BOSOME FREHO DISTRICT ASSEMBLY

ASIWA

BOSOME FREHO DISTRICT

P.O. Box 365
Konongo-Ashanti
In case of reply number and date of letter should be quoted
Our Ref BFDA.05/10/02

YourRef

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INTERNAL AUDIT UNIT

Date: 22ND JANUARY, 2026

22/01/2026

SUBMISSION OF 2025 ANNUAL INTERNAL AUDIT PERFORMANCE REPORT

I submit herewith Bosome-Freho district Assembly 2025 Annual Internal Audit Performance Report in accordance with the statutory requirement of the Internal Audit Unit as per Regulation 221 (2e) of the Public Financial Management Regulation (PFMR) 2019 (L.I.2378), Regulations 39 (c) and 42 (2) of the Internal Audit Regulation (IAR) 2011 (L.I.1994) and Notice No. IAA /04/12/2021 issued by the Internal Audit Agency.

I submit for your attention.

Thank you.

MICHAEL AGYEI

(DIST CORDINATING IRECTOR)

For: HON. DIST CHIEF EXECUTIVE

INTERNAL AUDIT UNIT

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 District Co-ordinating Director 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 *Bosome Freho District Assembly* developed and submitted its 2025 Annual Internal Audit Work Plan. The plan projected six (6) audit thrust areas for coverage by the Bosome Freho District Assembly Audit Function.

This Annual Internal Audit Performance Report presents the Bosome Freho District Assembly Internal Audit Unit's audit outcomes for the year 2025. The report is submitted to the Bosome Freho District Assembly Audit Committee and the District Co-ordinating 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

2.0 BACKGROUND

The role of the Internal Auditing Function is to carry out audits and professional assessments of the activities of Bosome-Freho district Assembly , and to ensure that the system of internal controls applicable to financial programme and project areas, provide reasonable assurance to management that: The financial, managerial and operating information reported internally and externally is accurate, reliable and timely; The financial activities of the Bosome-Freho district Assembly are in compliance with laws, policies, plans, standards and procedure; Bosome-Freho district Assembly resources are adequately safeguarded, used judiciously and for the intended purpose in the ordinary course of business of the assembly(s); Bosome-Freho district Assembly resources are used economically, effectively and efficiently; Plans, goals and objectives of the covered entity are achieved; Risks are adequately managed in the covered entity; and to .Facilitate the prevention and detection of fraud, Provide a means for keeping the name of covered entity full and currently informed about problems and deficiencies related to the administration of its programmes and operations and the need for suitable corrective action.

3.0 APPROVED ANNUAL AUDIT WORKPLAN

1ST QUARTER

AUDIT AREA & FOCUS	RISK SCORE	DATES OF PREVIOUS AUDIT	AUDIT DURATION		EXPECTED DATE FOR SUBMITTING REPORT TO IAA	RESOURCES NEEDED GHC	NOTES (DAYS)
			START	**COMPLETION**			
Cash Management (DACF, GoG, IGF, Donor	13	September 2024	1/4/2023	11/04/2025	20/04/2025	**2,000.00**	15

Funds)							
Fuel &Transport Management	8	July, 2024	1/04/2024	13/04/2024	20/04/2025		12
Outstanding, Borrowings, Loans, Advances and Indebtedness Status of the Covered Entity.	8	December, 2031	1/04/2024	13/04/2025	20/04/2023		12
T&T AND NIGHT ALLOWANCE FOR REPORT SUBMISSION						500.00	
SUBTOTAL						2,500.00	

<u>2ND QUARTER</u>

AUDIT AREA & FOCUS	RISK SCORE	DATES OF PREVIOUS AUDIT	AUDIT DURATION		EXPECTED DATE FOR SUBMITTING REPORT TO IAA	RESOURCES NEEDED GH₵	NOTES (DAYS)
			START	**COMPLETION**			
Cash Management	13	September,	4/07/2025	15/07/2025	25/07/2022	**2500.00**	15

(DACF, GoG, IGF, Donor Funds		2024					
Follow-up on Implementation of Recommendation in Auditor-General's Report and Management Letters.	13	-	4/07/2024	15/07/2024	25/07/2022		12
Development and Implementation of Risk Management Policy for the District.	25	-	5/07/2023	12/07/2024	25/07/2023		12
Procurement/ Contract Management	8	March, 2024	5/07/2025	15/07/2023	25/07/2025		15
T&T AND NIGHT ALLOWANCE FOR REPORT SUBMISSION						500.00	
SUB TOTAL						2,500.00	

3RD QUARTER

AUDIT AREA & FOCUS	RISK SCORE	DATES OF PREVIOUS AUDIT	AUDIT DURATION		EXPECTED DATE FOR SUBMITTING REPORT TO IAA	RESOURCES NEEDED GH₵	(DAYS)
			START	**COMPLETION**			
Cash Managem	13	Feb-march,	5/10/2025	15/10/2025	25/10/2025	2,000.00	15

ent (DACF, GoG, IGF, Donor Funds		2024					
Assets Management	5	July, 2024	5/10/2025	12/10/2023	25/10/2025		12
Stores Management	5	September, 2024	5/10/2025	12/10/2023	25/10/2025		12
Payroll & HR Audit	3	N/A	5/10/2025	12/10/2023	25/10/2025		12
T&T AND NIGHT ALLOWANCE FOR REPORT SUBMISSION						500.00	
SUB TOTAL						**2,500.00**	

4TH QUARTER

AUDIT AREA & FOCUS	RISK SCORE	DATES OF PREVIOUS AUDIT	AUDIT DURATION		EXPECTED DATE FOR SUBMITTING REPORT TO IAA	RESOURCES NEEDED GHC	NOTES (DAYS)
			START	**COMPLETION**			
Cash Management (DACF, GoG, IGF, Donor Funds	13	September, 2024	01/01/2025	15/01/2025	25/01/2025	2,000.00	15
Governanc	13	Septem	01/01/	12/01/2025	25/01/202		12

e & Management		ber, 2024	2025		5		
Outstanding, Borrowings, Loans, Advances and Indebtedness Status of the Covered Entity.	8						12
Declaration of Assets and Disqualification	15	September, 2024	01/01/2025	12/01/2025	25/01/2025		12
Performance Audit	1	Feb, 2024	15/01/2025	30/01/2023	10/02/2025		20
T&T AND NIGHT ALLOWANCE FOR REPORT SUBMISSION						500.00	
SUBTOTAL						**2,500.00**	

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

*Give a summary narrative on **each** audited area, including in particular the audit objectives and conclusions reached at the end of the audit as to whether the objectives were achieved or not.*

5.0 SUMMARY OF FINDINGS AND RECOMMENDATIONS

4th Quarter, 2024

The executive summary is projected to provide audit perspective and highlights on summarized basis, the significant findings discussed throughout the body of the comprehensive reports which includes, payment vouchers not submitted for pre-audit, unretired payment vouchers, partially retired payment vouchers, payment vouchers not stamp paid after payments have been made.

RECOMMENDATION

All payment must be subject to pre-auditing before payment can be made, any officer making payments should demand for official receipts from the payees who receive the money. Failure to do that, the amount should be converted as an advance and charge to the holder's personal account. All taxes deducted should be paid promptly.

1st Quarter 2025

The executive summary is projected to provide audit perspective and highlights on summarized basis, the important findings discussed throughout the body of the comprehensive reports which includes, withholding tax deducted but not paid to GRA, unretired payment vouches, payment without the relevant supporting documents, official vehicles not comprehensively insured, absence of vehicle history chart for the assembly.

RECOMMENDATION

Any officer making payments should demand for official receipts from the payees who receive the money. Failure to do that, the amount should be converted as an advance and charge to the holder's personal account. All taxes deducted should be paid promptly.

2nd Quarter 2025

The executive summary is projected to provide audit highlights on summarized basis, the important findings discussed throughout the body of the comprehensive reports which includes, payment vouchers not submitted for pre-audit, unretired payment vouchers, partially retired payment vouchers.

RECOMMENDATION

All payment must be subject to pre-auditing before payment can be made, any officer making payments should demand for official receipts from the payees who receive the money. Failure to do that, the amount should be converted as an advance and charge to the holder's personal account. All taxes deducted should be paid promptly.

3rd Quarter 2025

The executive summary is audit highlights on summarized basis, the important findings discussed throughout the body of the comprehensive reports which includes, payment vouchers not submitted for pre-audit, withholding tax deducted but not paid to GRA, unretired payment vouches, absence of fuel management policy in the assembly, payment without the relevant supporting documents, vehicles log books not fill to indicate the movement of vehicles.

RECOMMENDATION

All payment must be subject to pre-auditing before payment can be made, we also recommend to management to take all necessary and possible steps to insure all the assembly vehicles with immediate effect to avoid any mishap that might befall the assembly and the vehicle history chart should be updated.

any officer making payments should demand for official receipts from the payees who receive the money. Failure to do that, the amount should be converted as an advance and charge to the holder's personal account. All taxes deducted should be paid promptly.

6.0 PLANNED ACTIVITIES NOT EXECUTED

List all planned activities not executed

NO	ACTIVITIES NOT EXECUTED	REASON(S) FOR NONEXECUTION
1.		
2.		
3.		

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 Bosome Freho District Assembly 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	A4 sheet	5	5	-
2	Desktop computer	1	0	1
3	Tonner 83A	3	1	2
4	Box of Black Pen	1	1	-
5	Box of Blue Pen	1	0	1
6	Allowances and submission of report	14,500.00	3,000.00	11,500.00
7	Training cost and allowance	12,000.00	12,000.00	-
8	Audit committee meeting	34,000.00	28,500.00	5,500.00

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	Workshop on the PFM compliance league table and data collection tool	2	Internal Audit Agency	Transportation and out of station allowance	Attended
2	Training and setup on the ESPV administration	1	Controller and Accountant General's Department	Transportation and out of station allowance	Attended
3	7th Annual Congress of the Internal Auditors Association	2	Ashanti Regional Co-ordinating Council	Transportation and out of station allowance	Attended

11. VALUE ADDITION OF INTERNAL AUDIT SERVICE TO YOUR ORGANIZATION

Including savings made; qualitative and quantitative savings

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 94.44% 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. Under staff. The Internal Audit Unit request for one or two additional staff.

2. the Audit committee has no budget line to guarantee available financial resources to holding this statutory meeting.

12.3 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

13. CONCLUSION

The Internal Audit Unit was able to achieve all the Planned Quarterly Audit on the scheduled dates.

The Internal Audit Unit allocates basically all its resources into completing our annual audit work plan.

The Bosome-Freho district 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 good and satisfactory and hopes to improve upon it.

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14. APPROVAL

PREPARED BY:

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(HEAD, INTERNAL AUDIT UNIT)

DATE: 22nd January, 2026

5.0 APPENDICES

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

Appendix 6a: Summary of Findings in 4th Quarter 2024 Internal Audit Report

NO.	FINDING	RECOMMENDATION	STATUS OF IMPLEMENTATION
1	Un-acquitted/Partially retired Pv. (GHc55,000.00)	Any officer making payments should demand for official receipts from the payees who received the money. Failure to do that, the amount should be converted to as an advance and charged to the holder's personal account.	All affected Pvs have fully retired with all relevant documents.
2	FAILURE TO STAMP PAYMENT VOUCHERS WITH 'PAID STAMP'	We recommend to management to task the DFO to ensure all the affected payment vouchers are properly stamped, "PAID" and date to prevent any recycle of attachments.	All Pvs have been stamped "paid"
3	Unremitted Withholding Tax (GHc 4710.32)	We recommended that, management should task the DFO and the Officer in charge to attach all the necessary tax receipts to the	All tax has been and all relevant receipts have been provided for

		payment vouchers.	verification.
4	Payment without Pre-Audit (GHc111,133.28)	We recommend that management should task the DFO and the schedule officer to make it a point to submit payment vouchers to the audit unit for pre-audit to avoid such avoidable infractions.	all the affected Pvs has been summited for post audit

Appendix 1b: Summary of Findings in 1st Quarter 2025 Internal Audit Report

NO.	FINDING	RECOMMENDATION	STATUS OF IMPLEMENTATION
1	Payment vouchers not retired with relevant document (GHc27,000.00)	Any officer making payment should demand for official receipts from the payees who received the money and all ensure all payment vouchers have relevant supporting documents. Failure to that, the amount should be converted as an advance and charged to the holder's personal account.	The affected payment vouchers are fully acquitted with their relevant documents.
2	VOUCHERS NOT FULLY RETIRED (GHC112,002.60)	Any officer making payment should demand for official receipts from the payees who received the money. Failure to do that, the amount should be converted as an advance and charged to the holder's personal account.	The affected payment vouchers are fully acquitted.
3	Withholding tax paid has no receipt attached from the Ghana Revenue Authority.	We recommend that, the DFO and the schedule officer in charge to attach all the	All relevant receipts

	(GHc4,241.04)	necessary receipts to the payment vouchers.	have been attached.
4	Official vehicle not comprehensively insured	We recommend management to take all necessary and possible steps to insure all the Assembly vehicles with immediate effect to avoid any mishap that might befall the Assembly.	Still in the process.
5	Absence of Vehicle History Chart	Management in collaboration with the Transport Department is urged as a matter of urgency to come out with detailed history chart and documentation on all the official vehicles of the Assembly to signify the absolute ownership.	Vehicle History chart has been Created.

Appendix 1c: Summary of Findings in 2nd Quarter 2025 Internal Audit Report

NO.	FINDING	RECOMMENDATION	STATUS OF IMPLEMENTATION
1	Un-acquitted/Partially retired Pv (GHc 35,084.00)	Any officer making payment should demand for official receipts from the payees who received the money and all ensure all payment vouchers have relevant supporting documents. Failure to that, the amount should be converted as an advance and charged to the holder's personal account.	The affected payment vouchers are fully acquitted with their relevant documents.
2	Payment without receipt and relevant supporting attachments (GHc 460.00)	The Unit recommended to management that any officer making payment should demand for official receipts from the payees who received the money and all ensure all payment vouchers have relevant supporting documents. Failure to that, the amount should be converted as an advance and charged to the holder's personal account.	The affected payment vouchers are fully acquitted with their relevant documents.
3	Payment vouchers not submitted for Pre-Audit (GHc51,362.22)	We recommend that management should task the DFO and the schedule officer to make it a point to submit payment vouchers to the Internal Audit Unit for pre-auditing to avoid such avoidable infractions.	All affected Pvs have been submitted for post audit.

Appendix 1d: Summary of Findings in 3rd Quarter 2025 Internal Audit Report

NO.	FINDING	RECOMMENDATION	STATUS OF IMPLEMENTATION
1	Payment outside GIFMIS Platform (GHc40,000.00)	The unit recommend that management should task the DFO and the schedule officer responsible to always make sure all payment is generated through the GIFMIS system as require by the law.	All affected Pvs have been made available for imputation into the GIFMIS Platform
2	Withholding tax paid has no receipt attached from the Ghana Revenue Authority. (GHc5,213.25)	We recommended that, management should task the DFO and the Officer in charge to attach all the necessary tax receipts to the payment vouchers.	All relevant receipts have been attached.
3	Payment vouchers not submitted for Pre-Audit (GHc125,400.00)	We recommend that management should task the DFO and the schedule officer to make it a point to submit payment vouchers to the internal audit unit for pre-audit to avoid such avoidable infractions.	all the affected Pvs has been summited for post audit
4	Un-acquitted/Partially retired Pv.	Any officer making payments should demand for official receipts from the payees who	All affected Pvs have fully retired with all relevant

	(GHc562,065.25)	receive the money. Failure to do that, the amount should be converted as an advance and charge to the holder's personal account	documents.
5	ABSENCE OF FUEL MANAGEMENT POLICY	The unit recommended that, management should have fuel policy document detailing in the document the categories of officers who qualifies for fuel allocation and the liters they are entitle to within a specified period, this will help track and prevent misappropriation of funds and reduced the fuel cost for the Assembly since there will be no room for leakages. **ii.** The vehicle log book should be properly filled by the assembly drivers, if they don't have the capacity to do so, a refresher course should be organized by the transport department for them since they oversee their activities. **iii.** There should be a record of periodic travel of the Assembly officers and specified the exact places and official assignment. **iv.** A well thought-out weekly budgeting fuel allocation should be set by management.	Fuel Management policy has been prepared.

		v. There should also be ceiling for fuel consumption by officers involves.	
6	SOME OF THE OFFICIAL VEHICLES ARE NOT INSURED	We recommend to management to take all necessary and possible steps to insure all the assembly vehicles with immediate effect to avoid any mishap that might befall the assembly.	Still gathering documents
7	VEHICLE HISTORY CHART NOT UP TO STANDARD.	Management in collaboration with the Transport Department is urged as a matter of urgency to come out with detailed history chart and documentation on all the Official vehicles of the Assembly to signify the absolute ownership.	Most of the vehicles' history chart have been updated and up to standard.

Appendix 1e: Summary of Findings in any other special Internal Audit Report (s) Carried out in 2025

NO.	FINDING	RECOMMENDATION	STATUS OF IMPLEMENTATION
