AUDIT SERVICE

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Good Governance and Accountability

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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 INTERNALLY GENERATED FUND (IGF) 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 under-listed 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
Sclasie 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 works were 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 interview 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 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 77.

(i) We observed that two payments totalling GH¢49,725.28 released for various activities had not been acquitted with documents such as receipts, invoices, claim sheets, reports and pictorial evidence. We recommended that the relevant documents be provided to authenticate the payments ailing which the total amount of GH¢49,725.28 be refunded to the Auditor-General's Recoveries Account number 1018331470015 with the Bank of Ghana.

(ii) Our audit disclosed that Management made cash payments totalling GH¢17,400.00 in respect of two (2) transactions that could conveniently have been settled by cheques issued directly in the names of the respective service providers. We recommended that Management discontinue the use of cash payments for third-party transactions and ensure strict compliance with Regulation 83 of the PFMR by issuing cheques or making electronic fund transfers directly to service providers

(iii) We noted that out of GH¢109,490.00 released to facilitate a General Assembly meeting, an amount of GH¢67,908.00 was accounted for, leaving a balance of GH¢41,582.00 unaccounted for. We recommended that the amount of GH¢41,582.00 be accounted for; failing which, the payee , Municipal Coordinating Director should be surcharged with the amount and payment made into the Auditor-General's Recoveries Account, number 1018331470015, at the Bank of Ghana.

(iv) The audit inspection revealed that the entire Municipal Assembly had only two (2) fire extinguishers serving all offices and departments. It was further observed that both fire extinguishers had expired since June 2025, rendering them unserviceable. It is recommended that Management liaise with the Ghana National Fire Service to assess the fire safety needs of the Assembly and provide adequate and functional fire extinguishers at all required locations. Management should also ensure regular inspection, servicing, and timely replacement of fire extinguishers to comply with relevant laws and regulations.

(v) The audit noted that the Abelenkpe Zonal Council, established in 2021, continues to operate from a metal container structure. Our visit to the Council revealed that the container is of inadequate height and becomes extremely hot during the day due to poor ventilation and the absence of air-conditioning, even though there is an installed ceiling fan. We recommended that the Assembly include a structured infrastructure development plan in its 2026 budget to ensure timely improvement of zonal council facilities and prevent the prolonged use of temporary, unsuitable structures in the future.

Human Resource

(vi) We noted that the employment contract of 29 revenue collectors had expired and was not renewed, yet these collectors continued to perform revenue collection duties on behalf of the Assembly. We recommended that Management immediately regularize the engagement by renewing the contract where appropriate or discontinuing the

services of the individual in accordance with established procedures. Management should also strengthen controls by implementing a contract monitoring system to ensure timely renewal of employment contracts and prevent a recurrence of similar occurrences in the future.

(vii) We noted that some revenue collectors were engaged and started work without valid medical examination reports as required by established recruitment and engagement procedures. We recommended that Management ensure that all revenue collectors submit valid medical examination reports as a condition for engagement and continued employment. Management should also strengthen recruitment controls by enforcing compliance with all pre-employment requirements and conducting periodic reviews of personnel records to prevent a recurrence of this lapse.

(viii) Our review of the Assembly's payroll records disclosed that three staff were transferred out of the management unit between December 2024 and September 2025. However, their names remained on the Assembly's payroll and have not been moved to the payroll of their current management units. We urged management to ensure that all separated staff names are promptly deleted and the school's missing staff are equally transferred unto their management unit.

Transport

(ix) We noted that four (4) official vehicles belonging to the Assembly have been grounded q since August 2025 due to various mechanical faults and bodywork issues. We recommended that Management take immediate action to repair the vehicles and restore them to working condition to ensure optimal utilization of the Assembly's assets. We further recommend that Management direct the Procurement Unit to advertise to the general public and eligible companies to prequalify to do business with the Assembly, in order to broaden the pool of approved service providers, ensure timely procurement of services, and prevent a recurrence of similar challenges in the future.

(x) Our inspection of the fifteen (15) vehicles of the Assembly revealed that some safety equipment was not found in the vehicles. We encouraged management to equip the vehicles with basic tools for safety and effective operations.

DETAILS OF FINDINGS AND RECOMMENDATIONS

Budgetary Control

Revenue Performance

13. The Assembly, during the period under review, generated a total revenue including grants amounting to GH¢43,468,165.42 as against a budgeted figure of GH¢70,464,761.63 resulting in an unfavourable variance of GH¢27,457,393.23 The table below provides details:

Account	Budgeted Revenue GH¢	Actual Revenue GH¢	Variance GH¢
Rates	8,410,000.00	8,940,516.05	(530,516.05)
Lands And Royalties	8,337,420.00	8,274,937.21	62,482.79
Licenses	9,055,127.00	8,578,124.56	477,002.44
Fees	555,453.00	508,124.96	47,328.04
Fines/Penalties/Forfeits	354,000.00	201,397.30	152,602.70
Grants	43,752,761.63	16,965,065.34	26,787,696.39
Total	**70,464,761.63**	**43,468,165.42**	**27,457,393.23**

Unsupported Payments - GH¢49,725.28

14. Regulation 78(1a and b) of the Public Financial Management Regulations, 2019, L.I. 2378 states "A Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity (a) the validity, accuracy and legality of the claim for the payment; (b) that evidence of services received, certificates for work done and any other supporting documents exists".

15. We observed that two payments totalling GH¢49,725.28 released for various activities had not been acquitted with documents such as receipts, invoices, claim sheets, reports and pictorial evidence. See details below:

No	Date	Particulars	Payee	PV NO	Cheque No.	Amount GH₵	Remarks
1	12/10/2025	Funeral Donation	MCD	AWMA/IGF/34/12/25/MB	205311	2,500.00	No Receipts
2	12/23/2025	Procurement of 2 No. Water Storage	MIKATOM LTD	AWMA/IGF/026/12/25/ANO	205395	47,225.28	No receipts
		Total				**49,725.28**	

16. Municipal Finance officer attributed this to misfiling.

17. The absence of appropriate and sufficient supporting casts doubts on the authenticity of the payments.

18. We recommended that the relevant documents be provided to authenticate the payments, failing which the total amount of GH¢49,725.28 be refunded to the Auditor-General's Recoveries Account number 1018331470015 with the Bank of Ghana.

19. Management has acknowledged the observation and indicated that all relevant supporting documents for the unacquitted payment vouchers are available for review.

2 **Failure to Issue Cheques in the Names of Suppliers – GH¢17,400.00**

20. Regulation 83 of the Public Financial Management Regulations (PFMR) requires that payments for expenditures of covered entities be made through electronic fund transfers or cheques for third-party transactions, internal payments in the nature of imprest recoupments and other related internal payments, as well as allowances. Physical cash disbursement is permitted only from imprest and for the payment of allowances to ultimate individual beneficiaries.

21. Our audit disclosed that Management made cash payments totalling GH¢17,400 in respect of two (2) transactions that could conveniently have been settled by cheques issued directly in the names of the respective service providers. Details of the transactions are presented below:

Date	PV No.	Cheque No.	Details	Payee	PV Value GH¢	Amount Queried GH¢
15-10-25	AWMA/IGF/94/10/2025/FA	205166	Removal of unauthorised structures behind Ghana Railway Development Authority	MCD	9,450.00	8,700.00
17-10-25	AWMA/IGF/98/10/2025/FA	205175	Removal of unauthorised structures at Abelemkpe	MCD	9,450.00	8,700.00
					17,400.00	17,400/00

22. Management did not explain the cause of the anomaly.

23. This could lead to an increased risk of misappropriation and misuse of public funds, due to the lack of traceability associated with cash payments

2 24. We recommended that Management discontinue the use of cash payments for third-party transactions and ensure strict compliance with Regulation 83 of the PFMR by issuing cheques or making electronic fund transfers directly to service providers.

25. Management has noted the observation and indicated they would ensure that such practice is avoided in the future.

3 **Payment to facilitate a General Assembly meeting not fully accounted for – GH¢41,582.00**

26. Regulation 78(1)(a) and (b) of the Public Financial Management Regulations, 2019 (L.I. 2378) states that "a Principal Spending Officer of a covered entity is personally responsible for ensuring, in respect of each payment of that covered entity, (a) the validity, accuracy, and legality of the claim for the payment; and (b) that evidence of services received, certificates for work done, and any other supporting documents exist."

27. We noted that out of GH¢109,490.00 released through payment voucher AWMA/IGF/11/25/ANO dated 31/12/25 to facilitate a General Assembly meeting, an amount of

GH¢67,908.00 was accounted for, leaving a balance of GH¢41,582.00 unaccounted for. See details below.

Date	Cheque No.	PV No.	Details	Payee	Pv. Amount	Audited Amount	Variance
12/31/25	205205/6	AWMA/IGF/11/25/ANO	Servicing of 2nd ordinary meeting of the 2nd session of third Assembly	MCD	109,490.00	67,908.00	41,582.00

28. In our opinion, this situation resulted from inadequate supervision by the Principal Spending Officer over expenditures related to events and celebrations. The absence of relevant and sufficient supporting documents casts doubt on the authenticity of the transactions.

3 29. We recommended that the amount of GH¢41,582.00 be accounted for; failing which, the authorising and approving officers should be surcharged with the amount and payment made into the Auditor-General's Recoveries Account, number 1018331470015, at the Bank of Ghana.

30. Management has noted the observation and would like to indicate that the payments that were not accounted for have been retired and available for verification, however, this is yet to be verified.

4 **Inadequate Fire Safety Equipment at the Municipal Assembly**

31. Section 29 of the Occupational Safety and Health Act, 2007 (Act 15) requires every occupier of a workplace to provide adequate and properly maintained means of extinguishing fire. In addition, the Ghana National Fire Service Act, 1997 (Act 537), and the Fire Precaution (Premises) Regulations, 2003 (L.I. 1724), require owners and occupiers of premises to equip buildings with appropriate and serviceable fire-fighting equipment to safeguard life and property.

32. The audit inspection revealed that the entire Municipal Assembly had only two (2) fire extinguishers serving all offices and departments. It was further observed that both fire extinguishers had expired since June 2025, rendering them unserviceable.

33. This condition was due to Management's failure to prioritize fire safety requirements, including the procurement, inspection, and maintenance of fire-fighting equipment.

34. The absence of adequate and functional fire-fighting equipment exposes the Assembly to serious fire hazards, which could result in loss of life, destruction of public property, operational disruptions, and non-compliance with statutory fire safety requirements.

4 35. It is recommended that Management liaise with the Ghana National Fire Service to assess the fire safety needs of the Assembly and provide adequate and functional fire extinguishers at all required locations. Management should also ensure regular inspection, servicing, and timely replacement of fire extinguishers to comply with relevant laws and regulations.

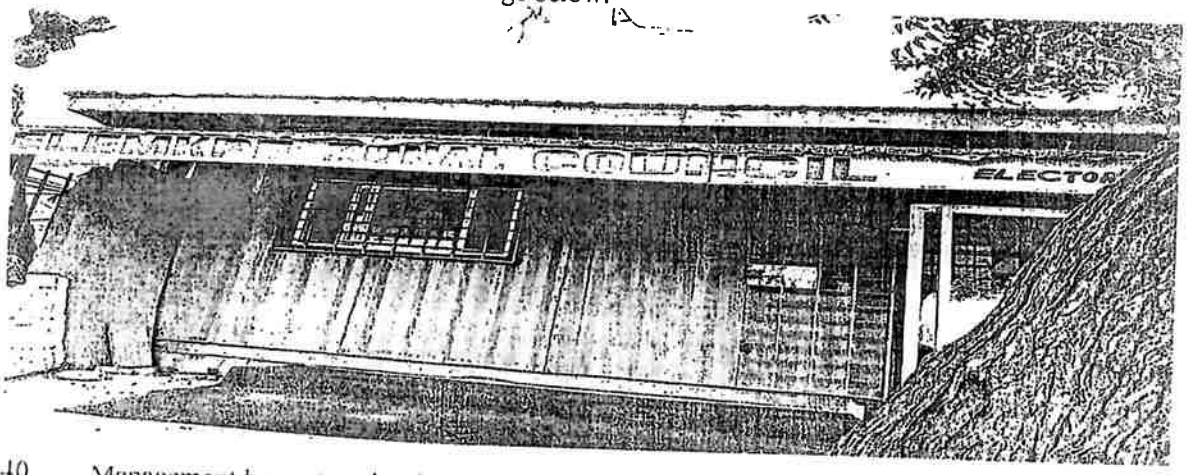
36. Management has taken note of the audit observation and indicated that they will ensure that the requisite safety equipment is procured for the Assembly's vehicles.

Inadequate Office Accommodation for Abelenkpe Zonal Council

37. Section 118 of the Labour Act, 2003 places a duty on employers to ensure that all workers operate under safe, healthy, and satisfactory conditions. To achieve this, employers must maintain safe workplaces, equipment, and systems of work; ensure the safe use, handling, storage, and transport of substances; and provide workers with appropriate information, training, and supervision.

38. The audit noted that the Abelenkpe Zonal Council, established in 2021, continues to operate from a metal container structure. Our visit to the Council revealed that the container is of inadequate height and becomes extremely hot during the day due to poor ventilation and the absence of air-conditioning, even though there is an installed ceiling fan. These conditions make the workspace uncomfortable and unsuitable for staff.

39. Additionally, the limited space affects other departments that are also housed within the same container. Despite these poor working conditions, the Zonal Council had generated GHS 240,000 in revenue as at November 2025. See image below:



40. Management has not made adequate provision for a permanent, safe, and conducive office facility for the Zonal Council and the co-located departments. There appears to be insufficient prioritization of infrastructure needs despite available revenue and ongoing service delivery requirements.

41. In our opinion, the poor physical working conditions could negatively affect staff health, morale, and productivity. Service delivery to the public may also be disrupted due to discomfort and limited space. Congestion and inadequate facilities for other departments housed in the same container could further hinder operational efficiency. We also noted that the image and credibility of the Council, as well as the Municipal Assembly, may be diminished in the eyes of the public.

42. We recommended that Management urgently secure a permanent and adequately equipped office facility for the Abelenkpe Zonal Council and the other departments operating from the same space. In the short term, immediate improvements such as the installation of air-conditioners should be undertaken to reduce the harsh working conditions. We further recommended that the Assembly include a structured infrastructure development plan in its 2026 budget to ensure timely improvement of zonal council facilities and prevent the prolonged use of temporary, unsuitable structures in the future.

43. Management has noted the observation and would like to indicate that steps have been taken to provide air-conditioners as a temporary measure while looking for a permanent accommodation for the zonal council as has been done to Shiashie and Westlands zonal councils.

Human Resource

6 **Failure to Renew the Employment Contract of 29 Revenue Collectors**

44. Section 12 of the Labour Act, 2003 (Act 651) states among others that the employment of a worker by an employer for a period of six months or more or for a number of working days equivalent to six months or more within a year shall be secured by a written contract of employment.

45. During our review of the Assembly's human resource and revenue collection records, we noted that the employment contract of 29 revenue collectors had expired and was not renewed, yet these collectors continued to perform revenue collection duties on behalf of the Assembly. See details attached as Appendix 'A'.

46. The failure to renew the contract constitutes a breach of established human resource management and employment procedures, which require that all staff engaged by the Assembly operate under valid and approved contractual arrangements. This situation exposes the Assembly to potential legal and financial risks, including disputes over remuneration, benefits, and liabilities arising from actions taken by the revenue collector while operating without a valid contract.

47. Additionally, allowing a revenue collector to operate without a valid contract weakens accountability and internal control mechanisms over revenue collection, increases the risk of revenue leakages, and undermines effective supervision and performance management.

48. The lapse was attributed to management's failure to ensure timely renewal of staff contracts and the absence of an effective monitoring system to track contract expiration dates.

6 49. We recommended that Management immediately regularize the engagement by renewing the contract where appropriate or discontinuing the services of the individual in accordance with established procedures. Management should also strengthen controls by implementing a contract monitoring system to ensure timely renewal of employment contracts and prevent a recurrence of similar occurrences in the future.

50. Management has noted the observation and has renewed the contract of the staff; copies are available for review.

7 **Engagement of Revenue Collectors Without Medical Clearance**

51. With reference to the contract appointment letter, a contract staff member who has not yet undergone a medical examination, at the request of this office, should arrange to do so by presenting this letter to the nearest Government Medical Officer as authorization for the examination. If found medically fit, the Medical Officer shall, in addition to forwarding the medical report directly to the Municipal Coordinating Director of the Assembly, endorse the reverse of this letter to that effect and affix an official stamp. Once the endorsement is made, the staff member should immediately report to the Municipal Coordinating Director of the Assembly and present this letter, with the endorsement, for verification.

52. Section 59(1) of the Labour Act, 2003 (Act 651) also requires employers to obtain medical certification confirming that a young person is healthy and medically fit before employment.

53. During our review of personnel records relating to revenue collectors engaged by the Assembly, we noted that some revenue collectors were engaged and started work without valid medical examination reports as required by established recruitment and engagement procedures.

54. The absence of medical reports indicates non-compliance with basic employment and health-and-safety requirements, which are intended to ensure that staff are medically fit to perform their duties. This lapse exposes the Assembly to potential health and safety risks, possible legal liabilities, and reputational damage, particularly should any medical-related incidents occur in the course of duty.

55. Furthermore, engaging revenue collectors without medical clearance weakens internal controls over staff recruitment and management, and may affect service delivery and productivity.

56. The situation was attributed to Management's failure to enforce compliance with pre-engagement requirements and the lack of effective monitoring mechanisms to ensure that all revenue collectors submit the requisite medical reports prior to assumption of duty.

57. We recommended that Management ensure that all revenue collectors submit valid medical examination reports as a condition for engagement and continued employment. Management should also strengthen recruitment controls by enforcing compliance with all pre-employment requirements and conducting periodic reviews of personnel records to prevent a recurrence of this lapse.

58. Management has accepted our recommendation for compliance

Transferred staff on Payroll

59. Regulations 90 (2 & 4) of the Public Financial Regulation, 2019 (L.I 2378) requires the Employee Salary Payment Voucher to be validated by designated officers of the Human Resource Unit of the covered entity and the head of the Management Unit within the covered entity; and ensure that, only employees belonging to the Unit are on the salary payment voucher. In the case of employees who are posted or transferred out of the office, the name is declared unknown for steps to be taken to suspend the employees from the payroll; and employees who are at post but whose names are not found on the salary payment voucher, are declared missing for steps to be taken to reinstate the name of the employee concerned on the payroll.

60. Our review of the Assembly's payroll records disclosed that three staff were transferred out of the management unit between December 2024 and September 2025. However, their names remained on the Assembly's payroll and have not been moved to the payroll of their current management units. See details below.

No.	Name of staff	Date Transferred
1	Clement Konadu	9th December,2024
2	Daniel Tetteh	3rd September, 2025
3	Nana Yaw Gyimah Ofori	16th September,2025

61. Failure of the various Departments or offices to declare these staff missing in the case of transferred staff could result in staff eventual deletion from the system and possibly resulting in legal actions against the school or government.

62. Payment of salaries to separated staff could result in loss of state funds to non-government employees, hence unearned salaries.

63. We urged management to ensure that all separated staff names are promptly deleted and the school's missing staff are equally transferred unto their management unit.

64. Management has accepted our recommendation for compliance

Transport

Grounded Official Vehicles

65. Section 52 (1) 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 for the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets."

66. During our inspection of the Assembly's assets, we noted that four (4) official vehicles belonging to the Assembly have been grounded q since August 2025 due to various mechanical faults and bodywork issues. Details are provided below:

No	Make of Vehicle	Vehicle No	Faults of the Vehicle	Months
1	Nissan Hardbody Pick-Up	GV - 308 - 23	Defective Tyre & Fender	3
2	Nissan Navara Pick-Up	GT - 464 - 20	Car Clutch	3
3	Nissan Hardbody Pick-Up	GN - 8272 - 18	Car Clutch	3
4	Nissan Navara Pick-Up	GV - 121 - 14	Car Radiator Leakage	3

67. According to the Transport Officer, Mr. Solomon Larbi, the situation was attributed to the unavailability of adequate service providers on the GIFMIS database, which limited the Assembly's ability to engage qualified mechanics and service centres for timely repairs of the vehicles.

68. We attributed this lapse to the Procurement Unit's failure to advertise to the general public and eligible companies to prequalify to do business with the Assembly, thereby limiting the pool of approved service providers and contributing to delays in the procurement of essential services.

69. The prolonged abandonment of vehicles exposes them to further deterioration, leading to increased repair costs. It also denies the Assembly value for money from the use of its assets and hampers operational efficiency, particularly in transport-related activities.

70. We recommended that Management take immediate action to repair the vehicles and restore them to working condition to ensure optimal utilization of the Assembly's assets. We further recommended that Management direct the Procurement Unit to advertise to the general public and eligible companies to prequalify to do business with the Assembly, in order to broaden the pool of approved service providers, ensure timely procurement of services, and prevent a recurrence of similar challenges in the future.

71. Management has accepted our recommendation for compliance

Lack of Safety Equipment in the Assembly's Vehicles

72. 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 for the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of assets and should put in place preventive mechanisms to eliminate theft, loss, waste and misuse of assets.

73. Our inspection of the fifteen (15) vehicles of the Assembly revealed that some safety equipment was not found in the vehicles. Details are provided as Appendix 'B'.

74. The Transport Officer, Mr. Solomon Larbi, stated that he has submitted a formal written request, including reminders, to management over the past two years and is still awaiting a response.

75. This could lead to high cost of transport management in terms of charges that may be imposed by the Police Service and control of fire should it occur, among others.

76. For sustainable management, we encouraged management to equip the vehicles with basic tools for safety and effective operations.

77. Management responded that they have tasked the Transport officer to liaise with the procurement officer to get these equipment for the well functioning of the vehicles.

Follow-up on Previous Report

78. We have followed up on our previous management letter with reference number **GAR/DA/AWMA/IGF/22** of 7 February 2025 and actions taken by management is attached as Appendix 'C'. We urged management to take the necessary steps to resolve all the outstanding issues.

Acknowledgement

79. 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'

Failure to Renew the Employment Contract of 29 Revenue Collector

No	Name Of Collector	Designation	Date Of Appointment	Expire Date Of Contract
1	Hawawu Haruna	Higher Revenue Inspector	1/2/2024	31/07/2023
2	James Owusu Asiamah	Revenue Collector	1/3/2023	31/09/2023
3	Daniel Addy	Higher Revenue Inspector	1/3/2023	31/9/2023
4	Daniel Ofori	Revenue Collector	1/7/2024	31/12/2025
5	Annor Paa Kwesi	Higher Revenue Inspector	1/3/2023	31/9/2023
6	Albert Opoku	Higher Revenue Inspector	1/3/2023	31/9/2023
7	Abraham Dowookpor	Higher Revenue Inspector	1/3/2023	31/09/2023
8	Rhoda Bentum-Ennin	Higher Revenue Inspector	1/7/2024	31/12/2025
9	Maxwell Earthogua	Revenue Collector	1/7/2024	31/12/2025
10	Maxwell Akpo	Higher Revenue Inspector	1/3/2023	31/08/2023
11	Victor Sitso Attieku	Revenue Collector	1/7/2024	31/08/2025
12	Elizabeth Kessie	Higher Revenue Inspector	1/7/2024	31/12/2025
13	Matthew Ayikwei Tagoe	Higher Revenue Inspector	1/3/2023	31/08/2023
14	Hawawu Issah	Higher Revenue Inspector	1/3/2023	31/08/2023
15	Osei Bonsu Joseph	Revenue Collector	1/3/2023	31/08/2023
16	George Ansere Nyame	Higher Revenue Inspector	1/7/2024	31/12/2024
17	Alfred Akpaloo	Revenue Collector	1/3/2023	31/08//2023
18	Jennifer Botchway Biamah	Revenue Collector	1/7/2024	31/01/2024
19	Eric Bentil	Higher Revenue Inspector	1/3/2023	31/08/2023
20	Dzideto Ntumi-Ansah	Revenue Collector	1/2/2024	31/07/2024
21	Jennifer Ayivi	Higher Revenue Inspector	1/7/2024	31/01/2024
22	Diana Frimpong Kwakye	Higher Revenue Inspector	1/7/2024	31/01/2024
23	Kwadwo Boakye	Higher Revenue Inspector	1/3/2023	31/08/2023
24	George Addo Agyeman	Higher Revenue Inspector	1/3/2023	31/08/2023
25	Richard Memu	Higher Revenue Inspector	1/7/2024	31/12/2024
26	Christiable Araba Antwi	Higher Revenue Inspector	1/7/2024	31/12/2024
27	Lawrence Martey	Higher Revenue Inspector	1/7/2024	31/12/2024
28	Esther Quaye	Higher Revenue Inspector	1/7/2024	31/12/2024
29	Henry Mensah	Revenue Collector	1/7/2024	31/12/2024

Appendix 'B'

Lack of Safety Equipment in Assembly's Vehicles

No.	Reg. No.	Make/Model	Type	Chassis Number	Fire Extinguisher	First Aid Kit	Reflective Jacket	Warning Triangle	Spare Tyre	Car Jack
1.	GV121 – 14	Nissan Navara	Pickup	MNTVCUD40Z0034096	X	X	X	X	✓	X
2.	GM 529 – 14	Nissan Urvan	Mini Bus	JNIVC4E226000Z1074	X	X	X	✓	X	X
3.	GN 8272 - 18	Nissan Hardbody	Pickup	ADNCPUD22Z0070008	X	X	X	X	X	X
4.	GV309 – 23	Nissan Hardbody	Pickup	ADNCPUD22Z0066369	XX	X	X	X	X	x
5.	GV307 – 23	Nissan Hardbody	Pickup	ADNCPUD22Z0066990	X	X	X	✓	X	x
6.	GV306 – 23	Nissan Hardbody	Pickup	ADNCPUD22Z0066366	X	X	X	X	✓	x
7.	GC 2064-18	Nissan Patrol	SUV	JN8FY1NY0KX031139	X	X	X	X	X	x
8.	GT 464-20	Nissan Hardbody	Pickup	ADNCPUD22Z0079147	X	X	X	X	X	X
9.	GV 308 – 23	Nissan Hardbody	Pickup	ADNCPUD22Z0079101	X	X	X	X	X	x
10.	GT 646-25	Nissan Navara	Pickup	ADNCCND23Z0036241	✓	X	X	✓	✓	✓
11.	GT 3216-25	Nissan Navara	Pickup	ADNCCND23Z0033580	✓	X	X	✓	✓	✓
12.	GV 81 – 25	Foton View CS216	Mini Bus	LVCB2NAA7RS012668	✓	X	X	✓	✓	✓
13.	GE 1536 - 21	VW Sedan	Saloon Car	WVWZZZ60ZHT126866	X	X	X	X	X	X

14.	GN 7536-22	Howo	Compaction Truck		X	X	x	✓	✓	✓
15.	GV 99 - 24	Dongfeng	Skip Loader Truck	LGAX2B135PC013118	X	X	x	✓	✓	x