



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT

On The Audit of Grand Cape Mount County Administration Funds

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

March, 2017

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Auditor General, RL



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Acronyms/Abbreviations/Symbols

Acronyms/Abbreviations/Symbol	Meaning
A/C#	Account Number
AG	Auditor General
BEP	Bid Evaluation Penal
CBL	Central Bank of Liberia
CDF	County Development Fund
CGMA	Certified Global Management Accountant
COSO	Committee of Sponsoring Organizations
CPA	Certified Public Accountant
FY	Fiscal Year
GAC	General Auditing Commission
GOL	Government of Liberia
GSA	General Services Agency
INTOSAI	International Organization of Supreme Audit Institutions
L\$	Liberian Dollars
LBDI	Liberia Bank for Development & Investment
LBR	Liberia Business Registry
PFM Act	Public Finance Management Act
PMC	Project Management Committee
PPC Act	Public Procurement Concessions Act
PPCC	Public Procurement and Concessions Commission
SDF	Social Development Fund
TOR	Terms of Reference
US\$	United States Dollar
ISSAIs	International Standards of Supreme Audit Institutions

Compliance Report on the Grand Cape Mount County Administration Funds for the Period July 1, 2014 to June 30, 2015.

We have audited the activities and financial transactions of the Grand Cape Mount County Administration Funds in compliance with relevant laws and regulations for the periods 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 local agreement and stated laws and regulations.

This audit was conducted on the basis or understanding that the Management of the Grand Cape Mount County Administration 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 Grand Cape Mount County Administration is aware of 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 Administration for the purposes of the review; and
- Unrestricted access to persons within the County Administration 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 Grand Cape Mount County Administration Funds based on our audit. Our audit was conducted in accordance with the International Standard 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 Grand Cape Mount County Administration 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 Adverse Conclusion

The Grand Cape Mount County Administration made payments amounting to US\$5,975.00 (Five thousand, nine hundred, seventy-five United States dollars and twenty-five cents) without adequate supporting documentation to assure the regularity of the transactions.

The Grand Cape Mount County Administration made payments of US\$10,680.00 (Ten thousand, six hundred and eighty United States Dollars) to Acting PMC Chairman and others instead of the service providers.

The Ministry of Internal Affairs paid an annual gross salary of L\$ 1,452,286.00 (One million, four hundred and fifty-two thousand, two hundred and eighty-six Liberia dollars) to 12 employees of the Grand Cape Mount County administration without evidence that these employees were signing the daily attendance log and reporting to work.

Additionally, The Ministry of Internal Affairs paid L\$8,030,250.00 (Eight Million, thirty thousand, two Hundred, fifty Liberian dollars) to five (5) employees for the period under audit, who have died and are still maintained on the County administration payroll. The employees were maintained on the payroll after the statutory period of three months after death had elapsed.

The Grand Cape Mount County Administration did not make available for physical verification fixed assets purchased in the amount of US\$7,350.00 (Seven thousand, three hundred and fifty United States Dollars).

Adverse Conclusion

Based on the audit work performed, we found that, because of the significance of the matters noted in the Basis for the Adverse Conclusion paragraphs above, the activities and financial transactions of the Grand Cape Mount County Administration are not in compliance, in all material respects, with stated laws and regulations.


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

Monrovia, Liberia
March, 2017

BACKGROUND

Background of the Grand Cape Mount County Administration Funds Audit

The Auditor General of Liberia was requested by the Office of the President through the Minister of Internal Affairs to conduct an audit of the Grand Cape Mount County Administration Funds for periods July 1, 2013 to June 30, 2015. The Audit of the Grand Cape Mount County Administration Funds was commissioned on October 6, 2016.

The purpose of the Grand Cape Mount County Administration funds as outline in the National Budget document is to enhance security and foster conflict resolution; upgrade/rebuild infrastructure and broaden socio-economic services to the residents of the County.

The Grand Cape Mount County Administration, for the period audited, had available in its account **US\$ 236,128.11** to fund activities for the period. In the same period, the county disbursed **US\$ 209,399.70** for projects and programs approved by the Grand Cape Mount County Development Council. The County Administration had a carry forward of US\$26, 728.41. **Refer to Table 1 below for a breakout of receipts and disbursements.**

Table 1: Schedule of Receipts

Date	Source	Check/Reference #	Amount US\$
	B/F- June 30, 2013	N/A	13,036.37
	GOL SUPPORT-CDF/SDF		223,091.74
Total Receipts			236,128.11
Schedule of Disbursements			
Administration & Overhead			38,125.03
Bank Charges			2,110.44
Projects			169,164.74
Total Disbursement			209,400.21
Balance C/F			26,728.41

For the periods under audit, Grand Cape Mount County had the following management personnel who handled the administrative and financial affairs of the County.

Table 2: Key Personnel

No.	Name	Position	Tenure
1.	Hon. Tenneh V.S. Kpedebah	Superintendent	2015- present
2	Mohammed Passawe	Former Superintendent	2012-2015
3.	Ennish Fahnbulleh	Assistant Superintendent/Development	2016-present
4	Hon. Rolando K. Woheel	Assistant Superintendent/ Fiscal Affairs	2015-present
5.	Mr. Varney A. Pusah	Project Management Committee (PMC)- Chairman	2012-2016

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 Grand Cape Mount Administration Funds 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 International Standard of Supreme Audit Institutions (ISSAIs), Fundamental Auditing Principles and Guidelines for Compliance Audit. Those standards require that we plan and perform the audit to obtain reasonable assurance that the financial information provided by the Grand Cape Mount Administration 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 objectives.

Our audit also took cognizance of the requirements under the Auditor General's mandate as spelt out under Sections 2.1.3 of the GAC Act of 2014. Our audit approach included observation, inquiries, inspections, re-performance, confirmation, and analytical procedures on areas we considered as high risk.

Limitation of Responsibility

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

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues

1.1.1 Payments without Adequate Supporting Documentation

Observation

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

1.1.1.2 It was observed during the conduct of the audit that the Grand Cape Mount County Administration made payments amounting to **US\$11,975.00** (Eleven thousand, nine hundred, seventy-five United States dollars and twenty-five cents) without adequate supporting documentation.

Risk

1.1.1.3 Payments without adequate supporting documentation could cast doubt on the regularity of the transactions and undermine public sector accountability and transparency.

Recommendation

1.1.1.4 The Grand Cape Mount County Administration should provide the necessary supporting documentation.

1.1.1.5 Going forward, the County administration should ensure that all necessary supporting documentations are attached to payment vouchers.

Management' Response

1.1.1.6 *The PMC over the past time has been very effective in ensuring that all financial transactions are in line with Government financial regulations, but due to the de-roofed by a massive storm of the Garwula district administrative building located in Sinje which formerly hosted the PMC office, many of the PMC files got damaged including equipment. However, the County through the former PMC Chairman was able to locate some of the documents mentioned in the report that were kept with the former Chairman. The find attached hereto copy of the building in Sinje and an assessment done on the building by the County Engineer and Project Planner and additional supporting documents to verify payments.*

Auditor General's Position

1.1.1.7 We reviewed the documents provided by the County Administration which amounted to US\$6,000.00. Therefore, we have adjusted the payments without adequate supporting documentation to US\$5,975.00 (\$11,975.00-5,975.00) to be accounted for by the County Administration. **Refer to Appendix 1 for details.** Additionally, Management is in branch of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.2 Payments to Third Party

Observation

1.1.2.1 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."

1.1.2.2 It was observed during the conduct of the audit that the Grand Cape Mount County Administration made payments of **US\$ 14,180.00** (Fourteen thousand, One hundred and eighty United States Dollars) to acting PMC Chairman Larmin Coleman and Mr. James K. Gbono, instead of the service providers.

Risk

1.1.2.3 Checks raised in the names of employees and or third party for procurement of goods /services could be diverted to personal use thus leading to misappropriation of funds.

Recommendation

1.1.2.4 The Grand Cape Mount County Administration should provide substantive justification for authorizing payments in the names of individuals who did not directly provide goods and services.

1.1.2.5 Going forward, the county administration should ensure that all supporting documentation are attached to payment to acquit expenditures made.

Management's Response

1.1.2.6 *Payments that were made to third parties were payments that were intended for local authorities and community dwellers that live in communities or districts that attended meetings. Most of those payments were for County Sitting or engagement meetings with local officials. Therefore, a lump sum checks were drawn in an individual name who receive the money and the money was disbursed to delegates as DSA or transportation fees. Please find hereto attached copy of signing sheets by delegates of the County Sittings and other awareness meetings.*

Auditor General's Position

1.1.2.7 We reviewed the documents provided by the County Administration which amounted to US\$3,500.00. Therefore, we have adjusted the payments to third party to US\$10,680.00 (\$14,180.00-3,500.00) without evidence of receipts by the beneficiaries to be accounted for by the Acting PMC Chairman Larmin Coleman and Mr. James K. Gbono. Additionally, Management is in breach of Regulation A. 20 of the PFM Act of 2009. **Refer to Appendix 2 for details.**

1.1.3 Withholding Taxes

Observation

1.1.3.1 Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011

stipulates “within 10 days after the last day of the month, payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month”, and (m) stipulates “a person who has a withholding obligation under this section and fails to withhold and remit the amount of tax required to be withheld is subject to Section 52 penalty for late payment and failure to pay”.

- 1.1.3.2 It was observed during the conduct of the audit that the Grand Cape Mount County Administration did not withhold and remit into Government of Liberia Revenue Accounts the amount of **US\$15,440.93** (Fifteen thousand, four hundred, forty-four United States dollars, ninety-three cents) taxes from various vendors for procurement of goods, services, and works. Refer to **Appendix 3 for details. Note: Appendix 3 is not exhaustive; withholding taxes were computed based on the review of payments supported by payment vouchers.**

Risk

- 1.1.3.3 Failure to deduct and remit withholding taxes could deny Government of the needed Tax Revenue.

Recommendation

- 1.1.3.4 The Grand Cape Mount County Administration should provide material justification for not withholding and remitting applicable taxes in GoL Account. Additionally, the unremitted taxes, associated interest and penalties should be computed and remitted to GOL Account.
- 1.1.3.5 Going forward, the Grand Cape Mount County Administration should ensure that all applicable taxes are withheld and remitted timely to GOL Revenue Account.

Management’s Response

- 1.1.3.6 Taxes were withheld by the PMC but not remitted. According to the PMC, checks were drawn to remit the taxes but when they took the checks to LRA, they were told that the County does not have a TIN number, therefore the checks were not accepted. Therefore, the County will ensure that all taxes are remitted on time going forward.

Auditor General’s Position

- 1.1.3.7 The County Administration provided no evidence that the LRA rejected the county tax payments. Therefore, we maintain our recommendations

1.2 Compliance Issues

1.2.1 Payroll Irregularities

Observation

- 1.2.1.1 Regulation T.5 (1) of PFM Act, 2009 states that “ A Head of government agency shall cause the immediate stoppage of payment of salary to a public servant when that public servant has: (a) been absent from duty without permission or reasonable cause for a

period as stipulated in the administrative regulations of the establishment; (b) been absent from duty on leave without pay; (c) been convicted of an offence involving theft or fraud, or a sentence of imprisonment; (d) resigned; (e) retired; or (f) died.”

1.2.1.2 Section 5 (3.5.1) of the Civil Service Standing Order states that “Unless ordered otherwise, by Government, every employee shall be compulsorily retired at the age of 65, or after a minimum of 25 years of service as specified under section 1 of the Government Employees Pension Act”

1.2.1.3 It was observed during the conduct of the audit that the GOL paid an annual gross salary of **L\$ 1,452,286.00** (One million, four hundred and fifty-two thousand, two hundred and eighty-six Liberia dollars) to 12 employees of the Grand Cape Mount County administration without evidence that these employees were signing the daily attendance log and reporting to work. **Refer to Appendix 4A for details.**

1.2.1.4 Additionally, GOL paid **L\$8,030,250.00** (Eight Million, thirty thousand, two Hundred, fifty Liberian dollars) to five (5) employees, for the period under audit, who have died and are still maintained on the County administration payroll. The employees were maintained on the payroll for 15 months after the statutory period of three months after death. **Refer to Appendix 4B for details.**

1.2.1.5 Further, GOL is paying an annual gross salary of **L\$2,531,222.00** to 24 employees within the statutory retirement age of 65 and above. We observed that these employees do not report to work as evidence that they were not signing the daily attendance log. **Refer to Appendix 4C for details.**

1.2.1.6 It was also observed during the conduct of the audit, that there was no evidence that employees were signing the daily attendance log.

1.2.1.7 Additionally, there was no evidence that the daily attendance log of the County Administration was being regularly monitored and supervised by a designated staff.

Risk

1.2.1.8 Paying salaries to employees who have died or with no evidence of work attendance could result to unjust payment of salaries to ghost employees.

1.2.1.9 Failure to monitor and supervise personnel attendance records may result to compensation being paid to none deserving employees.

Recommendation

1.2.1.10 The Grand Cape Mount County Administration should provide material justification for paying salaries to employees who have died and those who do not report to work.

1.2.1.11 The County Administration should ensure that personnel attendance records are regularly supervised and monitored by a designated staff.

- 1.2.1.12 The County Administration should also ensure a monthly reconciliation of the payroll.
- 1.2.1.13 Going forward, the County Administration should refrain from paying salaries to employees who do not report work without excuse (s) or have died.

Management's Response

- 1.2.1.14 *When the current Superintendent took over, a letter was written to the Ministry of Internal Affairs regarding employees that have died, those that needed to be pensioned and those who have deserted their posts. The county has a daily attendance book that is used by staff of the county and this book is monitored on a monthly basis by the County Inspector and he reports to the Superintendent on happenings. Few of those names mentioned in the report are currently undergoing replacement and other names have been sent to the Civil Servant Agency (CSA) for necessary actions. Please find hereto attached copy of the letter sent to the Ministry of Internal Affairs and also some Personnel Action Notices (PAN) sent to CSA from MIA.*

Auditor General's Position

- 1.2.1.15 On 10 June 2015, the Assistant Superintendent for Development/Acting Superintendent of Grand Cape Mount County wrote the Deputy Minister for Administration, Ministry of Internal Affairs requesting the removal or replacement of personnel identified in the audit. The Deputy Minister wrote the Liberia Bank for Development and Investment to hold some of the employees identified in the audit salaries for "administrative reason" on 10 July 2015. Subsequently, on 23 September 2016, about 15 months after the audit period, the Deputy Minister wrote the Civil Service Agency to pension some of the employees identified in the audit. The Deputy Minister's letter to the CSA was not timely. Additionally, there is no evidence that the CSA has taken any action as of the date of this report.
- 1.2.1.16 Therefore, we refer this matter to the Liberia Anti- Corruption Commission (LACC).

1.2.2 Projects Supervision and Implementation

Observation

- 1.2.2.1 Section 41 of the Amended and Restated PPC Act of 2005 & 2010 states that "(1) The Procuring Entity shall be responsible for the administration and monitoring of the contracts entered into by the entity. The functions shall include at least the following:
- Ensuring that the contractor complies with the specifications and the terms of the contract;
 - Ensuring that the contract is being performed on schedule;
 - Ensuring that payment made to the contractor are in accordance with the terms of the contract;
 - Determining when a contract has been successfully performed which will entitle

the conditions to final payment

- In the case of each contract awarded by the procuring Entity, designating a contract administration officer who will have responsibility for the administration of the contract consistently with the requirements of this Act and the regulations”.

1.2.2.2 It was observed during the conduct of the audit that the implementation of projects by the Grand Cape Mount County Administration for the period audited appears to have not been regularly monitored by the Project Management Committee or other designated authorities. We requested but was not provided project assessment reports, engineering reports or other evidence of monitoring and supervision.

Risk

1.2.2.3 Untimely monitoring and supervision of projects or programs could lead to delay or the non-achievement of county objectives.

1.2.2.4 The lack of supervision over the implementation of projects could lead to non-achievement of the county objectives.

Recommendation

1.2.2.5 The Grand Cape Mount Administration should provide material justification for not completing the identified projects as scheduled including the abandoned project.

1.2.2.6 Going forward, the Grand Cape Mount County Administration should ensure regular supervision over the implementation of projects.

Management’s Response

1.2.2.7 *The County Administration is striving to effectively monitor all of its projects. The allocation provided is very limited, however the Administration conducts four monitoring per year. Findings or recommendations from those reports are acted upon. Recently a follow-up letter was sent to the County Attorney informing him of those contracts who have abandoned projects in the county. **Please find hereto attached copy of the letters sent to the County Attorney.***

Auditor General’s Position

1.2.2.8 The County Administration did not provide the monitoring reports to support its assertion. Therefore, the Management is in breach of Section 41 of the Amended and Restated PPC Act of 2010.

1.2.3 Fixed Assets Management

Observation

1.2.3.1 Regulation V.1 (2a & b) of the PFM Act of 2009 states that “The Head of Government Agency must take full responsibility of assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that: (a) preventive

mechanisms are in place to eliminate theft, losses, wastage and misuse; and (b) inventory levels are at an optimum and economical level”.

- 1.2.3.2 It was observed during the conduct of the audit that the Grand Cape Mount County Administration that fixed assets purchased in the amount of US\$7,350.00 (Seven thousand, three hundred and fifty United States Dollars) were not available for physical verification. Refer to table below for items purchased.

Table 3: Fixed assets purchased

No	Date	Description	Check #	Amount
1	May 22, 2015	Three pcs. Of Semi- Executive Desks for the Superintendent and two Asst. Supts. Offices.	00085331	1,264.2
2	May 22, 2015	Three pcs of Laptop Computers, Color Jet printers, 650VA UPS, Extension cords & Fans.	'00085331	6,085.8
				7,350.00

- 1.2.3.3 Additionally, the County administration did not maintain fixed assets registry for the period under audit that would show a list of coded assets, date of purchase, cost, location and current condition.

Risk

- 1.2.3.4 In the absence of fixed assets listing, the ownership and existence of the projects assets cannot be assured and can be susceptible to theft.

Recommendation

- 1.2.3.5 The Grand Cape Mount County Administration should provide material justification for for not providing fixed assets purchased for physical verification.
- 1.2.3.6 The County Administration should also provide substantive justification for not providing fixed assets listings for all assets acquired for the period under audit.
- 1.2.3.7 Additionally, proper fixed assets internal controls policies and procedures aligned with PFM regulations should be adopted and implemented for the maintenance of fixed assets.
- 1.2.3.8 Going forward, the Grand Cape Mount County Administration should provide a comprehensive fixed assets listing for all assets acquired including cost, date of purchase, series numbers, model number, current condition, assignee and location.

Management’s Response

- 1.2.3.9 *When the audit started, the county administrative building was then under renovation, so equipment were moved from various offices to one office to avoid damage of those equipment or equipment been stolen during the renovation process. When the auditors requested to verify assets that were acquired during the audit period, they were told*

*about the location of all equipment and they were taken to the room but the process to verify was difficult because all of the equipment were mixed-up. The county will develop a fixed assets internal control policies that aid in the management of fixed assets of the county. **Please find attached hereto copy of fixed assets listing purchased during the fiscal year 2014/2015.***

Auditor General's Position

- 1.2.3.10 The County Administration has the responsibility to maintain adequate control over its fixed assets. The County Administration should provide the Fixed Assets listing 30 days after the issuance of the reports to the GAC for validation

2 ACKNOWLEDGEMENT

- 2.1 We acknowledge the cooperation and assistance provided to the GAC Audit Team by the Management and staff of the Grand Cape Mount County Administration and the Minister and staff of the Ministry of Internal Affairs during the 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
March, 2017

3 APPENDIX

Appendix 1: Payments without supporting documentation								
No.	Date	Payee	Description	Voucher #	Check #	Amount (US\$)	Document Attached	Documentation Missing
1	28/08/2014	Z. Larmin Coleman	Three months Adm. Cost in favor of the PMC, Grand Cape mount County June, July and August 2014	None	16157	2,475.00	Stipend listing	Payment request, evidence of work done
2	15/01/2015	Z. Larmin Coleman	Three months Adm. Cost for the period of four (4) months in favor of the project management committee	None	16161	3,500.00	Check photocopy and stipend listing	Payment request, evidence of work done
						5,975.00		

Appendix 2: Payments to third party							
No	Date	Description	Third Party	Second Party	Check #	Amount (US\$)	Comment
1	5/11/2014	Payment made in favor of the county development supt. To conduct three days monitoring and evaluation	Z. Larmin Coleman	Specific Vendor	16159	1,300.00	No evidence of valid receipt to authenticate payment to second party
2	13/2/2015	Payment represents transportation reimbursement to state holders from porkpa and Gola Konneh districts.	James K. Gbono	Specific Vendor	'00085318	2,000.00	No evidence of valid receipt to authenticate payment to made for operations of the County administration.



Appendix 2: Payments to third party							
No	Date	Description	Third Party	Second Party	Check #	Amount (US\$)	Comment
1	6/29/2015	The payment is intended to conduct a two day workshop for community dwellers in whose communities CDF/SDF funded projects are currently ongoing.	Z. Larmin Coleman		'00085336	7,380.03	No evidence of valid receipt to authenticate payment to second party
Total						10,680.03	

Appendix 3: Withholding Taxes

No	Date	Payee	Check #	Payment	Tax rate	Tax Amount (US\$)
1	3/2/2015	East International Group, INC	16164	33,242.9	10%	3,324.29
2	3/2/2015	East International Group, INC	16163	33,242.9	10%	3,324.29
3	2/3/2015	MOTI Gen. Const. Services, INC	00085320	33,717.68	10%	3,371.77
4	2/3/2015	Massfreed Gen. Const.& Maint. Services,INC	00085321	20,711.25	10%	2,071.13
5	2/3/2015	United Brothers Const. Org.	00085322	33,494.5	10%	3,349.45
						15,440.93

Appendix 4A: employees who do not report to work but are maintained on County payroll

No.	Payroll No.	Name	Position	Annual Gross Salary(L\$)
1.	07-15-071-0069	Lusine Gray	Administrative Assistant	134,550.00
2.	07-48-015-0120	Hassan M. Kiadii	Accountant	147,900.00
3.	07-15-599-0042	Jartu Adams	Budget Officer	143,550.00
4.	07-15-110-0010	Milton Freeman	Driver	108,750.00
5.	07-15-015-0082	Dao Kanneh	Painter	113,100.00
6.	07-15-599-0010	Alieu Mensah	Driver	108,750.00
7	48-15-007-0003	Prinston Ware	Security	96,000.00



No.	Payroll No.	Name	Position	Annual Gross Salary(L\$)
8.	48-15-007-0005	Andrew Massaley	Political/ Liaison Officer	134,400.00
9.	48-15-007-0007	Seidu Gataweh	Religious Advisor	129,593.00
10.	07-15-973-0039	Sando Kiatamba	City Inspector	108,750.00
11.	48-15-007-0056	Alieu Putu	Sectional Clark	100,793.00
12.	07-48-015-0090	Morris Kawah	Township Commissioner	126,150.00
	TOTAL			1,452,286.00

Appendix 4B: Employees who are dead but are still on Grand Cape Mount County Payroll

No.	Payroll #	Name	Position	Date of Death	Duration On Payroll After Death	Annual Gross Salary(L\$)	Annual Gross salary Paid to Ghost (LS\$)
1	48-15-007-0014	Roland Sombai	City Inspector	JUNE, 2015	15 months	96,000.00	1,440,000.00
2	07-15-973-0038	Lahai Kambo	General Town chief	JUNE, 2015	15 months	108,750.00	1,631,250.00
3	07-15-111-0083	Bai J. Paasewe	Inspector	JUNE, 2015	15 months	108,750.00	1,631,250.00
4	07-91-111-0014	Morris Kandakai	Messenger	JUNE, 2015	15 months	108,750.00	1,631,250.00
5	07-48-015-0102	Varney Foley	Clan Chief	JUNE, 2015	15 months	113,100.00	1,696,500
							8,030,250.00

Appendix 4C: Employees who have reached the statutory age of retirement but are maintained on County payroll

#	Payroll #	Name of Pensioner	Position	Annual Gross Salary	Age	Tenure
1	07-15-112-0011	Saah Fallah	Cleaner	108,750.00	69	18yrs
2	48-15-007-0068	Victor Hodge	Security	96,000.00	66	5yrs
3	07-15-971-0061	Benjamin Branch	Plumber	113,100.00	68	16yrs
4	07-15-940-0045	Varney Degbe	Heavy Duty Driver	108,750.00	68	25yrs
5	07-91-111-0012	Nancy Bockarie	Caretaker	108,750.00	65	18yrs
6	07-15-071-0098	Irene Hoff	Stewart/Matron	108,750.00	67	17yrs
7	07-15-110-0088	Moses Coleman	Cleaner	108,750.00	84	31yrs
8	07-89-111-0010	Bai Bafalie	Paramount Chief	117,450.00	76	18yrs
9	48-15-007-0021	Momo K. Kiadii	Clan Chief	100,793.00	84	17yrs



Appendix 4C: Employees who have reached the statutory age of retirement but are maintained on County payroll						
#	Payroll #	Name of Pensioner	Position	Annual Gross Salary	Age	Tenure
10	07-15-071-0493	Seku Dagor	General Town Chief	108,750.00	67	18yrs
11	07-48-015-0098	Lamie Dandai	Clan Chief	113,100.00	75	28yrs
12	07-91-111-0015	Mohammed Dialleh	Governor	108,750.00	67	10yrs
13	07-15-599-0003	Baimba Fahnbulleh	Agri. Ext. Coord.	143,550.00	66	8yrs
14	48-15-007-0051	Varney Gatewah	Governor	96,000.00	66	19yrs
15	48-15-007-0026	Abdulai Kamara	Governor	100,793.00	75	8yrs
16	07-15-071-0497	Anna Komoteh	Governor	108,750.00	75	28yrs
17	48-15-007-0027	Gbende K. Kiatamba	Clan Chief	100,793.00	70	14yrs
18	07-48-015-0074	Moiba Kromah	Paramount Chief	117,450.00	73	7yrs
19	48-15-007-0031	David Paasewe	General Town Chief	No seen	75	27yrs
20	07-15-071-0459	Lamii N.Sonii	Clan Chief	113,100.00	82	27yrs
21	48-15-007-0023	Morris Sembeh	General Town Chief	100,793.00	66	14yrs
22	07-91-111-0005	Moses M. Seitua	T/Ship Commissioner	126,150.00	67	18yrs
23	48-15-007-0045	Momo Sarnor	General Town Chief	96,000.00	69	9yrs
24	07-48-015-0090	Morris Kawaah	Town Ship Commissioner	126,150.00	68	12yrs
	Total			2,531,222.00		