



REPUBLIC OF GHANA

AMANSIE CENTRAL DISTRICT ASSEMBLY



P. O. BOX 07, JACOBUS-ASHANTI
DIGITAL ADDRESS: AV- 0030-6015

Date: 20th JANUARY, 2022.

MEMORANDUM

FROM: Head of Internal Audit Unit

TO: DCD

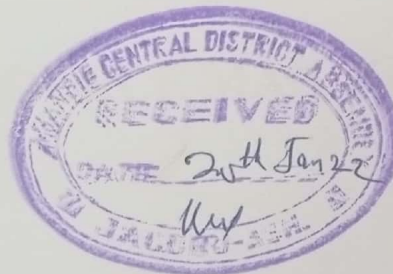
SUBJECT: Submission of Final Internal Audit Report for 4th Quarter 2021

Please find attached Internal Audit Final Report for 4th Quarter 2021 for your attention and necessary action.

Thank you.

Anthony Brako

Recd
pls
Sub
Final
20/1/22



**AMANSIE CENTRAL DISTRICT ASSEMBLY
JACOBUS-ASHANTI**

FINAL

**INTERNAL AUDIT REPORT FOR THE FOURTH
QUARTER**

ON

HUMAN RESOURCE MANAGEMENT

2021



AMANSIE CENTRAL DISTRICT ASSEMBLY



P. O. BOX 07, JACOBUS-ASHANTI
DIGITAL ADDRESS: AV- 0030-6015

Kindly quote this number and date on all correspondence

My Ref. No. SL-12/16/018/96

Your Ref No.

Date: 20TH JANUARY, 2022

THE AUDIT COMMITTEE CHAIRMAN
AMANSIE CENTRAL DISTRICT ASSEMBLY
JACOBUS-ASHANTI.

SUBMISSION OF INTERNAL AUDIT 4TH QUARTER REPORT-2021

Please find attached the Internal Audit 4th Quarter 2021 on Human Resource management for your necessary action.

Justice Amoah

(DISTRICT COORDINATING DIRECTOR)
for: DISTRICT CHIEF EXECUTIVE

Cc: OFFICE OF HEAD OF LOCAL GOVERNMENT SERVICE
ACCRA.

THE HON. REGIONAL MINISTER
REGIONAL CO-ORDINATING COUNCIL
KUMASI-ASHANTI.

THE DISTRICT CHIEF EXECUTIVE
AMANSIE CENTRAL DISTRICT ASSEMBLY
JACOBUS-ASHANTI.

THE DIRECTOR GENERAL
INTERNAL AUDIT AGENCY
PMB31 MINISTERIE
ACCRA.

THE DISTRICT AUDITOR
DISTRICT "C"
KUMASI-ASHANTI.

THE PRESIDING MEMBER
AMANSIE CENTRAL DISTRICT ASSEMBLY
JACOB-ASHANTI

THE DISTRICT COORDINATING DIRECTOR
AMANSIE CENTRAL DISTRICT ASSEMBLY
JACOB-ASHANTI

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1.0 EXECUTIVE SUMMARY

This report presents findings from an audit of Human Resource management activities and the policies and procedures relating to Human Resource management of Amansie Central District Assembly.

It fulfills the Internal Auditors role of ensuring value for money on public expenditure and the compliance of enactments, policies, standards systems and procedures of the District Assembly.

The findings and recommendations which form part of the basis of this report were discussed with the key personnel at the time of the audit. The responses received from these key personnel have been taken into account in writing this report.

1.1 SUMMARY OF FINDINGS AND RECOMMENDATIONS

Finding I: Unremitted Income Tax deductions - GH¢ 4,895.31

The audit revealed that management deducted an income tax amount of GH¢4,895.31 from the salaries of staff employed by the District Assembly for the financial year 2020 and 2021 but failed to remit the said amount to Ghana Revenue Authority.

Recommendation I

We recommended to management to pay the Income tax deductions to Ghana Revenue Authority to avoid penalties.

Finding II: Failure to Prepare Performance Appraisal

The examination of the personal files of staff revealed that seventy five (75) out of the total staff strength of Eighty three (83) failed to complete their mid-year staff Performance appraisal as at 31st December, 2021.

Recommendation II

Management is urged to ensure that the performance appraisal of staff is completed for each staff.

2.0 INTRODUCTION

2.1 Background

The Amansie Central District Assembly Was established by Legislative Instrument (LI) 1774, 2004. It was carved out of the then erstwhile Amansie East District in 2004 to deepen decentralization and make local governance more effective and efficient in terms of service delivery.

This report is compiled from the various audit conducted in the course of the year according to the annual audit plan and various assignment requested by Management and the Assembly.

The report is in fulfillment of the requirements of section 175 subsection 4(b) of the Local Governance Act, 2016(Act 936). The Internal Audit Unit was given full Corporation in the course of conducting all assignments during the course of the year.

3.0 GENERAL OBJECTIVE

The Objectives of the audit were to assess the adequacy and effectiveness of Amansie Central District Assembly Internal Controls over Payroll and also to determine compliance with Human Resource regulations, rules and standard operating procedures.

3.1 SPECIFIC OBJECTIVES

- To confirm that income tax deductions are correctly applied and paid to the relevant authorities.
- To ascertain whether the performance of staff is regularly assessed.

4.0 SCOPE AND METHODOLOGY

4.1 Scope of work

The audit scope included a review of the Human resource operations for the period, 1st January 2020 to 31st December 2021 and covered pension calculations, deductions and staff performance.

4.2 METHODOLOGY

The audit methodology comprised a review of policies and procedures, analysis of data and interviews with key personnel. Inspections of documents were also made.

5.0 DETAILS OF SIGNIFICANT FINDINGS AND RECOMMENDATIONS

5.1.0 Unremitted Income Tax deductions

5.1.1 Criteria

Part I section (1) a of the Income Tax Act, 2015 (Act 896) as amended states “that

Income tax is payable for each year of assessment by a person who has chargeable income for the year.....

5.1.2 Condition

The District Assembly deducted an amount of GH¢4,895.31 from the salaries of staff employed by the District Assembly as income tax but have failed to pay the said amount to Ghana Revenue. See appendix 1.

5.1.3 Cause

This anomaly occurred as a result of the non-commitment by management to pay income tax deductions to Ghana Revenue Authority.

5.1.4 Effect

This could lead to the loss of revenue to the state.

5.1.5 Recommendation

We recommended to management to pay the Income tax deductions to Ghana Revenue Authority.

5.1.6 Management's Response

Management will ensure that all the income tax in arrears is paid to Ghana Revenue Authority to avoid penalty.

5.2.0 Failure to Prepare Performance Appraisal

5.2.1 Criteria

Page I of the LGS-2020 Performance Evaluation Report on RCCs and MMDAs describe the Performance Management System as a systematic process for improving performance by developing the individual performance of staff and teams to enhance productivity, develop competencies, increase job satisfaction and achieve the full potential of all staff in the service in line with section 51 of the local Government Act, 2016 (Act 936). It is operationalized through the Performance Management

Instruments (Contract & Appraisal) in which the service enters into agreement and commitment with its employees to set clear, quantifiable objectives and indicators for attainment within a given timeframe.

5.2.2 Condition

The examination of the personal files of staff revealed that seventy five (75) out of the total staff strength of Eighty three (83) failed to complete their mid-year staff Performance appraisal as at 31st December, 2021. See appendix 3.

5.2.3 Cause

This was due to the failure by the management of the District Assembly to ensure that all staff are appraised for the period under review.

5.2.4 Effect

Failure to assess the Performance of staff could result in;

- The retardation of employee development
- Difficulty in ascertaining whether the goals expected of employees have been met.
- A decrease in job satisfaction by employees

5.2.5 Recommendation

Management is urged to ensure that the performance of all staff is assessed and the necessary documents completed and filed.

5.2.6 Management's Response

The heads of the various Department and Units have been tasked to ensure the assessment of all staff under them and the necessary documentation completed and filed.

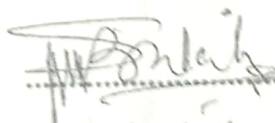
6.0 CONCLUSION

The audit assessed the adequacy and effectiveness of Amansie Central District Assembly's Internal Controls over Human Resource Management and also determined compliance with Human Resource Management regulations, rules and standard operating procedures.

There were lapses on the part of management in ensuring that the second tier contributions and income tax deductions are paid to the designated authorities.

Another issue raised was the non-assessment of the performance of some staff at the various department and units.

We urge management to ensure strict adherence to the various laws, rules and regulations as discussed in the report.


.....
Brako Anthony
(Head, Internal Audit Unit)

20TH JANUARY 2022
.....
Date

Unremitted Income Tax Deductions - 2020 & 2021

NO.	Month	Income Tax GH¢ 2020	Income Tax GH¢ 2021
1.	January	208.64	223.93
2.	February	117.20	223.93
3.	March	96.29	223.93
4.	April	96.29	223.93
5.	May	96.29	223.93
6.	June	96.29	223.93
7.	July	96.29	223.93
8.	August	96.29	223.93
9.	September	160.11	222.69
10.	October	382.60	222.69
11.	November	382.60	223.50
12.	December	382.60	223.50
	Total	2,211.49	2,683.82

Failure to Prepare Performance Appraisal

S/ NO.	NAME	SEX	REMARKS
1.	Justice Amoah	M	x
2.	Abdul-Hakeem H. Dada	M	x
3.	Janet Dwereboa Odoi	F	x
4.	Awudu Osumanu Adams	M	x
5.	Florence Opeku-Hotse	F	x
6.	Arabe Armstrong	M	x
7.	Michael Fiifi Mensah-Sey	M	x
8.	Patrick Marfo Antwi	M	x
9.	Asamoah Kofi Rabbi	M	x
10.	Appiah Victor	M	x
11.	Lydia Mensah	F	x
12.	Linda Apuriyure	F	x
13.	Brako Anthony	M	x
14.	Owusu Cosmos	M	x
15.	Emmanuel Kwame Adu	M	x
16.	Celestine Ahiabor	F	x
17.	Ibrahim Mahamud	M	x
18.	Asamoah Ankrah Eric	M	x
19.	Dela Dzikunu Ellis	M	√
20.	Douglas Ogyam Duffour	M	x
21.	Mary Okyere	F	x
22.	Esther Nyarko	F	x
23.	Mustapha Yeboah	M	√
24.	Kofi Owusu Afriyie	M	x
25.	Sylvester Amoako Yaw	M	x
26.	Evelyn Agyekum	F	√
27.	Bertha Konadu Boateng	F	x
28.	Ernest Nkyira	M	x
29.	Michael Sarfo	M	x
30.	Atta Junior Antwi	M	x
31.	Stephen Amosa Asare	M	x
32.	Daniel Teteth Anum	M	√
33.	Owusu Mensah Amos	M	√
34.	Kwaku Appiah Mensah	M	x
35.	Boateng Kwaku Ernest	M	√
36.	Kenneth Frempong	M	√
37.	Francis Adjei	M	x
38.	Kwaku Adusei	M	x

39.	Kwasi Appiah		
40.	Omane Brefo Boateng	M	×
41.	Isaac Agyemang	M	×
42.	Julius Anyenyi-Bukari	M	×
43.	Attuah Felix	M	×
44.	Agyapong Patience Aseidu	F	×
45.	Kiddy-Kodua Joseph	M	×
47.	Samuel Boanya	M	×
48.	Charles Feakpi	M	×
49.	Matilda Kolog	F	×
50.	Georgina Agyekum	F	×
51.	Kofi Acheampong	M	×
52.	Cynthia Boafo	F	×
53.	Yaa Animah	F	×
54.	Samuel Anane Boafo	M	√
55.	Juliana Boakye	F	×
56.	Charles Adu	M	×
57.	Peace Yawa Adjei	F	×
58.	Joel Dziwornu Abor	M	×
59.	Samuel Tide	M	×
60.	Cosmas Dabuo	M	×
61.	Vida Asiedua Adjei	F	×
62.	Seth Kofi Opoku	M	×
63.	Seth Arthur	M	×
64.	Agartha Agyei	F	×
65.	Theresah Boakye	F	×
66.	Eugene Adu	M	×
67.	Agyenim B. Emmanuel	M	×
68.	Akwasi Asamankamah	M	×
69.	Asuamah Yeboah	M	×
70.	Essiam Kobina Dominic	M	×
71.	Theophilus K.Konadu	M	×
72.	Johnson Yeboah Nkum	M	×
73.	Richard Asamoah	M	×
74.	Raymond Y. Akondo	M	×
75.	Isaac Opoku	M	×
76.	Kofi Ampong	M	×
77.	Rose Fosua	F	×
78.	Emmanuel Brako	M	×
79.	Akwasi Dramani	M	×
80.	Kwaku Baah	M	×
81.	Racheal Kumi	F	×
82.	Joyce Yeboah	F	×
83.	Seth Owusu Ansah	M	×

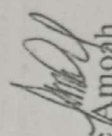
KEY

Appraisal completed - √

Appraisal not completed - ×

Amansie Central District Assembly
Human Resource Management Audit-2021

S/N	Findings	Recommendation	Risk Rating of Finding(High, Medium, Low)	Management Comment	Implementation Date	Officer Responsible
1.	Unremitted Income Tax deductions	We recommended to management to pay the Income tax deductions to Ghana Revenue Authority.	Medium	Management will ensure that the amount involved is paid to Ghana Revenue Authority.	By 15 th February 2022	DCD/DFO
2.	Failure to complete Performance Appraisal form	Management is urged to ensure that the performance appraisal form is completed for all staff.	Low	Management will ensure that the Performance appraisal form is completed for all staff.	By 15 th February 2022	DCD/HRM


Justice Amoah
(District Coordinating Director)

