AUDIT SERVICE

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Good Governance and Accountability

P. O. Box 556
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25 FEBRUARY 2026

THE MUNICIPAL CHIEF EXECUTIVE
AYAWASO WEST MUNICIPAL ASSEMBLY
DZORWULU

MANAGEMENT LETTER ON THE AUDIT OF THE ACCOUNTS OF THE DISTRICT ASSEMBLY COMMON FUND AND OTHER STATUTORY FUNDS OF AYAWASO WEST MUNICIPAL ASSEMBLY, DZORWULU FOR THE PERIOD 1 JANUARY - 31 DECEMBER 2025

We have audited the accounts and other related records of Ayawaso West Municipal Assembly's Internally Generated Fund for the year ending 31st December 2025 in accordance with our statutory mandate as stipulated in Article 187 (2) of the 1992 Constitution and Section 11(1) of the Audit Service Act, 2000 (Act 584).

2. We wish to bring to your attention the following observations that were made during the audit which have been discussed with the management of the Assembly. Management's comments and responses, where necessary, have been taken into consideration in the preparation of this management letter.

3. We shall be grateful to receive your reply within 30 days after receipt of this management letter as stipulated in Section 29 of the Audit Service Act 2000 (Act 584) including steps you intend to take to correct weakness contained in this letter, failure of which the emoluments of the Director and the Accountant will be withheld in accordance with section 29(2) of Act 584.

Key Personnel

4. The underlisted officers handled the administrative and financial matters of the Assembly during the period under review:

Name	Position	Staff ID	Period
Hon. Dr. Michael Mensah	Municipal Chief Executive		May – 31 Dec 2025
Benard K. P. Sekyiama	Municipal Coordinating Director	59951	1 Jan-12 Sep 2025
Gordon Domayele	Municipal Coordinating Director	15125	15 Sep 31Dec 2025
Sadat Jawula	Municipal Finance Officer	97279	1 Jan – 31 Dec. 2025
Bless Adzedakor	Municipal Budget Officer	714704	1 Jan – 31 Dec. 2025
Daniel Tetteh	Municipal Internal Auditor	715133	1 Jan – 3 Sept. 2025
Ambrose Kunorvi	Municipal Internal Auditor	910972	4 Sept- 31 Dec.2025
Latifah Hashim	Human Resources	903985	1 Jan – 31 Dec. 2025
Jasper Dzabaku Katei	Mun. System Information Officer	911727	1 Jan – 31 Dec. 2025
Selasie Akortiah	Procurement Officer	641098	1 Jan – 31 Dec. 2025
Nathan Narh Caesar	Municipal Works Engineer	72754	1 Jan – 31 Dec. 2025

Anthony Mompi	Municipal Planning Officer	728408	1 Jan – 31 Dec. 2025
Kofi Simpeh	Mun. Devt. Planning Officer	911879	1 Jan – 31 Dec. 2025

Scope of audit

5. The audit covered evaluation of the effectiveness of key controls with due regards to Fund Accountability and Budgetary Performance, Cash Management, Revenue, Sanitation, Procurement of Goods, Works and Services, and Asset Management.

Audit objectives

6. The audit objectives were to ascertain whether

a. Adequate and effective Systems of Internal Controls were maintained to ensure the security, transparency, and accountability in the management of the resources of the Assembly.
b. Management and utilization of funds were in accordance with the laws of Ghana with due regards to economy and efficiency.
c. Procurement of goods, services and work was carried out in a transparent and truly competitive manner.
d. All monies received were banked and accounted for and the accounts properly and well kept.
e. Value books were adequate and safeguarded to prevent abuse.
f. All disbursements had been budgeted for, covered by payment vouchers, approved, and authenticated by the spending officer and supported with sufficient and appropriate expenditure documents.
g. Staff on posting or transfer either in or out have their names respectively inserted on or deleted from the mechanized payment voucher and unearned salaries have been paid to chest; and
h. The recommendations of the previous management letter had been complied with.

Audit Methodology

7. We adopted a risk-based audit approach for the conduct of the audit. This among others included interviews of officers of the Assembly to understand and document the system, examination of transactions and review of procurement procedures. We issued observations to management for their responses, which we have incorporated in this report.

8. We derived our evidence using criteria and standards from sources such as the Public Financial Management Act, 2016 (Act 921), Public Financial Management Regulations, 2019 (L. I 2378), Income Tax Act, 2015 (Act 896), Local Governance Act, 2016 (Act 936), Labour Act, 2003 (Act 651), among others.

Limitation of Responsibility

9. Our review of the controls within the system operated by the Ayawaso West Municipal Assembly is only to the extent that we considered necessary for the effective execution of this audit. The review may not have detected all the weaknesses existing or all improvements that could be made. To this end, we prepared this report solely for your use within the organization.

10. Its contents should not be disclosed to any third party without our consent. We would not accept any responsibility for any reliance a third party might place upon it.

Conclusion

11. We evaluated controls put in place by the Assembly to address the risks identified. In our opinion, the control system designed and operated during the period under review was generally

satisfactory; however, there were weaknesses identified which have been highlighted in the subsequent paragraphs for redress.

Summary of findings and recommendations

12. The weaknesses identified and recommendations made have been summarized below and explained in detail in paragraphs 13 to 53.

DACF

(i) Our audit review disclosed that an amount of GH¢15,339,629.58 was recorded in the Common Fund and other funds cash books based solely on bank statements, without any accompanying transmittal documents from the Common Fund Administrator's Office. The transmittal documents usually indicate the statutory deductions applicable to the releases. We recommended that management follows up with the Common Fund Secretariat to obtain copies of the release letters to authenticate the amount of GH¢15,339,629.58 and submit same to the audit team for verification.

(ii) We noted that the management of the Ayawaso Municipal Assembly expended a total amount of GH¢1,436,250.00 on two (2) projects, which were completed on 15 April 2025 and 30 May 2025, respectively. However, management failed to put the projects to their intended use after completion. Management should expedite the commissioning process and ensure that completed projects are promptly put to use. Clear timelines, approvals, and accountability mechanisms should be documented to prevent future delays.

DDF/RFG

(iii) We noted that management deducted a tax amount of GH¢7,092.28 from the payments made to the contractors for onward remittance to the Ghana Revenue Authority (GRA) but failed to remit the amount to GRA. We urged management to remit the outstanding taxes to the GRA without delay and submit evidence of payment for our verification. Any penalties arising from this delay should be borne by the Coordinating Director and the Municipal Finance Officer. Failure to do so will result in the recovery of the unremitted taxes from the Coordinating Director and the Municipal Finance Officer.

MPCF

(iv) We noted that an amount of GH¢198,693.16 from the MP's Common Fund was used by the Member of Parliament to procure 384 chop boxes and various provisions for students in the municipality. These items were allegedly distributed to beneficiaries within the Ayawaso West Wuogon Constituency. However, a distribution list and pictorial evidence were not made available to the audit team to authenticate the distribution. We urged the Member of Parliament to provide details of the beneficiaries of the 384 chop boxes and the various provisions for verification. Failure to do so the amount be recovered from the Member of Parliament, the Municipal Chief Director (MCD), and the Municipal Finance Officer (MFO).

District Road Improvement project (DRIP)

(v) Our audit revealed that a grader machine with identification number GA 030MG was released to the Ga East Municipal Assembly without written authorization from the Municipal Chief Executive (MCE). We recommended that management ensures all future releases of DRIP equipment are supported by prior written authorization from the MCE or a formally delegated officer.

(vi) Our review of the District Road Improvement Programme (DRIP) vehicle files at the Ayawaso West Municipal Assembly revealed that the Assembly does not possess ownership documents for six (6) official vehicles currently in its custody. Management should urgently liaise with the Regional DRIP Coordinator and all relevant stakeholders to obtain, regularize, and properly file the ownership documents for the affected vehicles. This will safeguard the Assembly's interests and ensure compliance with the Public Financial Management Act, 2016 (Act 921).

(vii) The Ayawaso West Municipal Assembly was provided with six (6) machines under the District Roads and Infrastructure Program (DRIP) to facilitate the improvement and maintenance of road infrastructure within the municipality. However, during the period under review, it was observed that all six (6) machines have been parked at Legon and have remained idle since January 2025. We recommended that the Assembly should immediately get the machines serviced and deploy them to designated sites within the municipality to commence road improvement activities. We also recommended that the assembly implement a monitoring and maintenance schedule to ensure that the machines are operational and utilized effectively and Investigate and address any administrative, logistical, or operational concerns raised by the Municipal Coordinator that have prevented the deployment of the machines since January 2025.

Details of findings and recommendations

DACF

Absence of Release Letters

13. The Administrator of the District Assemblies Common Fund Secretariat and other statutory fund managers release funds to Metropolitan, Municipal, and District Assemblies based on source documents such as transmittal letters and guidelines for the utilization of the fund.

14. However, our audit review disclosed that an amount of GH¢**15,339,629.58**was recorded in the Common Fund and other funds cash books based solely on bank statements, without any accompanying transmittal documents from the Common Fund Administrator's Office. The transmittal documents usually indicate the statutory deductions applicable to the releases. Details are as follows:

Date	Description	Receipt No.	Amount (GH¢)
12/8/2025	DACF Release (1st Qtr)	N/A	3,333,787.20
26/08/2025	DACF Release (2nd Qtr)	N/A	6,670,431.47
29/12/2025	DACF Release (3rd Qtr)	N/A	5,335,410.91
TOTAL			**15,339,629.58**

15. The anomaly was attributed to the failure of the Schedule Officer to follow up on the release letters from the Common Fund Secretariat.

16. The absence of the release letters could lead to misstatement of figures in the financial statements, as there were no source documents from the Fund Secretariat to reconcile the amounts reflected in the bank statements.

17. We recommended that management follows up with the Common Fund Secretariat to obtain copies of the release letters to authenticate the amount of GH¢15,339,629.58 and submit same to the audit team for verification.

18. Management responded that it had tasked the Schedule Officer to visit the DACF office to collect the letters and that copies would be made available to the team upon receipt.

Completed Projects Not Put to Intended Use

19. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires Coordinating Directors, as principal spending officers, to institute proper control systems to prevent losses and wastage.

20. We noted that the management of the Ayawaso Municipal Assembly expended a total amount of GH¢1,436,250.00 on two (2) projects, which were completed on 15 April 2025 and 30 May 2025, respectively. However, management failed to put the projects to their intended use after completion. As at the time of the audit, the facilities remained idle despite being fully completed. Details of the projects are provided below.

Project	Location	Contractor	Contract Sum GH¢	Source of Fund	Start Date	Expected Date of Completion	Actual Date of Completion
Construction of 6 unit class room block with ancillary facility Ph 2	Abelemkpe	Crative Skills Company Ltd	963,552.00	DACF	21/10/22	30/02/23	15/04/25
Construction of 14 seater toilet facility	Abelemkpe	M/S Lotus Premier Limited	472,698.05	DACF/ RFG	30/01/23	30/07/23	30/05/23

21. The Engineer, Mr. Nartey Caesar, in an interview, indicated that management has advanced plans to commission the projects for use. However, no documented timelines or formal approvals were made available to support this assertion at the time of the audit.

22. The delay in putting the completed projects to use may result in, underutilization of public resources and delayed realization of the intended benefits of the projects

23. Management should expedite the commissioning process and ensure that completed projects are promptly put to use. Clear timelines, approvals, and accountability mechanisms should be documented to prevent future delays.

24. Management noted our recommendation for compliance.

OTHER FUNDS

DDF/RFG

Failure to Remit Withholding Taxes – GH¢7,082.28

25. Section 117(1) of the Income Tax Act, 2015 (Act 896) requires that "a withholding agent shall pay to the Commissioner-General, within fifteen (15) days after the end of each calendar month, a tax that has been withheld in accordance with this Division during the month."

26. During our examination of the Assembly's payment vouchers, we noted that management conducted transactions totaling GH¢141,833.00 on 2 transactions. We further observed that management deducted a tax amount of GH¢7,092.28 from the payments made to the contractors for onward remittance to the Ghana Revenue Authority (GRA) but failed to remit the amount as of the time of this observation. See details below:

Date	PV No	Chq No	Description	Payee	Amount	Tax

29/4/25	DDF/23/01/25/ANO	00292/23	Construction of speed Humps at Westland	Benef Ent	80,861.00	4,043.65
12/1/25	RFG/031/12/24/25	002919/19	14-Seater Toilet Final Payment	**Lotus Premier**	60,972.00	3,048.63
Total					**141,833.00**	7,092.28

27. We requested management to explain why the taxes deducted were not paid to the GRA.

28. Failure to promptly remit withheld taxes to the Commissioner-General may result in the non-realization of tax revenue targets and could lead to the possible diversion of public funds for unauthorized purposes.

3 29. We urged management to remit the outstanding taxes to the GRA without delay and submit evidence of payment for our verification. Any penalties arising from this delay should be borne by the Coordinating Director and the Municipal Finance Officer. Failure to do so will result in the recovery of the unremitted taxes from the Coordinating Director and the Municipal Finance Officer.

30. Management response: The taxes indicated have been paid and evidence available for review. Management would like to assure the team that it would work on the recommendations made and would strengthen the internal controls to prevent the occurrence of the risk identified in future audits.

MPCF

4 **384 Chop Boxes and Provisions Distributed to Unidentified Beneficiaries – GH₵198,693.16**

31. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires a Principal Spending Officer of a covered entity to be responsible for the assets of the entity under his or her control.

32. During the audit, we noted that an amount of GH₵198,693.16 from the MP's Common Fund was used by the Member of Parliament to procure 384 chop boxes and various provisions for students in the municipality. These items were allegedly distributed to beneficiaries within the Ayawaso West Wuogon Constituency. However, a distribution list and pictorial evidence were not made available to the audit team to authenticate the distribution.

33. We further noted that the supplier of the items, Pacific Projects, was not in the Assembly's database, even though the procurement method used warrants the supplier's existence in the Assembly's database. Details of the payment vouchers are provided below:

Date	PV No.	Chq. No.	Details	Payee	Amt GH₵
23/12/25	AWMA/MP/ 11/12/25/ANO	000069	Payment of Chop Box	Pacific Projects	98,976.96

23/12/25	AWMA/MP/ 0/12/25/ANO	000067	Payment of provision for students	Pacific Projects	99,716.20
Total					**198,693.16**

34. We noted this anomaly was due to the failure to follow approved procurement procedures, including the use of suppliers not registered in the Assembly's database and weak internal controls over the management and distribution of MP's Common Fund expenditure.

35. The non-availability of the distribution list could lead to difficulties in tracking the assets.

4 36. We urged the Member of Parliament to provide details of the beneficiaries of the 384 chop boxes and the various provisions for verification. Failure to do so the amount be recovered from the Member of Parliament, the Municipal Chief Director (MCD), and the Municipal Finance Officer (MFO).

37. Management has noted the observation and will take steps to obtain the details of the beneficiaries of the items distributed. As at the time of reporting, the beneficiaries' list had not been provided for our review.

DISTRICT ROAD IMPROVEMENT PROJECT (DRIP)

Movement Of DRIP machine (Grader) To Ga East Municipal Assembly Without Written Authorization

5 38. Our interaction with the DRIP coordinator and physical inspection revealed that one of the DRIP (District Road Improvement Programme) equipment, a grader machine with identification number GA 030MG was released to the Ga East Municipal Assembly without written authorization from the Municipal Chief Executive (MCE).

39. The DRIP coordinator, Mr. Nana Yaw Seshie, indicated that he released the grader following a phone call with the Regional DRIP coordinator and the MCE.

40. Releasing machinery without written requests and approvals opens the possibility for uncontrolled use of the equipment for private purposes.

5 41. We recommended that management ensures all future releases of DRIP equipment are supported by prior written authorization from the MCE or a formally delegated officer.

42. Management accepted our recommendation for compliance

6 **DRIP Vehicles Without Ownership Documents**

43. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires that a Principal Spending Officer of a covered entity, state-owned enterprise, or public corporation shall be responsible for the assets of the institution under his or her care. The Officer shall ensure that proper control systems exist for the custody and management of assets and shall put in place preventive mechanisms to eliminate theft, loss, waste, and misuse of assets.

44. Our review of the District Road Improvement Programme (DRIP) vehicle files at the Ayawaso West Municipal Assembly revealed that the Assembly does not possess ownership documents for six (6) official vehicles currently in its custody. Details are as follows:

No	Make of Vehicle	Quantity	Chasis No.
1	Backhole	1	ZKRC508101
2	Water Tanker	1	4RX056311
3	Roller	1	ARR062980
4	Shacman Tipper Truck	2	RX055884, RX043771
5	Motor Grader	1	GA030MG

45. The absence of ownership documents exposes the Assembly to the risk of losing control over the vehicles in the event of disputes or litigation regarding ownership. It also undermines effective asset management, accountability, and compliance with the Public Financial Management Act.

6 46. Management should urgently liaise with the Regional DRIP Coordinator and all relevant stakeholders to obtain, regularize, and properly file the ownership documents for the affected vehicles. This will safeguard the Assembly's interests and ensure compliance with the Public Financial Management Act, 2016 (Act 921).

47. Management indicated that it would liaise with the regional DRIP coordinator and other relevant stakeholders to obtain, regularize and properly file ownership documents for the affected vehicles.

7 **DRIP Program Not Operational In Ayawaso West Municipal Assembly**

48. The Ayawaso West Municipal Assembly was provided with six (6) machines under the District Roads and Infrastructure Program (DRIP) to facilitate the improvement and maintenance of road infrastructure within the municipality. However, during the period under review, it was observed that all six (6) machines have been parked at Legon and have remained idle since January 2025. See below the Machines allocated to the Assembly.

No.	TYPE OF MACHINE	QUANTITY	SERIAL NUMBER
1	Back hole	1	GA 007BH
2	Water tanker	1	No identification
3	Roller	1	GA 005RL
4	Tipper truck	1	GA 035TT
5	Tipper truck	1	GA 018TT
6	Motor grader	1	GA030MG

49. The Municipal DRIP coordinator attributed the non-operationalization to the inability of the Assembly to employ operator of the machines since the salary/allowance attached to the job is not to their satisfaction.

50. The prolonged idleness of the machines represents a significant underutilization of government resources intended for public service delivery. This delay could adversely affect road maintenance schedules, hinder the timely execution of infrastructure projects, and potentially lead to deterioration of the machines due to lack of use and regular maintenance.

51. The coordinator further indicated that since the machines have been left idle and at the mercy of the weather major servicing needed to be carried out before the machine could be put to use.

52. We recommended the following:

- The Assembly should immediately get the machines serviced and deploy them to designated sites within the municipality to commence road improvement activities.
- Implement a monitoring and maintenance schedule to ensure that the machines are operational and utilized effectively and Investigate and address any administrative, logistical, or operational concerns raised by the Municipal Coordinator that have prevented the deployment of the machines since January 2025.

53. Management responded that it was in the process of servicing the DRIP equipment and would ensure that a monitoring and maintenance schedule is put in place.

Follow-up on Previous Report

54. We have followed up on our previous management letter with reference number **GAR/DA/AWMA/CF/11** of 7 February 2025 and actions taken by management is attached as Appendix 'A'. We urged management to take the necessary steps to resolve all the outstanding issues.

Acknowledgement

55. We wish to express our gratitude to the Management and staff of the Assembly for their assistance and co-operation during the audit.

WALTER Y. AGBESI
DISTRICT AUDITOR
GAR/ DISTRICT 'A'

DISTRICT AUDITOR
DISTRICT (A)
GREATER ACCRA REGION

cc: The Auditor General
Audit Service
Accra

The Regional Auditor
Audit Service
GAR/**Tema**

The Coordinating Director
Ayawaso West Municipal Assembly
Dzorwulu

The Municipal Finance Officer
Ayawaso West Municipal Assembly
Dzorwulu

The Chief Director
Regional Coordinating Council
Accra

The Presiding Member
Ayawaso West Municipal Assembly
Dzorwulu

Appendix 'A'

FOLLOW-UP ON MANAGEMENT LETTER ON THE AUDIT OF THE ACCOUNTS OF THE DISTRICT ASSEMBLY COMMON FUND OF AYAWASO WEST MUNICIPAL ASSEMBLY, DZORWULU FOR THE YEAR ENDING 31 DECEMBER 2024

Ref: GAR/DA/AWMA/CF/11 of 7th February 2025

Para. No.	Audit Findings	Audit Recommendation	Management's Response	Action taken by Management/AC	Auditor's comments on evidence gathered
13-20	**Over-utilization of DACF on Recurrent Expenditure – GH¢632,000.00**	We recommended that the management of the Assembly desist from the practice of excessive use of the Common Fund for recurrent expenditure and refund the total amount of GH¢632,000.00 from the IGF account into the DACF account for our verification.	Management agreed to our recommendation, and the Municipal Finance Officer (MFO), in approval dated 2nd January 2025, sought to transfer the total amount to the DACF account. However, on 5th February 2025, the MFO instructed their bankers (Fidelity Bank) to rather transfer GH¢400,000.00 to the DACF, which was yet to be effected. We urged management to transfer all the funds to the DACF account as soon as possible for our verification.	Management has transferred GHc 600,000 into the IGF account.	Verified and confirmed. No further action required
21-29	**Expired Contract on Disinfestation and Fumigation**	We recommend that management should resolve the challenges preventing the usage of the project without delay.	Management in their response indicated that, they would ensure that all the challenges that prevented the use of the facility would be	Zoomlion Ghana limited have communicated with service provided and contract renewed	Renewal contract confirmed and no further action required

	Services – GH¢104,000.00		addressed as soon as possible.	anagement failed to comply with the response	
30-35	**Non-Compliance with Service Contract Zoomlion – GH¢92,000.00**	We recommended that the Chief Executive and the Coordinating Director should ensure the recovery of the unexecuted service amount of GH¢92,000.00 paid to Zoomlion Ghana Ltd. We further recommended that the Municipal Environmental Health Officer and Municipal Coordinating Director should step up their monitoring roles over the activities of ZGL to ensure that the Assembly receives value for money.	Management accepted our recommendation and indicated that they have declined to sign the certificate of work done by Zoomlion and had informed the company to de-rat both the Assembly office complex and the Santana Market. Management has since informed us that the company de-atted the market and the office complex in the third quarter of 2024. We, however, stated that the contract specifies that de-ratting should be done every quarter, and management must ensure that this is complied with.	Zoomlion Ghana limited have de-ratted the market.	Action confirms. No further action required
36-41	**Delayed project – GH¢764,856.05**	We recommended that the management of the Assembly urgently assist the contractor in clearing the site to ensure the early completion of the project. We also urged the Assembly to prioritize the completion of the project for the benefit of the communities it is intended to serve.	Management accepted our recommendation and promised early completion of the project.	According to the engineer (Ing. Domingo D Leketey) a letter was written to management on the 28/02/2025 for partial reconstruction of selected roads in the shaishie,dzorwulu,wes	Management is yet to response. Further action required.

				tland and east legon by Messrs Elex Investment Ghana Limited to be terminated.	
42-48	**Failure to Execute Works After Payment of Mobilization - GH¢284,001.86**	We urged management to direct the Works Engineer to engage with the management of the Accra College of Education to resolve the dispute by the close of business on January 27th, 2025, and to inform the contractor to, as a matter of urgency, commence work in order to avoid any issues that may lead to cost overruns in the future.	Management stated that they have officially written to the contractor to commence work as soon as possible after resolving the disagreement with the management of Accra College Education of Education on the location of the project.	Management indicated that contract has started and is ongoing now	Confirmed no further action required
49-54	**Payment of retention before Defects Liability Period - GH¢126,209.90**	We recommended that management ensure that any defects identified within the Defects Liability Period are rectified at their own cost. We further recommended that retention amounts be recovered as and when certificates are approved for payment.	Management has noted our observation and regretted the anomaly; however, they indicated that they would ensure any defects identified would be rectified by the contractor at his own cost.	Management has taken our recommendation into action,	No further action required
55-60	**Projects completed not in use GH¢852,160.65**	We recommended that management extend electricity and water to the facilities at Okponglo as soon as possible, hand it over to the beneficiary community, and take immediate steps to hand over the Abelemkpe site to the schools to prevent deterioration.	Management agreed to our recommendations and indicated that they would ensure that water and electricity are connected to the facility at Okponglo as soon as possible. They also assured that the facility at Abelenkpe would be handed over to the community for use."	Our recommendation has been taken into action.	No further action required

61-65	**Motorbikes given out to unknown beneficiaries - GH¢247,520.00**	We urged the former Member of Parliament to make available details of beneficiaries of the motorbike for our verification.	Management is yet to make the disribution available for our verification	Management has provided visual evidence of the beneficiaries.	No further action required