



Promoting Accountability of Public Resources

## AUDITOR GENERAL'S REPORT



### Compliance Report on the Environmental Protection Agency (EPA)

For the Period July 1, 2013 to  
June 30, 2014

November 2017

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

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### **Acronyms/Abbreviations/Symbols**

<b>Acronyms/Abbreviations/Symbol</b>	<b>Meaning</b>
A/C#	Account Number
AG	Auditor General
CBL	Central Bank of Liberia
CFE	Certified Fraud Examiner
CGMA	Chartered Global Management Accountant
COSO	Committee of Sponsoring Organizations
CPA	Certified Public Accountant
EPA	Environmental Protection Agency
ESIA	Environmental Social Impact Assessment
FY	Fiscal Year
GAC	General Auditing Commission
GJ	General Journal
GoL	Government of Liberia
GSA	General Service Agency
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
L\$	Liberian Dollars
LBDI	Liberia Bank for Development & Investment
LBR	Liberia Business Registry
PFM Act	Public Finance Management Act
PPC Act	Public Procurement Concession Act
PPCC	Public Procurement and Concession Committee
RFQ	Request for Quotation
RL	Republic of Liberia
ToR	Terms of Reference
UNDP	United Nations Development Programme
UNEA	United Nations Environment Assembly
UNEP	United Nations Environment Programme
US\$	United States Dollar

## **AUDITOR GENERAL'S REPORT**

Hon. Anyaa Vohiri  
**Executive Director**  
**Environmental Protection Agency**  
Monrovia, Liberia

November 3, 2017

**Dear Hon. Vohiri:**

### **Compliance Report on the Environmental Protection Agency (EPA) for the Period July 1, 2013 to June 30, 2014.**

We have audited the activities and financial transactions of the Environmental Protection Agency (EPA) in compliance with relevant laws and regulations of the Republic of Liberia for the year ended June 30, 2014 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**

Management is responsible for the preparation of financial records in accordance with the terms of the local agreement and stated laws and regulations.

This audit was conducted on the basis or understanding that the Management of the Environmental Protection Agency has the responsibility to establish and maintain internal controls necessary to:

- Enable it undertake its contracts award, 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 Environmental Protection Agency is aware of and that is relevant to its contracts award, goods delivery, projects 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 Agency 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 Environmental Protection Agency based on our audit. Our audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs), Fundamental Auditing Principles (FAP) and Guidelines for Compliance Audit (GCA). 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 Environmental Protection Agency 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 amount of **US\$14,247.00 (fourteen thousand, two hundred forty seven United States dollars)** designated to be used by projects was disbursed as salaries and salary advances to employees of the EPA without an addendum from UNEP for said amount to be utilized as such for the period under audit.

The Management of EPA recorded a total amount of US\$1,838,951.78 representing several expenditure items for the periods 1 July 2013 to 30 June 2014. However a sample of transactions selected and tested revealed that Management did not have supporting documentation for payments in the amount of **US\$753,694.48 (Seven hundred fifty-three thousand, six hundred ninety-four and forty eight United States dollars)** for the period under audit.

Several grants and projects balances amounting to **US\$105,435.29 (one hundred five thousand, four hundred thirty five and twenty nine United States dollars)** were not captured in the Financial Statements per the General Ledger for the fiscal year under audit.

Management reported in its financial statements of receipts and payments for fiscal year 2013/2014 an amount of **US\$376,525.42 (three hundred seventy six thousand, five hundred twenty-five and forty two United States dollars)** as other receipts without providing full disclosure of revenue contained in other receipts for the year then ended.

**Disclaimer Conclusion**

Based on the audit work performed, and because of the significance of the matters noted in the Basis for Disclaimer Conclusion paragraphs above, we are unable to, and therefore do not express a conclusion on the Environmental Protection Agency's compliance in all material respects, with stated laws and regulations of the Government of Liberia.

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

**Monrovia, Liberia**

November, 2017

## **BACKGROUND**

### **Background of the Environmental Protection Agency Audit**

The audit of the Environmental Protection Agency was commissioned by the auditor General for period July 1, 2013 to June 30, 2014.

### **A Brief History of EPA**

The Environmental Protection Agency (EPA) was established by an Act of the Legislature of Liberia on November 26, 2002 and published April 30, 2003 to establish a monitoring, coordination and supervisory authority for the sustainable management of the environment in partnership with regulated Ministries and organizations and in a close and responsive relationship with the people of Liberia; and to provide high quality information and advice on the state of the environment and for matters connected therewith.

EPA is headed by an Executive Director who is assisted by a Deputy Executive Director. It is subdivided into five operational departments and one unit, each with distinct functional tasks and include the:

- Department of Administration
- Department of Finance
- Department of Inter-sectoral Coordination
- Department of Planning and Policy
- Department of Compliance and Enforcement
- Multilateral Environmental Agreements (MEAs) Unit

### **Management Personnel**

The Environmental Protection Agency has the following personnel who handled the administrative and financial affairs of the agency for the period under audit.

**Table 1: Key Personnel of EPA**

<b>No</b>	<b>Name</b>	<b>Position</b>	<b>Tenure</b>
1	Hon. Annyaa Vohiri	Executive Director	2012 to Present
2	Hon. Stephen Neufville	Deputy Executive Director	2012 to 2015
3	Mrs. Byeh S. Nyannway	Comptroller	2012 to 2015
4	Mr. Fred J. Dehfer	Comptroller	2012 to Present
5	Mr. James Z. Aquoi	Project Accountant	2012 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 Environmental Protection Agency for the period July 1, 2013 to June 30, 2014 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 Environmental Protection Agency 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 Environmental Protection Agency 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 Governance Issues

#### 1.1.1 Absence of Policy Councils

##### Observation

1.1.1.1 Section 7 paragraphs (1) & (2) of the Act creating the Environmental Protection Agency (EPA) states that: (1) there shall be a body called the National Environmental Policy Council of Liberia, which shall be the ultimate policy making body on the environment in this Act referred to as the "Policy Council" or "Council". (2) The policy council shall consist of the members appointed by the President from Line Ministries and members representative of their respective authorities and organizations as specified in Annex 1 of this Act.

1.1.1.2 Section 8.1 (a-f) of the Act also states that: (a) The Policy Council shall be responsible for policy formations and directions for the purpose of this Act; (b) state priorities for national goals and objectives for the protection of the environment (c) promote co-operation among Line Ministries, Local authorities, the private sector, non-governmental organizations engaged in environmental protection programs and the public (d) approved the audited report and accounts of the Agency as provided for under Section (48) of this Act (e) from time to time, give directions to the Board on matters of policy and Board shall comply with those directions; and (f) perform any other functions that may be assigned under this Act.

1.1.1.3 We noticed that the Agency had no documents, including minutes of meetings, indicating the Council's involvement in the governing of its activities and operations during the periods under audit. In the absence of the Policy Council's documented and approved policy, Management has been left to govern their own activities. For example, without Council approval Management has instituted a Fee Regulation (ESIA Fees Regime) for permits/licenses to customers which per the Act is the responsibility of the Council.

##### Risk

1.1.1.4 In the absence of the Policy Council's involvement in governance at the EPA the Entity's policy decisions are taken by the Executives who should only be implementing approved policy decisions.

##### Recommendation

1.1.1.5 Management should provide explanation on why they cannot provide the minutes of the Council's meetings if they exist.

##### Management's Response

1.1.1.6 *The law has established statutory membership for the council. EPA has called two council meetings over the last 5 years. Most of the called meetings are not fully*

*attended by the policy council members. EPA will continue to improve on this lapse. Minutes of the last policy council meeting in 2016 is attached.*

### **Auditor General's Position**

1.1.1.7 The document provided by the Management of EPA did not support the Council's involvement in the governing of its activities and operations during the periods 1 July 2013 to 30 June 2014. Mere assertion by Management cannot in anyway remedy the finding. We therefore maintain our recommendation.

### **1.1.2 Non-functional Board of Directors**

#### **Observation**

1.1.2.1 Section 12 paragraph (1) of the EPA Act 2003 states that there shall be a body called the Board of Directors of the Agency which shall be the supervisory body of the Agency in this Act referred to as the "Board".

1.1.2.2 Section 13 (paragraphs 1-3 & 7) of the Act also states that (1) the Board shall be to oversee the implementation and successful operation of environmental policy and functions of the agency; (2) To interpret policies, review and approve the Agency's strategic plans for implementation of the policies; and (3) To provide guidance to the Executive Director and the Staff of the Agency. (7) To establish and approve rules and procedures for the appointment, discipline, termination and terms and condition of service of staff, administrative matters and financial matters.

1.1.2.3 During the conduct of the audit, it was observed from documentation disclosed that as essential as the functions of the Board of Directors as described above, the Board of Directors appears to be non-functional. As a result, the EPA's Management in most instances executed its operations without oversight. In the absence of the Board of Directors, the following lapses were observed:

- The appointments, removal of Senior Managers and the determination of their remuneration packages were not done independently. Executives undertook these functions;
- Financial rules, regulations and other related policies for the efficient guidance of the Entity's activities such as Fees Regime and Non-refundable fees were not present; and
- Moreover, the requirement of the PFM Act mandating the transfer to the Ministry of Finance and Development Planning (MFDP) of all year-end cash balances was not complied with.

#### **Risk**

1.1.2.4 In the absence of a functioning Board of Directors, Management lack oversight and this situation undermines accountability.

### **Recommendation**

- 1.1.2.5 The Management should provide justification for not having a functional board.
- 1.1.2.6 The Management of EPA should adhere to the current Act of 2003 establishing the Environmental Protection Agency especially section 12 (1) & 13 (1-3 & 7) and the PFM Act's requirement for transfer of year-end cash balances to the MFDP.

### **Management's Response**

- 1.1.2.7 *The EPA has requested several board meetings from the chairman but due to his engaged schedule, most times, the meetings are canceled. There were 2 board meetings conducted in 2016 but none has been conducted in 2017. Improvement will be worked on through the office of the chairman who is the Minister of Finance and Development Planning. See attached minutes of the last two board meetings.*

### **Auditor General's Position**

- 1.1.2.8 The referenced attachment was not received. Additionally, the period of the claimed meetings is outside the audit period. Management's assertion is therefore not backed by any evidence, documentary or whatsoever. Therefore, the management of EPA should be held accountable for violating the Act of 2003 establishing the Environmental Protection Agency.

## **1.2 Management Issues**

### **1.2.1 Non-compliance with Terms of Partnership Agreements with the United Nations Environment Programme (UNEP)**

#### **Observation**

- 1.2.1.1 The EPA signed two (2) Project Co-operation Agreements (Biosafety and NBSAP Revision) with the United Nations Environment Programme (UNEP). Section 17 of the Project Cooperation Agreement (PCA: GFL-2328-2716-4B99) states that "with regard to personnel administration, the Executing Agency shall be solely and completely responsible and accountable for all services performed by its personnel, agents, employees, or contractors (hereinafter referred to as "Personnel"). Section 21 of the PCA further states that "for government executed projects, in the event that the Executing Agency assigns or seconds a government employee to the project, the terms of reference and contractual conditions shall be disclosed to UNEP, including the amount and source (s) of remuneration and the time allocated to perform the duties assigned within the framework of the project.
- 1.2.1.2 It was observed during the conduct of the audit that an amount of **US\$14,247.00** (fourteen thousand, two hundred forty seven United States dollars) designated to be used by projects was disbursed as salaries and salary advances to employees of the EPA without an addendum from the UNEP for said amount to be utilized as such for the period under audit. **See Table 1a-1c below**

**Table 1a: Salaries to EPA Staff Seconded to Biosafety Project (UNEP)**

No.	Date	Payee	Description	Voucher #	Check#	Amount (USD)
1	19/12/13	Oretha Y. Dorley	Compensation for three project staff	N/A	216842	834.00
			<b>Total</b>			<b>834.00</b>

**Table 1b: Salary Advances to EPA Staff Seconded to Biosafety Project (UNEP)**

No.	Date	Payee	Description	Voucher #	Check#	Amount (USD)
1	17/01/14	Johanson T.Volker	Salary advance for 5 months	N/A	238603	2,080.00
2	17/01/14	Oretha Dorley	Salary advance for 5 months	N/A	N/A	835.00
3	17/01/14	James Z. Aquoi	Salary advance for 5 months	N/A	2386602	1,250.00
4	26/05/14	Johanson T.Volker	Salary advance for 6 months	N/A	238641	2,498.00
5	30/06/14	James Z. Aquoi	Salary advance for 3 months	N/A	238642	750.00
			<b>Total</b>			<b>7,413.00</b>

**Table 1c: Salaries to EPA Staff Seconded to NBSAP Revision Project (UNEP)**

No.	Date	Payee	Description	Voucher #	Check#	Amount (USD)
1	25/09/13	Claude I. D. Edwin	Loan from EPA NBSAP	N/A	216806	6,000.00
			<b>Total</b>			<b>6,000.00</b>

### Risk

- 1.2.1.3 Payments outside the scope of the agreement could contribute to the non-achievement of projects objectives.

### Recommendation

- 1.2.1.4 The management teams of the Biosafety and NBSAP Projects at the EPA should provide explanation of why they violated the PCAs in the first place and secondly, why was the amounts not recovered from the employees concerned.
- 1.2.1.5 Going forward, EPA Project Management Teams and Senior Management should adhere to the terms of cooperation agreements with funding partners so as not to erode donors' confidence.

### Management's Response

- 1.2.1.6 *Some of these staff members were not on the EPA payroll then. Because of the low salary of some of these managers, the project is the only way to ensure that the right people are on the job. We have agreed to attach addendums to the PCA going forward.*

### Auditor General's Position

1.2.1.7 The Management team of the Biosafety and NBSAP Project explanation is no justification for not adhering to the PCAs. Therefore, the Management team at the EPA should be held accountable for the breach of the PCAs agreement.

### 1.2.2 Expenditures Lacking Supporting Documentation

#### Observation

1.2.2.1 P.9 (2) of the Public Finance Management (PFM) Regulations of 2009 states that "Payments except for statutory transfers and debt service shall be supported by invoices, bills and other documents in addition to the payment vouchers".

1.2.2.2 During the conduct of the audit, it was noted per the general ledgers that the Management of EPA recorded a total amount of US\$1,838,951.78 representing several expenditure items for the periods 1 July 2013 to 30 June 2014.

1.2.2.3 However a sample of transactions selected and tested revealed that Management did not have supporting documentation for payments in the amount of **US\$753,694.48** (Seven hundred fifty-three thousand, six hundred ninety-four and forty eight United States dollars) for the period under audit. **See Table 2 below and Annexure 1a-1f: Expenditures Lacking Supporting Documentation for details.**

**Table 2: Summary of Expenditures Lacking Supporting Documentation**

No.	Description	Amount (US\$)
1	Honorarium	48,775.38
2	Professionals	11,950.00
3	Foreign Travel – DSA	26,996.00
4	Foreign Travel- Inc. Allow.	43,377.00
5	Electricity	22,175.00
6	Vehicle Rental & Lease	46,375.00
7	Fuel & Lubricants-Vehicles	86,373.92
8	Fuel & Lubricants-Generators	21,624.29
9	Repairs & Maintenance-Vehicle	27,624.36
10	Repairs & Maintenance-Office	33,644.23
11	Stationary	58,668.85
12	Printing, Binding & Publication	55,828.10
13	Workshops. Conf. Seminars	134,398.00
14	Food & Catering Services	81,307.00
15	Entertainment Represent & Gifts	28,857.71
16	Advertising- Public Relations	13,665.00
17	Operational Expenses	12,054.64
	<b>Total</b>	<b>753,694.48</b>

### **Risk**

- 1.2.2.4 Transactions without supporting documents cast doubt on the authenticity of the transaction.

### **Recommendation**

- 1.2.2.5 Management should provide substantive justification backed by relevant evidence for above unsupported expenditures.
- 1.2.2.6 Going forward, the Management should ensure that all transactions are supported by payment vouchers and other relevant supporting documentation.

### **Management's Response**

- 1.2.2.7 *We acknowledge your observation. However, during the period 2012-2014/2015, there was a fire outbreak within the department of finance destroying all records. Please see attached report from National Fire Service.*

### **Auditor General's Position**

- 1.2.2.8 EPA's Management is responsible to preserve its assets and the records of transactions by either backing up data or storing pertinent transaction records off-site to mitigate the risk of loss. Also, the EPA's Management exposed Government assets to risk by its failure to take steps that could have prevented damage to Government properties. The Management of EPA failed to secured Government properties and transaction records entrusted to it, therefore management should be held accountable.

## **1.2.3 Bank Reconciliations**

### **Observation**

- 1.2.3.1 Regulation R.3(6), PFM Regulations, stipulates that "the balance of every bank account as shown in a bank statement shall be reconciled with the corresponding cashbook balance at least once every month; and the reconciliation statement shall be filed or recorded in the cash book or the reference to the date and number thereof".
- 1.2.3.2 During the audit, it was observed from the review of the general ledgers and bank statements that EPA maintained four (4) bank accounts with three (3) banks. It was further observed that the Management of EPA did not prepare monthly bank reconciliations for all of its accounts for the period July 1, 2013 to June 30, 2014.



**Risk**

- 1.2.3.3 Failure to perform monthly bank reconciliations could impede the timely detection of error, omission and/or fraud.

**Recommendation**

- 1.2.3.4 The Management of EPA should provide explanation as to whether they did not regularly reconcile all four accounts.

**Management's Response**

- 1.2.3.5 *We acknowledge your observation: The Environmental Protection Agency has three accounts for the year under audit. LBDI USD, ECO Bank USD and ECO LRD. While it is correct that during the audit period, bank accounts were not reconciled, this has changed. All bank accounts are reconciled monthly.*

**Auditor General's Position**

- 1.2.3.6 We acknowledge Management's acceptance of our finding. However, we will make a follow-up on the implementation to ascertain that all its accounts are being reconciled with entity's ledger books on a monthly basis.

**1.3 Financial Matters**

**1.3.1 Variance in Allotment per Financial Statement versus Allotment Received**

**Observation**

- 1.3.1.1 Section 36 (1) of the PFM Act of 2009 states that "It is a general responsibility under this Act for all government officials handling public financial transactions to ensure that financial information is reported in a timely, comprehensive, accurate manner, in the manner prescribed in this Act, under its regulations, and in instructions issued by the Minister".
- 1.3.1.2 During the audit it was observed that the amounts reported by Management in its Financial Statements as actual allotments vary with allotments received as reported in the fiscal outturn reports. Below is the variance for the fiscal year ended 2014: **See Table 3 below.**

**Table 3: Variance in Allotment per Financial Statement versus Allotment Received**

Fiscal Year	Actual Allotment Reported Per Financial Statements US\$ (A)	Actual Allotments Received US\$ (B)	Variance US\$ (C= A-B)
2013-2014	1,204,592.00	1,169,931.00	(34,661.00)
<b>Total</b>			<b>(34,661.00)</b>

\*Source: the approved national budget

**Risk**

- 1.3.1.3 The accuracy and completeness of the Financial Statements cannot be assured.



### Recommendation

- 1.3.1.4 Management should provide explanation of the variance noted in the amount reported and amount shown in the fiscal outturn report of the National Budget.

### Management's Response

- 1.3.1.5 *Observation is acknowledged: However, this occurs because of breakdown of the accounting software P.T. every year. At which time the consultant could not be reached. Again, management is putting in place a system and with new training to mitigate this situation.*

### Auditor General's Position

- 1.3.1.6 Management justification that the variance occurred due to breakdown of the accounting software (Peachtree) in the period audited, and that the consultant could not be reached is not a material justification for contravening the PFM Act of 2009. Management did not provide any evidence as to what measure was taken to curb the continued breakdown before the preparation of its financial reports. As such, Management should be held responsible for the variance that occurred in the period under audit.

## 1.3.2 Variance between General Ledger and Bank Statement

### Observation

- 1.3.2.1 Regulation A.3(1) of the PFM Regulation 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 or any officers authorized by them, by the Minister".
- 1.3.2.2 During the audit, upon analysis of internally generated revenues it was observed that variances were noted in what Management reported as internally generated revenues, what was shown as cash in a designated bank account for internally generated revenues and the general ledger could not tie. **See summary for fiscal year in table 9a-9c below**

**Table 9a: Variance in Internally Generated Revenue**

Fiscal Year	Amount Per Financial Statement US\$ A	Amount per Bank Account US\$ B	Amount Per General Ledger US\$ C	Variance US\$ D=A-B	Variance US\$ E=A-C
2013-14	938,927.63	832,860.75	831,028.90	106,066.88	107,898.73
<b>TOTAL</b>				<b>106,066.88</b>	<b>107,898.73</b>

**1.3.2.3** Additionally, variances were noted in the total grant and project amounts shown in the financial reports when compared to the Bank Statements and the General Ledger. **See table 9b below**

**Table 9b Grant/Projects/Contributions variances**

Fiscal Year	Amount Per Financial Statement US\$ A	Amount per Bank Account US\$ B	Amount Per General Ledger US\$ C	Variances US\$ D=A-B	Variances US\$ E=A-C
2013-14	0.00	266,712.00	507,247.40	(266,712.00)	(507,247.20)
<b>Total</b>				<b>(266,712.00)</b>	<b>(507,247.20)</b>

1.3.2.4 In addition, it was also observed that several grants and projects balances were not captured in the Financial Statements per the General Ledger. **See table 9c below**

**Table 9c: Grant/Projects per fiscal year not captured**

Fiscal Year	Total Project not Captured US\$
2013-14	105,435.29
<b>Total</b>	<b>105,435.29</b>

#### **Risk**

1.3.2.5 The financial statements as reported are inaccurate, incomplete and cannot be relied upon.

#### **Recommendation**

1.3.2.6 The Management of EPA should provide a reasonable explanation on why these material project or grant amounts are not captured in their accounts.

1.3.2.7 The Management of EPA should ensure that the financial statements presented are accurate and complete to properly reflect the entity's activities.

#### **Management's Response**

1.3.2.8 *Management acknowledges your observation. This is because project accountant is located at the annex and not at the finance department. Data should have key in the system cannot be keyed in. Also, during this period, the EPA was not conducting bank reconciliation. These defects have been corrected.*

#### **Auditor General's Position**

1.3.2.9 EPA's Management is responsible to ensure that the financial statements are presented fairly in all material respects. Management's explanation that because the project accountant is not situated in the finance department to key data into the system is not a material justification for presenting an inaccurate and incomplete financial statements therefore, we maintain our finding and recommendation.

### 1.3.3 Quarterly Reports

#### Observation

- 1.3.3.1 According to Regulation I.9 of the PFM Act of 2009 "There shall be prepared by each head of Government Agency and transmitted to the Auditor General, the Minister and the Comptroller General in respect of each quarter commencing from the fiscal year, the accounts covering all public funds under his/her control".
- 1.3.3.2 During the conduct of the audit, we observed that EPA did not prepare and submit quarterly financial reports to the requisite authorities for the fiscal year 2013/2014.

#### Risk

- 1.3.3.3 The failure to provide statutory reports to relevant authorities of Government constitutes a breach of law and regulation and may attract the appropriate level of sanctions from those authorities.
- 1.3.3.4 The failure to disclose sources of revenue collection increases the risk of misappropriation and the lack of transparency and accountability.

#### Recommendation

- 1.3.3.5 Management should provide reasonable justification for their non-compliance with the reporting requirements of the law cited above.
- 1.3.3.6 Going forward, the Management of EPA should ensure that all internal revenue collections and other funding sources be disclosed to the constituted authorities to avoid sanctions and damage to reputation.

#### Management's Response

- 1.3.3.7 *Management acknowledges your observation: Indeed there is quarterly report presented at the MFDP. Please see attached copy.*

#### Auditor General's Position

- 1.3.3.8 Management's assertion is not backed by any documentary evidence. Therefore, Management should be held accountable for the PFM violation.

### 1.3.4 Irregularity Noted with EPA's Financial Statements

#### Observation

- 1.3.4.1 Regulation A.20 (1) of the PFM Act, 2009 states that "A public officer is in breach of financial discipline if he or his act or omission goes contrary to instructions or directives contained in these Regulations or in accounting instructions or manual for which no variation is permitted except by an appropriate authority".

1.3.4.2 In the analysis of the Entity's financial statements presented during the audit, we observed several discrepancies for the periods 1 July 2013 to 30 June 2014. Details of these inconsistencies are expatiated below:

- Management reported in its June 30, 2014 closing cash and bank balances of the financial statements the amount of US\$491,746.66. For general accounting reporting purposes this figure should represent the opening balance for the fiscal year 2014/2015. But instead management reported an amount of US\$231,509.47. Thus, creating an understatement in the amount of US\$260,237.19 for fiscal year 2014/2015.
- In addition, management reported in its financial statement of receipts and payments for fiscal year 2014/2015 an amount of US\$376,525.42 as other receipts without providing full disclosure of revenue contained in other receipts for the year then ended.

#### **Risk**

1.3.4.3 The accuracy and complement of the financial statements cannot be assured.

#### **Recommendation**

1.3.4.4 Management should provide material justification for not adhering to relevant directives contained in the PFM Regulations of 2009.

#### **Management's Response**

1.3.4.5 *Observation is acknowledged: For count 1.3.4, Looking at the ending closing balance for the period ended 2012/2013 which comprises of project US\$ 125,013.25 and EPA accounts US\$ 231,159.48. For the opening balance FY 2013/2014 which could have been US\$ 356,172.73 comprises of projects and EPA accounts was an oversight by the accountant. Moving forward, there will be a complete supervision.*

#### **Auditor General's Position**

1.3.4.6 Management's assertion that "for the opening balance FY 2013/2014 which could have been US\$ 356,172.73 comprises of projects and EPA accounts was an oversight by the accountant", cannot be sustained. Management did not provide any material evidence such as corrected financial statements and effort it had made to ensure full compliance with the PFM Regulations. Therefore, we maintain our finding. Management should ensure that balances carried forward are accurate and complete.

### **1.4 Operational Matters**

#### **1.4.1 Safeguarding Of Assets within EPA**

##### **Observation**

1.4.1.1 V.1 (2a & b) of the PFM Regulations 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 levels are at an optimum and economical level”.

#### **1.4.2 Fixed Assets**

1.4.2.1 It was observed during the audit that Management did not have any documentation to track the transfer of assets from one location to another within the organization.

1.4.2.2 It was further observed that EPA did not have a documented policy on the disposal of its fixed assets. As such, we could not place reliance on the fixed assets recorded in the fixed asset registry by management for the period under audit.

#### **Risk**

1.4.2.3 Incomplete recording of assets could lead to misappropriation of assets and loss to Government.

#### **Recommendation**

1.4.2.4 The Management of EPA should ensure that there is a complete Fixed Asset Register, and a well-documented policy on the disposal of fixed assets. The fixed asset register should be periodically updated to account for additions and deletions of fixed assets.

1.4.2.5 The Management of EPA should provide for our inspection the title deeds for the Entity's properties list and a complete Fixed Asset Register as soon as possible.

#### **Management's Response**

1.4.2.6 *We acknowledge your observation. However, a fixed asset register is in place and all new items are coded before use.*

#### **Auditor General's Position**

1.4.2.7 Management's assertion is not backed by any documentary evidence. Therefore, the EPA Management should be held accountable for the PFM violation.

### **1.5 Compliance Issue**

#### **1.5.1 Report on Procurement Processes**

##### **Observation**

1.5.1.1 Part IV of the Amended and Restated Public Procurement and Concessions Act of 2010, sets out the general provisions on procurement proceedings required to be followed by government ministries, agencies and public corporations. The proceedings include but are not limited to the following:

- Qualification of bidders - a bidder should qualify by meeting the criteria set by the procuring entity;
- Clarification and modification of bidding and prequalification documents;

- Requirements Applicable to Bid and Bidder Prequalification Documentation
- Description of goods, works, and services;
- Deadline for bids and other applications;
- Cancellation of proceedings for rejection of bids, etc.

1.5.1.2 In order to ensure the foregoing proceedings have been followed during the procurement course, a summary report should be prepared for each procurement proceeding.

1.5.1.3 During the conduct of the audit, our review of documents revealed that Management did not prepare and maintain a summary report of procurement proceedings undertaken by the Entity for the period under audit.

1.5.1.4 Management stated that the procurement process was adhered to on several contracts awarded; however, there is no evidence to substantiate their assertion. Further, there were no evidence of the quarterly procurement report required by the PPC Act of 2005 as amended and restated in 2010.

#### **Risk**

1.5.1.5 In the absence of reports, we could not obtain reasonable assurance that the required proceedings as specified in the Amended and Restated PPC Act, 2010 had taken place.

#### **Recommendation**

1.5.1.6 Going forward, with proper oversight of senior management, the Procurement Department should prepare the summary report of each procurement activity. In addition, the previous quarterly procurement reports, if they were prepared, should be made available.

#### **Management's Response**

1.5.1.7 *We acknowledge your observation. The procurement committee reviews and approves all bids for onward approval by senior management. See attached copy of the latest procurement report from purchase of stationery for the agency.*

#### **Auditor General's Position**

1.5.1.8 Management's assertion is not backed by any documentary evidence. Therefore, the Management should be held accountable for the PPC Act violation.

### **1.5.2 Electronic Bookkeeping System**

1.5.2.1 The EPA uses an electronic bookkeeping system known as "Peachtree". The Peachtree Account Software has had several generations of software sold under the Peachtree Accounting name. As of the 2013 edition, Peachtree Accounting is now called Sage 50.

1.5.2.2 The Entity purchased from and had the software installed by a consultant; however, the following was observed during the audit:

- The Entity claims it purchased and is the owner of the software but it was observed that the Consultant reserved the Administrative rights which made the entity dependent on the consultant.
- The EPA is a government agency that is required to report on IPSAS Cash basis; however, we observed the software was set up on an accrual basis.
- Further, FUNDAMENTALS OF ACCOUNTING: BASIC ACCOUNTING PRINCIPLES SIMPLIFIED FOR ACCOUNTING STUDENTS by Donatila San Juan states that the two main statements in financial reporting are the balance sheet and the income statements. The balances of assets are debited and the liabilities and owner's equity are credited balances and for the Income Statements, the revenues have credit balances and the expenses have debit balances.

1.5.2.3 It was observed during the audit that revenue accounts such as grants, internally generated funding, etc. were recorded in the system to reflect debit balances and expenses credit balances a clear deviation from the accounting fundamentals.

#### **Risk**

1.5.2.4 The readers of the financial statements would erroneously state the credit balances as income and expenses as revenues.

#### **Recommendation**

1.5.2.5 The Management should ask the consultant to transfer the Administrative rights to the entity and the software should be updated and reinstalled properly.

#### **Management's Response**

1.5.2.6 *Observation is acknowledged: Management has begun contacting firm with knowledge on the P.T and quick book to remedy this situation.*

#### **Auditor General's Position**

1.5.2.7 We acknowledge Management's acceptance of our finding. However, we will make a follow-up on the implementation of the audit recommendation.

### **1.6 Internal Control Activities**

#### **1.6.1 Internal Control with EPA's Projects**

##### **Observation**

1.6.1.1 According to the Committee of Sponsoring Organization of the Treadway Commission (COSO), internal control is a process designed and implemented by management to militate against risks and achieve objectives. In this context, risk refers to the possibility of an event that could affect the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations;
- Reliability of financial reporting; and
- Compliance with applicable laws and regulations.

1.6.1.2 During the audit and review of documentation of the controls instituted on EPA's Projects, we found that the Comptroller has been removed from the implementation of controls over project finances. Transactions are processed by the Executive Director, Deputy Executive Director and Project Accountant without any review by the Comptroller. This is evident by the absence of the Comptroller's signature, comments or review notes.

#### **Risk**

1.6.1.3 Inadequate supervision of key staff such as the project accountant could lead to errors and/or fraud. And if they occur they could go undetected for a long time.

#### **Recommendation**

1.6.1.4 The implementation of controls should get the involvement of senior finance staff like the Comptroller and should be documented to evidence that duties performed by subordinate staff have been reviewed by appropriately qualified staff.

1.6.1.5 The Management of EPA should provide justifiable reason for the exclusion of EPA's Comptroller from the day-to-day operations of EPA's Projects financial transactions.

#### **Management's Response**

1.6.1.6 *This observation is acknowledged. However, the comptroller now signs off on the voucher of the project along with the ED/DED. Senior management has absolute control of the project activities.*

#### **Auditor General's Position**

1.6.1.7 We acknowledge Management's acceptance of our finding. However, we will make a follow-up on the implementation of the audit recommendation.

### **1.6.2 Risk Assessment Processes**

#### **Observation**

1.6.2.1 Paragraph 17 of the Internal Integrated Framework, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) states "In most cases, the board or heads of public entity is ultimately responsible for determining whether management has implemented effective internal control including monitoring.

1.6.2.2 The organization makes this assessment by (a) Understanding the risks the organization faces and (b) Gaining an understanding of how senior management manages or mitigates those risks that are meaningful to the organizations' objectives". Obtaining this understanding includes determining how management supports its beliefs about the effectiveness of the internal control system in those important areas".



1.6.2.3 It was observed during the conduct of the audit that there was no evidence that the Management of EPA had put in place a risk assessment process for identifying, analyzing and evaluating organizational risks. Also, there was no evidence that the organization has a risk management policy to mitigate internal and external risks that could severally impact the achievement of the institution's objectives.

#### **Risk**

1.6.2.4 The absence of a risk assessment process could lead to EPA's Management not being aware of potential risks that may affect the operations of the EPA.

#### **Recommendation**

1.6.2.5 The Management of EPA should ensure that periodic risk assessment is performed and an established risk management policy is put in place to enable Management identify risks and design appropriate responses to risks that could negatively impact its ability to deliver quality service and achieve its goals and objectives.

#### **Management's Response**

1.6.2.6 *The Internal Audit Agency (IAA) staff, along with the EPA internal auditor conducts periodic risk assessment. A recommendation has been put forward for the development a risk management policy. This will be completed by the end of the 2nd quarter 2017/2018*

#### **Auditor General's Position**

1.6.2.7 Management's assertion is not backed by any documentary evidence. Therefore, we maintain our recommendation.

### **1.6.3 Disaster Recovery Plan**

#### **Observation**

1.6.3.1 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.

- 1.6.3.2 It was observed during the conduct of the audit that there was no evidence that EPA Management had put in place a disaster recovery plan to help recover transaction data and information to ensure continuity.

**Risk**

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

**Recommendation**

- 1.6.3.4 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**

- 1.6.3.5 *EPA has purchased a new server and a cyberum to avert any future disaster or mitigate the impacts.*

**Auditor General's Position**

- 1.6.3.6 Management's assertion is not backed by any documentary evidence. We therefore maintain our recommendation.

**1.7 IT Related Internal Controls**

**1.7.1 Audit Trail Not Enabled on the System**

**Observation**

- 1.7.1.1 DS10.2 of CoBIT 4.1 states that, Problem Tracking and Resolution Ensure that the problem management system provides for adequate audit trail facilities that allow tracking, analyzing and determining the root cause of all reported problems considering:

- All associated configuration items
- Outstanding problems and incidents
- Known and suspected errors
- Tracking of problem trends

- 1.7.1.2 In addition, the Information Systems Audit and Control Association (ISACA) states that an audit trail should access and supervise all action from all users in the system and should not be accessible to normal users. It should enable examiner to trace the financial data from general ledger to the source document.

- 1.7.1.3 We noted during the conduct of the audit that EPA has an accounting application (Peachtree) which processes all financial transactions. However, we further observed that the audit trail in the system was not enabled. In addition, the system administrator is not knowledgeable about the system, to supervise and maintain access right in the system based on user's role and responsibility.

### **Risk**

- 1.7.1.4 The absence of an audit trail in the system could lead to transaction not been tracked and supervised by the system to enable examiner to trace financial data. Additionally, system administrator not being knowledgeable about the system to set criteria based on user roles and responsibility could lead to an unauthorized user accessing the system.

### **Recommendation**

- 1.7.1.5 Management should ensure that there is an audit trail and the system administrator takes full responsibility in maintaining and monitoring system performance, responding to service outages including other system related problems.

### **Management's Response**

- 1.7.1.6 *Management acknowledges your observation: Management has contacted a firm with to set up an updated PT software or quick book to correct the problem.*

### **Auditor General's Position**

- 1.7.1.7 We acknowledge Management's acceptance of our finding. However, we will make a follow-up on the implementation of the audit recommendation subsequent audit.

## **1.7.2 IT Continuity plans**

### **Observation**

- 1.7.2.1 DS 4.2 of CoBit 4.1, Develop IT continuity plans based on the framework and designed to reduce the impact of a major disruption on key business functions and processes. The plans should be based on risk understanding of potential business impacts and address requirements for resilience, alternative processing and recovery capability of all critical IT services. They should also cover usage guidelines, roles and responsibilities, procedures, communication processes, and the testing approach.

- 1.7.2.2 Our review of the system revealed that there was no evidence of an approved IT Continuity Plan by EPA's Management to help recover transactions data and information and to ensure business processing and recovery capability.

### **Risk**

- 1.7.2.3 The failure to establish Business Continuity Plan may result in complete loss of transaction data and information in a situation where the impact of a major disruption on key business functions and processes occur.

### **Recommendation**

- 1.7.2.4 The Management of EPA must establish a Business Continuity Plan as part of their risk management strategy. This would mitigate the impact of a major disruption on key business functions and recovery capability of all critical IT services.

### **Management's Response**

1.7.2.5 *Management has put in place an IT policy and strategy as attached.*

### **Auditor General's Position**

1.7.2.6 Management did not provide evidence to support its assertion that it has put in place a Business Continuity Plan as part of its risk management strategy. Management draft ICT Policy Pending document provided is not a material justification to substantiate its claim. Therefore, we maintain our recommendation.

## **1.7.3 Environmental Control**

### **Observation**

1.7.3.1 DS 12.4 of CoBit 4.1, Protection against Environmental Factors Design and implement measures for protection against environmental factors. Install specialized equipment and devices to monitor and control the environment.

1.7.3.2 During the conduct of the audit, we noted that the IT department of EPA has six staff, the staffers and server are situated in a tiny room with no space to adequately conduct IT work and documents are also stored within the same place.

1.7.3.3 It was also observed that the air conditional has a low capacity, and that the Entity has limited specialized equipment and devices to monitor and minimized disaster. More besides, the following lapses were observed:

- Out-dated Fire extinguishers
- Air conditioning systems (especially in server room)
- Fire suppression systems
- There were no evidence of fire drill been conducted by Management.

### **Risk**

1.7.3.4 Failure to separate staff workstation from server room in the event of disaster could lead to the destruction of personnel and equipment.

1.7.3.5 In addition, Failure to install or maintain fire precaution measures, and practice fire drills regularly will put both equipment and personnel at risk and maximize disruption.

### **Recommendation**

1.7.3.6 The EPA management should separate staff workstation from sever room. The cooling temperature in a server room should be higher than that of a staff work station.

1.7.3.7 In addition, Management should install and maintain fire precaution to implement measures for protection against environmental factors and practice fire drills regularly to safeguard personal and IT equipment.

### **Management's Response**

- 1.7.3.8 *Due to limited space, we cannot address this problem. It has been confirmed that EPA will relocate to the new ministerial complex in 2019. This will alleviate the problem.*

### **Auditor General's Position**

- 1.7.3.9 Management's assertion is not backed by any documentary evidence. Therefore, we maintain our recommendation.

## **1.7.4 IT's Security Policy**

### **Observation**

- 1.7.4.1 According to DS5 of CoBit 4.1: The need to maintain the integrity of information and protect IT assets requires a security management process, This process includes establishing and maintaining IT security roles and responsibilities, policies, standards, and procedures. Security management also includes performing security monitoring and periodic testing and implementing corrective actions for identified security weaknesses or incidents. Effective security management protects all IT assets to minimize the business impact of security vulnerabilities and incidents.

- 1.7.4.2 During the conduct of the audit, it was observed that there was no evidence of an approved IT security policy to maintain the integrity of information and identified security weaknesses. In addition, our review revealed that EPA's employees are not password protected in using the internet; they have access to the internet by means of the server password. This means that the employees have an open-source access to the internet.

### **Risk**

- 1.7.4.3 The absence of an approved IT security policy increases the risk of inappropriate working practices being adopted and loss of integrity.

### **Recommendation**

- 1.7.4.4 Management should develop an approved and appropriate IT security policy to control and safeguard the physical hardware, data processes, documentation and personnel.
- 1.7.4.5 Additionally, access right should be given to staff based on their roles and responsibilities in the system and a domain controller system that contains a group of computers that can be accessed and administrated with a common set of rules.

### **Management's Response**

- 1.7.4.6 *There is a policy as attached.*

### **Auditor General's Position**

- 1.7.4.7 Management draft ICT Policy Pending document provided is not a material justification to substantiate its claim. Therefore, we maintain our recommendation.

## 1.7.5 IT Strategic Committee

### Observation

1.7.5.1 PO4.2 of CoBit 4.1, State that an organization that operates in an IT environment should establish an IT strategic Committee at the top management level. This committee should ensure that IT governance, as part of enterprise governance, is adequately addressed. The purpose of the committee is to advise on strategic direction, and review major investments on behalf of top management.

1.7.5.2 During the audit we noted that there was no evidence of an IT strategic Committee meeting minutes signifying that the Environmental Protection Agency (EPA), had established an IT strategic committee to address the operations of the IT control environment and strategic directions.

### Risk

1.7.5.3 The non-establishment of an IT strategy committee at the top management level could result in IT governance, as part of enterprise governance, not being adequately addressed.

### Recommendation

1.7.5.4 The Management of EPA should establish a strategic committee to carry out its core functions in order to adequately address the IT governance issues, which include formulating strategic direction and reviewing major investment as it relates to enterprise governance.

### Management's Response

1.7.5.5 *Yes we do have a establish ICT strategic committee. See attached Document*

### Auditor General's Position

1.7.5.6 Mere statement that there is an established ICT strategic committee without documentary evidence to ascertain the reliability of management assertion is not substantial. Management did not provide any evidence about the existence of an established strategic committee for the period under audit. Therefore, we maintain our recommendation.

## 1.7.6 Lack of offsite back-up

### Observation

1.7.6.1 In accordance with CoBIT 4.1 paragraph DS 4.9, Offsite Backup Storage Stores offsite all critical backup media, documentation and other IT resources necessary for IT recovery and business continuity plans. Management should determine the content of backup storage in collaboration with business process owners and IT personnel. Management of the offsite storage facility should respond to the data classification policy and the enterprise's media storage practices. IT Management should ensure that offsite arrangements are periodically assessed, at least annually, for content,

environmental protection and security. Ensure compatibility of hardware and software to restore archived data, and periodically test and refresh archived data.

- 1.7.6.2 Our review of the system and other related documentation revealed that there was no evidence provided that EPA's Management had established an offsite back-up facility to restore data and maintain hardware and software.

**Risk**

- 1.7.6.3 The impact of not having an offsite back-up facility, would lead to loss of service to users, and incomplete and inaccurate records in the event of disaster.

**Recommendation**

- 1.7.6.4 The Management of EPA should be made to obtain an offsite back-up facility to safeguard business from future disaster.

**Management's Response**

- 1.7.6.5 *Yes we do have a server for our backup system and Cyberoam for our security firewall and network policy put in place.*

**Auditor General's Position**

- 1.7.6.6 Management's assertion that it has backup and firewall is not a material justification to cure this finding. The backup and firewall systems cannot be exposed to the same risk. Management needs to have an offsite location to store all of its important information and at the same time have easy access to that very information in the event of disaster occurring at the production site of the Entity. Therefore, we maintain our recommendation.

**1.7.7 Service Level Agreements**

**Observation**

- 1.7.7.1 DS1.3 of CoBit 4.1 state that Service Level Agreements Define and agree to SLAs for all critical IT services based on customer requirements and IT capabilities. This should cover customer commitments; service support requirements; quantitative and qualitative metrics for measuring the service signed off on by the stakeholders; funding and commercial arrangements, if applicable; and roles and responsibilities, including oversight of the SLA. Consider items such as availability, reliability, performance, capacity for growth, levels of support, continuity planning, security and demand constraints.
- 1.7.7.2 During the audit we noted that there was no evidence of a Service Level Agreements (SLAs) between the Environmental Protection Agency (EPA) and the vendor James A.B. Wureh Accounting firm that provided the accounting application Peachtree to EPA.

1.7.7.3 In addition, The EPA staffs are not fully knowledgeable about the application, there were no manuals given by the vendor to guide employee in the functionality of the application.

**Risk**

1.7.7.4 In the absence of EPA not entering in to proper SLA based on the business case, not identifying capability and realization of the expected benefits could lead to unlimited access of the software package.

1.7.7.5 In addition, Failure to understand the full accounting application of Peachtree might lead to funding not been applied for the intended purpose.

**Recommendation**

1.7.7.6 The Management of EPA should conduct an IT service on equitable and enforceable service level agreements (SLAs).Accountability for achieving the benefits and controlling the costs should be clearly assigned and monitored. Establish fair, transparent, repeatable and comparable evaluation of business cases, including financial worth.

1.7.7.7 In addition, we recommend that the vendor should be in the position to train the EPA's staffs and provide manual and guideline to inform staff to be more effective and efficient in notifying early warning of any deviations.

**Management's Response**

1.7.7.8 *Working on this.*

**Auditor General's Position**

1.7.7.9 Management's assertion is not backed by any documentary evidence. Therefore, we maintain our recommendation.



## **2 ACKNOWLEDGEMENT**

- 2.1 We acknowledge the cooperation and assistance provided to the GAC Audit Team by the staff of the Environmental Protection Agency (EPA) 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**  
**November, 2017**

## **ANNEXURES**

**Annexure 1a: Reported Expenditures Lacking Supporting Documentation**

No.	Date	Account Description	Check #	Description	Amount (US\$)
1.	6/4/15	Office Materials & Consumables	06041517	AAP ALLEY PRINGING PRESS - PURCHASE FOR PRINTING OF WED PROGRAM & INVITATION	4,500.00
2.	10/21/14	Office Materials & Consumables	2587766	REFRIGERATION GENERAL ELCT. WO - PAID FOR RETROFITING MATERIALS	3,590.00
3.	5/31/15	Office Materials & Consumables	EPA-0515V000122	STATIONERY MAY 2015	3,150.00
4.	12/15/14	Office Materials & Consumables	00019056	Versatile Printing Center - PAID FOR PRODUCTION COST OF TRAINING MATERIALS	2,859.82
5.	4/29/15	Office Materials & Consumables	00019077	Versatile Printing Center - PAID FOR PRODUCTION COST	2,541.00
6.	5/20/15	Office Materials & Consumables	00019083	COMPUTER SHOP - PAID FOR ASSORTED STATIONERY	2,537.00
7.	4/30/15	Office Materials & Consumables	EPA-0415V000106	STATIONERY	2,495.00
8.	10/23/14	Office Materials & Consumables	2693820	ALLEY PRINGING PRESS - PRODUCTION COST	2,120.00
9	10/27/14	Office Materials & Consumables	0010844	ARTISTS WITHOUT BORDER - PRINTING BINDING & PUBLICATION	2,005.15
10	7/4/14	Office Materials & Consumables	2032704	M&Y ENTERPRISE - STATIONERY	1,823.50
11	7/4/14	Office Materials & Consumables	2032705	Versatile Printing Center - PRODUCTION COST	1,500.00
12	9/1/14	Office Materials & Consumables	0010758	IDELKO PRINTING PRESS - PRINTING BINDING & PUBLICATION	1,325.00
13	6/2/15	Office Materials & Consumables	06011504	LION STATIONARY STORE - PURCHASE FOR STATIONERY	1,113.00
14	3/18/15	Office Materials & Consumables	00019066	MIATTA TRADING CO. - PAID FOR ASSORTED STATIONERY	1,030.00
15	4/29/15	Office Materials & Consumables	00019076	MATTAR TRADING CO. - PAID FOR ASSORTED STATIONERY	994.50
16	6/22/15	Office	06221571	LION STATIONARY STORE - STATIONERY	966.00

*Auditor General's Report On The Compliance Report on the Environmental Protection Agency (EPA)  
For the Period July 1, 2013 to June 30, 2014.*

No.	Date	Account Description	Check #	Description	Amount (US\$)
		Materials & Consumables			
17	2/13/15	Office Materials & Consumables	00150251	Versatile Printing Center - PRODUCTION COST	930.00
18	9/12/14	Office Materials & Consumables	0010774	LION STATIONARY STORE - STATIONERY	910.00
19	10/20/14	Office Materials & Consumables	2587765	LIBERTY TRADING COMPANY - PAID FOR STATIONERY	770.00
20	12/15/14	Office Materials & Consumables	00019055	MASTER TRADING CENTER - PAID FOR ASSORTED STATIONERY	750.00
21	3/18/15	Office Materials & Consumables	00019063	Versatile Printing Center - PAID FOR PRODUCTION COST OF WORKSHOP MATERIALS	666.75
22	6/3/15	Office Materials & Consumables	0601514	LION STATIONARY STORE - PAYMENT FOR STATIONERY FOR ED OFFICE	627.00
23	3/20/15	Office Materials & Consumables	00066557	M&Y ENTERPRISE - STATIONERY MATERIALS-(STCRSP)	605.00
24	3/25/15	Office Materials & Consumables	00066560	HENRY T. WEAH - WETLAND POLICY VALIDATION	500.00
25	2/13/15	Office Materials & Consumables	00150254	LION STATIONARY STORE - PAID FOR ASSORTED STATIONERY	500.00
26	7/3/14	Office Materials & Consumables	0002446	ELIZABETH PEABODY HOGGARD - OFFICE STATIONERY AND SUPPLIES	495.00
27	3/31/15	Office Materials & Consumables	00157554	LION STATIONARY STORE - PAID FOR STATIONERY	490.00
28	5/15/15	Office Materials & Consumables	00066574	LION STATIONARY STORE - STATIONERY	445.00
29	4/21/15	Office Materials & Consumables	00040925	M&Y ENTERPRISE - PRINTING BINDING & PUBLICATION	437.00
	6/22/15	Office Materials & Consumables	06221572	LION STATIONARY STORE - STATIONERY	430.00
30	8/22/14	Office Materials & Consumables	2587758	CHARLES DENNIS - PAID FOR PROJECT STAFF I.D CARDS	403.00

No.	Date	Account Description	Check #	Description	Amount (US\$)
31	7/11/14	Office Materials & Consumables	0002534	HERITAGE COMMUNICATION SYSTEM - MEDIA PUBLICATION	375.00
32	2/4/15	Office Materials & Consumables	00040830	LION STATIONARY STORE - STATIONERY	375.00
33	6/24/15	Office Materials & Consumables	00066586	CELLCOM TELECOMMUNICATION INC - INTERNET FEES	374.00
34	7/24/14	Office Materials & Consumables	2587757	LIBERTY TRADING COMPANY - PAID FOR STATIONERY	361.00
35	3/9/15	Office Materials & Consumables	00040895	LION STATIONARY STORE - STATIONERY	340.00
36	10/6/14	Office Materials & Consumables	2522591	LION STATIONARY STORE - STATIONERY	340.00
<b>Total</b>					<b>45,673.72</b>

#### Annexure 1b: Reported Expenditures Lacking Supporting Documentation

No.	Date	Account Description	Check #	Description	Amount (US\$)
1.	5/31/15	Fuel & Lubricants	EPA-0515V000115	FUEL AND LUBRICANTS VEHICLE/GENERATOR	7,500.00
2.	5/31/15	Fuel & Lubricants	EPA-0515V000113	FUEL AND LUBRICANTS VEHICLE/GENERATOR	7,495.60
3.	2/28/15	Fuel & Lubricants	EPA-0115V000100	FUEL & LUBRICANT VEHICLE/GENERATOR 2015	6,751.00
4.	3/31/15	Fuel & Lubricants	EPA-0315V000101	FUEL & LUBRICANTS VEHICLE/GEN 2015	6,751.00
5.	6/30/15	Fuel & Lubricants	EPA-0615V000124	FUEL & LUBRICANT VEHICLE AND GENERATOR	6,750.00
6.	1/31/15	Fuel & Lubricants	EPA-0115V000099	FUEL & LUBRICANT VEHICLE/GENERATOR 2015	6,747.60
7.	8/12/14	Fuel & Lubricants	0010735	MONROVIA PETROLEUM - FUEL & LUB-VEHICLE	4,065.14
8.	8/12/14	Fuel & Lubricants	0010734	AMINITA SERVICE STATION - FUEL & LUB-GENERATOR	3,967.60
9.	12/22/14	Fuel & Lubricants	0040791	MONROVIA PETROLEUM - FUEL & LUBRICANT-	3,967.44

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No.	Date		Check #	Description	Amount (US\$)
		Lubricants		GENERATOR	
10.	9/16/14	Fuel & Lubricants	0010777	AMINITA SERVICE STATION - FUEL & LUBRICANT-VEHICLE	3,930.44
11	9/12/14	Fuel & Lubricants	0010773	AMINITA SERVICE STATION - FUEL & LUB-VEHICLE	3,803.80
12	2/5/15	Fuel & Lubricants	00040832	MONROVIA PETROLEUM - FUEL & LUBRICANT-VEHICLE	3,675.45
13	9/30/14	Fuel & Lubricants	EPA-0914V000087	FUEL & LUBRICANT VEHICLE	3,000.00
14	12/31/14	Fuel & Lubricants	EPA-1214V000084	FUEL & LUBRICANT VEHICLE/GEN. 2014	3,000.00
15	12/31/14	Fuel & Lubricants	EPA-1214V000086	FUEL & LUBRICANT VEHICLE/GEN 2014	3,000.00
16	12/31/14	Fuel & Lubricants	EPA-1214V000085	FUEL & LUBRICANT VEEHICLE 2014	3,000.00
17	6/3/15	Fuel & Lubricants	0601513	EDWARD G. WINGBAH - PAYMENT FOR FUEL FOR COUNTY INSPECTORS FOR MAY 2015	1,532.00
18	4/22/15	Fuel & Lubricants	00040926	EDWARD G. WINGBAH - FULE & LUBRICANT-VEHICLE	1,508.00
19	2/25/15	Fuel & Lubricants	00040847	HENRY T. WEAH - FUEL & LUBRICANT - VEHICLE	1,350.00
20	1/22/15	Fuel & Lubricants	00040810	MONROVIA PETROLEUM - FUEL & LUBRICANTS - VEHICLE	968.15
21	9/26/14	Fuel & Lubricants	0010785	HENRY T. WEAH - FUEL & LUBRICANT-VEHICLE	818.00
22	2/13/15	Fuel & Lubricants	00150253	MONROVIA PETROLEUM - PAID FOR GASOLINE	750.00
23	12/3/14	Fuel & Lubricants	2718236	MONROVIA PETROLEUM - GASOLINE	571.50
24	1/15/15	Fuel & Lubricants	01151501	AUTO SPARE SERVICE - FUEL & LUBRICANT - VEHICLE	485.18
25	4/29/15	Fuel & Lubricants	00019080	AUTO SPARE SERVICE - PAID FOR DIESEL COUPON SUPPLY	459.00
26	6/11/15	Fuel & Lubricants	00150258	AMINITA SERVICE STATION - PAID FOR GASOLINE COUPONS	417.38
27	11/4/14	Fuel & Lubricants	2587769	CLAUDE I.D. EDWIN - PAID FOR GASOLINE	383.00
28	11/19/14	Fuel & Lubricants	2522597	MONROVIA PETROLEUM - GASOLINE	381.00
29	3/25/15	Fuel & Lubricants	00066561	AMINITA SERVICE STATION - FUEL & LUBRICANTS	347.60
30	3/20/15	Fuel &	00066558	AMINITA SERVICE STATION - FUEL &	306.00

No.	Date		Check #	Description	Amount (US\$)
		Lubricants		LUBRICANTS-(STCRSP)	
	<b>Total</b>				<b>87,681.88</b>

**Annexure 1c: Reported Expenditures Lacking Supporting Documentation**

No.	Date	Account Description	Check #	Description	Amount (US\$)
1.	9/29/14	Consultancy Services	2281504	BASSA WOMEN DEVELOPMENT ASSOCI - CONSULTANCY FEE	4,000.00
2.	8/5/14	Consultancy Services	2281552	AUGUSTINE Z. MULBAH - PAID FOR CONSULTANCY FEE	3,150.00
3.	8/21/14	Consultancy Services	0010753	GLORIA T. WILLIAMS - CONSULTANCY SERVICES	3,000.00
4.	10/10/14	Consultancy Services	2281506	KPANBAYEAEZEE DUWOKO - PAID CONSULTANCY FEE	2,700.00
5.	6/9/15	Consultancy Services	06091526	JAMES J.B. WUREH - CONSULTANCY SERVICES	2,000.00
6.	11/18/14	Consultancy Services	2522600	EMMANUEL MUNYENEH - CONSULTANCY FEE	1,800.00
7.	12/16/14	Consultancy Services	00019060	ABRAHAM TUMBNEY - PAID FOR 40% CONSULTANCY FEE	1,800.00
8.	3/20/15	Consultancy Services	00019068	- PAID FOR CONSULTANCY FEE	1,800.00
9	3/20/15	Consultancy Services	00019069	ABRAHAM TUMBNEY - PAID FOR CONSULTANCY FEE	1,800.00
10	8/5/14	Consultancy Services	2281551	CLAUDE I.D. EDWIN - PAID FOR CONSULTANCY FEE TO EXPERTS FOR THE REPORTING ON NBSAP NR5 PROJECT	1,750.00
11	7/1/14	Consultancy Services	2742063	CHEA B. GARLEY - CONSULTANCY FEE	1,625.00
12	7/3/14	Consultancy Services	2742065	JERRY T. TOE - CONSULTANCY FEE	1,625.00
13	11/6/14	Consultancy Services	2742086	CHEA B. GARLEY - CONSULTANCY FEE	1,462.50
14	9/29/14	Consultancy Services	2742079	EUGENE S. CAINE - CONSULTANCY FEE	1,375.00
15	9/29/14	Consultancy Services	2742080	MATTHEW F. KONAI - CONSULTANCY FEE	1,375.00
16	8/27/14	Consultancy Services	2742075	JERRY T. TOE - CONSULTANCY FEE	1,250.00
17	10/10/14	Consultancy Services	2742083	EUGENE S. CAINE - CONSULTANCY FEE	1,237.50
18	8/5/14	Consultancy Services	2742072	C.N. SYNUE - CONSULTANCY FEE	1,125.00
19	4/6/15	Consultancy Services	00066563	HERITAGE PATNERS & ASSOCIATES - CONSULTANCY SERVICE	1,000.00
20	11/18/14	Consultancy	2522594	URIAS GOLL - CONSULTANCY FEE	900.00

No.	Date	Account Description	Check #	Description	Amount (US\$)
		Services			
21	11/18/14	Consultancy Services	2522595	EMMANUEL MUNYENEH - CONSULTANCY FEE	900.00
22	11/18/14	Consultancy Services	2522596	ABRAHAM TUMBAY - CONSULTANCY FEE	900.00
23	10/16/14	Consultancy Services	2693818	P. EMMANUEL MUNYENEH - CONSULTANCY FEE	900.00
24	7/2/14	Consultancy Services	2742064	LUOPO GARMY - CONSULTANCY FEE	775.00
25	7/1/14	Consultancy Services	2742061	KATHERINE SAWYER - CONSULTANCY FEE	750.00
26	7/1/14	Consultancy Services	2742062	DEXTER TIAH - CONSULTANCY FEE	750.00
27	7/25/14	Consultancy Services	2742071	PHIL T. DIXON - CONSULTANCY FEE	750.00
28	8/18/14	Consultancy Services	2742074	SAM EESIAH - CONSULTANCY FEE	750.00
29	8/27/14	Consultancy Services	2742076	KATHERINE SAWYER - CONSULTANCY FEE	750.00
30	8/27/14	Consultancy Services	2742077	SAM EESIAH - CONSULTANCY FEE	750.00
31	12/15/14	Consultancy Services	00072268	JOSEPH ABBAN - CONSULTANCY FEE	720.00
<b>Total</b>					<b>43,720.00</b>

**Annexure 1d: Reported Expenditures Lacking Supporting Documentation**

No.	Date	Account Description	Check #	Description	Amount (US\$)
1.	5/31/15	Repairs and Maintenance	EPA-0515V000123	REPAIRS & MAINTAINANCE VEHICLE MAY 2015	2,980.00
2.	3/31/15	Repairs and Maintenance	EPA-0315V000107	VEHICLE REPAIRS AND MAINTAINANCE	2,975.00
3.	5/1/15	Repairs and Maintenance	00040942	OBI STANDARD AUTO SERVICE - REPAIR & MAINTENANCE- VEHICLE	2,300.00
4.	1/5/15	Repairs and Maintenance	01061603	JAMES QUIAH - PAYMENT FOR PAINTING OF EPA COUMPOUND	1,540.00
5.	7/2/14	Repairs and Maintenance	0002444	BILLY ANDREW DOMAWA - VEHICLE REPAIR AND MAINTENANCE	1,526.00
6.	9/8/14	Repairs and Maintenance	0010768	CICA MOTOR LIBERIA INC - REPAIR & MAINTENANCE-VEHICLE	1,502.33
7.	2/19/15	Repairs and Maintenance	00066552	FAWAZ BUILDING MATERIALS - BUILDING MATERIALS ANNEX	1,336.00
8.	5/4/15	Repairs and Maintenance	00040947	PRESTIGE MOTOR CORPORATION - REPAIR & MAINTENANCE - VEHICLE	1,121.08



No.	Date	Account Description	Check #	Description	Amount (US\$)
9	5/4/15	Repairs and Maintenance	00040945	JAMES A. BEYAN - REPAIR & MAINTENANCE-OFFICE EQUIPMENT	1,110.00
10	10/2/14	Repairs and Maintenance	0010787	GLOBE X. CORP. LTD - REPAIR & MAINTENANCE-VEHICLE	1,000.00
11	6/2/15	Repairs and Maintenance	06021507	EDWARD G. WINGBAH - PURCHASE OF MOTOR BIKE REPAIR & MAINTENANCE	1,000.00
12	6/12/15	Repairs and Maintenance	06121550	JAMES A. BEYAN - REPAIR & MAINTENANCE OFFICE EQUIPMENT	980.00
13	7/11/14	Repairs and Maintenance	0002532	FAWAZ BUILDING MATERIALS - OFFICE REPAIR & MAINTENANCE	935.00
14	11/24/14	Repairs and Maintenance	00040762	FAWAZ BUILDING MATERIALS - REPAIR & MAINTENANCE - OFFICE	809.00
15	7/29/14	Repairs and Maintenance	0002474	EDWARD G. WINGBAH - REPAIR & MAINTENANCE-OFFICE	800.00
16	10/21/14	Repairs and Maintenance	0010840	JETTY TRADING CORPORATION - REPAIR & MATAINANCE -OFFICCE	581.00
17	10/20/14	Repairs and Maintenance	0010837	HIGH TEC - REPAIR & MAINTENANCE - GENERATOR	545.00
			<b>Total</b>		<b>23,040.41</b>

**Annexure 1e: Reported Expenditures Lacking Supporting Documentation**

No.	Date		Check #	Description	Amount (US\$)
1.	1/31/15	Utilities	EPA-0115V000091	ELECTRICITY	9,789.00
2.	3/25/15	Utilities	00040903	LONESTAR COMMUNICATION CORP - TELECOMMUNICATION & INTERNET	2,912.00
3.	6/30/15	Utilities	EPA-0615V000116	ELECTRICITY	2,238.00
4.	5/18/15	Utilities	00040967	LIBERIA WATER AND SEWER CORPOR - WATER & SEWER	1,690.14
5.	7/11/14	Utilities	0002530	LONESTAR COMMUNICATION CORP - TELECOMMUNICATION AND INTERNET	1,456.00
6.	5/4/15	Utilities	00040944	LONESTAR COMMUNICATION CORP - TELECOMMUNICATION & INTERNET	1,456.00
7.	6/9/15	Utilities	06091525	LONESTAR COMMUNICATION CORP - PAYMENT FOR GROUP CALL FOR APRIL 2015	1,448.00
8.	6/1/15	Utilities	611502	LONESTAR COMMUNICATION CORP - PURCHASE OF GROUP CALL	1,264.00
9	11/24/14	Utilities	00040766	LIBERIA WATER AND SEWER CORPOR - WATER & SEWER	1,095.44
10	7/24/14	Utilities	0002460	LIBERIA WATER AND SEWER CORPOR - UTILITY EXPENSE-(WATER BILL)	1,055.00
11	2/19/15	Utilities	00040852	LIBERIA WATER AND SEWER CORPOR -	898.22

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No.	Date		Check #	Description	Amount (US\$)
				WATER & SEWER	
12	6/2/15	Utilities	00019084	CELLCOM TELECOMMUNICATION INC - PAID FOR INTERNET SUBSCRIPTION	636.00
13	6/22/15	Utilities	06221570	LOLEYAH CATERING SERVICES - WATER BILL	525.00
14	7/17/14	Utilities	0002547	CELLCOM TELECOMMUNICATION INC - TELECOMMUNICATION AND INTERNET	340.00
15	10/14/14	Utilities	0010830	CELLCOM TELECOMMUNICATION INC - TELECOMMUNICATION & INTERNET	269.00
16	12/3/14	Utilities	00072265	CELLCOM TELECOMMUNICATION INC - INTERNET FEE	237.00
17	1/19/15	Utilities	00027878	CELLCOM TELECOMMUNICATION INC - INTERNET DATA	237.00
18	6/4/15	Utilities	06041518	UNITED OFFICE SUPPLIES - PURCHASE OF SCRATCH CARDS	200.00
19	8/13/14	Utilities	0010732	LIBERTY INVESTMENT LTD - UTILITY EXPENSE(WATER SUPPLIES)	184.00
20	8/13/14	Utilities	0010730	CELLCOM TELECOMMUNICATION INC - TELECOMMUNICATION & INTERNET	180.00
21	9/16/14	Utilities	0010778	CELLCOM TELECOMMUNICATION INC - TELECOMMUNICATION & INTERNET	180.00
22	10/14/14	Utilities	0010830	CELLCOM TELECOMMUNICATION INC - TELECOMMUNICATION & INTERNET	180.00
23	6/26/15	Utilities	06261566	CELLCOM TELECOMMUNICATION INC - TELECOMMUNICATION & INTERNET	177.00
24	7/15/14	Utilities	0002537	UNITED OFFICE SUPPLIES - TELECOMMUNICATION AND INTERNET	160.00
25	8/19/14	Utilities	0010727	CELLCOM TELECOMMUNICATION INC - TELECOMMUNICATION & INTERNET	160.00
26	9/12/14	Utilities	0010771	CELLCOM TELECOMMUNICATION INC - TELECOMMUNICATION & INTERNET	160.00
27	10/9/14	Utilities	0010800	CELLCOM TELECOMMUNICATION INC - TELECOMMUNICATION & INTERNET	160.00
28	12/31/14	Utilities	0040793	CELLCOM TELECOMMUNICATION INC - TELECOMMUNICATION & INTERNET	160.00
29	3/9/15	Utilities	00040892	CELLCOM TELECOMMUNICATION INC - TELECOMMUNICATION & INTERNET	158.00
30	3/28/15	Utilities	00040820	CELLCOM TELECOMMUNICATION INC - TELECOMMUNICATION & INTERNET	158.00
31	8/4/14	Utilities	2718230	CELLCOM TELECOMMUNICATION INC - INTERNET FEE	158.00
32	7/25/14	Utilities	0002465	HAWA W. KORVAH - TELECOMMUNICATION & INTERNET	150.00
33	9/12/14	Utilities	0010770	UNITED OFFICE SUPPLIES - TELECOMMUNICATION & INTERNET	150.00
34	10/16/14	Utilities	0010834	UNITED OFFICE SUPPLIES - TELECOMMUNICATION & INTERNET	150.00

No.	Date		Check #	Description	Amount (US\$)
35	3/5/15	Utilities	00040890	UNITED OFFICE SUPPLIES - TELECOMMUNICATION & INTERNET	150.00
36	5/15/15	Utilities	00040959	UNITED OFFICE SUPPLIES - TELECOMMUNICATION & INTERNET	150.00
37	4/29/15	Utilities	00019075	UNITED OFFICE SUPPLIES - PAID FOR COMMUNICATION CARDS	150.00
38	12/22/14	Utilities	2742095	CLAUDE I.D. EDWIN - COMMUNICATION	150.00
39	7/3/14	Utilities	0002447	LONESTAR COMMUNICATION CORP - SCRATCH CARD-ED OFFICE	125.00
40	4/14/15	Utilities	00040915	CELLCOM TELECOMMUNICATION INC - TELECOMMUNICATION & INTERNET	118.00
41	6/9/15	Utilities	06091530	CELLCOM TELECOMMUNICATION INC - PURCHASE OF MODEM & DATA PACKAGE	118.00
42	10/16/14	Utilities	2742085	HENRY O. WILLIAMS - PURCHASE OF INTERNET DATA FEE	103.00
43	9/8/14	Utilities	0010762	NYANKOON DAVIES - TELECOMMUNICATION & INTERNET	100.00
44	10/7/14	Utilities	0010794	UNITED OFFICE SUPPLIES - TELECOMMUNICATION & INTERNET	100.00
45	2/13/15	Utilities	00150252	LONESTAR COMMUNICATION CORP - PAID FOR COMMUNICATION CARDS	100.00
46	11/19/14	Utilities	2522598	LONESTAR COMMUNICATION CORP - COMMUNICATION CARD	100.00
47	5/15/15	Utilities	00040962	DOWN TOWN - TELECOMMUNICATION & INTERNET	98.00
	<b>Total</b>				<b>31,932.80</b>

#### Annexure 1f Reported Expenditures Lacking Supporting Documentation

No.	Date	Account Description	Check #	Description	Amount (US\$)
1.	7/4/14	Other General Expenses	2032707	CLAUDE I.D. EDWIN - NATIONAL VALIDATION WORKSHOP	21,676.50
2.	6/3/15	Other General Expenses	0601511	LOLEYAH CATERING SERVICES - PAYMENT FOR CATERING SERVICES (WED)	6,511.00
3.	7/4/14	Other General Expenses	2032708	LOUISE TARNUE CATERING - CATERING SERRVICE	4,000.00
4.	4/29/15	Other General Expenses	00019081	LOLEYAH CATERING SERVICES - PAID FOR CATERING SERVICE	4,000.00
5.	12/29/14	Other General Expenses	2742096	CLAUDE I.D. EDWIN - WORKSHOP	4,000.00
6.	12/15/14	Other	00019057	BASSA WOMEN DEVELOPMENT ASSOCI - PAID	2,925.00

No.	Date	Account Description	Check #	Description	Amount (US\$)
		General Expenses		FOR HALL RENTAL AND CATERING SERVICES	
7.	12/18/14	Other General Expenses	0040789	SUPPLYING WEST TRADER INC. - ENTERTAINMENT REPRESENTATION & GIFTS	2,907.00
8.	11/25/14	Other General Expenses	2281553	CLAUDE I.D. EDWIN - WORKSHOP PARTICIPANTS TRANSPORTATION	2,606.00
9.	1/7/15	Other General Expenses	01071604	LIBRA SANITATION - GARBAGE COLLECTION FOR NOV& DEC.2015	2,550.00
10	5/15/15	Other General Expenses	00066576	LOUISE TARNUE CATERING - FOOD & CATERING SERVICES	2,500.00
11.	6/25/15	Other General Expenses	06251569	JAMES J.B. WUREH - LOCAL STAFF TRAINING	2,500.00
12.	3/31/15	Other General Expenses	00190752	ZOAR RESTAURANT - CATERING SERVICES	2,280.00
13.	2/12/15	Other General Expenses	2281554	CLAUDE I.D. EDWIN - HALL RENTAL & CATERING SERVICES	2,100.00
14.	2/12/15	Other General Expenses	2281556	CLAUDE I.D. EDWIN - HALL RENTAL & CATERING SERVICES	1,900.00
15.	7/18/14	Other General Expenses	2522585	CLAUDE I.D. EDWIN - WORKSHOP	1,660.00
16	3/18/15	Other General Expenses	00019064	CORINA HOTEL - PAID FOR HALL RENTAL AND CATERING SERVICES	1,603.25
17.	2/9/15	Other General Expenses	2623616	CLAUDE I.D. EDWIN - WORKSHOP	1,025.00
18.	3/10/15	Other General Expenses	00040896	HENRY T. WEAH - WORKSHOP, CONF. SEMINARS	950.00
19.	2/2/15	Other General Expenses	00040828	HENRY T. WEAH - WORKSHOP, CONFERENCES & SEMINARS	700.00
20	3/24/15	Other General Expenses	00040898	ALFRED B. WEAH - ENTERTAINMENT	600.00
21.	1/5/15	Other General Expenses	01051602	BERNICE GBARTOE-DOR - LUNCH FOR DED RECRUITMENT COMMITTEE	600.00

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<b>No.</b>	<b>Date</b>	<b>Account Description</b>	<b>Check #</b>	<b>Description</b>	<b>Amount (US\$)</b>
22.	1/5/15	Other General Expenses	00066598	BERNICE Y. GBARTOE - LUNCH FOR DED RECRUITMENT COMMITTEE	600.00
23.	2/12/15	Other General Expenses	00066551	MOORE BUSINESS CENTER - CATERING WETLAND	600.00
24.	5/25/15	Other General Expenses	05251501	ROSE B. ARTHUR - WORKSHOP FOR STRATEGIC PLAN	520.00
25.	3/3/15	Other General Expenses	00040880	ROSE B. ARTHUR - ENTERTAINMENT	500.00
26.	6/2/15	Other General Expenses	06021508	UNITED MARCHING BAND - PURCHASE OF MARCHING BAND	350.00
27.	2/19/15	Other General Expenses	00040851	SALLEYMATU KIADIL - ENTERTAINMENT	200.00
28.	7/1/14	Other General Expenses	0002442	HAWA W. KORVAH - INTERTAINMENT-ED OFFICE	150.00
29.	7/16/14	Other General Expenses	0002543	HAWA W. KORVAH - ENTERTAINMENT	150.00
30.	8/7/14	Other General Expenses	0010739	HAWA W. KORVAH - ENTERTAINMENT	150.00
31.	9/2/14	Other General Expenses	0010759	HAWA W. KORVAH - ENTERTAINMENT	150.00
32.	10/2/14	Other General Expenses	0010788	HAWA W. KORVAH - ENTERTAINMENT	150.00
33.	2/19/15	Other General Expenses	00040850	HAWA W. KORVAH - ENTERTAINMENT	150.00
34.	3/2/15	Other General Expenses	00040876	HAWA W. KORVAH - ENTERTAINMENT	150.00
35.	3/25/15	Other General Expenses	00040900	HAWA W. KORVAH - ENTERTAINMENT	150.00
36.	4/14/15	Other General Expenses	00040913	HAWA W. KORVAH - ENTERTAINMENT	150.00
37.	5/4/15	Other General	00040948	HAWA W. KORVAH - ENTERTAINMENT	150.00



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No.	Date	Account Description	Check #	Description	Amount (US\$)
		Expenses			
38.	6/2/15	Other General Expenses	00040979	HAWA W. KORVAH - ENTERTAINMENT	150.00
39.	7/29/14	Other General Expenses	0002472	CECELIA KOLLIE - ENTERNMENT	150.00
40.	2/10/15		00040834	LIBERTY INVESTMENT LTD - REFUSE COLLECTION	130.00
	<b>Total</b>				<b>74,293.75</b>