AFIGYA KWABRE SOUTH DISTRICT ASSEMBLY

P.O. BOX 3,
KODIE - ASHANTI

Kindly quote the number and the date on all correspondence

Our Ref: FB.2/08/01/01

Your Ref:

Date: 9th March, 2022

THE DISTRICT AUDITOR

AUDIT SERVICE

AUDIT 'C'-KUMASI

RESPONSES TO MANAGEMENT LETTER ON THE AUDIT OF THE ACCOUNTS OF THE AFIGYA KWABRE SOUTH DISTRICT ASSEMBLIES COMMON FUND(DACF) AND OTHER EARMARKED FUNDS FOR THE PERIOD 1st JANUARY 2021 TO 31st DECEMBER, 2021

Please find attached responses to the Management Letter on the audit of the accounts of the District Assemblies Common fund(DACF) and other Earmarked funds of Afigya Kwabre South District Assembly for the period 1st January to 31st December, 2021.

Thank you.

AFIGYA KWABRE SOUTH DISTRICT ASSEMBLY
RECEIVED
18 FEB 2022
KODIE - ASHANTI

For: DISTRICT CHIEF EXECUTIVE

(ANDREWS MENSAH)

DISTRICT CO-ORDINATING DIRECTOR

Republic of Ghana

ASHANTI REGION

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Website: aksda.gov.gh
Digital Address: AF-0006-1255

RESPONSES TO 2021 MANAGEMENT LETTER

DISTRICT ASSEMBLY COMMON FUND AND OTHER EARMARKED FUNDS.

District Assembly Common Fund (DACF)

1. **Unsubstantiated Payments- GH¢5,000.00**

The affected payment voucher has been substantiated with their various remedies attached for verification.

2. **Procurement plan not published on the Public Procurement Board website.**

The reason for not publishing procurement plan on the board website is as a result of a problem encountered by the procurement board in publishing items on their website and as a result, we were directed to use only manual means.

3. **Failure to publish tender invitation on Public Procurement Board Platforms.**

The failure to publish tender invitation on the procurement board platforms can be attributed to the advertising agencies because all receipts accompanying the tender invitation are attached to the payment vouchers. Evidence of said attachments are obtained for verification.

4. **Dealings with Non-VAT Registered Entities- GH¢14,425.00**

Even though it is mandatory to buy from only VAT Registered Entities but it was difficult in finding only VAT registered entities hence the required VAT has been deducted and same remitted to GRA. Also, management is committed to dealing with only VAT registered entities.

DISTRICT DEVELOPMENT FUND (DDF)

1. **Failure to refund borrowed fund from DDF account- GH¢120,000.00**

An amount of GH¢20,000.00 has been paid into the DDF account and the GH¢100,000.00 remaining will be paid later. Henceforth, management will desist from such practice.

PERSONS WITH DISABILITY (PWD)

1. **Payments not fully accounted for- GH¢5,564.00**

All the monies paid were duly authorized and accounted for. The receipts to be attached to the affected payment vouchers were in a different file, hence the various receipts have now been attached for inspection and verification.

2. Unsupported Payments- GH¢21,200.00

The supporting documents accompanying the said payment vouchers were misfiled and have therefore been attached for scrutiny and verification.