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### Summary of findings and recommendations

9. i. We noted that the Assembly failed to achieve its IGF revenue budget by GH¢65,132.90 but spent below IGF expenditure budget by GH¢7,515.90 during the year under review.

We recommended to management to take steps to achieve IGF budgeted revenue by setting up realistic budget.

ii. We noted during our review of the risk policy of the Assembly that, all the Fire Extinguishers at the Assembly premises including those at the other Departmental Offices had expired without been renewed.

We recommended to management as a matter of urgency to refill the expired fire extinguishers to avoid disaster in times of fire out break on the Assembly premises.

### Details of findings and recommendations

#### Fund accountability and Budgetary Performance

10. The tables below show revenue and expenditure operations of the Assembly in line with its approved estimates.

#### Income Analysis

Account	Budget GH¢	Actual GH¢	Variance GH¢
IGF	671,900.00	606,767.10	(65,132.90)

Table 1(Source: Financial Statements of the Assembly)

11. The Assembly failed to achieve its IGF revenue target by GH¢96,232.90 representing 13.69 percent of total budgeted IGF revenue during the year.

#### Expenditure Analysis

Account	Budget GH¢	Actual GH¢	Variance GH¢
IGF	671,900.00	664,384.91	7,515.90

Table 2(Source: Financial Statements of the Assembly)

12. From Table 2, we noted that the Assembly's actual expenditure for the Internally Generated Fund (IGF) for the year was GH¢664,384.91 which represented 98.90% of its