**CHECKLIST FOR COMPLYING WITH INTERNAL CONTROL AND AUDITING REQUIREMENTS UNDER THE PFM ACT, 2016 (ACT 921) AND REGULATIONS**

| **COMPLIANCE** |  | **RESPONSIBILITY** | **OVERSIGHT/SUPERVISION** | | | |
| --- | --- | --- | --- | --- | --- | --- |
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| Internal Audit Unit Established |  | * MMDCD | MMDCE | | | |
| Enterprise Risk Management |  | * MMDCD | MMDCE | | | |
| Internal Controls |  | * MMDCD | MMDCE | | | |
| **TYPE OF REPORT** | **TIMELINE** | **RESPONSIBLE OFFICIAL** | | | | |
| * **Prepared by** | **Affirmed by** | **Approved by** | **Cover/Transmittal Letter signed by** | * **Submitted by** |
| Internal Audit Charter | Reviewed every 4 years or when change in condition occur, e.g., change in Head of Institution or IAU, significant change in scope of operations of Institution | * Head of Internal Audit Unit | MMDCE/MMDCD | * Audit Committee Chairperson | MMDCE | * Head of Internal Audit Unit |
| Annual Internal Audit Plan | **31st January** of the year to which the Plan relates | * Head of Internal Audit Unit | MMDCE/MMDCD | Audit Committee Chairperson | MMDCE | * Head of Internal Audit Unit |
| Quarterly Internal Audit Report | **One month** after the end of the quarter | * Head of Internal Audit Unit | *N/A* | *N/A* | MMDCE | Head of Internal Audit Unit |
| Annual Internal Audit Performance Report | **31st December** of the year to which the report relates | * Head of Internal Audit Unit | *N/A* | *N/A* | MMDCE | Head of Internal Audit Unit |
| Half-year Audit Committee’s Report | **End of half-year** to which the report relates | * Audit Committee Secretary | *N/A* | Audit Committee Chairperson | MMDCE | Audit Committee |
|  |  | * **Prepared by** | **Affirmed by** | **Endorsed by** | **Cover/Transmittal Letter signed by** | **Submitted by** |
| Annual Statement of Status of Implementation of Recommendations | **30th June** of the year following the year to which the report relates | * MMDCD | *N/A* | Sector Minister | MMDCE | MMDCD |
| Annual Audit Committee’s Report | **30th June** of the year following the year to which the report relates | Audit Committee Secretary | *N/A* | Audit Committee Chairperson | MMDCE | MMDCD |

***NOTE: That failure to comply with the PFM Act, the PFM Regulations and the Internal Audit Regulations as required attract sanctions under the offences and penalties sections of PFM Act, (Sections 96 – 98, Regulation 230 of the PFMR)***

**SUMMARY OF INTERNAL CONTROL WEAKNESSES FROM 2021 QUARTERLY INTERNAL AUDIT REPORTS - MMDAs**

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| **ISSUE** | **AMOUNT (GH¢)** |
| Procurement Irregularities | 20,587,626.17 |
| Cash Irregularities | 233,439,522.55 |
| Contract Irregularities – Projects abandoned or not put to use | 81,503,230.39 |
| Tax Irregularities | 538,156.22 |
| **Total** | **336,068,535.33** |

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| **Procurement Irregularities** | |
| Three **(3)** District Assemblies made procurement outside approved budget/Procurement Plan | 393,361.79 |
| **53** Assemblies failed to engage in Competitive Procurement | 2,581,950.74 |
| Sixty-nine (69) Assemblies failed to route purchases through stores | 6,249,250.00 |
| **26** Assemblies failed to purchase from VAT Registered Entities | 1,965,937.88 |
| **56** Assemblies made payments for Works Without Works Order and Monitoring Report | 7,928,247.15 |
| **11** Assemblies failed to account for stores | 1,110,521.31 |
| Three **(3)** Assemblies made procurement without approval from ETC/PPA | 358,357.30 |
| **Total** | **20,587,626.17** |

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| **Cash Irregularities** | |
| **32** Assemblies failed to authorize payment vouchers | 13,166,035.92 |
| **162** Assemblies failed to support PVs with relevant documents | 91,403,528.33 |
| **29** Assemblies have not Retired Imprest | 5,517,661.68 |
| **85** Assemblies failed to account for revenue collected | 15,570,091.79 |
| Payees of **73** Assemblies failed to acknowledge Payment Vouchers | 30,447,556.14 |
| **36** Assemblies made payments outside GIFMIS | 34,165,444.19 |
| **72** Assemblies made payments without authorised Expenditure Warrants | 41,850,040.34 |
| Six **(6)** Assemblies did not pre-audit Payment Vouchers | 1,100,716.56 |
| Five **(5)** Payment Vouchers were not stamped paid | 218,447.60 |
| **Total** | **233,439,522.55** |

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| **Contract Irregularities** |  |
| 15 Assemblies have Abandoned Projects | 80,673,233.23 |
| Three (3) Assemblies have Completed Projects not put to use | 829,997.16 |
| **Total** | **81,503,230.39** |

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| **Tax Irregularities** |  |
| 56 Assemblies failed to Withhold Tax and make Statutory Payment | 538,156.22 |
| **Total** | **538,156.22** |