



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT



Compliance Report on the Environmental Protection Agency (EPA)

for the Period July 1, 2014 to
June 30, 2015

November 2017

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Auditor General, R.L.

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Acronyms/Abbreviations/Symbols

Acronyms/Abbreviations/Symbol	Meaning
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, 2014 to June 30, 2015.

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, 2015 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

An amount of **US\$17,726.00 (seventeen thousand, seven hundred twenty six 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.

Thirty-four (34) unidentified deposits amounting to **US\$69,967.40 (Sixty nine thousand, nine Hundred sixty-seven and forty United States dollars)** could not be traced to the revenue sources or service recipients who made these payments for the period 1 July 2014 to 30 June 2015.

The Management of EPA retained two employees on the payroll after they separated from the EPA during the fiscal year 2014/15 and their combined salaries totaled **LD\$77,555.84 (Seventy-seven Thousand, five hundred fifty-five and eighty-four United States dollars)**.

Management awarded contracts to several individuals and institutions from the period under audit without quotations and TOR attached to payment vouchers. This amounted to **US\$13,000.00 (Thirteen Thousand United States Dollars)** for the service of consultancy.

Several grants and projects balances amounted to **US\$103,513.52 (one hundred three thousand, five hundred thirteen and fifty two United States dollars)** were not captured in the Financial Statements per the General Ledger for the fiscal year under audit.

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.


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, 2014 to June 30, 2015.

A Brief History of EPA

The Environmental Protection Agency (EPA) was established by an Act of the Legislature of Liberia in 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 sub-divided 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

No	Name	Position	Tenure
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, 2014 to June 30, 2015 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 We acknowledge Management's acceptance of our findings. Additionally, the meetings claimed to have been held are outside the audit period and is not backed by any documentary evidence; we therefore maintain our finding and recommendation. However, the management of EPA should be held accountable for violation of the EPA Act of 2003.

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 We acknowledge Management's acceptance of our finding and recommendation. Additionally, the meetings claimed to have been held are outside the audit period and Management assertion is not backed by documentary evidence. However, 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\$17,726.00 (seventeen thousand, seven hundred twenty six 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 2a-2c below**

Table 2a: Salaries to EPA Staff Seconded to Biosafety Project (UNEP)

No.	Date	Payee	Description	Voucher #	Check #	Amount (USD)
1	3/6/2015	Jonathan w. Davies	Allowance for the month of May 2015	N/A	2281558	1,500.00
2	3/6/2015	James Z. Aquoi	Project finance officer allowance for May 2015	N/A	2281560	350.00
3	3/6/2015	J.S. Datuama Cammue	Payment of National Project assistant May allowance	N/A	2281559	1,000.00
4	30/6/2015	James Z. Aquoi	Project finance officer allowance for June 2015	N/A	22381514	350.00
5	30/6/15	Jonathan w. Davies	Allowance for the month of June 2015	N/A	2281512	1,500.00
			Total			4,700.00

Table 2b: Salary Advances to EPA Staff Seconded to Biosafety Project (UNEP)

No.	Date	Payee	Description	Voucher #	Check #	Amount (USD)
1	9/12/2014	Johanson T. Voker	Salary Advance for three months	N/A	N/A	1,248.00
2	5/3/2015	Johanson T. Voker	Salary Advance for two months	N/A	27882	834.00
3	5/3/2015	Oretha Y. Dorley	Salary Advance	N/A	136533	668.00
4	15/3/15	James Z. Aquoi	Salary Advance for the months of April – May 2015	N/A	27884	500.00
			Total			,250.00

Table 2c: Payments representing Loan from Projects

No.	Date	Payee	Description	Voucher #	Check#	Amount (USD)
1	29/8/14	Henry O. Williams	Loan to EPA POPs project	N/A	72254	1,700.00
2	28/8/14	EPA NBSAP NRS Project	Payment representing loan to Pops	232	72252	2,576.00
3	19/9/14	Claude D. Edwin	Loan to EPA for the Ozone unit celebration of the national Ozone day	N/A	238650	1,500.00
4	29/12/14	EPA-Pops Project	Payment representing loan to Pops Projects	117	2281509	4,000.00
			Total			9,776.00

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's justification for not adhering to Biosafety and NBSAP Project PCAs is not acceptable. Therefore, the Management should be held accountable for breach of the PCAs agreement and is also in breach of financial discipline per Regulation A.20 of the PFM Act of 2009.

1.2.2 Unidentified Recorded Deposits

Observation

- 1.2.2.1 Page 20, paragraph (1) of the EPA Financial Management Policies and Procedures Manual states "The Environmental Protection Agency has revenues or funding from the GOL budget, donor funded projects and fees for environment permits.
- 1.2.2.2 During the audit it was observed that a copy of revenue payment letters and bank instructions issued to customers for environmental permits based on services provided by the Entity were not provided to the accounting department as such payment were recorded from the bank statement in the General Ledger (GL) as unidentified deposits.
- 1.2.2.3 In addition, 34 unidentified deposits amounting to **US\$69,967.40 (Sixty nine Thousand, nine Hundred sixty-seven and forty United States dollars)** could not be traced to the revenue sources or service recipients who made these payments for the period 1 July 2014 to 30 June 2015.
- 1.2.2.4 Thus, reliance cannot be place on the figure reported in the financial statements as the true and fair value of the revenue receipts for ESIA fees of the Agency for the fiscal years under audit. **(See Annexure 1: Unidentified Recorded Deposits for details).**

Risk

- 1.2.2.5 The reasonability and completeness of internally generated revenue cannot be assured.

Recommendation

- 1.2.2.6 Management should provide substantial justification for the unidentified deposits recorded in the General Ledger representing revenue receipts collected for the period under review.
- 1.2.2.7 Management should provide copies of payment letter or bill to customers in triplicate with a copy to the Finance Department in order to properly record and classify payments for fees paid by customers.

Management's Response

- 1.2.2.8 *The observation is correct. However, we have corrected this problem and the new system keeps track of all payment. In fact, the new program to be adopted will automate the ESIA process including application, responses, review and approval, payment tracking and permit issuance and renewal. A firm has been selected to roll out this program.*

Auditor General's Position

- 1.2.2.9 We acknowledge Management's acceptance of our finding and recommendation. We must point out that Management assertions about corrective actions taken appear self-contradicting. For example, Management asserts that a new system is in place which keeps track of all payments. But Management goes on to say a system will be adopted and that a contractor has been selected to roll it out. We will make a follow-up on the implementation of the new system; however, Management is in breach of financial discipline per Regulation A.20 of the PFM Act of 2009.

1.2.3 Payments to Staff on Behalf of Third Parties

Observation

- 1.2.3.1 Regulation B. 28 of the PFM Act of 2009 states that "A payment shall be made only to the person or persons named on the payment voucher or to their representatives duly and legally authorized in writing to receive the payment".
- 1.2.3.2 It was observed during the conduct of the audit that the Management of EPA made several payments in the names of some of its employees in the amount of **US\$6,038.00 (Six thousand, thirty eight United States dollars)** for goods and services supplied to the EPA. **See table 3 for details.**

Table 3: Payments made to Staff on Behalf of Third Parties

No.	Date	Payee	Description	Voucher #	Check #	Amount US\$
1	Nov. 17 2014	Edward G. Wingbah	N/A	4363	40965	1,784.80
2	Dec. 23 2014	Edward G. Wingbah	N/A	4399	40797	1,775.10
3	Jul. 14 2014	Edward G. Wingbah	N/A	4291	10747	800.00
4	Feb. 13 2015	Edward G. Wingbah	N/A	4470	40878	1,678.10
			Total			6,038.00

Risk

- 1.2.3.3 Payments in the name of employees of EPA for the procurement of goods and services cast doubt on the genuineness of the payment and could lead to conflict of interest.

Recommendation

- 1.2.3.4 The Management of EPA should provide substantive justifications for authorizing payments said to be for vendors in the names of EPA's employees.
- 1.2.3.5 Going forward, Management should make payments to vendors/supplier of the goods and services or to their authorized representative than to EPA's staff to enhance the credibility of financial transactions and reporting.

Management's Response

- 1.2.3.6 We acknowledge your observation and confirm that this is true. However, considering that some of the EPA activities center around stakeholder engagements within remote villages, DSA and transportation reimbursements for the participants that are outside Monrovia are paid through an authorized staff member who takes the cash for repayment to the delegates. This exercise is verified by signatures of delegates confirming that payment has been made.

Auditor General's Position

- 1.2.3.7 Management's assertion is not supported by any documentary evidence to substantiate its claim. Going forward, all payments should be made in the name of the beneficiary or Vendor/Suppliers of goods and services. Therefore, we maintain our finding and recommendations; and, Management is in breach of financial discipline per Regulation A.20 of the PFM Act of 2009.

1.2.4 Bank Reconciliations

Observation

- 1.2.4.1 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".

1.2.4.2 During the audit, it was observed from 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, 2014 to June 30, 2015.

1.2.4.3 For the fiscal year 2015 eleven (11) bank reconciliation statements for an account at LBDI were received and reviewed. Though requested, the remaining thirty-seven (37) reconciliations comprising the twelfth month statement for the LBDI account and thirty-six (36) reconciliations for the other three bank accounts were not provided. It cannot be assured that all of EPA's bank accounts were fully reconciled to their respective cash ledgers on a monthly basis.

Risk

1.2.4.4 Failure to perform the monthly bank reconciliation could impede the timely detection of error and/or fraud in the cash in bank balances.

Recommendation

1.2.4.5 The Management of EPA should provide explanation as to why bank reconciliations were not performed regularly on all four accounts.

Management's Response

1.2.4.6 *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

1.2.4.7 We acknowledge Management's acceptance of our finding and recommendation. However, we will make a follow-up on Management's assertion on the performance of monthly bank reconciliation during subsequent audits.

1.2.5 Stale Check

Observation

1.2.5.1 Regulation R. 6 of the PFM Act of 2009 states that, "Checks issued by the Republic of Liberia shall be valid for a period of six months from the date of issue. The Minister is authorized to have printed or stamped on government checks a legend stating that each check must be cashed within six months of the date of issue".

1.2.5.2 During the audit we observed that the EPA has in its reconciliation check No 00040943 dated March 1, 2015 in the amount of \$350.00 which has been outstanding for over fifteen months.

Risk

1.2.5.3 The amount could be used as a float to cover funds which have been misappropriated for personal use.

Recommendation

1.2.5.4 Manager should provide justification for having a check outstanding over six months.

Management’s Response

1.2.5.5 *Management acknowledges your observation: For this transaction, it was noticed after three months at which time the system P.T. was down and financial report has been prepared.*

Auditor General’s Position

1.2.5.6 We acknowledge Management’s acceptance of our finding. We therefore recommend that the amount be traced and investigated and where applicable refunded or cancel the check in compliance with the applicable PFM regulations.

1.2.6 Retention of Separated staff on Payroll

Observation

1.2.6.1 Regulation T.5 (1) of PFM law 2009 states that “A head of Government agency shall cause the immediate stoppage of payment of salaries to a public servant when that public servant has:

- Been absent from work or duty without permission or reasonable cause for a period as stipulated in the administrative regulation of the establishment.
- Been absent from duty or on leave without pay.
- Been convicted of an offence involving theft or fraud, or a sentence of imprisonment.
- Resigned or died

1.2.6.2 It was observed during the conduct of the Audit that the Management of EPA retained two employees on the payroll after they separated from the EPA during the fiscal year 2014/15 and their combined salaries totaled **LD\$77,555.84 (Seventy-seven Thousand, five hundred fifty-five and eighty-four United States dollars) See Table 4 below.**

Table 4: Retention of Separated staff on Payroll

Name of Employee	Title/Position	Dated Resigned	Date Removed from Payroll	Salaries Paid After Resignation LD\$
Stephen Y Newville	Deputy Executive Director	April 2015	June 2015	41,870.33
Yassah Agree	Maintenance Department	November 2014	February 2015	35,685.51
Total				77,555.84

Risk

1.2.6.3 Non-removal of staff from payroll timely after resignation, dismissal and death lead to payroll padding and possible ghost employee.



- 1.2.6.4 Non-removal of employee may overstate the payroll and salaries could be diverted to personal use.

Recommendation

- 1.2.6.5 Management of EPA should provide substantial justification for the retention of separated staff on the Entity's payroll.

Management's Response

- 1.2.6.6 *According to the HR records, Stephen Neufville did not resign in April 2015. He was appointed and continued to work until the final acceptance letter was issued in June 2015 by the President after confirmation hearing. In the case of Yassah Agree, she didn't resign but requested a short-term sick leave. However, after noticing that she had misled the EPA, her service was immediately terminated.*

Auditor General's Position

- 1.2.6.7 Management's assertions are not supported by any documentary evidence to substantiate its claim. The assertion by management cannot remedy the finding. We therefore maintain our finding and Management is in breach of financial discipline per Regulation A.20 of the PFM Act of 2009.

1.2.7 Daily Attendance Registry

Observation

- 1.2.7.1 Section (30.0) of the Human Resource Policy Manual of the Environmental Protection Agency (EPA) states that all employees except the Executive Director, Deputy Executive Director, Manager, Assistant Managers of Departments are required to sign in the daily attendance registry at the front desk indicating time in and time out. Other than verifying who comes to work, this record also tends to show the number of regular employees on Environmental Protection Agency payroll.

- 1.2.7.2 During the conduct of the audit, it was observed that the Management of EPA did not regularly monitor and review staff attendance log.

- 1.2.7.3 It was further observed that in many instances staffers were signing in but not signing out; as a result it could not be ascertained whether employees were putting in the required daily work hours. **(See Annexure 2: daily attendance registry for details)**

Risk

- 1.2.7.4 Failure to monitor and supervise personnel attendance records may result to compensation being paid to undeserving employees.

Recommendation

- 1.2.7.5 The Management of EPA should ensure that personnel records are regularly reviewed to keep track of staff attendance.

Management's Response

- 1.2.7.6 We acknowledge your observation. However, a biometric monitoring system is being put into place for the entity. This will ensure automated monitoring of employees.

Auditor General's Position

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

1.2.8 Classification of Transactions

Observation

- 1.2.8.1 Paragraph 1.3.0 of the Cash Basis IPSAS of accounting requires that the statement of cash receipts and payments present the following amounts for the reporting period: (a) Total cash receipts of the entity showing separately a sub classification of total cash receipts using a classification basis appropriate to the entity's operations; (b) Total cash payments of the entity showing separately a sub classification of total cash payments using a classification basis appropriate to the entity's operations; and (c) Beginning and closing cash balances of the entity.

- 1.2.8.2 During the conduct of the audit, we noted several accounts were misclassified as other rental and lease in the amount of **US\$5,334.60 (five thousand, three hundred thirty- four and sixty United States dollars)**. (See Table 5 below)

Table 5: Classification of Transactions

No.	Description	Account Description in Ledger	Amount (US\$)
1.	Office Materials & Consumables	Other Rental and Lease	110.00
2.	Fuel & Lubricants	Other Rental and Lease	4,288.60
3.	Other General Expenses	Other Rental and Lease	150.00
4.	Repairs & Maintenance	Other Rental and Lease	160.00
5.	Utilities	Other Rental and Lease	276.00
6.	Travel Expenses	Other Rental and Lease	350.00
TOTAL			5,334.60

Risk

- 1.2.8.3 The misclassification of transactions could lead to overstatement of rental and lease and understate of Office Material and Consumables, Fuel and Lubricants, Other General Expenses, Repairs and Maintenance, Utilities and Travel Expenses.

- 1.2.8.4 The misclassification of accounts in the General ledger may also cast doubt on the accuracy of the financial statements.

Recommendation

- 1.2.8.5 Management should regularly review transactions and statements with a view to identify errors for correction using journal vouchers.

Management's Response

- 1.2.8.6 *Management acknowledges your observation: Moving forward management has decided to put in place training on the P.T. to be able to classify transaction, work flow and review transaction regularly.*

Auditor General's Position

- 1.2.8.7 We acknowledge Management's acceptance of our finding. However, we will make a follow-up on the implementation of the audit recommendation in subsequent audit. Management is in breach of Regulation A. 20 of the PFM Act of 2009.

1.2.9 Irregularities Noted with Awarding of Contracts to Consultants

Observation

- 1.2.9.1 Section 68 paragraph (2) of the public procurement concession Act, 2005, as amended in 2010, requires that for the purposes of procuring the services of a consultant, the Procuring Entity shall prepare a shortlist of, generally, three (3) to six (6) consulting firms as determined by subsections (2) and (3) of this section and, to the greatest extent feasible, comprising consultants of the same category and similar capacity and business objectives.
- 1.2.9.2 Additionally, Section 65 of the PPC Act paragraph (1) states that the contract shall be awarded by the Procuring Entity to the bidder that is qualified and submitted the lowest evaluated responsive bid which meets the evaluation criteria as specified in the invitation to bid, request for quotation, request for proposal or the related bidding documents.
- 1.2.9.3 Furthermore, Section 53 of the PPC Act, paragraph (1) (c) states that: The request for quotations method may be used for the procurement of goods, works and services when the procurement is for services and the estimated contract price does not exceed the applicable Threshold.
- 1.2.9.4 During the conduct of the audit, it was observed that Management awarded contracts to several individuals and institutions from the period under audit without quotations and TOR attached to payment vouchers. This amounted to **US\$13,000.00 (Thirteen Thousand United States Dollars)** for the service of consultancy.
- 1.2.9.5 Further, without the contract and TOR it is difficult to determine that the consultants delivered what they were contracted to provide. **(See table 6 below)**

Table 6: Irregularities noted with Awarding of Contracts to Consultants

No.	Date	Voucher #	Payee	Check #	Amount (US\$)
1	Jul 24 2014	4225	Gloria T. Williams	2464	1,000.00
2	Sep. 8 2014	236	University of Liberia	72256	4,500.00

No.	Date	Voucher #	Payee	Check #	Amount (US\$)
3	Sep. 15 2014	4285	James A.B. Wureh II	10826	3,000.00
4	Jan. 7 2015	4407	Charles C. Yorke	40798	2,700.00
5	Apr. 7 2015	4576	James A.B. Wureh II	40933	1,800.00
Total					13,000.00

Risk

- 1.2.9.6 In the absence of contracts, TORs and documented selection process value for money cannot be assured.

Recommendation

- 1.2.9.7 The Management of EPA should provide substantive justification for awarding contracts without bids, contracts and TORs for consultant services.
- 1.2.9.8 The Management of EPA should ensure that the PPC Act, 2005, as amended and restated in 2010 is adhered to in the awarding of contracts.

Management's Response

- 1.2.9.9 *Previously in the sector, there were few local experts who could perform the services required under the project. It was a wrong act to select from a pool of consultants that have been accredited. However, this process has changed due to the massive transformation of human capacity within the sector under the current regime. Consultancies are now advertised.*

Auditor General's Position

- 1.2.9.10 The EPA Management's explanation is not a justification for not adhering to the PCC Regulations. The intent of the Amended and Restated Public Procurement and Concessions Act of 2005 as restated in 2010 regarding procurement of services is to achieve value for money in expending public resources. Therefore, we maintain our findings and recommendation.

1.2.10 Over-Payment of Per-diem for Foreign Travels

Observation

- 1.2.10.1 For the fiscal year 2014/15 in accordance to the Executive Ordinance Count 21 lump sum amount of US\$350.00 to each individual on a delegation for the first 7 days and US\$25.00 for each additional day shall be paid as incidental allowance in such cases and Section 20 states that in the case where the external agency pays only the airfare, then the official shall be paid the full per-diem for the duration of his or her stay abroad.
- 1.2.10.2 In accordance with Count 22 of the Foreign Travel Ordinance, if the external agency bears the cost of board and lodging along with airfare, then the official shall be entitled to 25% of the permissible per-diem for pocket expenses; if only lodging is provided

then 30% of the per-diem shall be provided for food and pocket expenses; if the external agency pays for only board (mainly food), then 85% of the per-diem shall be given for lodging and pocket expenses.

- 1.2.10.3 During the audit we observed that four employees of the Environmental Protection Agency were overpaid on foreign travel in the total amount of **US\$711.75** for the fiscal year 2014/15. **(See Table 7 below)**

Table 7: Over-payment of Per-diem for Foreign Travel

NO.	PAYEE	VOUCHER #	DATE OF DEPARTURE	VOUCHERS AMOUNT (US\$)	GOL INCIDENT AL AMOUNT (US\$)	VARIANCE (US\$)
1	Jefferson P. Dahn	4337	Oct.19, -Nov. 4, 2014	1,462.00	1,218.75	243.75
2	R. Baiyezenah W. Brown	4217	Aug. 11-Sept, 8, 2014	506.00	350.00	156.00
3	Jarsa V. Okai	4216	Aug. 11- Sept. 8, 2014	506.00	350.00	156.00
4	Miatta Kiawu	4215	Aug. 11- Sept. 8, 2014	506.00	350.00	156.00
Total						711.75

Risk

- 1.2.10.4 Without proper review of travel request and claims, Foreign Travel costs could be inflicted and resources abused by EPA officials and employees.

Recommendation

- 1.2.10.5 EPA's Management should give reasons why Public Funds were disbursed in violation of the Executive Ordinance. As such, Management should be made to account for this amount.
- 1.2.10.6 EPA Management should ensure that officials undertaking foreign travel should always adhere to this section of the Travel Ordinance.
- 1.2.10.7 Further sponsored trips should be properly reviewed in reference to the host responsibilities prior to undertaking the trips.

Management's Response

- 1.2.10.8 *The Agency acknowledges your observation. However, the overpayment came about for table 5a because these employees were leaving for foreign training and needed to obtain visa and hotel bill in foreign country.*
- 1.2.10.9 *For table 5b are the executive of the agency. The variance came about at which time our executive were leaving for foreign mission and needed to stay in foreign country to obtain visa and paid hotel bill.*

Auditor General's Position

1.2.10.10 Management's response cannot be sustained as per diem rates are not determined by the choice of visa and hotel. The GoL per diem rates are established by country and city according to the Government of Liberia's Travel Ordinances. Management did not provide the source of the information to indicate that visa and hotel bills were set at the amount spent by EPA.

1.2.10.11 Generally, the Government of Liberia Travel Ordinances are clear as to the Per diem allowance for trips that are sponsored by external agencies. We therefore maintain our findings and the individuals involved should be held accountable for the excess payments.

1.2.11 Unretired Incidental Allowances

Observation

1.2.11.1 According to Count 26 of the GOL Travel Ordinance of 2014/15 "Upon return from abroad, officials are required to complete and submit a Travel Settlement Form as per Annexure II and a copy of certificate for workshops, seminars, etc., receipts for accommodation and incidental expenses within 14 days from the date of return from tour or before date of the next journey, whichever is earlier, In very exceptional cases where the second tour is performed immediately after return from the first tour, the second advance may be granted with the specific written approval of the official, explaining the reason thereof". It further states that incidental shall cover all expenses for entertainment, telephone, telegraph, internet and entertainment and must be supported by proper receipts except for gratuity not exceeding 20% of amount disbursed.

1.2.11.2 During the conduct of the audit, it was observed that individuals who traveled failed to retire incidental advances in a total of **US\$3,568.00 (three thousand five hundred sixty-eight united states dollars)** for the period under audit (**See Annexure 3: Unretired Incidental Allowances**).

Risk

1.2.11.3 Failure to retire incidentals for foreign travels could lead to personal gains and waste or abuse of public resources.

Recommendation

1.2.11.4 Management should provide justification for the failure to retire incidentals for foreign Travels undertaken during the period.

1.2.11.5 EPA's Management should ensure that upon return from travel abroad, those making the trips should present receipts for incidental retirement to ensure accountability for public funds.

Management's Response

- 1.2.11.6 *Management acknowledges your observation. The word incidental allowance was misplaced. These employees were sponsor by external agency. Instead of pocket allowance/pocket change it was written as incidental. However, moving forward management has begun the rightful wording*

Auditor General's Position

- 1.2.11.7 Management's response that the word incidental allowance was misplaced is not a justification. Management did not provide documentation such as receipts to retire the incidental allowances. In the absence of documentation it is impossible to determine whether funds were expended for the purposes stated in the Travel Ordinance. We therefore maintain our finding and recommendations and the individuals should be held accountable for failure to retire the incidental allowances.

1.2.12 Non-retirement of Travel Advances

Observation

- 1.2.12.1 According to Count 5 of the Travel Ordinance of 2013/14, a request for travel advance shall be accompanied by a voucher, Travel Request Form, at least three quotations from different travel agents, budget allotment from the department of budget, a copy of approval of the office of the president or by the head of the relevant institution and the original letter of invitation where applicable. A request for advance will be considered only if the Accounting Services Unit of the Ministry of Finance Development Planning (former Ministry of Finance) verifies that appropriation and allotment are available.

- 1.2.12.2 During the audit it was observed that advances for foreign travels in the amount of **US\$20,274.00 (twenty thousand two hundred seventy-four United States dollars)** were not in compliance with the applicable regulations. **(See Annexure 4: Non-retirement of Travel Advances)**

Risk

- 1.2.12.3 Lack of supporting documentation casts doubt on the authenticity of the transactions and could lead to the loss of public trust. Management may waste public resources in the wake of the lack of accountability.

Recommendation

- 1.2.12.4 Management should provide reasonable explanation for unsupported travel advances.
- 1.2.12.5 Travel advances should be adequately supported in compliance with Count 5 of the 2013/14 regulations.

Management's Response

- 1.2.12.6 *Observation acknowledged: The years under audit, our department had a fired outbreak which 2006-2014/2015 documents were destroyed. Please see communication*

and report to that effect. However, management had put in place mechanism for foreign travel retirement

Auditor General's Position

- 1.2.12.7 According to our discussion with Management the fire occurred in 2012-13. However, 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 the management should be held accountable and is in breach of financial discipline per Regulation A.20 of the PFM Act of 2009.

1.2.13 Unretired Travel Advances

Observation

- 1.2.13.1 In accordance with Count 27 of the 2013/14 Travel Ordinance, "Upon return from abroad, officials are required to submit to the Ministry of Finance a Travel Settlement Form as per Annexure II within 21 days from the days from the date of return from tour or before date of the next journey, whichever is earlier. In very exceptional cases where the second tour is performed immediately after return from the first tour, the second advance may be granted with the specific written approval of the Minister concerned, explaining the reason thereof.
- 1.2.13.2 In addition, Count 28 of the Travel Ordinance states that, "no future travel advance shall be paid to anyone who has failed to submit the prescribed Travel Disbursement Form, for any previous journey within 21 days. The entire travel advance will be recovered from those who failed to submit the Travel Settlement Form on return from their visit abroad, and those who subsequently leave the service of the Government, from any arrears due to them by the Government".
- 1.2.13.3 During the conduct of the audit it was observed that 30 payment vouchers amounting to **US\$24,271.00 (twenty four thousand two hundred seventy-one United States dollars)** appeared not to have been retired as the Travel Disbursement Forms to retire the travels were not attached. **(See Annexure 5: Unretired Travel Advances).**

Risk

- 1.2.13.4 Failure to retire a travel casts doubt on the occurrence of the trip and could lead to the misuse of funds and loss to the State.

Recommendation

- 1.2.13.5 Management should provide a reasonable explanation for not retiring the trips mentioned in Annexure 5.

- 1.2.13.6 Management should ensure that upon return from travels staff retires trips within 21 days deadline.

Management's Response

- 1.2.13.7 *Management acknowledges your observation: However, transactions with the amount USD 350 are pocket change instead were written as incidental allowance, also payment made to Anyaa Vohiri were DSA not incidental allowance. The other were payment for local travel which was undertaken by Compliance & Enforcement Dept. Management has put in place to correct these mistakes allowing a staff from finance department and a staff from the internal audit unit to participate in the disbursement exercise.*

Auditor General's Position

- 1.2.13.8 Management has not addressed the finding. The Government of Liberia travel ordinance states that "no future travel advance shall be paid to anyone who has failed to submit the prescribed Travel Disbursement Form, for any previous journey within 21 days". The key incidental allowance has to be retired and should be supported by documentary evidence. Therefore, we maintain our finding and recommendation.

1.3 Financial Matters

1.3.1 Variances between General Leger and Bank Statement

Observation

- 1.3.1.1 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".

- 1.3.1.2 During the audit, upon analysis of internally generated revenues it was observed that variance 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. **(See summary for fiscal year in table 10a-10c below)**

Table 10a: Variances in Internally Generated Revenue

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
2014-15	376,525.42	306,468.33	343,880.62	70,057.09	32,644.80
Total				70,057.09	32,644.80

- 1.3.1.3 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 10b below).**

Table 10b 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
2014-15	563,938.65	283,231.00	538,139.56	280,707.65	25,799.09
Total				280,707.65	25,799.09

- 1.3.1.4 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 10c below)**

Table 10c: Grant/Projects for fiscal year not captured

Fiscal Year	Total Project not Captured US\$
2014-2015	103,513.52
Total	103,513.52

Risk

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

Recommendation

- 1.3.1.6 The Management of EPA should provide a reasonable explanation on why these material project or grant amounts are not captured in their accounts.
- 1.3.1.7 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

- 1.3.1.8 *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

- 1.3.1.9 Management is the responsible to ensure that the financial statements are presented fairly in all material respects. Management's explanation that 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 statement; therefore, we maintain our finding and recommendation.

1.3.2 Quarterly Reports

Observation

- 1.3.2.1 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".
- 1.3.2.2 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 2014/2015.

Risk

- 1.3.2.3 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. The EPA as a regulatory body itself would not want to be named and shamed for failure to comply with law.
- 1.3.2.4 The failure to disclose sources of revenue collection increases the risk of misappropriation and the lack of transparency and accountability.

Recommendation

- 1.3.2.5 Management should provide reasonable justification for their non-compliance with the reporting requirements of the law cited above.
- 1.3.2.6 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

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

Auditor General's Position

- 1.3.2.8 Management's assertion is not backed by any documentary evidence. Therefore Management should be held accountable and is breach of Regulation A.20 of the PFM Act of 2009.

1.3.3 Irregularity Noted with EPA's Financial Statements

Observation

- 1.3.3.1 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".

1.3.3.2 In the analysis of the Entity's financial statements presented during the audit, we observed several discrepancies for the period 1 July 2014 to 30 June 2015. 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. 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 than ended.

Risk

1.3.3.3 With no other reasonable way of auditing the opening balances, we have no assurance that balances are stated and reported fairly. The omission of reports could lead to misstatements in the annual accounts.

Recommendation

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

Management's Response

1.3.3.5 *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

1.3.3.6 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.

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 In addition, there were instances that assets purchased by the EPA were not properly recorded in the Fixed Assets Register and lack information such as date of acquisition, cost of acquisition, supplier, and code, assignee and location. For example, it was also noted that Management disclosed in its 2014-15 financial statements fixed assets costing US\$41,427.22 which was not supported by its Fixed Assets Register.

- 1.4.2.3 It was further observed that EPA did not have a documented policy on the disposal of its fixed assets.

- 1.4.2.4 It was also observed that EPA had acquired two (2) buildings from the National Housing Authority in Lofa and Grand Bassa Counties; however, Management could not provide probated title land deeds and other details of the buildings in order to validate the legitimacy of these purchases.

Risk

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

Recommendation

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

- 1.4.2.7 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

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

Auditor General's Position

- 1.4.2.9 We acknowledge Management's acceptance of our finding. We further recommend that Management should submit to the GAC a complete fixed asset registry that includes,

item, date of purchase, cost, location, assignee, code, serial number where , if disposed, date of disposal and to whom upon 30 days after issuance of this report. Management should be held accountable and is in breach of Regulation of A.20 of the PFM Act of 2009.

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.
- 1.5.1.7 In addition, the previous quarterly procurement reports, if they were prepared, should be made available.

Management's Response

- 1.5.1.8 *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

- 1.5.1.9 Management's assertion is not backed by any documentary evidence. Therefore we maintain our finding and recommendation and 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 severely 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.

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 transaction 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 condition has a low capacity. 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 We acknowledge Management's acceptance of our recommendations and will make follow-up on implementation of the audit recommendation during subsequent audit.

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 role 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 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 Management's assertion that there is an established ICT strategic committee without documentary evidence to the effect is not substantial. 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 Store 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 the information in the event of disaster. Therefore, we maintain our finding and 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 We acknowledge Management's acceptance of our recommendation and will follow-up on implementation of our audit recommendation in subsequent audits.

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 1: Unidentified Deposit Recorded

Date	Account ID	Transaction Ref	Line Description	Debit Amount (US\$)
7/31/14	114-000-00-00-U	1391	UNIDENTIFIED DEPOSITS	5,000.00
7/31/14	114-000-00-00-U	1392	UNIDENTIFIED DEPOSITS	1,500.00
7/31/14	114-000-00-00-U	1393	UNIDENTIFIED DEPOSITS	800.00
7/31/14	114-000-00-00-U	1394	UNIDENTIFIED DEPOSITS	1,500.00
7/31/14	114-000-00-00-U	1395	UNIDENTIFIED DEPOSITS	500.00
7/31/14	114-000-00-00-U	1396	UNIDENTIFIED DEPOSITS	800.00
7/31/14	114-000-00-00-U	1397	UNIDENTIFIED DEPOSITS	2,500.00
10/31/14	114-000-00-00-U	1425	UNIDENTIFIED DEPOSITS	500.00
10/31/14	114-000-00-00-U	1426	UNIDENTIFIED DEPOSITS	4,870.85
12/2/14	114-000-00-00-U	1432	UNIDENTIFIED DEPOSITS	5,000.00
12/2/14	114-000-00-00-U	1433	UNIDENTIFIED DEPOSITS	2,500.00
12/31/14	114-000-00-00-U	1434	UNIDENTIFIED DEPOSITS	500.00
12/31/14	114-000-00-00-U	1435	UNIDENTIFIED DEPOSITS	5,000.00
12/31/14	114-000-00-00-U	1437	UNIDENTIFIED DEPOSITS	500.00
2/3/15	114-000-00-00-U	1449	UNIDENTIFIED DEPOSITS	9,874.45
3/24/15	111-000-00-00-U	1461	UNIDENTIFIED DEPOSITS	1,000.00
3/26/15	111-000-00-00-U	1462	UNIDENTIFIED DEPOSITS	1,000.00
3/31/15	114-000-00-00-U	1453	UNIDENTIFIED DEPOSITS	250.00
3/31/15	114-000-00-00-U	1454	UNIDENTIFIED DEPOSITS	250.00
3/31/15	114-000-00-00-U	1455	UNIDENTIFIED DEPOSITS	250.00
3/31/15	114-000-00-00-U	1456	UNIDENTIFIED DEPOSITS	500.00
3/31/15	114-000-00-00-U	1457	UNIDENTIFIED DEPOSITS	500.00
3/31/15	114-000-00-00-U	1459	UNIDENTIFIED DEPOSITS	4,822.10
4/6/15	114-000-00-00-U	1490	UNIDENTIFIED DEPOSITS	1,500.00
4/6/15	114-000-00-00-U	1491	UNIDENTIFIED DEPOSITS	500.00
4/9/15	114-000-00-00-U	1532	UNIDENTIFIED DEPOSITS	7,500.00
4/13/15	114-000-00-00-U	1492	UNIDENTIFIED DEPOSITS	500.00
4/14/15	114-000-00-00-U	1493	UNIDENTIFIED DEPOSITS	800.00
4/15/15	114-000-00-00-U	1494	UNIDENTIFIED DEPOSITS	250.00
4/15/15	114-000-00-00-U	1495	UNIDENTIFIED DEPOSITS	1,000.00
4/21/15	114-000-00-00-U	1498	UNIDENTIFIED DEPOSITS	2,500.00
4/22/15	114-000-00-00-U	1496	UNIDENTIFIED DEPOSITS	1,500.00
4/24/15	114-000-00-00-U	1533	UNIDENTIFIED DEPOSITS	2,000.00
4/27/15	114-000-00-00-U	1497	UNIDENTIFIED DEPOSITS	2,000.00
	Total			69,967.40

Annexure 2: Daily Attendance Registry

NO.	NAME	MONTHS
1.	Henry T. Weah	May 21, - June 30 2014
2.	Morris Gontor	May 21, - June 30 2014
3.	SoumDexford	May 21, - June 30 2014
4.	Edwin P. Kezele	May 21, - June 30 2014
5.	Princess F. Young	May 21, - June 30 2014
6.	Charles Cole	May 21, - June 30 2014
7.	Morris Sackor	May 21, - June 30 2014
8.	Patrick S. Gbelee	May 21, - June 30 2014
9.	AbrahamKiazolu	May 21, - June 30 2014
10.	Sarah D. Soyer	May 21, - June 30 2014
11.	S. Moses Kessellie	May 21, - June 30 2014
12.	FonybondaYarsah	May 21, - June 30 2014
13.	Oretha Y. Davis	May 21, - June 30 2014
14.	Alfred B. Weah	May 21, - June 30 2014
15.	Thomas D. Kollie	May 21, - June 30 2014
16.	Hassan G. Jalieba	May 21, - June 30 2014
17.	Mamodee M. Dennis	May 21, - June 30 2014
18.	Bernice Y. Gbotordor	May 21, - June 30 2014
19.	Maxwell A. Borbor	May 21, - June 30 2014
20.	Julius Suah	May 21, - June 30 2014
21.	S. Nyankon Davis	May 21, - June 30 2014
22.	A. Fahnbulah Sherman	May 21, - June 30 2014
23.	KollieDoker	May 21, - June 30 2014
24.	Othello Kenda	May 21, - June 30 2014
25.	KorpoSaelley	May 21, - June 30 2014
26.	William D. Akoi	May 21, - June 30 2014
27.	Robert S. Tubman	May 21, - June 30 2014
28.	Jame M. Mulbah	May 21, - June 30 2014
29.	Joseph Yeneh	May 21, - June 30 2014
30.	Isaac S. Wesseh	May 21, - June 30 2014
31.	James Gibson	May 21, - June 30 2014
32.	Sylvia N. Kai	May 21, - June 30 2014
33.	Jerry T. Dun	May 21, - June 30 2014
34.	Nathaniel Saah	May 21, - June 30 2014
35.	Success A.B. Dennis	May 21, - June 30 2014
36.	Victoria H. Week	May 21, - June 30 2014
37.	LorenzeFahnbulleh	May 21, - June 30 2014
38.	SelleyKiadi	May 21, - June 30 2014
39.	Moretha H. Browne	May 21, - June 30 2014
40.	Kweeta M. Tamba	May 21, - June 30 2014
41.	Nathaleen F. Beah	May 21, - June 30 2014
42.	N. Levi Duo	May 21, - June 30 2014
43.	Abyrim Grant	May 21, - June 30 2014

Annexure 3: Unretired Incidental Allowances

NO.	PAYEE	VOUCHER #	DATE OF DEPARTURE	VOUCHERS AMOUNT (US\$)	AMOUNT NOT RETIRED (US\$)
1.	Hawa K. Walker	4523	March 7-15 2015	350.00	350.00
2	Scholastica Doe	4346	November 2-9 2014	350.00	350.00
3	Anyaa Vohiri	4369	November 21, 2014-December 15, 2014	700.00	700.00
4	Henry Williams	4746	June 17,2015	350.00	350.00
5	Joseph Yeneken	4522	March 7-15 2015	350.00	350.00
6	Earl Neblett	4540	March 12- 15 2015	350.00	350.00
7	Jonathan W. Davies	4525	March 7-14 2015	350.00	350.00
8	J. S. Daartuama Cammue	4524	March 5-14 2015	350.00	350.00
9	James Aqua	4724	June 14- 21 2015	350.00	350.00
10	Scholastica Doe	4518	March 7-21 2015	350.00	350.00
11	Henry O. Williams	4420	January 15-2015	350.00	350.00
12	Anyaa Vohiri	4288	September 19-27 2014	350.00	350.00
13	Jefferson P. Dahn	4337	October 19, 2014 -November 4 2014	1,462.00	350.00
14	Anyaa Vohiri	4311	October 6- 18 2014	350.00	350.00
15	Anyaa Vohiri	4660	May 17 – 21 2015	350.00	350.00
16	Z .Elijah Wharpoe	4597	April 18-25 2015	350.00	350.00
17	R. Baiyezenah W. Brown	4217	August 11-September 8 2014	506	506
18	Jarsa V. Okai	4216	August 11- September 8, 2014	506	506
19	Miatta Kiawu	4215	August 11- September 8, 2014	506	506
20	Johansen T. Voker	4723		350.00	350.00
21	Anyaa Vohiri	4288	September 9-27, 2014	2545.00	350.00
TOTAL				11,475.00	8,168.00

Annexure 4: Non Retirement of Travel Advances

NO.	DATE	PAYEE	DESCRIPTION	VOUCHER #	AMOUNT (US\$)
1.	9/19/14	Nathaniel T. Blama	Payment for foreign travel incidental allowance	0010780	1,796.00
2.	1/15/15	Henry T. Weah	Payment for domestic travel DSA	00040803	1,526.00
3.	2/24/15	Hawa W. Korvah	Payment for foreign travel incidental allowance 3/19/15	00040862	1,000.00
4.	3/19/15	Henry T. Weah	Payment for local travel DSA(STCRSP)	00066556	2,425.00
5.	3/23/15	Sehgram K. Gomeh	Payment for foreign travel DSA	00040815	1,098.00
6.	5/1/15	Alfred B.	Payment for domestic travel DSA	00066570	3,010.00

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NO.	DATE	PAYEE	DESCRIPTION	VOUCHER #	AMOUNT (US\$)
		Weah			
7.	6/8/15	Johansen T. Voker	Payment for foreign travel DSA to Tunis	00027889	1,449.00
8.	6/8/15	James Z. Aquoi	Payment for foreign travel DSA to Tunis	00027890	1,449.00
9.	10/28/14	HENRY T. WEAH	Payment for domestic means of travel	0010845	\$890.00
10.	2/5/15	HENRY T. WEAH	Payment for domestic travel DSA	00040831	734.00
11	2/18/15	Jefferson P. Dahn	Payment for foreign travel incidental allowance	00040848	936.00
12	3/9/15	HENRY T. WEAH	Payment for domestic travel DSA	00040893	840.00
13.	3/29/15	Henry T. Weah	Payment for domestic travel DSA	00040825	671.00
14.	4/30/15	Henry T. Weah	Payment for domestic travel DSA	00040941	940.00
15.	5/15/15	Henry T. Weah	Payment for domestic travel DSA	00066578	850.00
16	5/6/15	Henry T. Weah	Payment for domestic travel DSA	00040952	660.00
Total					20,274.00

Annexure 5: Unretired Travel Advance

No.	DATE	PAYEE	DESCRIPTION	VOUCHER #	AMOUNT (USD)
1	29/7/14	Henry T. Weah jr.	Payment for local travel DSA	4230	635.00
2	22/7/14	Edward G. Wingbah	Payment for local travel DSA	4218	550.00
3	21/7/14	R. Baiyzenah W. Brown	Payment for foreign travel incidental to Sweden	4217	506.00
4	17/7/14	Jarsa V. Okai	Payment for foreign travel incidental to Sweden	4216	506.00
5	21/7/14	Miatta Kiawu	Payment for foreign travel incidental to Sweden	4215	506.00
6	18/9/14	Anyaa Vohiri	Payment for foreign travel DSA & incidental	4288	2,545.00
7	25/9/14	Henry T. Weah Jr.	Payment for local travel DSA	4297	1,100.00
8	17/9/14	Henry J. Weah jr	Payment for local travel DSA	4286	\$390.00
9	3/10/14	Anyaa Vohiri	Payment for foreign travel DSA	4311	2,014.00
10	30/10/14	Scholastica	Payment for foreign travel incidental	4346	350.00

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No.	DATE	PAYEE	DESCRIPTION	VOUCHER #	AMOUNT (USD)
		Doe	allowance		
11	17/10/14	Jefferson P. Dahn	Payment for foreign travel incidental allowance	4337	1,462.00
12	28/10/14	Sehgran K. Gomah	Payment for foreign travel DSA to Ghana	4344	1,665.00
13	2/10/14	Jonathan Davies	Payment for foreign travel incidental allowance	4525	350.00
14	18/11/14	Anyaa Vohiri	Payment for foreign travel incidental allowance	4369	700.00
15	11/12/14	Henry J. Weah Jr.	Payment for local travel DSA	4387	470.00
16	16/1/15	Henry O. Williams	Payment for foreign travel incidental allowance	4420	350.00
17	26/1/15	Henry T. Weah jr.	Payment for local travel DSA to Salala Rubber Corporation CGGC & MNG	4434	1,645.00
18	18/3/15	Henry T. Weah jr	Payment for local travel DSA & transportation	4541	2,050.00
19	3/3/15	J.S. Datuama Cammue	Payment for foreign travel incidental	4524	350.00
20	3/3/15	Joseph G. Yeneken	Payment represent incidental allowance	4522	350.00
21	3/3/15	Hawa Kortu Walker	Payment represent incidental allowance	4523	350.00
22	10/3/15	Earl A.R. Neblett	Payment represent incidental allowance	4540	350.00
23	2/3/15	Scholastica Doe	Payment represent incidental allowance	4518	350.00
24	31/3/15	Kweeta M. Tamba	Payment for foreign travel DSA TO Guinea	4570	717.00
25	15/4/15	Z. Elijah Wahpoe	Payment represent incidental allowance	4597	350.00
26	29/4/15	Henry t. Weah Jr.	Payment for local travel DSA &Transportation	4630	2,260.00
27	13/5/15	Anyaa Vohiri	Payment represent incidental allowance	4660	350.00
28	10/6/15	James Z. Aquoi	Payment represent incidental allowance	4724	350.00
29	23/6/15	Henry O. Williams	Payment represent incidental allowance	4746	350.00
30	10/6/15	Johansen T. Voker	Payment represent incidental allowance	4723	350.00
Total					24,271.00