



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT

**On the Audit of the Monrovia
Consolidated school System
(MCSS)**

**For the period July 1, 2015 to
June 30, 2016**

September, 2017



**Yusador S. Gaye, CPA, CGMA
Auditor General, RL**

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Acronyms/Abbreviations/Symbols

Acronym	Meaning
AG	Auditor General
CBL	Central Bank of Liberia
CGMA	Chartered Global Management Accountant
CMC	Cash Management Committee
CPA	Certified Public Accountant
GAC	General Auditing Commissions
GL	General Ledger
GoL	Government of Liberia
IA	Internal Audit
IB	International Bank
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
ECO bank	Ecobank Transnational Inc.
L\$	Liberian Dollar
MCSS	Monrovia Consolidated School System
PFM Act	Public Financial Management Act
PPC Act	Public Procurement and Concessions Act
PPCC	Public Procurement and Concessions Commission
PVs	Payment Vouchers
RL	Republic of Liberia
TB	Trial Balance
TOR	Term of Reference
US\$	United States Dollar

AUDITOR GENERAL'S REPORT

September 21, 2017

Hon. Adolphus Benjamin Jacobs
Superintendent
Monrovia Consolidated School System
Monrovia, Liberia

Dear Hon. Jacobs:

Compliance Report on the Monrovia Consolidated School System Period July 1, 2015 to June 30, 2016

We have audited the activities and financial transactions of the Monrovia Consolidated School System in compliance with relevant laws and regulations for the periods ended June 30, 2016 consistent with the Auditor General's mandate as provided for in Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as the Audit Engagement Terms of Reference (ToR).

Management's Responsibility

This audit was conducted on the basis or understanding that the Management of the Monrovia Consolidated School System (MCSS) has the responsibility to establish and maintain internal controls necessary to:

Enable it undertake its contract awards, goods delivery, projects execution, evaluation and reporting in an effective and efficient manner as well as the preparation of documentation on the procurement/projects that are free from material misstatements whether due to fraud or error and in compliance with authorities that govern them;

Provide reasonable assurance that adopted policies and prescribed procedures are adhered to and errors and irregularities, including fraud and illegal acts are prevented or detected; and to provide us with access to the following:

- All information of which the Monrovia Consolidated School System(MCSS) is aware of that is relevant to its contract awards, goods delivery, project execution, evaluation and reporting as well as their related documentation;
- Any additional information that we may request from Management for the purposes of the review; and
- Unrestricted access to persons within the Institution from whom we determine it necessary to obtain review evidence.

Auditor's Responsibility

Our responsibility is to independently express a conclusion on the financial records of the Monrovia Consolidated School System (MCSS) based on our audit. Our audit was conducted in accordance

with the International Organization of Supreme Audit Institutions (INTOSAI) Fundamental Auditing Principles and Guidelines for Compliance Audit. Those principles require that we comply with ethical requirements and plan and perform the audit so as to obtain reasonable assurance as to whether the use of the Monrovia Consolidated School System(MCSS) Funds are in compliance, in all material respects, with stated laws and regulations.

An audit involves performing procedures to obtain sufficient appropriate evidence to support our conclusion. The procedures performed depend on the auditor's professional judgment, including assessing the risk of material non-compliance, whether due to fraud or error. The audit procedures performed are those we believe are appropriate in the circumstances. We believe that the audit evidence gathered is sufficient and appropriate to provide the basis for our conclusion.

Basis for Disclaimer Conclusion

The Monrovia Consolidated School System Management prepared the financial statements without supporting documents such as Cashbooks, Trial balance, General Ledgers; as such, we could not authenticate the amount of **US\$3,796,332.00** reported in the financial statements.

The MCSS' Management did not maintain books and records such as cash receipt journal, cash disbursement journal, general ledger and the underline cash vouchers to support the expenditures presented for audit.

The MCSS' Management maintained 10 (ten) employees who were either deceased or had resigned on the payroll for 10 (ten) months after the statutory period of three months after death, thereby resulting in a loss to Government of LD\$ **507,367.00**.

The MCSS' Management maintains a total of two hundred and thirty nine (239) employees on the government payroll who were no longer working or in the employed of the entity creating a monthly loss to government of LD\$3,544,776.00.

The MCSS' Management did not maintain a detailed Fixed Assets Register/listing that provides information about the cost of asset, date of purchase and coding. Due to the absence of a fixed assets Register/listing that meets the requirement of the Public Financial Management Act, we were unable to obtain reasonable assurance as to the accuracy and completeness of the assets owned by MCSS.

Disclaimer Conclusion

Based on the audit work performed, because of the significance of the matters noted in the Basis for Disclaimer paragraphs above, we are unable to, and therefore do not express a conclusion on the Monrovia Consolidated School System Management's compliance with stated laws and regulations.


**Yusador S. Gaye CPA, CGMA
Auditor General, R.L.**

**Monrovia, Liberia
September, 2017**

BACKGROUND

Background of the Monrovia Consolidated School System

The audit of the Monrovia Consolidated School System was commissioned by the Auditor General for period July 1, 2015 to June 30, 2016.

The Monrovia Consolidated School System was created by an Act of the National Legislature on December 24, 1964. The purpose of this program is to establish additional schools, combine present schools or discontinue schools for the development and improvement of the system.

It also ensures the proper and efficient conduct of the school system in a manner consonant with the general policies and regulations of the Ministry of Education.

The MCSS was also established to provide an environment for teaching, research and entrepreneurship training in science and technology for the industrial and socio-economic development of Liberia. MCSS also offers services to communities, and is open to all Liberians and entrepreneurs from around Africa and other international communities.

Key Personnel of MCSS

No	Name	Rank	Telephone number
1	Adolphus Benjamin Jacob	Superintendent	2013 to present
2	Roseline N. Sherman	Asst. Superintendent	2014 to Present
3	Felecia P. Wollor	Acting Comptroller	2013 to Present
4	G. Samuel Lavela	Director/Personnel-Human Resource	1996 to Present
7	Edwin Beyan	Director/procurement	1984 to Present

Audit Objectives

The main objective of the audit is to gather sufficient appropriate audit evidence to conclude whether the activities and financial information of the Monrovia Consolidated School System for the period July 1, 2015 to June 30, 2016 are in compliance, in all material respects with policies, procedures, applicable laws, regulations, and are free of material errors.

Audit Methodology

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). Those standards require that we plan and perform the audit to obtain reasonable assurance that the financial information provided by the Management of the Monrovia Consolidated School System is in compliance, in all material respects with policies, procedures, applicable laws, regulations, and are free of material errors. In furtherance of this, we undertook audit procedures as would enable us to attain the above objective.

Our audit also took cognizance of the requirements under the Auditor General's mandate as provided for under Section 2.1.3 of the GAC Act of 2014 as well as the Audit Engagement Terms of Reference (TOR). Our audit approach included observation, inquiries, inspections, re-performance, confirmation, and analytical procedures on areas we considered as high risk.

While the audit was not directed at reporting the following, we have reported on the below issues which came to our attention during the course of the audit:

- Non-effective performance of the program - relates to Management's responsibility to undertake activities in a non-effective and non-efficient manner.
- Non-delivery of goods and services – relates to Management's non-exercise of responsibility to ensure that all goods and services procured are delivered.
- Instances of non-compliance with applicable laws and regulations - relates to Management's non-exercise of responsibility to use resources, and fulfill accountability requirements, in accordance with applicable agreements, laws and regulations governing contracts award, goods and service delivery, projects execution, evaluation and reporting.
- Waste – relates to Management's non-exercise of responsibility to obtain and apply resources in an economical manner, without any public money being wasted.
- Instances of abuse - relates to Management's non-exercise of responsibility to meet the expectations of the National Legislature and the public as they relate to appropriate standards of behavior.

Limitation of Responsibility

We reviewed the systems and management controls operated by the Monrovia Consolidated School System only to the extent we considered necessary for the effective conduct of this audit. As a result, our review may not have detected all weaknesses that existed or all improvements that could be made.

1. DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues

1.1.1 Financial statements

Observation

1.1.1.1 Regulations A.3 (1) of the PFM Act of 2009 states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor and any officers."

1.1.1.2 It was observed during the conduct of the audit that the MCSS' Management failed to provide supporting documents, namely, Cashbooks, Trial balance, and General Ledgers to authenticate **US\$3,796,332.00** reported as financial expenditure for the period under audit, July 1, 2015 to June 30, 2016.

Risk

1.1.1.3 Management's failure to provide financial records to support its expenditures for the fiscal year under audit prevents authenticity, accuracy, completeness, and undermines public sector accountability and transparency.

Recommendation

1.1.1.4 The Management of MCSS should provide the necessary documents to support and verify the basis for the accuracy and completeness of the financial statements.

1.1.1.5 The Management of MCSS should ensure that its expenditures are backed up with adequate supporting documentation.

Management's Response

1.1.1.6 *The GOL through the Ministry of Finance and Development Planning (MFDP) made direct payments to vendors and service providers including consultants for all goods and services supplied and rendered to the MCSS. Prior to the start of each fiscal year, the MFDP issued reporting templates to the MCSS for compliance proposes among others.*

1.1.1.7 *The MCSS vouchers raised are coded and codes are recorded in a designated ledger to keep track of payments, balances and arrears where applicable. The MFDP does not make payments on vouchers raised by the MCSS without supporting documentations attached such as business registration, tax clearance, delivery notes, auditors' verification, etc.*

Auditor General's Position

1.1.1.8 The MCSS Management's assertion did not address the issue raised. Cashbook, trail balance and general ledger are internal financial documents that should be prepared by the MCSS' Management to support the financial statements whether the payments were made internally or by the MFDP. Therefore, the Management of MCSS is in breach of Regulation A.20 in line with the PFM Act of 2009.

1.1.2 Unsupported financial transactions /Documentation

Observation

1.1.2.1 Regulations A.(1) of the PFM Act of 2009 states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General , the relevant internal auditor and any officers"

1.1.2.2 Regulations A.3 (2) of PFM Act of 2009 further states that "A public officer who fails to keep or produce any records under this regulation is in a breach of financial discipline as defined in regulation A.20".

1.1.2.3 It was observed that the MCSS' Management did not keep proper books and records, namely, cash receipt journal, cash disbursement journal general ledger and the underline cash vouchers to support the expenditure presented for audit. **(See comparison of the financial statements with MCSS records in Table 2 below in table below):**

TABLE 1 – FINANCIAL STATEMENT COMPARISON

Line Item Code Per Budget	Line Item Description	Amount per Financial Statement A (USD)	Actual* Amount per Budget B (USD)	Variance A - B (USD)	100% of Total Vouchers C (USD)	Variance A-C (USD)
2212	UTILITIES	13,600.00	8,400.00	5,200.00	6,600.00	7,000.00
2213	RENT	9,999.00	9,999.00	-	-	9,999.00
2214	Fuel and Lubricant for vehicles and Generator	18,360.00	16,797.00	1,563.00	17,371.00	1,563.00

Line Item Code Per Budget	Line Item Description	Amount per Financial Statement A (USD)	Actual* Amount per Budget B (USD)	Variance A - B (USD)	100% of Total Vouchers C (USD)	Variance A-C (USD)
2215	Repairs and Maintenance	2,892.00	2,892.00	-	2,892.00	-
2216	Office materials, consumable services	72,665.00	84,503.00	(11,838.00)	58,567.00	14,098.00
2217	Consulting Advisory Service Audit	2,500.00	3,773.00	(1,273.00)	-	2,500.00
TOTAL		120,016.00	126,364.00	(6,348.00)	85,430.00	35,160

*source: National Approved Budget – Fiscal Outturn Report

Risk

- 1.1.2.4 The accuracy and completeness of expenditures cannot be assured.

Recommendation

- 1.1.2.5 The Management of MCSS should provide justification for the variances observed in the comparative analysis.
- 1.1.2.6 Management should maintain supporting documents that form a basis for compliance audit.

Management's Response

- 1.1.2.7 *The auditors received and signed for such documents. (See attached list of documents received and signed for by auditors). It was from the MCSS records and documents turned over to the auditors that the auditors designed a table that reflects such "financial statement comparison". As always, funds allotted to the MCSS through the budgetary process are not deposited into MCSS accounts. In other words, the MCSS does not receive cash from the GOL budgetary allocation. Salaries, goods and services are paid directly to vendors and services providers by the MFDP. Therefore, all funds including variations identified from the audits remain within the GOL coffers.*

Auditor General's Position

- 1.1.2.8 The MCSS Management's assertion did not address the issue raised. Management should maintain book of accounts such as cash receipt journal, cash disbursement journal, general ledger to support the figures in the financial statements. The vouchers provided by Management were not adequate to support expenditure made during the audit period. This led to the variances noted in our finding. Therefore, the MCSS' Management is in breach of Regulation A.20 in line with the PFM Act of 2009.

1.1.3 **Untimely Removal of Employees from Entity's Payroll**

Observation

1.1.3.1 Regulation T.8 of the PFM Act of 2009 stipulates that "Unless the effective date is otherwise specified under any other enactment, the effective date shall be in the case of:

- (a) a deceased public officer, the three months following the date of death;
- (b) resignation and retirement, the effective date for stoppage shall be the earlier of:
 - i. date of absence; or
 - ii. date specified on a relevant document.

1.1.3.2 During the period under audit 2015/2016, it was observed that ten (10) employees who were dismissed, died (after stator period of three (3) months) or resigned were left on the payroll for several months in contravention of the PFM Act. **See Table 2 below and Annexure 1 for details.**

TABLE 2 – UNTIMELY REMOVAL FROM PAYROLL

No of Employees	Reasons	Calculated Possible Loss
10	Death/Dismissal /Resignation	507,367.00

Risk

1.1.3.3 Failure to timely reconcile payroll could lead to overpayment of payroll, waste of public resources and possible ghost employees.

Recommendation

1.1.3.4 MCSS' management should provide justification for continuous payments made to employees who have died, resigned or been dismissed from the employ of MCSS.

Management's Response

1.1.3.5 *Former employees who resigned or are dismissed are replaced immediately, salaries form resignations and dismissals are used for new employees. Former dead employees are also removed from payroll almost immediately after a valid death certificate is obtained. The removal form payroll as a result of deaths, resignations and dismissals is the function of the Civil Service Agency. The MCSS responsibility is to communicate to the CSA for such action to be taken. It is always in the best interest of the MCSS to ensure that such deletions form their payrolls are affected without delay.*

Auditor General's Position

1.1.3.6 The MCSS Management's assertion that it is the responsibility of the CSA to remove separated employees from payroll is not materially supported. The MCSS' Management should make concerted effort to ensure that separated employees are removed from the payroll immediately to prevent financial loss to the government. The MCSS' Management should reconcile its payroll and submit a reconciled payroll to the office of the Auditor

General 30 days after the issuance of this report. As it stands, Management is in breach of Regulation A.20 in line with the PFM Act of 2009.

1.1.4 Prolong absent from work without excuse

1.1.4.1 Regulation T.5 (1) of the PFM regulations of 2009 stipulates that (1) "A Head of government agency shall cause the immediate stoppage of payment of salary to a public servant when that public servant has: (a) been absent from duty without permission or reasonable cause for a period as stipulated in the administrative regulations of the establishment".

1.1.4.2 It was observed during the conduct of the audit that the Management of the Monrovia Consolidated School System (MCSS) had a total of two hundred and thirty nine (239) employees on the government payroll who were no longer working for the entity.

1.1.4.3 Further, there were no records to show how long these employees had not shown up to work, this made it impossible to determine the accurate total loss to government.. Hence, we used a single month's pay for each of the 239 employees to calculate the possible loss to Government as seen in the table below, **See table 3 below and Annexure 2 for detail**

TABLE 3 – Prolong absent from work without excuse

No of Employees	Reasons	Calculated Possible Loss LD
239	Abandonment	3,544,776.00

Risk

1.1.4.4 Failure to timely reconcile payroll could lead to overpayment of payroll, waste of public resources and possible ghost employees.

1.1.4.5 Maintenance of employees who are no longer in the employ of the entity could lead to payroll padding and the issue of ghost names.

Recommendation

1.1.4.6 The Management of MCSS should provide justification for maintaining employees who have left the entity for a prolong period of time without legitimate excuse.

1.1.4.7 In addition the Management of MCSS should adhere to the provision stipulated in the Regulation of the PFM Act of 2009.

1.1.4.8 Further, Management of MCSS should ensure that those who are unable to perform their duty be replaced or removed from the payroll.

Management's Response

1.1.4.9 *The MCSS management did not respond to this observation.*



Auditor General's position

1.1.4.10 In the absence of a response from Management we maintain our recommendation.

1.2 Internal Control Issue

1.2.1 Fixed Asset

Observation

1.2.1.1 Regulation V.1 (2a & b) of the PFM Act of 2009 states that "The Head of Government Agency must take full responsibility of assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that: (a) preventive mechanisms are in place to eliminate theft, losses, wastage and misuse" and (b) inventory level are at an optimum and economical level".

1.2.1.2 Furthermore, Regulation V.4 of the PFM Act of 2009 states that "Furniture and equipment issued for Government quarters or offices or vehicle and other fixed assets shall be brought on a master inventory of the Government Agency. (2) The master inventory shall record under each category of item :(a) the date and other details of the voucher or other document on which the items were received or issued; (b) their serial numbers where appropriate; and(c) their distribution to individual locations and the total quantity held. (3) In respect of each individual location, there shall be made two copies of the inventory showing all items held at the location; one copy of the inventory shall be kept with the master inventory and the other copy at the location.(4) The dates and other details of all receipts and issue of items to or from the location shall be recorded on both copies of the inventory as they occur.(5) The initial entries and all other entries made later on both copies of the inventory shall be validated by the signature of the officer having the use of the items, or where there is more than one officer, the most senior of them".

1.2.1.3 It was observed during the conduct of the audit that the Management of MCSS did not maintain a Fixed Assets Registry with a list of coded assets, date of purchase, cost, location and current condition. As a result, we could not verify fixed assets to establish the ownership of assets acquired for the period under audit.

Risk

1.2.1.4 In the absence of fixed assets registry and/or asset listing, assets could be susceptible to personal abuse and/or theft.

Recommendation

1.2.1.5 The Management of the MCSS should provide material justification for not providing fixed assets listings for all assets acquired for the period under audit.

1.2.1.6 Going forward, The Management should provide fixed assets listings for all assets acquired and disposed of during an audit period. Additionally, proper fixed assets and internal control policies and procedures that align with PFM regulations should be adopted and implemented for the maintenance of fixed assets.

Management's Response

- 1.2.1.7 *Upon the assumption of taking office, the current Superintendent requested the internal Auditors to take inventory of all MCSS assets. That assets inventory was completed and is now used to keep track of MCSS properties. While it is true that MCSS assets are not coded at the moment due to the fact that MCSS does not have the capacity to so, the MCSS has a policy that protects its assets. The process to establish and maintain a Fixed Assets Registry is ongoing.*

Auditor General's Position

- 1.2.1.8 The MCSS' Management should ensure that entity's assets are coded to avoid the risk of theft and conversion to personal use. The MCSS' Management should prepare a fixed assets register/listing including item types, date of purchase, cost, assignee, location and serial numbers where appropriate that meets the requirement of the PFM Act of 2009 and submit a copy of the register/listing to the Office of the Auditor General 30 days after the issuance of this report to the National Legislature.

1.2.2 Performance Appraisal

Observation

- 1.2.2.1 In terms of the COSO framework on Control Environment, the management of an entity should implement a documented Performance Appraisal Process. Performance Appraisal is a systematic evaluation of an individual with respect to performance on the job and the individual's potential for development. The Performance Appraisal process should be used for staff placement and to identify staff weaknesses, and guide appropriate corrective/ training actions.
- 1.2.2.2 During the audit, there was no evidence that the Management of MCSS had implemented and documented Performance Appraisal Process.

Risk

- 1.2.2.3 The lack of a documented Performance Appraisal Process could lead to demotivation of staff as placement and remuneration would not be based on systematic set of performance standards.

Recommendation

- 1.2.2.4 Management should provide justification for the absence of a performance appraisal system.
- 1.2.2.5 The MCSS' Management should undertake performance appraisal. This could lead to the identification of performance deficiencies of staff, help with appropriate staff placement and serve as a rubric for promotion.

Management's Response

- 1.2.2.6 *All employees of the MCSS are apprised through an established regulatory process that leads to transfer, suspension and sometimes dismissals. Additionally, all our employees*

are civil servants who are appraised quarterly by CSA established guidelines. The MCSS has been praised by the CSA of effective appraisal of its employees.

Auditor General's Response

1.2.2.7 The MCSS' Management provided no documentary evidence to support its assertion. Therefore, we maintain our recommendation.

1.2.3 **Internal Audit**

Observation

1.2.3.1 Regulation J.3 (1-2), of the Public Financial Management (PFM) Regulations, requires each government agency or organization to establish an Internal Audit Unit to constitute a part of the institution.

1.2.3.2 Internal audit should be vested with the responsibility to assess and review the internal control system, quality control procedures and risk management procedures in an organization. It should help the institution to identify and evaluate significant exposure to risk and improve the risk management and control systems.

1.2.3.3 The assessment of MCSS' Internal Audit Department revealed the following:

- There was no evidence that the IA is sufficiently independent. The IA reports to the head of entity and not an audit committee, and its functions are not entirely separated from the entity.
- There was no evidence that IA has an approved Audit Charter which granted unrestricted access to documents, files and personnel.
- There was no evidence of written TORs for staff in IA
- There was no evidence of an approved annual audit plan for the period under audit.
- There was no evidence that IA submitted progress reports on a regular basis to the head of the institution, to show progress against plans.

Risk

1.2.3.4 Failure to strengthen the institution's internal audit function could limit the scope of the unit's activities; increase the risk of management interference in the work of internal audit, thereby compromising the reliability and integrity of financial and operational information.

Recommendation

1.2.3.5 The Management of MCSS should provide justification for not having a functional Internal Control unit.

- 1.2.3.6 The Management should ensure the operational independence of the Internal Audit Department by the establishment of an Audit committee within MCSS.

Management's Response

- 1.2.3.7 *The Internal Auditors are sufficiently independent. Three of the five internal auditors are form the Internal Audit Agency (IAA). The other two auditors are in the employ of the MCSS. They were here many years in the employ of the MCSS before the establishment of the IAA. In keeping with the Act that created the IAA, our IAs report to the IAA. There are TORs for all personnel including IAs within the employ of the MCSS. IAs do attend Senior Management Team meetings twice a month where they make report. They do submit annual work plans that are always approved and implemented. Such was the cleaning of the MCSS payroll through a headcount process saving the GL about Seven Hundred Thousand United States Dollars; making the MCSS the only government entity that cleaned up its payroll eliminated its supplementary payroll.*

Auditor General's Position

- 1.2.3.8 The MCSS' management did not adequately address the issues raised. The Management should establish an audit committee to which the Internal Audit Unit will report to directly in line with the PFM Act of 2009. Therefore, we maintain our recommendation.

1.2.4 Audit Committee

Observation

- 1.2.4.1 Regulation K.10 of the PFM Act of 2009, states "the Head of government agency or government organization shall in consultation with the Internal Audit Governance Board establish and maintain an audit committee for the government agency or organization for which he/she is responsible".

- 1.2.4.2 It was observed during the audit, there was no evidence that the Monrovia Consolidated School System had established an Audit Committee for the period under audit.

Risk

- 1.2.4.3 In the absence of an Audit Committee, Management may not implement internal and external audit recommendations on a timely basis.

Recommendation

- 1.2.4.4 The Management of MCSS should provide justification for not establishing an audit committee.

- 1.2.4.5 The Management of the Monrovia Consolidated School System should establish an audit committee to ensure that policies, directives, guidelines and standards for internal auditing are complied with and approved audit recommendations of both internal and external audit, as well as, recommendations of expenditure tracking surveys are implemented.

Management's Response

1.2.4.6 *Management did not respond to this observation.*

Auditor General's Position

1.2.4.7 In the absence of a response by Management, we maintain our recommendation.

1.2.5 Strategic and Operational Plans

Observation

1.2.5.1 In terms of Committee of Sponsoring Organization (COSO) framework, Government entities or organizations should develop strategic or operational plans in order to ensure that their operations are ethical, orderly, economical, efficient and effective. A strategic plan is a document that outlines an entity's objectives in the long term, while an operational plan is a document that outlines an entity's objectives in the short term. These documents establish the basis for allocating resources for the achievement of organizational objectives.

1.2.5.2 It was observed during the conduct of the audit that there is no evidence that the Management of MCSS has developed strategic and operational plans.

Risk

1.2.5.3 The failure to produce strategic and operational plans could lead to MCSS misdirecting its resources and not channeling resources to areas that may best achieve the entity's objectives.

Recommendation

1.2.5.4 The Management of MCSS should provide justification for the lack of strategic and operational plans.

1.2.5.5 The Council member of MCSS should ensure the preparation of strategic and operational plans for the MCSS.

Management's Response

1.2.5.6 *Each department and unit within the MCSS Central Administration presents annual work plan to the office of the Director of Planning, Research and Development. These annual plans include individual school plan that are submitted through the Department of Instruction. These plans are compiled, filtered and submitted to the office of the Superintendent from where the Strategic Operational Plan of the MCSS is formulated along with the Budget Committee of the MCSS. The MCSS Strategic Operational Plan, once developed, is submitted to the MCSS Council for approval, before implementation by the Senior Management Team. The MCSS continues to make significant gains by improving learning outcomes and maximizing student' achievement as evidenced by students' performance data indicator. This is as a result of strategic planning and implementation.*

Auditor General's Position

- 1.2.5.7 The MCSS' Management provided no documentary evidence to support its assertion. Therefore, we maintain our recommendation.

1.2.6 Policies and Procedures

Observation

- 1.2.6.1 The committee of Supporting Organization of the Treadway Commission (COSO) control framework on control activities stipulates that, "Institutions deploy control activities through policies that establish what is expected and procedures that put policies into action" policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity.

- 1.2.6.2 It was observed during the conduct of the audit that there was no evidence the MCSS' Management developed policies and procedures to regulate the institution's activities. For example, there were no established policies and procedures for the following activities: human resource, fleet Management, gasoline, scratch cards, daily substance allowance etc.

Risk

- 1.2.6.3 The lack of policies and procedures to regulate the institution's activities may lead to discretionary decisions and abuse of public funds.

Recommendation

- 1.2.6.4 The MCSS' Management should provide material justification for failing to develop policies and procedures to guide the activities of the institution.

- 1.2.6.5 Going forward, Management should develop and implement policies and procedures to serve as control and prevent discretionary distribution, waste and abuse.

Management's Response

- 1.2.6.6 *The MCSS does have a Standard Operation Procedural Manual from where it operates. This recent manual was developed and approved in 2014 as a result of a recommendation from the GAC Audit Report on the MCSS in 2014. Before this time, there were established operational procedures upon which the MCSS Management operated. The GAC auditors approved the use of the MCSS 2014 Standard Operational Manual. A copy of which was made available to the GAC Auditors who in fact still have the manual in their possession. Additionally, the MCSS has since developed and approved Human Resource Manual for all employees including school based personnel. The MCSS is being successful largely due to its policies implementation and strategic planning.*

Auditor General's position

- 1.2.6.7 The MCSS' Management did not address the issue raised. We indicated that there was no human resource, fleet management, gasoline, and scratch card policies in place at the MCSS. During the period under audit, The MCSS did not provide documentary evidence that it had these policies in place. Therefore, we main our recommendation.

1.2.6.8 The MCSS's assertion that "The GAC auditors approved the use of the MCSS 2014 Standard Operational Manual" is incorrect. The GAC does not approve the operating manuals of auditees. Approval of operating manual is a management function and not an audit function.

1.2.7 Disaster Recovery Plan

Observation

1.2.7.1 According to COSO Internal Control Framework on Control Environment, the Management of an entity should develop a documented Disaster Recovery Plan to provide procedures to be followed in the event of a disaster. The plan would mitigate the loss of transaction data and information. The purpose of the plan is to minimize the effects of service interruption of the operations by:

- Specifying procedures to be followed in the event of a disaster or specific situation, especially measures to be put in place to minimize the effects of disasters;
- Assigning responsibilities to various staff members involved in the implementation of the plan;
- Specifying procedures for the restoration of normal service following a disaster.

1.2.7.2 It was observed during the conduct of the audit that the Management of MCSS did not establish a disaster recovery plan to mitigate the loss of data and information and help recover transaction data and information to ensure business continuity.

Risk

1.2.7.3 Management failure to establish a disaster recovery plan may result in the complete loss of transaction data and information in the aftermath of a disaster.

Recommendation

1.2.7.4 The management of MCSS should provide justification for not having a Disaster Recovery Plan.

1.2.7.5 Management should establish a disaster recovery plan as part of its risk management strategy. This would mitigate the risk of loss of transaction data and information in the event of a mishap.

Management's Response

1.2.7.6 *The MCSS' management did not respond to this observation.*

Auditor General's position

1.2.7.7 In the absence of a response by Management we maintain our recommendation.

2 ACKNOWLEDGEMENT

- 2.1 We acknowledge the cooperation and assistance provided to the GAC Audit Team by the Monrovia Consolidated School System Management and other individuals as well as institutions who contributed to the success of this audit. The efforts and commitment of GAC staff in conducting this audit are also gratefully acknowledged.


Yusador S. Gaye CPA, CGMA
Auditor General, R.L.

Monrovia, Liberia
September, 2017

ANNEXURES



Annexure= 1 Untimely Removal of Employees from Entity's Payroll

No.	NAME	Date of Resignation/Dismissal	Date of Death	Date Remove from payroll	Gross Wages	No of Month on Payroll	Calculated possible loss
1	JOHN TYLER KING		30-Jul-15	15-Dec	10,400.00	2	20,800.00
2	JOSEPH HARRIS		26-Aug-15	1-Dec-15	30,000.00	2	60,000.00
3	ANTHONY JOHNSON		21-Nov-15	1-Jan-17	7,765.00	11	85,415.00
4	NELSON BLAMO		24-Jan-16	16-Jul	10,000.00	3	30,000.00
5	ELIZABETH T. SMYTHE		15-Jun-16	16-Nov	17,575.00	2	35,150.00
6	PAUL D.Y. HIGGINS	9/14/2015		16-Jan	30,000.00	4	120,000.00
7	LOUISE F. DARKORMA	10/23/2015		16-Jan	14,800.00	3	44,400.00
8	D.JEBBOH BADIO	10/27/2015		15-Dec	12,801.00	2	25,602.00
9	DIANA M.J. ANSUMANA	10/27/2015		15-Dec	30,000.00	2	60,000.00
10	GEORGE S. DOKIE	1/13/2016		16-Feb	26,000.00	1	26,000.00
Total							507,367.00



Annexure 2: Prolong absent from work without excuse

No.	PAYRL. & ID #	Last Name	First Name	Middle Initial	Position	Amount
1	21-18-599-6061	AJAVON	HENRY	K.	TEACHER	30,424.00
2	21-20-212-0334	ANDREW	SARAH		CARETAKER	10,542.00
3	21-18-457-3440	BALLAH	SONNIE		CARETAKER	10,467.00
4	21-18-475-2035	BEEN	RAMSAY	G	TEACHER	30,474.00
5	21-19-443-4002	BLAY	MOORE	S	TEACHER	30,474.00
6	21-20-434-5051	BOAKAI	SHERIFF	F	SECURITY	8,372.00
7	21-19-212-1964	BOE	STEPHEN		TEACHER	15,665.00
8	21-19-212-0798	BORBOR	MCCOLINS	T.	TEACHER	30,424.00
9	21-19-945-6042	BORNEJUAH	ROBERT		TEACHER	30,424.00
10	21-19-212-1464	BRACEWELL	MARGARETTE		ASSISTANT REGISTRAR	15,665.00
11	21-18-499-0050	BROWN	GBANAH	F.	SECURITY	10,542.00
12	21-19-600-5152	BROWN	GEORGE	D.	TEACHER	26,404.00
13	21-18-212-0753	BUREH	MURAH		VICE PRINCIPAL	30,424.00
14	21-18-111-0107	CAREW	MOHAMMED	S.B.	TEACHER	30,299.00
15	21-19-212-0162	CONNEH	JOHN		TEACHER	15,665.00
16	21-19-238-0011	Cooper	George	T	TEACHER	13,571.00
17	21-19-212-1932	DAVID	GARMAI		COOK	9,377.00
18	21-18-457-0178	DEDUWAY	AUGUSTINE	Q.	TEACHER	13,447.00
19	21-18-600-6014	DENNIS	TRACY	W	RECORD CLERK	11,340.00
20	21-20-212-1797	DIXON	PATRICIA	K	TEACHER BSC	30,474.00
21	21-19-212-0210	DOGAR	GEORGE	W.	TEACHER	13,221.00
22	21-20-444-0096	Dweh	Wilfred	P.	CARETAKER	11,292.00
23	21-20-595-	FALIKA	KARMON	ROBINSON	SECURITY	10,467.00

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	2022					
24	21-18-499-0029	FALIKA	VARNEY	S.	VICE PRINCIPAL	30,424.00
25	21-20-599-0033	FARINSON	SAMUEL	A.I.	TEACHER	30,424.00
26	21-19-212-0715	FAYAH	DAVID		TEACHER	13,447.00
27	21-19-457-6070	FAYAH	ANDREW	S.	TEACHER	42,109.00
28	21-19-434-1932	FLOMO	JERRONLINE	G	TEACHER	13,622.00
29	21-20-599-0099	FREEMAN	LUCY	B.	TEACHER	13,572.00
30	21-18-212-0948	GARBO	MOSES		TEACHER	15,665.00
31	21-18-447-0020	GARBO	PEWEE		Teacher	29,424.00
32	21-19-513-1485	GBEMELEN	ELAIS	S.	CARETAKER	6,801.00
33	21-20-212-1741	GBISON	HILARY		TEACHER	13,572.00
34	21-19-457-5555	GEGEH	SAM		TEACHER	30,474.00
35	21-19-212-0089	GENEWAY	JOSEPH		TEACHER	30,424.00
36	21-18-447-0034	GEORGE	STEPHEN		TEACHER	30,299.00
37	21-20-447-0044	GIBSON	MAI		TEACHER	15,665.00
38	21-18-457-1346	GONKERWON	KAREN		TEACHER	13,572.00
39	21-20-599-5503	GORGBORGE	YAH	A.	TEACHER	30,299.00
40	21-18-599-3437	GRAY	CLARENCE	DAVID	TEACHER	30,349.00
41	21-19-456-0322	GRAY	VARMAH	B.	TEACHER	14,268.00
42	21-18-499-0001	HALAY	MOSES	K.	PRINCIPAL	29,934.00
43	21-19-457-0004	HARRIS	AMANDA		TEACHER	13,221.00
44	21-19-499-0001	HARRIS	JAMES	G.	TEACHER	30,424.00
45	21-18-518-2025	JABBAH	REGENALD	J.	SECURITY	10,542.00
46	21-19-499-0050	JACKSON	ESAU	ADDISON	TEACHER	15,013.00
47	21-18-457-	JACOBS	RANDALL	Q	DRIVER	10,467.00

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	3439					
48	21-18-457-1320	JAGBEH	JAGBEH	A.	TEACHER	13,253.00
49	21-20-212-0415	JOELUE	MONJAIYEE	G.	SECRETARY	13,571.00
50	21-19-212-0681	JOHN	BOAKAI		VICE PRINCIPAL	15,665.00
51	21-19-457-2034	JOHNSON	KESSELLEY	E.	TEACHER	30,424.00
52	21-20-212-0241	JOHNSON	ANTHONY		ASSISTANT REGISTRAR	15,665.00
53	21-18-599-8888	JONES	KONA	T	TEACHER	13,128.00
54	21-20-212-0271	JONES	HANNAH		TEACHER	30,424.00
55	21-20-212-1690	JUWAH	QUARBO		VICE PRINCIPAL BCERT	15,665.00
56	21-18-600-6686	KABA	MANNOH	M	ASSISTANT SPECIAL PROJECT COORDINATOR	13,933.00
57	21-18-207-0003	KABAH	JAMES	Z.K	DRIVER	11,217.00
58	21-18-457-0037	KAIZAR	JESTINA		TEACHER	15,821.00
59	21-18-499-0081	KAMARA	MOHAMMED	S.	SECURITY	10,542.00
60	21-20-599-0046	KAMARA	MARY	TOE	TEACHER	13,572.00
61	21-19-238-0023	KARMOH	JIMMY		TEACHER	30,424.00
62	21-18-600-6661	KEMOKAI	ERIC	S.	TEACHER	30,349.00
63	21-18-545-3235	KENNEDY	SACKIE	J	PRINCIPAL	30,349.00
64	21-18-513-0015	KERKULAH	JAMES	T.	CARETAKER	13,572.00
65	21-18-456-0030	KERKULAH	ROCKFORTE		TEACHER	15,665.00
66	21-19-459-0555	KESSEH	JOHN	TAWOLY	CARETAKER	10,467.00
67	21-19-212-1018	KIADII	CECELIA		CARETAKER	10,542.00
68	21-18-600-6004	KIAZOLU	OSUMAN	S.	TEACHER	30,474.00
69	21-20-212-0859	KITTA	JOSEPH		TEACHER	30,424.00
70	21-20-457-	KOFA	TIEPOH	D.	TEACHER	30,424.00

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	0046					
71	21-20-212-0537	KOFA	ALFRED		LIBRARIAN	10,979.00
72	21-19-212-1902	KOFFA	NAH	WLEH	SECRETARY	10,542.00
73	21-18-447-0022	KOLLIE	YOURVOR	J.	SUPERVISOR	30,424.00
74	21-18-499-0016	KOLLIE	GEORGE		SECURITY	10,542.00
75	21-18-518-0030	KOLLIE	MOSES	S.	SECURITY	8,932.00
76	21-19-212-1140	KOLLIE	YARVELEE	S.	TEACHER	28,402.00
77	21-18-419-0001	KOLLOE	JOE	SAKEY	TEACHER	15,665.00
78	21-19-599-6026	KONTROLL	PAUL	A.	TEACHER	30,424.00
79	21-18-212-2029	KOOKER	BERTHLYN	M.	ASSISTANT REGISTRAR	14,215.00
80	21-18-212-0736	KOPFFA	LAWRENCE	S	TEACHER	30,349.00
81	21-20-944-2024	KORJAH	DUWOR	J	CARETAKER	10,467.00
82	21-20-212-0860	KORTEE	MARY	M.	TEACHER	13,060.00
83	21-18-447-0014	KPAKA	FALLAH		Teacher	10,542.00
84	21-18-600-6064	KULLIE	ABRAHAM		VICE PRINCIPAL	30,424.00
85	21-20-457-3101	KUN	GABRIEL	N.	TEACHER	15,665.00
86	21-19-456-0323	LARKY	SMITH	D.	TEACHER	15,665.00
87	21-18-600-6025	LASSANA	ALBERT	E	CARPENTER	10,904.00
88	21-18-212-0951	LAWRENCE	WILFRED	D.	TEACHER	38,089.00
89	21-19-212-0648	LIBERTY	BENJAMIN		LIBRARIAN SUPERVISOR	14,881.00
90	21-20-599-0023	MACALEY	HERRIETTA		PRINCIPAL	30,424.00
91	21-20-445-0008	MANYANGO	JOSEPH	G.	PRINCIPAL	30,424.00
92	21-19-457-0037	Massaquoi	Edison	J	TEACHER	7,586.00
93	21-19-945-6044	Masssquoi	James	S	TEACHER	30,349.00
94	21-18-599-	MEROSE	VICTORIA	NIWEN	DIRECTOR	42,109.00

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	0044				PRIMARY EDUCATION	
95	21-18-299- 0006	MICHEAL	JOSEPH		SECURITY	10,542.00
96	21-18-600- 6062	MILSS	OLIVE	S	TEACHER	11,593.00
97	21-20-547- 1458	MOMBO	CATHERINE	K	SECURITY	10,467.00
98	21-18-212- 0648	MONHIN	EDWIN	D.	TEACHER	15,665.00
99	21-18-212- 0645	MORRIS	DENNIS	P.	TEACHER	15,665.00
100	21-18-600- 6079	MUAHO	TUAG	C.	TEACHER	26,536.00
101	21-20-599- 6096	MULBAH	BINDAH	B	CARETAKER	10,467.00
102	21-20-212- 1734	Mulbah	Daniel	Y	PRINCIPAL	30,424.00
103	21-20-212- 1987	MURRAY	ALEX		SECURITY	10,080.00
104	21-20-212- 0199	NAGBE	STEPHEN	T.	CARETAKER	10,467.00
105	21-20-456- 1006	Nagbe	Joseph		TEACHER	15,665.00
106	21-20-599- 2500	NDAMA	MOMO	N.	TEACHER	29,874.00
107	21-19-212- 1384	NEOH	ORETHA	D.	VICE PRINCIPAL	26,404.00
108	21-18-457- 1301	NEWMAN	JOHN	F.	TEACHER	30,424.00
109	21-18-212- 2046	NIMELY	ORLANDO		TEACHER BSC	30,424.00
110	21-18-600- 0026	NUTA	MALIA	Y.	ADMINISTRATIVE ASSISTANT	30,424.00
111	21-19-211- 0004	NYEMA	ESTHER		COOK	9,707.00
112	21-18-360- 0003	NYENKAN	GEORGE		CLERK	11,853.00
113	21-19-457- 6044	NYENPAN, JR.	JONAH	KEH	TEACHER	42,109.00
114	21-20-457- 0034	NYEPON	MARGARET	W.	REGISTRAR	15,665.00
115	21-18-474- 0009	PAASEWE	LAHAI		CARETAKER	10,979.00
116	21-18-499- 0093	PAYE	BURNICE		TEACHER	15,665.00
117	21-18-110- 0030	PETER	STEPHEN		TEACHER	30,424.00

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118	21-18-600-6090	POLUE	SUNDAY	S.	TEACHER	12,572.00
119	21-19-599-6570	PYNE	TERRY	V.	TEACHER	30,424.00
120	21-18-600-6033	QUARTY	JOHN	C.	SECURITY	10,542.00
121	21-18-212-1161	QUAYEE	RUTH	W.	TEACHER	15,665.00
122	21-18-518-0002	QUIAH	ISAAC	T.	SECURITY	10,773.00
123	21-18-238-2122	RUSSELL	ALFREDA	G	TEACHER	13,622.00
124	21-20-457-0081	RUSSELL	VICTOR	S.W.	TEACHER	30,474.00
125	21-18-212-1434	SAAH	MARITHA	K.	TEACHER	13,572.00
126	21-20-599-4443	SACKIE	EMMANUEL	S	CARETAKER	10,467.00
127	21-18-212-0171	SANDO	BENDU	E.	TEACHER	15,665.00
128	21-20-513-0012	SATIEH	OTHELLO		Teacher	10,542.00
129	21-18-599-0018	SAWGBAY	DEEWENYU	N.	TEACHER	30,424.00
130	21-18-600-6052	SAYE	ROBERT	N.	SECURITY	10,417.00
131	21-19-599-5003	SAYSAW	PATRICK	S	SECURITY	10,467.00
132	21-18-457-0050	SEHKPOR	ANTHONY	G.	TEACHER	14,650.00
133	21-18-212-0690	SENEH	MARIA		CARETAKER	10,542.00
134	21-18-599-5009	SEOH	TORBOR		SECURITY	10,467.00
135	21-19-111-0033	SEONGBAE	JANET	A.	TEACHER	10,374.00
136	21-18-447-0111	SHERIFF	MUSA		TEACHER	15,665.00
137	21-19-212-1419	SHERIFF	SALIA	S.	TEACHER	26,404.00
138	21-20-212-1743	SIEPOE	CHRISTOPHER	M.	TEACHER	13,447.00
139	21-19-457-6047	SIPPLY	MARTHA	S.	TEACHER	13,572.00
140	21-19-457-6101	SLEH	JOSEPH	GONDA	TEACHER	13,572.00
141	21-18-506-0008	Smith	Emmanuel		CARPENTER	10,719.00

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142	21-19-429-0008	SMITH	ANDREW		TEACHER	13,572.00
143	21-18-444-0010	Sonpon	Dormah		TEACHER	30,349.00
144	21-18-600-0019	SONPON	SUMATRA	N.	TEACHER	30,424.00
145	21-20-513-0000	SONPON	KPAKH		ELECTRIAN	10,979.00
146	21-19-212-2061	STEPHEN	THERESA		TEACHER	30,474.00
147	21-19-599-6038	STEPHENS	RICHARD	W.K.	PUBLIC RELATION OFFICER	28,514.00
148	21-19-443-4003	STROTHER	NYONBADA	D	TEACHER	30,474.00
149	21-19-212-0471	SUMOWOI	JOSEPH		PRINCIPAL	30,424.00
150	21-20-212-0411	TABIE	WINIFRED		TEACHER	13,572.00
151	21-18-545-3233	TANYOUN	DEHKONTEE		TEACHER	30,349.00
152	21-19-599-0016	TARPEH	REGINA		CARETAKER	10,979.00
153	21-19-212-1530	TARR	STEVEN	T.	TEACHER	13,572.00
154	21-20-212-0616	TAYLOR	ADELLA		REGISTRAR REG	30,424.00
155	21-20-212-1758	TAYLOR	BETTY	M.	CARETAKER	10,542.00
156	21-18-499-0026	TEAH	JOSHUA	A.M.	TEACHER	15,665.00
157	21-18-518-1108	TELEWOYAN	JOHN	S.	Teacher	10,542.00
158	21-18-599-0056	THEOWAY	SOLOME	YAH	TEACHER	30,474.00
159	21-19-212-0085	THOMAS	JUDY		GUARDIAN COUNSELOR	26,404.00
160	21-20-444-0086	THOMAS	ERIC	T.	TEACHER	16,320.00
161	21-18-212-1416	THOMPSON	ANTHONY		VICE PRINCIPAL	29,931.00
162	21-20-444-0176	TOE	WINSTON	S.	TEACHER	26,404.00
163	21-19-599-0003	TOE-CHEA	ROSS		VICE PRINCIPAL	15,665.00
164	21-20-599-1410	TOGBASEH	ANDREW		ASSISTANT REGISTRAR	15,665.00
165	21-19-517-	TONLEH	MARK	W.	TEACHER	13,571.00

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	0040					
166	21-18-499-0041	TOULEE	THOMAS	W.	SECURITY	10,542.00
167	21-19-521-0015	TUMBAY	WILLIAM		TEACHER	15,665.00
168	21-18-212-0050	TUWEH	WEASAYE	A.	TEACHER	26,404.00
169	21-18-599-6144	TYLER	MARK	J	SECURITY	10,467.00
170	21-18-599-0022	VALLAI	ELLEN	G.	TEACHER	30,424.00
171	21-19-212-1225	VANYANBAH	KESSELEE		SUPERVISOR	15,665.00
172	21-18-212-0806	VILLAH	EDWIN		CARETAKER	10,542.00
173	21-19-444-0034	VINCENT	PAMA	A	TEACHER	26,579.00
174	21-20-949-2024	WALLACE	J	WUTU	SECURITY	10,467.00
175	21-18-110-0001	WALLACE	PHILIP	S.	FILLING CLERK	13,221.00
176	21-18-107-0002	WEAH	SAMUEL	K.	EXPEDITOR	5,671.00
177	21-19-599-1602	WEAH	THOMAS	J.	SUPERVISOR	30,424.00
178	21-19-212-0927	WEIDIHGBAR	KABA	J.	SUPERVISOR	15,665.00
179	21-19-444-0014	Wesley	Marilyn		CARETAKER	10,742.00
180	21-18-212-0261	WESSEH	MASSAQUOI		SECURITY	10,542.00
181	21-18-212-0642	WESSEH	MANFRED		TEACHER	15,665.00
182	21-18-457-0010	WHITE	MATTHEW	B.	TEACHER	30,424.00
183	21-20-595-2021	WILLIAM	MATTHEW	C	SECURITY	10,467.00
184	21-20-212-0057	WILLIAMS	SUSANNAH		TEACHER	13,572.00
185	21-19-590-0003	WILSON	ELIZABETH		CARETAKER	9,680.00
186	21-20-599-0050	WILSON	RANDOLPH	M	TEACHER	15,415.00
187	21-18-600-6080	WISNER	JACOB B.		TEACHER	13,572.00
188	21-20-456-0000	WLATEE	ANTHONY	J.	TEACHER	30,424.00
189	21-18-600-	WOIWO	STEVE	S.	TEACHER	26,404.00

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	6084					
190	21-18-105-0000	WORLOBAH	DANIEL	F.	SECRETARY	13,203.00
191	21-20-489-0103	WOYEA	A HENRY	G	TEACHER	42,159.00
192	21-19-945-6046	WREH	ANDREW		TEACHER	13,572.00
193	21-18-600-6071	YARGOLDMER	AMOS O.		TEACHER	13,572.00
194	21-18-499-0054	YARWAY	PRINCE	S.	CARETAKER	10,542.00
195	21-18-499-0068	ZAYZAY	CHRISTOPHER	D.	VICE PRINCIPAL	15,665.00
196	21-18-457-3440	BALLAH	SONNIE		CARETAKER	10,467.00
197	21-18-475-2035	BEEN	RAMSAY	G	TEACHER	30,474.00
198	21-19-443-4002	BLAY	MOORE	S	TEACHER	30,474.00
199	21-20-434-5051	BOAKAI	SHERIFF	F	SECURITY	8,372.00
200	21-18-600-6014	DENNIS	TRACY	W	RECORD CLERK	11,340.00
201	21-20-212-1797	DIXON	PATRICIA	K	TEACHER BSC	30,474.00
202	21-20-595-2022	FALIKA	KARMON	ROBINSON	SECURITY	10,467.00
203	21-19-434-1932	FLOMO	JERRONLINE	G	TEACHER	13,622.00
204	21-20-599-0099	FREEMAN	LUCY	B.	TEACHER	13,572.00
205	21-19-457-5555	GEGEH	SAM		TEACHER	30,474.00
206	21-18-599-3437	GRAY	CLARENCE	DAVID	TEACHER	30,349.00
207	21-18-457-3439	JACOBS	RANDALL	Q	DRIVER	10,467.00
208	21-19-457-2034	JOHNSON	KESSELLEY	E.	TEACHER	30,424.00
209	21-18-599-8888	JONES	KONA	T	TEACHER	13,128.00
210	21-18-600-6686	KABA	MANNOH	M	ASSISTANT SPECIAL PROJECT COORDINATOR	13,933.00
211	21-18-207-0003	KABAH	JAMES	Z.K	DRIVER	11,217.00
212	21-18-600-	KEMOKAI	ERIC	S.	TEACHER	

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	6661					30,349.00
213	21-18-545-3235	KENNEDY	SACKIE	J	PRINCIPAL	30,349.00
214	21-18-513-0015	KERKULAH	JAMES	T.	CARETAKER	13,572.00
215	21-19-459-0555	KESSEH	JOHN	TAWOLY	CARETAKER	10,467.00
216	21-18-600-6004	KIAZOLU	OSUMAN	S.	TEACHER	30,474.00
217	21-20-212-0859	KITTA	JOSEPH		TEACHER	30,424.00
218	21-20-457-0046	KOFA	TIEPOH	D.	TEACHER	30,424.00
219	21-19-212-1902	KOFFA	NAH	WLEH	SECRETARY	10,542.00
220	21-18-212-0736	KOPFFA	LAWRENCE	S	TEACHER	30,349.00
221	21-20-944-2024	KORJAH	DUWOR	J	CARETAKER	10,467.00
222	21-20-212-0860	KORTEE	MARY	M.	TEACHER	13,060.00
223	21-18-600-6062	MILSS	OLIVE	S	TEACHER	11,593.00
224	21-20-547-1458	MOMBO	CATHERINE	K	SECURITY	10,467.00
225	21-20-599-6096	MULBAH	BINDAH	B	CARETAKER	10,467.00
226	21-20-212-0199	NAGBE	STEPHEN	T.	CARETAKER	10,467.00
227	21-18-457-1301	NEWMAN	JOHN	F.	TEACHER	30,424.00
228	21-18-238-2122	RUSSELL	ALFREDA	G	TEACHER	13,622.00
229	21-20-457-0081	RUSSELL	VICTOR	S.W.	TEACHER	30,474.00
230	21-20-599-4443	SACKIE	EMMANUEL	S	CARETAKER	10,467.00
231	21-19-599-5003	SAYSAW	PATRICK	S	SECURITY	10,467.00
232	21-18-599-5009	SEOH	TORBOR		SECURITY	10,467.00
233	21-19-212-2061	STEPHEN	THERESA		TEACHER	30,474.00
234	21-19-443-4003	STROTHER	NYONBADA	D	TEACHER	30,474.00
235	21-18-545-3233	TANYOUN	DEHKONTEE		TEACHER	30,349.00
236	21-18-599-	THEOWAY	SOLOME	YAH	TEACHER	

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	0056					30,474.00
237	21-19-444-0034	VINCENT	PAMA	A	TEACHER	26,579.00
238	21-20-949-2024	WALLACE	J	WUTU	SECURITY	10,467.00
239	21-20-595-2021	WILLIAM	MATTHEW	C	SECURITY	10,467.00
	Total					3,544,776.00