and salaries are made only to legitimate employees in accordance with records of work performed.

    v. financial business has been conducted with due regard to economy in relation to the results achieved.

Scope of Audit

8. Our audit included a review of internal control system in operation, cash management, procurement and stores management. We also carried out a follow up on action taken by management to address recommendations contained in our previous audit report.

Summary of Significant Findings and Recommendations

9. Management failed to adopt the Ghana Integrated Financial Management Information System (GIFMIS) platform as the core electronic platform of Government and acquired an unapproved software to prepare their monthly trial balance, financial statements. We recommended sanctions against offending officers in order to ensure commitment towards using the platform to improve accountability and accuracy in financial reporting.

10. Four (4) issues bordering on sanitation improvement and fumigation which were raised in previous Auditor-General's Management Letter remain unresolved and continue to recur due to the inability of the Assembly's Audit Committee to compel Management to document the status of implementation of recommendations towards addressing audit findings. We recommended that the members of the Committee should apprise itself of the terms of reference and mandate of the Committee towards the prompt resolution of the issues.

11. Out of an amount of GH¢114,995.04 withheld from contractors to cover the defect liability periods of six (6) on-going projects, only 6%, being GH¢7,413.85, was actually available to settle the outstanding liabilities as and when they become due, because there was no dedicated bank account and related records for the amounts retained. We recommended that Management should maintain a retention account which should be used only for its intended purpose.

12. The District Environmental Health Officer (DEHO) certified the satisfactory completion of fumigation works without evidence of actual work done and recourse to contract specifications stated in an agreement between Zoomlion Ghana Ltd. (ZGL) and the Assembly for Disinfestation and Fumigation at an

annual cost of GH¢161,000.00. The DEHO's actions resulted in the payment of an extra GH¢157,780.00 to ZGL, equivalent to 98% of the contract sum when ZGL executed only 2% of its obligations. We recommended that Management should scrutinize the DEHO's recommendations and renegotiate the contract terms to suit the circumstances and needs of the District.

13. The Assembly made annual payments of GH¢170,200.00 to Zoomlion Ghana Ltd. (ZGL) in respect of Sanitation Improvement Package without obtaining commensurate services because the District Environmental Health Officer, Ms. Linda Boampong and the former Co-ordinating Director, Mr. Charles Ferka's lax supervision resulted in non-enforcement of the conditions stated in the Service Agreement binding ZGL. We recommended that the Co-ordinating Director, Mr. Samuel Frimpong should strengthen his supervisory role by notifying promptly the Administrator of Common Fund to withhold payments to ZGL where the Assembly receives unsatisfactory services.

14. A review of the 2019 planned total expenditure disclosed an amount of GH¢1,959,274.30 was earmarked to complete both new and on-going projects. However, the Works Department of the Assembly produced inconsistent progress reports that did not match the reality of the status on the ground, because no independent monitoring team was tasked to verify or cross-check the work of the Works Department. We urged Management to intensify independent monitoring and supervision of projects to obtain the value for money.

15. The Assembly commenced the construction of a market complex valued at GH¢659,901.38 without any evidence of discussions with, or a request initiated by stakeholders to justify the district's need of the project. We urged management to consult all stakeholders towards effective need-assessment and utilization of funds so as to guarantee the judicious use of the project when completed.

16. Five (5) projects funded under various programmes valued at GH¢1,300,249.77 have stalled for periods ranging from 12 to 44 months, with 41% of payments totalling GH¢527,064.18 paid to date. The lapses

were mainly due to the reluctance of political heads and/or successive administrations to settle liabilities of their predecessors before initiating new projects. To prevent substantial inflation of project costs, we recommended that Management should institute policies to guide the commencement, monitoring and funding for projects.

Details of Significant Findings and Recommendations

A. Fund Accountability & Budgetary Performance

17. The Assembly approved five (5) budgets as plans and activities to be undertaken for the 2019 financial year. The total expenditure to be incurred was GH¢4,274,487.48. Actual expenditure however amounted to GH¢3,067,887.13 resulting in a variance of GH¢1,206,600.35. The Assembly's budgetary performance is as stated below:

18. Actual District Assemblies' Common Fund (DACF) incomes stated are net amounts after source deductions, as the Assembly could only produce 3 out of 5 DACF releases letters from the Administrator of the DACF to substantiate the deductions made.

Funding Source	Income			Expenditure		
	Actual (GH¢)	Budgeted (GH¢)	Variance (GH¢)	Actual (GH¢)	Budgeted (GH¢)	Variance (GH¢)
	A	B	C=B-A	D	E	F=E-D
District Assembly Common Fund (DACF) – Assembly	2,278,254.76	3,318,487.48	1,040,232.72	2,072,039.62	3,318,487.48	1,246,447.86
Member of Parliament's Share of DACF	344,103.60	400,000.00	55,896.40	377,736.78	400,000.00	22,263.22
Persons with Disability	146,704.65	0.00	(146,704.65)	111,997.18	0.00	(111,997.18)
MSHAP	11,703.11	10,000.00	(1,703.11)	9,600.00	10,000.00	400.00
Total DACF	**2,780,766.12**	**3,728,487.48**	**947,721.36**	**2,571,373.58**	**3,728,487.48**	**1,157,113.90**
Donor Funds						
District Development Fund (DDF)	1,003,363.68	556,000.00	(447,363.68)	618,110.73	556,000.00	(62,110.73)
Total	**3,784,129.80**	**4,284,487.48**	**500,357.68**	**3,189,484.31**	**4,284,487.48**	**1,095,003.17**

19. We requested Management to explain why the DACF releases letters could not be made available for inspection to provide accurate financial reporting.

20.Management confirmed that they were still unable to obtain two (2) of the release letters despite their follow-up to the Regional Co-ordinating Council (RCC) and office of the Administrator of DACF.

B. System of Accounting & Internal Control

Processing of Transactions outside the Ghana Integrated Financial Management System

21.Regulation 13(2) of the Public Financial Management Regulations, 2019 (L.I. 2378) [PFMR] identifies the Ghana Integrated Financial Management Information System (GIFMIS) as the core electronic platform of Government which should be used for, among others, revenue management, cash management, expenditure administration; accounting and financial reporting. Regulation 82 (1) of the same regulations further states that "a payment by a covered entity shall be accompanied with a payment voucher authorized by the head of accounts and which is approved by the Principal Spending Officer on the Ghana Integrated Financial Management Information System."

22.Additionally, Regulation 78(2) of the PFMR and Section 25(6) the Public Financial Management Act, 2016 (Act 921) mandate the Principal Spending Officer to enter into the GIFMIS procurement transactions and any contract entered into by the covered entity, or any arrangement which commits the Government to make a payment.

23.We noted that the Assembly relied on manual payment vouchers and continued to process its financial transactions using an unapproved accounting system that management acquired in 2018 at a cost of GH¢3,000.00 and also pays an annual maintenance fee of GH¢2,500.00 to the Developer to prepare monthly trial balances and financial statements; instead of generating electronic payment vouchers and financial reports from the GIFMIS platform which currently provides little room for manipulation.

24.The lapse occurred because of the Management's reluctance to comply with the regulations as well as the failure of the Controller and Accountant-General (CAG) to sanction offending officers for non-compliance.

25.The actions of Management imply that resources expended in the training of Assembly staff and implementation of the GIFMIS at the national level have been wasted, and further interfered with the aim and responsibility of the CAG to put in place systems to produce financial statements to cover all public funds by 31/12/2020 as stated in Regulation 214(2) of the PFMR. Thus, the timely dissemination of accurate information to various stakeholders will remain unaccomplished.

26.To promote effective and efficient revenue collection, accountability and transparency in the financial management of the Government, we recommended that the District Finance Officer, Mr. Ewuntomah Issah and Mr. Samuel Kyei-Baffour Frimpong (DCD) should adhere to the cited provisions, and to notify the GIFMIS secretariat and CAG of challenges encountered in using the electronic platform.

27.We also recommended that the Controller and Accountant-General, the Ministry of Finance and the Regional Co-ordinating Council should ensure a robust platform, reject financial returns generated outside the GIFMIS and sanction the affected officers for non-compliance.

28.Management accepted our recommendations and also mentioned that accounting and procurement officers have been since been posted to the Assembly to augment and enhance the full operation of the GIFMIS.

Ineffective Audit Committee

29.Section 88 (1b) (iii) and (2) of the PFMA require an Audit Committee to ensure that the head of a covered entity to which the Audit Committee relates prepares an annual statement showing the status of implementation of any recommendation contained in an Auditor-General's Management Letter. The annual statement must indicate the remedial action taken or proposed to be taken to avoid or minimize the recurrence of an undesirable feature in the accounts and operations of the entity, as well as the period for the completion of the remedial action, which must be forwarded to the Auditor-General within six (6) months after the end of each financial year.

30.Regulation 229 (e) of the Public Financial Management Regulations, 2019 (L.I. 2378) further stipulates that the Audit Committee must, on a half-yearly basis, report any concern in relation to the covered entity to the Auditor-General. In discharging the above responsibilities, the Committee is therefore expected to meet regularly with external auditors and to, among others, review the extent of the external auditors' planned reliance on the work of internal auditors.

31.Our review of the records of the Audit Committee showed that since its inauguration in 2017, no administrative or political head of the Assembly had ever submitted the aforementioned annual statement to Auditor-General because the Committee neither informed management of its responsibility nor reported the failure of the heads to comply with the cited provisions of the Act.

32.Consequently, Management had still not resolved four (4) issues pertaining to Sanitation Improvement and Fumigation Programmes captured in the 2018 Auditor-General's Management Letter dated 11/03/19 (Ref. No ABK/GV/LA/15/53, paragraphs 6.3-6.5).

33.To ensure that the Management of the Assembly is bound by definite timelines and measures for the resolution of audit issues raised, we recommended that the Audit Committee should comply with the cited regulations as well as the IESBA Code of ethics of which requires the 3 independent members of the Committee to exercise professional competence and due care.

34.Management have since submitted the status reports, and further indicated the Committee met infrequently because the external members of the Committee reside outside the Ashanti Region.

C. Cash Management

Depletion of Contract Retention Funds – GH¢114,995.04

35.Section 72 of the Financial Memoranda for District Assemblies, 2004, requires every contract to provide for at least 10 percent of the contract sum to be paid to the contractor to be retained, and must specify the period after completion of the contract for which such sums retained would be payable to the contractor.

36. Section 7(1a) of the Public Financial Management Act, 2016 (Act 921) states that "a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity".

37. Mr. Ewuntomah Issah withheld an amount of GH¢114,995.04 as 10% retention on six (6) payments to contractors valued at GH¢1,149,950.40. However, our review of the District Assemblies' Common Fund (DACF) cashbooks, bank statements and monthly trial balance as at 30/11/19 showed a bank balance of GH¢7,413.85, representing only 6% of the total retention amount, is available to cover the 6-month defect liability period. Details are shown in the table below.

No.	Date	PV No.	Particulars	Contractor	Value of Work Done (GH¢)	10% Retention (GH¢)
1	21/2/19	6/2/19	Construction of office block for Agric Directorate. Certificate No. 1	K.K Yaro Enterprise	121,482.00	12,148.20
2	23/5/19	31/5/19	Construction of 6-unit classroom block with office and stores at Tebeso	Royal Phinett Company	158,642.00	15,864.20
3	23/5/19	26/5/19	Cost of constructing office block for Agric Directorate. Certificate No. 2	K.K Yaro Enterprise	205,889.00	20,588.90
4	31/5/19	40/ 5/19	Construction of CHPS compound at Freboye	Alexarko Company	183,946.00	18,394.60
5	25/7/19	22/7/19	Construction of 2-Bedroom semi-detached staff quarters at Asiwa on certificate No. 2	Osbel Enterprise Limited	145,775.00	14,577.50
6	22/11/19	42/11/19	Construction of office block for Agric Directorate. Certificate No. 2	K.K Yaro Enterprise	334,216.40	33,421.64
			Total		**1,149,950.40**	**114,995.04**

38. The lapse occurred because the Assembly had no dedicated bank accounts for retention and related records such as a ledger for the retentions withheld during the defect liability period of the projects.

39. The risk is that future receipts of DACF would be used to settle retention, thus distorting or impacting negatively on the planned projects for the year.

40. To ensure availability of funds towards the prompt settlement of contractual liabilities when they fall due, we recommended that Mr. Issah should maintain a bank account and the relevant records pertaining to retentions. Also, Mr. Samuel Frimpong, the Co-ordinating Director, should ensure that the funds retained are used only for its intended purpose.

41. Management indicated that they have since instructed the Assembly's Bankers to convert a current IGF Account to a Retention Account to safeguard the retained amounts.

D. Utilisation of District Assemblies' Common Fund

42. During the period under review, the Assembly received a total of GH¢1,563,811.21 as its share of the District Assemblies' Common Fund (DACF). The Member of Parliament's allocation of the DACF during the period also amounted to GH¢339,407.68.

43. Both amounts however represent net figures as the Assembly could not provide DACF releases letters to authenticate gross receipts and/or source deductions.

44. Further, both amounts were inconsistent with the reported figures of GH¢2,278,254.76 and GH¢344,103.60 in the 2019 financial statements for the DACF (Assembly) and DACF (MP) respectively. We recommended that Management should account for the respective differences of GH¢714,443.55 and GH¢4,695.92.

Details are shown in the table below.

District Assemblies' Common Fund Releases for 2019

Year	Quarter	Amount Released (GH¢)	Deductions					Net Recei (GH¢)
			Fumigation (GH¢)	NALAG Dues (GH¢)	Sanitation Improvement Package (GH¢)	HIV/AIDS (GH¢)	Total Deductions (GH¢)	

2018	3	No Release Letter Available						**318,354.78**
	4	404,471.44	40,250.00	1,294.31	42,550.00	2,022.36	86,116.67	**318,354.77**
2019	1	395,073.49	40,250.00	1,264.24	42,550.00	1,975.37	86,039.61	**309,033.88**
	2	395,073.49	40,250.00	1,264.24	42,550.00	1,975.37	86,039.61	**309,033.89**
	3	395,073.49	40,250.00	1,264.24	42,550.00	1,975.37	86,039.61	**309,033.89**
		Total						**1,563,811.21**

Common Fund Allocations to Member of Parliament

Year	**Quarter**	**Amount Released (GH¢)**	**Deductions (GH¢)**	**Net Amount (GH¢)**
2018	3	No Release Letter Available		80,909.09
	4	103,061.89	–	103,061.89
2019	1	70,772.08	–	70,772.08
	2	No Release Letter Available		84,664.62
		Total		**339,407.68**

Discrepancies in Reported DACF

Source of Information	**DACF (Assembly)**	**DACF (MP)**
Financial Statements	2,278,254.76	344,103.60
Bank statements/ Cashbook	1,563,811.21	339,407.68
Difference	**714,443.55**	**4,695.92**

45. As regards the discrepancy in the MP's account, Management explained that a wrong debit and dishonoured cheque subsequently corrected in 2019 accounted for the difference. The difference in the DACF (Assembly) was due to a transfer of GH¢692,013.00, being funds for DACF-RFG, as well as other transfers into the DACF accounts.

E. Sanitation

Certification of Fumigation Works without Recourse to Contract Specifications – GH¢157,780.00

46. Regulation 78 (1) (a) and (b) of the Public Financial Management Regulations, 2019 (L.I. 2378) require a Principal Spending Officer to personally ensure in respect of each payment of that covered entity, that evidence of services received exist. Also, the Revised Scheme of Service of the Local Government Service (2014), mandates the Environmental Health

Unit of the Assembly to monitor and report on the operations of Environmental Health service providers, as well as the implementation of related action plans and programmes.

47. Article 1 and Schedules I & II of the Service Agreement between Zoomlion Ghana Limited (ZGL) and the Assembly on Disinfestation and Fumigation, require the Administrator of the District Assemblies' Common Fund to deduct from the Assembly's share of the Common Fund and pay to ZGL an annual amount of GH¢161,000.00 for seven (7) different services to be provided by ZGL on a monthly basis.

48. Based on the number of facilities available in the district, the performance of these services require 4,545 times a year in order to be effectively executed. A comparison of the 2019 itinerary/planned programme of work of the District Environmental Health Officer (DEHO) on fumigation activities, with the actual services rendered and the service agreement showed that:

i. ZGL executed only 2% of its obligations specified in the service agreement, leaving 98%, equivalent to 4,472 instances of non-performance.

ii. the DEHO planned for only 156 out of the 4,545 instances of activities required by the contract; and actually executed 73 of the number planned. These represent 97% and 53% of services required and planned respectively, but which were **not** executed.

The summary is shown in the table below with details shown as Appendix 'A'.

Required	**Planned**	**Executed**	**Variance**		
No. of instances as per contract	No. instances planned (as per programme of work)	Actual No. of instances of execution	Required less Planned	Planned less Executed	Required less Executed
A	**B**	**C**	**D = A-B**	**E = B – C**	**F = A – C**
4,545	156	73	4,389	83	4,472
Difference (Unexecuted), %			97	53	98
Difference (Unexecuted), GH¢					157,780.00

49. The lapses occurred because the DEHO, Ms. Linda Boampong did not have access to the contract agreement signed between the Assembly and ZGL, in order to effectively plan and document an itinerary or programme of work to cover all of the obligations of ZGL, coupled with the failure of Mr. Charles Ferka, the former Co-ordinating Director, to disapprove the DEHO's plan.

50. In the absence of full enforceability of the service agreement, Ms. Boampong certified the payment of GH¢157,780.00 to ZGL for no work done, a loss to the Assembly.

51. We recommended that:

   i. Ms. Boampong should prepare a detailed workplan taking into account all the programmes and frequencies of their performance by ZGL, which should be approved at the beginning of each year and reviewed periodically, by the Co-ordinating Director, Mr. Samuel Kyei-Baffour Frimpong.

   ii. Mr. Frimpong and Management of the Assembly should obtain an independent opinion prior to certification of actual work done by Ms. Boampong.

   iii. Management should renegotiate the contract terms to include activities and definite timetables tailored to meet the specific needs of the District.

52. Management agreed with our recommendations.

Payment for Ineffective Sanitation Services Rendered and without Evidence of Performance

53. Articles 5 and 6 together with the Schedules of the Service Agreement on the Sanitation Improvement Package between Zoomliom Ghana Limited (ZGL) and Bosome Freho District Assembly stipulate that ZGL is obliged to make available to the Assembly two (2) refuse trucks and eleven (11) refuse containers (machinery). ZGL is further obliged to:

   i. collect solid waste from communal containers to final disposal sites.

ii. engage and pay salaries of the full complement of staff required for effective delivery of services required.

iii. replace or repair without delay, the machinery upon being notified by the Assembly of any damage or defect, provided however that where the defect or damage is caused as a result of the negligence of the Assembly or its representatives, ZGL shall repair or replace the machinery at the Assembly's cost.

iv. use efficient means and the agreed machinery supplied to collect, manage and dispose of the solid waste and act in accordance with any statutory, administrative and operational standards of the assembly.

v. provide fuel for the refuse trucks for the haulage of solid waste from communal containers to final disposal sites.

54.Although the Administrator of the District Assemblies' Common Fund effected quarterly deductions amounting to GH¢170,200.00 per annum from the Assembly's share of the Common Fund based on the above agreement, we noted the following occurrences which varied adversely with the objective of the SIP:

i. the District Environmental Health Officer (DEHO), Ms. Linda Boampong, certified the satisfactory execution of work done and monthly attendance report for the payment of allowances to 125 workers of the YEA, without knowing the details of the contract agreement.

ii. contrary to the DEHO's certification, Mr. Charles Ferka, the then District Co-ordinating Director (DCD) at the Executive Committee Meeting of the Assembly held on 02/04/19, indicated that most of Zoomlion workers failed to report to work but continued to receive their salaries. Officials of ZGL confirmed Mr. Ferka's concerns in a meeting with the Assembly on 14/11/19, where they intimated that their major setback in the district was the lack of supervision (the minutes of both meetings are attached as Appendix B).

iii. one of the two (2) trucks provided by ZGL had broken down for four (4) years and was only available for use in November 2019. ZGL provided only one (1) driver for the 2 trucks.

iv. further, our inspection of the final disposal and communal container sites, as well as interviews with Assembly Members of various areas/towns/communities indicated that:

a. the 11 containers were unfairly distributed across the district, with 2 towns out of 93 having as many as 3 each at the exact same spot, and the remaining 91 towns having none at all.
b. two (2) of such containers were severely damaged and could not contain, and be transported with, waste materials to the final disposal sites.
c. three (3) of the containers were sited at least 1km from the nearest settlements.
d. there were no suitable platforms at all the container sites to allow for easy dumping of waste into the containers.
e. the sites for the containers and final disposal were untidy with waste dumped all around the containers.

Details are shown in the table below and pictorial evidence attached as Appendix B2.

Container Site/Town	No. of containers available	Condition of container	Surroundings/ Condition of site	Distance of container site from settlements	Ease of dumping into Container	Remarks
Asiwa	3	Good	Untidy	Close	No	All 3 containers placed at same location
Bobiam	3	Good	Untidy	Close	No	All 3 containers placed at same location
Bosome Freho SHTS, Asiwa	1	Good	Untidy	Close	No	–
Nsuaem II	1	Damaged	Untidy	Far	No	–
District Assembly, Asiwa	1	Good	Untidy	Close	No	Container is used to pick up stray animals
Anyanso	2	Damaged	Untidy	Far	No	Both containers placed

		Good				at same location
Total	**11**					

55.The lapses occurred because the needed support to be given to the DEHO, Ms. Linda Boampong, to undertake field visits to the sites was not given to enable her provide accurate report on her findings to the Co-ordinating Director for further appropriate action.

56.The DEHO through her actions effectively issued false certificates, which resulted in the payment of unearned allowances to absentee workers, and deprived the entire district of the full benefits due from the sanitation package.

57.We recommended that:

i. Management should compel ZGL to redistribute the containers to other towns, repair/replace the damaged ones, provide a suitably raised platform, and clear all surrounding waste around at all container sites.

ii. the needed support should be provided to the DEHO to enable her undertake periodic unannounced field visits to communal container and final disposal sites, and liaise with area and town councils to ascertain the veracity of reports submitted by ZGL, prior to certification of work done for payments.

iii. the DCD, Mr. Samuel Kyei-Baffour Frimpong should ensure that Ms. Boampong complies with the above recommendations, prior to his endorsement of the reports from ZGL and Ms. Boampong.

iv. Hon. Yaw Danso, the DCE and Mr. Frimpong should ensure to strengthen his supervisory role by notifying promptly the Administrator of the DACF to cease payments during periods of unsatisfactory services provided by ZGL.

v. Management should also provide evidence of compliance with our recommendations within 30 days, failure of which sanctions should be applied against them.

58.Management agreed to implement our recommendations.

F. Infrastructural Projects

Infrastructural Project Payments

59.The total 2019 planned development expenditure of the Assembly was GH¢1,959,274.30. This was to commence construction of eight (8) projects at GH¢843,272.75, and GH¢1,116,001.55 to complete eleven (11) ongoing projects. The full list of the projects and their related expenditure for the year is provided at Appendix 'C'.

60.The projects executed included construction of two (2) Community Centres estimated to cost GH¢561,172.00 being funded by Hon. Joyce Dei, Member of Parliament for the Bosome Freho Constituency which was not included in the Assembly's budget as required in the 2019 Guidelines for the Utilization of the DACF.

61.We however noted the following anomalies during our inspection of projects in the district:

i. on the advice of the District Works Engineer, Mr. Terry Budu, via final payment certificate valued at GH¢81,313.35, Management paid GH¢77,033.70 to the contractor for having completed of one (1) of the community centres at Abosamso in November 2018. However, 3 months after the purported completion, works such installation of a gate, a door, window mesh and louvre blades, as well as the painting of an office remain uncompleted.

ii. One of the 10No. boreholes awarded to M/S Western Works said to be in use at Yawbiri was actually not completed as there was no fitted (Afridev) handpump to pump water.

iii. Another borehole at Appiahkrom II produced coloured water rendering it unsuitable for human consumption. The Ghana Water Company Ltd. recommended to the contractor to rectify the TSS (total suspended solids) and turbidity levels of the water which exceeded acceptable limits, but have since not been done.

Pictorial evidence of the anomalies is attached as Appendix 'C1.'

62. These instances contradict the progress reports on projects produced by the Works Department as well as minutes of the meetings of the Works Sub-committee, and constitute an offence under Section 96(1)(c)(f) of the Public Financial Management Act, 2016 (Act 921) [PFMA].

63. We recommended that:

i. Mr. Budu should ensure that all outstanding works are completed within 30 days, and present evidence to that effect, failure of which he should be sanctioned in accordance with the cited Act.

ii. in accordance with Section 188(1) of the Local Governance Act, 2016 (Act 936) and Part II of the *2019 Guidelines for the Utilization of the DACF*, the DCE, DCD and the DFO should obtain independent monitoring reports from sub-district structures (town, zonal and area councils) and their Unit Committees, upon presentation of payment certificates by the Works Department and before payments are made.

iii. the Works Department and the Works Sub-committee should amend their progress reports to reflect the true circumstances on the ground, now, and in future.

64. Management have agreed to rectify all the anomalies identified.

Unplanned Execution and Haphazard Siting of DDF Market Project – GH¢659,901.38

65. Section 16 of the Local Governance Act, 2016 (Act 936) requires members of the District Assembly to collate and present the views, opinions and proposals of the electorate to the District Assembly for deliberation.

66. Section 12(5), (6) and (7) of the same Act also mandate a District Assembly to co-ordinate, integrate and harmonise the execution of programmes and projects under approved development plans for the district and other development programmes promoted or carried out by Ministries, Departments, public corporations and other statutory bodies and non-governmental organisations in the district. The District Assembly and the aforementioned bodies must ensure mutual co-operation in the performance of their functions and duties. Subsection (8) further states that 'in the event of a conflict between a District Assembly and an agency of the central Government, public corporation, statutory body, non-governmental organisation or individual over the application of subsections (5), (6) or (7), the matter shall be referred by either or both parties to the Regional Co-ordinating Council [RCC] for resolution.'

67. The Assembly, in 2019, awarded a DDF-funded contract valued at GH¢659,901.38 for the construction of market stores and lorry park complex to Colonia Prestige Construction Ltd., within a distance of 300 metres from a completed but abandoned market commissioned on 13/04/11; and 500 metres away from an ongoing construction of another market which commenced in 2018 and funded by the One Million Dollars per Constituency policy spearheaded by the Member of Parliament for the Bosome Freho Constituency, located in Asiwa and Bobiam respectively.

68. Additionally, we could not find any evidence of a request initiated by community members, discussions by the Works and/or Development Planning Sub-committees, the Executive Committee, or any resolution by the General Assembly of the District Assembly to justify the construction of the DDF-funded market within close proximity of the existing two (2) markets; or any notification to the RCC of an impending conflict between the Assembly and the MP.

69. We identified the following as the causes of the lapse:

i. lack of co-ordination between the District Chief Executive (DCE) and the MP, Hon. Joyce Adwoa Akoh Dei.

ii. lack of consultation of community members prior to the award of contracts for the execution of the on-going projects.

70. The execution of the DDF-funded market project without consulting the intended users or beneficiaries and siting within close proximity of the others will likely lead to the abandonment and wastage of funds that could have otherwise been channelled to address pressing infrastructure deficit elsewhere in the District. The District thus risks losing out on future DDF inflows from the non-judicious use of the funds.

71. We therefore requested the DCE, Hon. Yaw Danso and the Planning Officer, Mr. Yaw Opoku to provide evidence and explanations to justify the construction and **siting** of the market stores near similar facilities.

72. We recommended that in future, the District Co-ordinating Director, Mr. Samuel Kyei-Baffour Frimpong should ensure that all projects to be undertaken by the Assembly must be supported with evidence of needs assessment and requests initiated by members of the community desirous of receiving the project.

73. We also recommended that Mr. Frimpong should also immediately notify the Regional Co-ordinating Council to intervene and resolve the uncoordinated activities between the MP and the DCE as required by Sections 12(8) and 188(2c) of the Local Governance Act, 2016 (Act 936).

74. Management explained the 2011 market had outlived its usefulness, hence the abandonment. Furthermore, the Asiwa Development planning scheme designated the current location of the DDF project as the most appropriate, taking into consideration the area (size) to be occupied, and potential economic impact of the project and the input from the GPRTU prior to the siting of the project.

75.Management is yet to provide evidence of the consultation with the transport union.

Delayed and Abandoned Projects – GH¢527,064.18

76.Section 21(2g)(iv)(v) of the Local Governance Act, 2016 (Act 936) stipulate that one of the functions of the Executive Committee of a District Assembly is to recommend to the District Assembly initiation and implementation of development programmes and projects at the district level; and monitor and evaluate policies, programmes and projects.

77.Section 188(1)(a)(b) of the same Act requires the Regional Co-ordinating Council (RCC) to monitor the use of moneys allocated and released to the District Assemblies by central Government and evaluate the performance of the Assemblies.

78.We noted that five (5) projects funded by the DACF, DDF and GETFund valued at GH¢1,300,249.77 which commenced between 2012 and 2017 have stalled for periods ranging from 12 to 44 months. Out of the total contract sum, an amount of GH¢527,064.18 had so far been paid, leaving a balance of GH¢773,185.59, representing 59%, as at 30/11/19. Details are attached as Appendix 'D'.

79.We identified the following as the causes of the lapse:

i. concurrent execution of multiple projects without recourse to the timing and adequacy of funding sources,

ii. reluctance of political heads and/or successive administrations to settle liabilities of their predecessors, and

iii. absence of a policy document at the Assembly to complete unfinished projects before executing new ones.

80.The delays in the completion and abandonment of the projects will lead to upward variation of the contract prices as well as the deterioration of the projects, as they are left at the mercy of the weather. As a body corporate with perpetual succession, the actions of the Assembly can also result in costly legal action by aggrieved contractors, loss of goodwill and damage to its reputation, as well as the potential to cripple legitimate businesses.

81. We recommended that:

    i. within 30 days, the District Chief Executive (DCE), the District Co-ordinating Director (DCD) and the Executive committee should document practical measures towards minimising or preventing its recurrence, along specific timelines for execution.
    ii. in future, the DCE, the DCD and the Executive committee of the Assembly should consult the District Planning Co-ordinating and the Finance Units to ensure that projects are planned, prioritized and executed in accordance with budgeted cash inflows.
    iii. the aforementioned officers should ensure that on-going projects are completed and paid for, before contracts are awarded for the commencement of new projects.
    iv. the RCC should monitor the activities of the Assembly to ensure compliance with the above recommendations.

82. Management accepted our recommendations and indicated that it will construct wells instead of the boreholes for the affected communities, as regards the 10No. boreholes. Also, the DDF secretariat has been notified to provide additional funding to complete the Ohwimase classroom project. Management further explained that GETFund projects were outside their control, but only supervised such projects and provided feedback to GETFund secretariat through the Works Department.

Follow-up on Previous Audit Report

83. The following six (6) issues in previous audit report and a status report with Ref. No. ABK/LA/16/46 dated 11/03/19 remain unresolved:

6.3 Inadequacies in Contracts Signed Between Zoomlion Ghana Ltd. and Bosome Freho Assembly

84. Management has failed to undertake the task of ensuring that the contract was reviewed and a timetable drawn towards performance measurement.

6.4 Payment to Zoomlion Ghana Ltd. under Sanitation Improvement for no Work Done – GH¢108.000.00

85. Mr. Douglas Annoful, the then Co-ordinating Director who was held liable for the anomaly, has failed to pay the amount of GH¢108.000.00 into the Assembly's Common Fund Account.

9.1 Third-party Certification of Fumigation Exercise not Provided –GH¢40,250.00

86. Management failed to comply with the recommendation to obtain certification of satisfactory completion of works from third parties necessary to advise the Administrator of Common Fund to effect deductions.

Acknowledgement

87. We are grateful to management and staff for their co-operation during the audit.

District Auditor
Bekwai-Ashanti
(Kitson Amoah-Adjei)

Cc:-
The Auditor-General
Audit Service
Accra.

The Regional Auditor
Audit Service
Kumasi

The Regional Minister
Regional Co-ordinating Council
Kumasi.

Appendix 'A' – Certification of Fumigation Works without Recourse to Contract Specifications

Activity and Facility as per Contract Specifications		Required Activities			Quarterly Planned Activities			Actual Executed			Variance		
		No. of towns with facility	Total no. of facilities in towns	Frequency (no. of instances per year)	No. of towns with facility	Total no. of facilities in towns	Frequency (no. of instances per year)	No. of towns with facility	Total no. of facilities in towns	Frequency (no. of instances per year)	Required less Planned	Planned less Actual	Required less Actual
			A	B =12*A		C	D = C*4			E	F =A-B	G= B-C	F=A – C
Schedule I	Disinfection and disinfestation of public toilets and surroundings	66	320	3,840	2	11	44	10	-	35	3,796	9	3,805
	Disinfection of major drains	2	2	24	1	1	4	1	-	4	20	0	20
	Disinfection and disinfestation of communal containers	4	11	132	3	6	24	4	-	14	108	10	118
	Disinfection and disinfestation of final disposal sites	1	1	12	0	0	0	1	-	3	12	-3	9
	Disinfection and disinfestation of Gov't apartments	1	17	204	1	17	68	5	-	15	136	53	189
Schedule II	Deratting of Public Markets	2	2	24	1	1	4	1	-	1	20	3	23
	Disinfection and disinfestation of hospitals, Clinics and Health centres	18	18	216	0	0	0	0	-	0	216	0	216
	Public education on vector control/ environ. sanitation	93	93	93	3	3	12	1	-	1	81	11	92
	Total	**187**	**464**	**4,545**	**11**	**39**	**156**	**23**	**-**	**73**	**4,389**	**83**	**4,472**

Appendix 'B' – Minutes of Executive Committee Meeting on Zoomlion (GH) Ltd performance [DCD's concerns on next page]

MINUTES OF THE 2019 1ST EXECUTIVE COMMITTEE MEETING HELD ON THURSDAY, 2ND APRIL, 2019 AT THE DISTRICT ASSEMBLY HALL, ASIWA

ATTENDANCE RECORD

MEMBERS PRESENT

NO	NAME	DESIGNATION
1.0	HON. YAW DANSO	DISTRICT CHIEF EXECUTIVE (CHAIRMAN)
2.0	HON. SHARON MENSAH	MEMBER
3.0	HON. DANIEL ACHEAMFOUR	MEMBER
4.0	HON. KINGSFORD ADUSEI	MEMBER
5.0	HON. ISAAC B. ACHEAMPONG	MEMBER
6.0	HON. FELIX SAKYI	MEMBER
7.0	HON. ALEXANDER BERKO	MEMBER
8.0	HON. AMOAKO JONES	MEMBER

IN ATTENDANCE

NO	NAME	DESIGNATION
1.0	MR. FERKA CHARLES	DISTRICT CO-ORD. DIRECTOR (SECRETARY)
2.0	MR. SETH AMPONSAH	FORMATION SERVICE DEPT.
3.0	MR. SAMUEL ARTHUR BOATENG	AGRIC DEPT.
4.0	MR. KWARTENG YAW	NFED
5.0	MR. EFFA-KONADU	SOCIAL WELFER & CD.
6.0	MS. RABIATU ISSAH	DIST. BUDGET ANALYST
7.0	MS. FATIMA IBRAHIM	INTERNAL AUDITOR

post at Nsuta and TebesoII had delayed. Upon extensive deliberations, Hon. Nana Asare- Bediako suggested that Tebeso II Police Post should be commissioned since it was already operational. However, the District Chief Executive explained that it would be prudent to complete the Nsuta Police Post and commission the two projects on the same day. He indicated that there were few renovation works to be done and assured members of the Assembly's readiness to complete the project as soon as funds were released. The District Co-ordinating Director remarked that the cost of moving the Regional Police Command to commission the project at different dates could have financial burden on the Assembly.

3.5 **Maintenance of Deplorable Roads**

The state of Anumso feeder road with regards to fixing of culvert to make the road motorable was revisited. The District Works Engineer explained to the House the cost assessment made regarding the fixing of culvert by the contractor was beyond the Assembly's capacity. He therefore requested that the Assembly should seek assistance from Feeder Road Secretariat through the Central Government. Management was also recommended to invite one "Galo", a small scale miner who was formally engaged for support.

Hon. Members pleaded with the Assembly to have a lasting solution to the problem since the community was finding it difficult accessing the road to hospital and other commercial activities. Mgt

3.6 **Sanitation**

The District Co-ordinating Director raised concerned about the attitudes of Zoomlion workers towards work. He indicated that most of them were not at post but continue to receive their monthly salaries. After further discussions, the meeting charged Management to invite the officer in charge of the Environmental Unit to discuss the necessary action to be taken against those workers.

The District Environmental Officer narrated some of the challenges being confronted with in the discharge of their duties regarding the arrest of stray animals. The House urged Hon. Members to assist the Unit by educating their various electoral areas regarding the exercise and the penalty associated with it. Hon Membe Mgt

4.0 **CONSIDERATION OF REPORTS FROM SUB-COMMITTEES**

Reports from the various sub-committees were presented by the respective

6.0 **ADJOURNMENT**

The chairman was grateful for the extensive cooperation in ensuring successful deliberations of the meeting.

Hon. Adusei Kingsford moved for adjournment of the meeting. His motion was seconded by Hon. Alexander Berko. The meeting was successfully adjourned at 3:15pm after Hon. Sharon Mensah had said the closing prayer.

Prepared By:

(MR. CHARLES FERKA)
SECRETARY

Confirmed By:

(HON.YAW DANSO)
CHAIRMAN

Appendix 'B' - Meeting Between Zoomlion (GH) Ltd. & Management of the Assembly.

Zoomlion's admission of lack of supervision highlighted on next pag

REPORT ON MANAGEMENT CONSULTATIVE MEETING WITH ZOOMLION'S OFFICIAL ON THURSDAY 14TH NOVEMBER 2019 AT DCE'S OFFICE.

INTRODUCTION

The ineffective performance of Zoomlion Company ltd in the Bosome Freho District coupled with source deduction on non – functional truck for waste desposed by the Administrator of common fund, disenable the Assembly to confirm the contract renewal for the year 2020 as being authorized by all Assembly's to do so. The impasses called for a meeting with the officials from the Zoomlion Company to iron out the misunderstanding and possible way forward.

MANAGEMENT'S DECISION

Management seems not to understand reasons why the Administrator of Common fund continued to deduct from their share of DACF on two vehicles being allocated to the Assembly for which one of the trucks was non- operational for about three years. The DCE emphasized that the situation has greatly affected the finances of the Assembly as well as the management of waste disposal in the District. He remarked that an official letter was sent to the Common fund Secretariat, copied to Zoomlion, Regional Minister and the Local Government Service, explaining possibly reasons for refund of the said deduction into the Assembly's account. The DCE indicated that since the contract document signed between the Zoomlion and the Bosome Freho District was not made available to the Assembly for further study, it would be very difficult for him to endorse review of their performance contract with the District.

RESPONSE FROM ZOOMLION OFFICIALS

The Head of operations for Zoomlion, Ashanti Region briefly explained and justified the deduction on the two truck as legal. He indicated that the company's mandate was to provide service contract to the partner and so, so far as their services were being carried out effectively, emphasizes should not be laid on how the service were carried out. He remarked that the company's decision to take away one out of the three trucks from the District to Agogo was to support the service delivery needed. The operations manager emphasized that the non-function

P.T.O.

Appendix 'B2' – Damaged Communal Container
– 2 containers at same location } @ Anyanzu
– Filthy surroundings (untidy)

(2)

Appendix 'B2' – Damaged Container
– Filthy (untidy) surroundings virtually converted to an unapproved landfill site } ③ @ Hsuaem II

Appendix 'C' – Infrastructural Project Payments

No.	Project Description	Location	Fund Source	Name of Contractor	Original Contract Sum (GH¢)	Revised Contract Sum (GH¢)	Planned Expenditure in 2019 (GH¢)	Award Date	Commencement Date	Total Payment in 2019 (GH¢)	Total Payment to Date (GH¢)	Status of Project
1	Construction of 1No 6-Unit Classroom Block with Office and Store and 4-seater KVIP for D/A primary	Nsuaem II	DACF	M/S K.K Yaro Enterprise	489,971.16	489,971.16	130,000.00	03/07/19	17/07/19	30,000.00	30,000.00	Mobilisation stage
2	Sectional Completion of Blk B of Market Stores and Lorry Park complex	Asiwa	DDF	M/S Colonial Prestige Const. Ltd	659,901.38	659,901.38	270,590.00	10/07/19	24/07/19	289,519.46	289,519.46	Mobilisation stage
3	Construction of 1No. CHPs Compound	Dompa	DDF	M/S Grotoso Enterprise	220,382.40	220,382.40	220,097.00	15/04/19	29/04/19	197,611.20	197,611.20	Roofing Stage
4	Opening of 2km Road	Apewu to Bamso			30,300.00	30,300.00		10/07/19	08/10/19	30,300.00	30,300.00	100% Completed
5	Reshaping of selected roads	Ankaase - Dompa and Amantobuom - Kokoben	DACF	K. K. Yaro Enterprise	79,200.00	79,200.00	170,985.75	28/07/19	02/08/19	79,200.00	79,200.00	100% Completed

6		Dompa Junction to Ampaha; Nsuaem II Junction – Tweapiase and Tebeso I - Subriso			63,880.00	63,880.00		24/10/19	24/10/19	40,000.00	40,000.00	100% Completed
7	Completion of Community Centre	Abosamso	DACF (MP)	Victory J. A. Construction Ltd.	85,593.00	85,593.00	0.00	16/10/19	17/10/19	232,940.00	232,940.00	Completed; yet to be commissioned
8	Reshaping of feeder road	Asiwa to Anumso	IGF	K.K. Yaro Enterprise	27,900.00	27,900.00	51,600.00	18/11/19	19/11/19	27,900.00	27,900.00	100% completed
	Sub Total (A) – 2019 Projects				**1,657,127.94**	**1,657,127.94**	**843,272.75**			**927,470.66**	**927,470.66**	
9	Construction of 1No 6-Unit Classroom Block with Auxiliary Facilities	Tebeso II	DACF	M/S Royal Phinett Company Ltd.	428,037.23	428,037.23	159,218.39	23/11/18	7/12/18	110,004.00	110,004.00	45%
10	Construction of Office Block for the Agric Directorate	Asiwa	DACF	M/S K.K Yaro Enterprise	498,776.67	498,776.67	200,000.00	06/12/18	20/12/18	200,000.00	200,000.00	81% Complete
11	Construction of 1No. 2-	Asiwa	DACF	M/S Osbel Enterprise	495,586.00	495,586.00	150,000.00	01/10/17	30/10/17	20,000.00	180,887.90	80% Complete

	Bedroom Semi Detach Bungalow			Ltd								
12	Construction of 1No CHIP Compound	Freboye	DACF	M/S Alexaco Company Limited	183,946.00	183,946.00	76,354.00	17/10/17	29/10/17	47,669.80	175,550.70	Commissioned; retention yet to be released
13	Construction of Fence wall at Bosome Freho SHTS	Asiwa	DACF	M/S Ascoturk Company Limited	169,497.00	169,497.00	43,885.00	22/04/16	22/04/16	0.00	125,612.10	100% retention yet to be released
14	Construction of 1No 3-Unit Classroom Block with Office and Store	Asiwa	DACF	Evakof Company Limited	206,885.00	206,885.00	127,352.00	25/10/17	8/11/17	0.00	79,532.75	Commissioned; retention yet to be released
15	Renovation of D.C.E Bungalows	Asiwa	DACF	Platinum 17 Construction Ltd.	61,468.05	61,468.05	20,000.00	05/06/17	-	0.00	51,000.00	Completed
16	Construction of 1No 3-Unit Classroom Block with Office and Store	Ohwimase	DDF	M/S K. Kumi Enterprise	187,380.60	187,380.60	73,514.80	19/12/16	14/01/17	32,704.81	158,855.90	90% Complete
17	Construction of 1No 3-Unit Classroom Block with Office and	Amomorso	DDF	M/S Osbel Limited	176,473.86	176,473.86	26,473.86	19/12/16	14/01/17	13,939.75	163,939.75	Commissioned retention yet 1to be released

	Store											
18	Construction of 1 No. 3 units Classroom block with office and store	Dajanso	DDF	Dgrotoso Enterprise	185,286.20	185,286.20	79,421.00	19/12/16	13/01/17	42,355.42	148,220.62	Commissioned; retention yet to be released
19	Drilling and construction of 10 No. boreholes	Selected Communities	DACF	M/S Western Water Works Limited	254,485.00	254,485.00	159,782.50	17/10/17	24/10/17	30,000.00	137,689.50	68% complete. **(3 abandoned; 1 completed but not in use)**
	Sub Total (B) – On-going Projects				**2,847,821.61**	**2,847,821.61**	**1,116,001.55**			**496,673.78**	**1,531,293.22**	
	Grand Total (A+B)				**4,504,949.55**	**4,504,949.55**	**1,959,274.30**			**1,424,144.44**	**2,458,763.88**	

Appendix 'C1' — 'Borehole' without Afridev Handpump purported to be in use @ Yawbiri (1)

Appendix 'C1' – Abusamso Community Centre fully paid for without gates & other installations @ the time of inspection

Appendix 'D' – Delayed and Abandoned Projects – GH¢527,064.18

No.	Project Description	Location	Fund Source	Contractor	Original Contract Sum (GH¢)	Commencement Date	Expected Completion Date	Period of Delay (months)	Level of Completion	Total Payment to Date (GH¢)	Reason for Delay/ Abandonment
1	Construction of 1No. 6- unit Classroom Block with Office, Store and Library	Duase	GETFund	M/S Ntark Enterprise	181,350.54	14/6/12	14/4/16	44	Project halted **Abandoned**	39,815.44	Non- Payment of Certificate
2	Construction of 1No. 6- unit Classroom Block with Office, Store and Library	Nsuaem II	GETFund	M/S Amfrank Co. Ltd	181,447.63	14/6/12	14/4/16	44	Project halted **Abandoned**	39,815.44	Non- Payment of Certificate
3	Construction of 1No 3- Unit Classroom Block with Office and Store	Ohwimase	DDF	M/S K.Kumi Enterprise	187,380.60	30/12/16	19/12/17	24	90% Complete **Abandoned.**	158,855.90	Underestimati -on of project cost
4	Drilling and construction of 10 No Boreholes	Selected Communities	DACF	M/S Western Water Works Ltd.	254,485.00	17/10/17	17/10/18	14	68% completed **(3 abandoned; 1completed but not in use)**	137,689.50	Inaccessible Site to Carry Out Work for 2 communities; 3rd borehole completed but unsuitable for human consumption (coloured water).
5	Construction of 1No. 2- Bedroom Semi- detached Bungalow	Asiwa	DACF	M/S Osbel Enterprise Ltd	495,586.00	17/12/17	17/12/18	12	80% Complete	150,887.90	Certificate Not Paid
					1,300,249.77					**527,064.18**	