Scope of audit

5. Our audit focused on budgetary controls, cash management, procurement of goods, services and works from DACF and other statutory funds. We inspected projects initiated by the Assembly to ascertain whether payments made for those projects commensurate with physical work done. We also made a follow-up on our previous management letter to ascertain the extent of compliance with audit recommendations.

Audit objectives

6. Our audit objectives were to:

i. ensure that operations of the Assembly were in conformity with established laws and regulations;

ii. ensure that projects undertaken under DACF and other statutory funds formed part of the Assembly's Annual Action Plan;

iii. ensure that contracts were awarded in accordance with laid-down procedures;

iv. ascertain whether the Assembly's operations were conducted with due regard to economy, efficiency and effectiveness and

v. identify whether the assets of the Assembly were adequately safeguarded and liabilities properly managed.

Audit criteria

7. We derived our audit criteria, norms and standards from sources such as the Financial Memoranda for District Assemblies. Public Financial Management Act 2016, the Public Financial Management Regulations, 2019 (L.I. 2378), Financial Administration Regulations, 2004 (L.I. 1802), the Public Procurement Act, 2003 (Act 663), Public Procurement (Amendment) Act, 2016 (Act 914), the Income Tax Act, 2015 (Act 896), Value Added Tax Act, 2013 (Act 870), Stores Regulations, 1984 and Generally Accepted Accounting Principles (GAAP). We also relied on the Audit Service Act, 2000 (Act 584), Audit Service Financial and Risk-Based Audit Manual, INTOSAI and International Standards on Auditing (ISA).

Limitation of responsibility

8. We reviewed the systems and management controls operated by the District Assembly only to the extent we considered necessary for the effective performance of this audit. As a result, our review may not have detected all weaknesses that exist or all