

Report of the Auditor-General



*Performance Audit Report on Staffing
Regulations at the University of Liberia for
Fiscal Years 2008/09 & 2009/10*

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Acting Auditor-General, R.L.

23 August 2012

TRANSMITTAL LETTER

PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON THE STAFFING REGULATIONS AT THE UNIVERSITY OF LIBERIA FOR THE OPERATING PERIOD FY 2008/09 AND 2009/10

1. I am pleased to issue this report, which is the first audit commissioned on the economy, efficiency and effectiveness of Staffing Regulation at the University of Liberia. The report covers the operating period FY 2008/09 and 2009/10. I commissioned this Performance Audit on 22 September 2010 to assess the quality of service delivery by the instructional staff at the University of Liberia (UL) and to identify major challenges if any, and provide recommendations that may help to enhance the provision of quality teaching services at the nation's highest institution of learning. Accordingly, the audit focused primarily on staffing regulations relative to the provision of quality teaching services at the UL.
2. The University of Liberia, formally called the Liberia College was established by an Act of the Legislature on 15 February 1951 to be an institution of higher education, a legal and corporate body with perpetual succession under the government of the Trustees. Its primary mandate is to educate Liberians and individuals of other nations with the mission to "prepare well qualified men and women for teaching, research, public, and private service, and contribute to the achievement of the millennium development goals for sustainable human development".
3. Due to the sisterly relationship between the University of Liberia and the University of Ghana, as well as the need to establish a benchmark, I visited the University of Ghana to interview administrators and observe administrative practices that are relevant in the recruitment and placement of instructional staff.
4. The University of Liberia received government subsidy of US\$7,685,161.00 for the period 2008/09 and out of this amount US\$5,468,000.00 was appropriated for improvement of salaries and benefits for faculty and administrative staff. This amount constitutes 65% of the subsidy received. For the period 2009/10, the UL also received government subsidy of US\$12,559,987.00, of which US\$8,114,407.00 was allotted for salaries and benefits of administrative and instructional staff. This amount constitutes 65% of the subsidy received.

5. The University's Administration is not adhering to the recruitment policy stipulated in Article IV, Section 1 and 2 of its Handbook. As such, the University is engaged in the recruitment of inexperienced and unqualified instructors who lack the requisite credentials to teach courses at the University of Liberia.
6. I observed that 114 first degree holders were teaching courses above the freshman level. The Vice President for Academic Affairs attributed this to the lack of qualified staff which has constrained the University in hiring unqualified instructors to teach courses. There were also instances where some appointments were made without approval by the UL's President and the Board of Trustees.
7. My reviewed of files of full time instructional staff revealed that the employment of 84 out of 566 instructional staff were made without the approval of the President and the Board of Trustees. The non- adherence to the procedures in the University's Handbook was wholly responsible for the non-approval of the eighty-four (84) full-time instructional staff, which led to the hiring of full-time instructional staff whose credentials were not properly vetted.
8. Additionally, there is no strategy put in place by the administration to encourage staff retention. As a result, 62 percent of the University's instructional staffs are hired on a part-time basis and are also recruited on a non competitive basis. Furthermore, the University has not put in place mechanism to monitor and evaluate its instructional staff and the University also lacks an effective Management Information System for gathering and safe guarding records.
9. Her Excellency, the President of the Republic of Liberia, and the Speaker, House of Representatives and the President Pro-Tempore of the Senate, the above issues suggest that the University of Liberia's Staffing Regulation was not administered effectively and efficiently during the audited period. I have thus proffered several recommendations to mitigate the noted deficiencies and to ensure that economy, efficiency and effectiveness are achieved in the administration of the University's staffing policy. The issues noted here are symptomatic of others noted in this report. Because of their impact on the quality of education at the University of Liberia, I advise that their resolution should be considered urgently.



**Winsley S. Nanka, CPA, CFE
Acting Auditor General, R.L.**

***Her Excellency
The President of the Republic of Liberia
The Executive Mansion***

***The Hon. Speaker
The House of Representatives
Republic of Liberia***

***President Pro-Tempore of the Senate
The House of Senate
Republic of Liberia***

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ACRONYMS

Acronyms	Meaning
BA	Bachelor of Arts
BSc	Bachelor of Science
Dept.	Department
EDP	Electronic Data Processing
FY	Fiscal Year
INTOSAI	International Organization of Supreme Audit Institutions
HR	Human Resource
HRD	Human Resource Department
MA	Master of Arts
MBA	Master of Business Administration
MPA	Master of Public Administration
MSc	Master of Science
PAN	Personnel Action Notice
VPAA	Vice President for Academic Affairs
VPFA	Vice President for Fiscal Affairs
UL	University of Liberia
PMISD	Planning and Management Information Services Directorate
EDPC	Electronic Data Processing Centre
DPC	Data Processing Centre
PU	Planning Unit

GLOSSARY OF TERMS

Terms Used	Applicable Definition
Assessment Criteria	A standard established by the auditee as point of reference for the auditor's judgment
Audit Motivation	What necessitated the audit, or the rationale behind the audit
Audit Problem	Is what the audit intends to address
Auditability	The problem that can be audited
Materiality	The relevance and reliability of the audit problem
Performance Audit	The audit of economy, efficiency, and effectiveness
Pre-study memo	A process of documenting what the audited institution does and understanding the audit environment

AUDITOR GENERAL'S PERFORMANCE AUDIT REPORT ON STAFFING REGULATIONS AT THE UNIVERSITY OF LIBERIA

EXECUTIVE SUMMARY

Introduction

1. This Performance Audit was conducted pursuant to Chapter 53 of the Executive Law of 1972, which mandates the Auditor General to conduct comprehensive audit - which includes the performance of institutions and programs - of any Ministry, Agency or Institution receiving funding from the Government of Liberia.
2. The Office of the Auditor General commissioned this Performance Audit to assess the quality of service delivery by the instructional staff at the University of Liberia (UL) and to identify major challenges if any, and provide the necessary recommendations that may help to enhance the provision of quality teaching services at the nation's highest institution of learning.
3. Accordingly, the audit was carried out in line with the International Organization of Supreme Audit Institutions (INTOSAI) Performance Auditing Standards and Guidelines. The audit focused primarily on staffing regulations relative to the provision of quality teaching services at the UL. During the execution of the audit, the team collected data, conducted interviews, reviewed documents and also carried out physical verification. This report covers FY 2008/09 and 2009/10.
4. Due to the sisterly relationship between the University of Liberia and the University of Ghana, as well as the need to establish a benchmark, I visited the University of Ghana to interview administrators and observe administrative practices that are relevant in the recruitment and placement of instructional staff.
5. During the period under audit, the following key personnel were in charge of the management of the University of Liberia:

No.	Name	Position	Period
1	Dr. Emmet A. Dennis	President	2008 - Present
2	Prof. D. Ansu Sonii	Vice President for Administration	2008 - Present
3	Dr. S. Momolu Getaweh	Academic Affairs / Vice President for Public Relations	2008 - Present
4	Prof. Wilson Tarpeh	Vice President for Fiscal Affairs	2008 - Present

Findings

6. The audit revealed the following major deficiencies in staffing regulations, relative to the provision of quality teaching services at the University of Liberia (UL):

- Article IV, Section 2 of the University's Handbook of Regulations (**Appendix D**) states the requirements for the qualification to the rank of faculty and its exemption. Despite the requirements of Section 2, it was noted that there were instances where Bachelor Degree holders without the requisite experience and formal training in the educational field were recruited to handle courses above freshman level, which is a direct contravention of the University's recruitment policy.
- Article III, Section 1 of the Handbook states the procedures for the recruitment of instructional staff as follows: "the Dean of the University, Dean of Colleges, Directors of school, Comptroller's office and other officers of administration and instructions shall be nominated by the President of the University for approval by the Board of Trustees". The policy also states that all employees of the University shall be appointed by the President of the University. Contrary to the above, a review of the files of part time instructional staff showed that 84 out of 566 staff were appointed without the approval of the President of the University and the Board of Trustees.
- The Strategic Plan of the University of Ghana encourages staff retention by putting in place contemporary Human Resource management practices that enables the University to attract, develop, motivate and retain a high caliber of instructional staff. This includes ensuring that post retirement contract employees are maintained on payroll for two years. Provisions for accommodation, health and educational facilities are also made for instructional staff and their children, as incentives for their retention.

- Contrary to the above practice, the audit revealed that the retention of instructional staff at the University of Liberia is low due to not only unattractive terms and conditions, but also other challenges being confronted by the University as was acknowledged in its Strategic Plan. These unattractive terms and conditions coupled with other challenges are major reasons for the hiring of part-time instructors, who as of the date of the audit make up 62% of the instructional staff. As noted, part-time instructors were not recruited on a competitive basis.
- The University of Ghana maintains a quality assurance management program that carries on monitoring and evaluation in line with its planning and Management Information Services Directorate (PMISM). Contrary to the above practice, it was noted that the University of Liberia does not have an effective policy that can be used as a tool for monitoring and evaluating its instructional staff. As a result, this has contributed immensely to the creation of fictitious sections for which the University sustained a wasteful expenditure in the tune of L\$1,459,390.00 in 2010. Consequently, the UL also incurred an additional expenditure in the amount of L\$152,464.66 as salary paid to instructors whose services were terminated but their names were still maintained on the payroll.
- The University of Ghana maintains a planning and management Information Services Directorate (PMISD), a combination of two important administrative and services wing of the University. These units are the Data Processing Centre (DPC), and the Planning Unit (PU). The PU was established as part of Ghana's Ministry of Education reform. Contrary to the above practice in Ghana, the University of Liberia does not maintain an effective management information system. This has resulted to the mismanagement of records of instructional staff and infrequency in updating the files and credentials of instructional staff.

Conclusion

7. The University of Liberia is not adhering to the policies set forth in its handbook, rules and regulations relative to the recruitment process and as such, this has led to the recruitment of unqualified instructors. There were also instances where 84 appointments were made without the approval of the UL's President and the Board of Trustees.
8. Additionally, there is no strategy put in place by the administration to encourage staff's retention. As a result, 62 percent of the University's instructional staff are hired on a part-time basis, and were not recruited on a competitive basis. Furthermore, the University has not formulated an effective policy that can be used as a tool for evaluating and monitoring instructional staff; and there is no effective management information system put in place for the gathering of information and safeguarding records.

Recommendation

9. The University of Liberia's Administration should adhere to the recruitment process in the Handbook to serve as the basis for recruitment. It should also improve its existing policy on the recruitment of instructional staff to meet present day conditions.

10. The University of Liberia Administration should formulate an immediate policy for the retention of its instructional staff and such policy should cover the following:
 - A comprehensive reward structure for its instructional staff to include benefits such as post retirement contract, accommodation, health and educational benefits for instructional staff and their children, etc.
 - A policy that will serve as a tool for effective evaluation and performance measurement of its instructional staff.
 - The implementation of the use of performance evaluation sheets to allow students to rate the performance of instructors, as it is being done in the Teacher's College and the Graduate School.

11. The University of Liberia's Administration should establish an effective Management Information System that will enable the administrators to:
 - Update the files of instructional staff and other relevant information.
 - Update staff profiles to reflect current qualifications and employment opportunities that may be available to them.
 - Create a database system to facilitate proper information management and research needs of instructional staff.
 - Design, implement and manage an appropriate University Management Information System.
 - Provide a mechanism for planning at the University.
 - Develop a strategic information system plans aligned with core university strategic plans.
 - Formulate policy governing the Electronic Data Processing Center (EDPC).

Management's Response

12. *We write to request your indulgence as we individually review the report and its Recommendations. You should soon be hearing from us. Our initial impression, however, is that*

the Report is basically what was obtained at the University when the Audit was performed. As you may know, Dr. Emmet A. Dennis, President of University, had just taken over the University and the institution, itself, is recovering from a devastated 14-years civil crisis. So that the auditors captured almost exactly what they saw. We, therefore, appreciate their efforts and the recommendations advanced for the smooth operation of the institution to bring it on par with sister institutions of tertiary Education, not only West African Region, but throughout our one world. You will therefore hear from us early next week.

Auditor General's Position

13. The deadline given for a response to the Draft Report was February 14, 2012, yet a response was not received from the University. An extension was granted by the Acting Auditor General for a response, yet as of the finalization of this report, the University of Liberia has not responded to the report, nor have they provided a Corrective Action Plan (CAR) to correct the deviations raised by me.

CHAPTER ONE

Background to the Audit

14. The University of Liberia (UL), formerly the Liberia College was established in 1862 to serve as an institution of higher learning for Liberians and foreign residents wishing to study at the University. Since its establishment, the University has maintained a high standard of teaching by employing and maintaining highly qualified staff. However, in the last twenty years, recruiting and retaining qualified instructors has posed a serious challenge to the institution. As noted, out of a pool of 909 instructional staff, 38 percent are full time. The University relies on part-time instructors who constitute 62 percent of the total teaching staff at the time of the audit. It is worth noting that part-time instructors were not recruited on a competitive basis.
15. Staffing regulations of instructional staff is approved by the President of the University, coordinated and controlled by the Office of the Vice President for Academic Affairs (VPAA), and supervised by various departments' Chairpersons, Chairmen and Deans.
16. The 1951 Act of the National Legislature established the University of Liberia as an institution of higher education, a legal and corporate body with perpetual succession under the government of the Trustees (**Ref. Appendix A**).

Motivation

17. According to an article titled "Profile of Liberia's Education System" published on "all africa", an online publication, the standards of university education are falling, a situation blamed solely on the shortage of qualified teaching staff at the University. Concerns have also been expressed openly by students regarding the falling standards. The Executive Law of 1972, Chapter 53 mandates the Office of the Auditor General to commission financial as well as value for money audit (performance audit) on all institutions receiving funds from the Government of Liberia. It is against this background that a Performance Audit was commissioned on the recruitment of instructional staff at the University of Liberia to ascertain as to whether the institution is adhering to the rules and regulations governing the recruitment process and placement of its instructional staff.

Statutory Mandate

18. The University of Liberia, formally called the Liberia College was established by an Act of the Legislature on 15 February 1951 as an institution of higher education, a legal and corporate body with perpetual succession under the government of the Trustees. Its primary mandate is to educate Liberians and individuals of other nations.¹

¹ Charter of the University of Liberia Article I-Section I

Mission Statement

19. The mission of the University is to "prepare well qualified men and women for teaching, research, public, and private service, and contribute to the achievement of the millennium development goals for sustainable human development".

Vision Statement

20. The vision of the University is to be "An independent institution of higher education where academic excellence thrives in the search of truth and knowledge; where research and teaching are cherished and promoted; where the application of both wisdom and research findings seek to advance new ideas and promote enduring information for human progress; where a high premium is placed on academic freedom of creative thinking" out of the box;" in a scholastic environment where outstanding students and researchers from Liberia; and around the world, are continually challenged and inspired to do their possible work".

Goal

21. Strengthen teaching, learning and research.

Objectives

22. To increase faculty and staff strength, quality, and diversity to respond to growing needs of students and society, and to strengthen the scholarly development and retention of faculty and the professional development of staff.

Core Values

23. The core values that guide the University in its efforts to fulfill its mission, vision and strategic objectives require the institution to achieve:

- **Excellence:** to strive to achieve extraordinary results in the field of teaching, learning, research, and professional service to the nation;
- **Autonomy:** to be independent in its thinking, decisions, and actions; free from social, religious, economic and political interference in its activities;
- **Truth and Knowledge:** above everything else, to be in the vanguard of the search for truth and knowledge and their applications to the advancement of human progress;
- **Discipline:** to be committed, diligent, and dedicated to its role and functions;
- **Credibility:** to ensure that all of its work and operations are professional and embeds integrity;
- **Transparency:** to be fair and opened in all its operations; and

- **Accountability:** to be answerable at all times for its relevance, the effectiveness of its work, the efficiency of the management of its resources, and overall impact of its presence.

Organizational Structure

24. The University of Liberia has a board of 21 members, which is headed by the President of the University who administers the affairs of the University within the framework of the charter, by-laws and constitution, rules and regulations, and established policies. **Ref. Appendix B.**

Funding

25. The University of Liberia received government subsidy of US\$7,685,161.00 for the period 2008/09 and out of this amount US\$5,468,000.00 was appropriated for the improvement of salaries and benefits for Faculty and Administrative staff. This amount constitutes 65% of the subsidy received.

26. For the period 2009/10, the UL also received government subsidy of US\$12,559,987.00, of which US\$8,114,407.00 was allotted for benefits and salaries of administrative and instructional staff. This amount constitutes 65% of the subsidy received. **Table 2 below** provides GoL funding to the University of Liberia for the period under 2008/09 & 2009/10.

Sources	Periods	Description	GoL Subsidy to UL US\$	Approved Budget for Regular & Part time Instructional staff (US\$)	Actual (US\$)	Variance (US\$)
GoL	2008/09	Regular, Part-time and Allowances	7,685,161.00	5,468,000.00	5,183,213.00	284,787.00
GoL	2009/10	Regular, Part-time and Allowances	12,556,987.00	8,724,145.00	8,114,407.00	609,738.00

Audit Objectives

27. The audit was conducted to assess whether the University's standards for recruitment and placement of instructional staff is achieving the goal of quality education.

28. The audit covered two years from 2008 to 2010 and was conducted on the University of Liberia, with specific reference to recruitment and placement of instructional staff.

CHAPTER TWO

Audit Methodology

29. The audit was conducted in accordance with the International Organization of Supreme Audit Institutions (INTOSAI) Auditing Standards and Guidelines. Those standards require that a performance audit is properly planned and executed in a manner which ensures that an audit of high quality is carried out in an economic, efficient, effective and timely manner. To arrive at the audit findings and conclusions, documents were reviewed, and interviews and field visits were used to collect data.
30. Due to the sisterly relationship between the University of Liberia and the University of Ghana, as well as the need to establish a benchmark, I visited the University of Ghana to interview administrators and observe administrative practices that are relevant in the recruitment and placement of instructional staff.

Documents Reviewed

31. The following documents were reviewed to understand and verify how recruitment and placement of instructional staff is carried out at the University of Liberia.
- Statutory instrument (The Act establishing the University of Liberia);
 - Personnel files of instructional staff (566 part-time instructional staff and 343 full-time instructional staff);
 - The University's policy handbook;
 - Charter of the University of Liberia;
 - Short history of Liberia College and the University of Liberia;
 - Strategic plan;
 - Annual Work Plan;
 - Personnel Listing (Part time and Full time listings of instructional staff);
 - Financial Records such as budgets, payrolls and contracts for instructional staff; and
 - Course Load schedule.
32. The following documents were also reviewed at the University of Ghana:
- Corporate Strategic Plan of the University of Ghana, Legon;

- The Planning and Management Information Services Directorate of the University of Ghana;
- Draft Procedure for the appointment and promotion of senior members.

Interviews

33. Interviews were conducted to enable me to gather adequate information on the recruitment and placement of instructional staff at the University of Liberia. During the period under audit, the following individuals charged with governance of the institution were interviewed:

- President
- Vice President Administration
- Vice President Graduate Education
- Vice President for Academic Affairs
- Vice President Fiscal Affairs
- Deans of Colleges (9)
- Chairman of Departments (9)
- Human Resource Manager
- Students
- Instructional staff
- Campus based political parties

34. A timetable for the conduct of the interviews was arranged through the office of the VPAA. The below listed staff at the University of Ghana were also interviewed to get an insight of the recruitment process and allow me to compare practices in the recruitment and placement of instructional staff at the two universities. The comparison of practices should enhance recommendations provided. Below are the individuals interviewed at the University of Ghana, Legon:

- The Acting Director, Planning & Management Information Systems Directorate
- Director, Academic Affairs Directorate

- Director, Internal Audit Directorate
- Director, Human Resource & Organizational Development Directorate
- Assistant Registrar, Human resource & Organizational Development Directorate.

CHAPTER THREE

Process and System Description

Roles and Responsibilities of Key Players:

Board of Trustees

35. The Board approves the appointment of the Deans and Directors of the various schools and other members of the faculty and staff upon nomination by the President of the University of Liberia (UL). It also has the responsibility of conferring honors and degrees.

President of University of Liberia

36. The President of the University of Liberia is the Executive Officer of the board of trustees clothed with the authority to administer the affairs of the University within the framework of the Charter. The President of the University, subject to the board's approval, submits to the President of the Republic of Liberia and the Board of Trustees' annual report covering the activities of the institution.

Vice President for Administration

37. The Vice President for Administration (VPA) is responsible for assisting the President in executing the affairs of the University. The Vice President for Administration serves as official liaison of the President on administrative matters, and supervises the running of the University. The VPA also acts as President in the absence of the President.

Vice President for Academic Affairs

38. The Vice President for Academic Affairs (VPAA) supervises plans and coordinates all curriculum and academic matters of the University of Liberia. He is charged with the responsibility of developing academic programs, directing and assisting Deans, Directors, and all Heads of academic programs. He assists in recruiting and maintaining a competent faculty and implements policies and practices in the appointment, promotion and the retention of staff.

Vice President for Fiscal Affairs

39. The Vice President for Fiscal Affairs (VPFA) coordinates, supervises, and manages the financial affairs of the University of Liberia.

Vice President for Graduate Program

40. The Vice President for Graduate Program (VPGP) coordinates, supervises, and manages the professional programs of the University.

Director of Human Resource

41. The Director of Human Resource coordinates all academic and non-academic employment. He plans and develops all personnel policies, system procedures, and devices strategy with respect to manpower needs and requirements of the University of Liberia. The Director of Human Resource keeps all personnel records and is responsible for implementing the insurance program, including a pension scheme and benefits for all employees subscribing to such a program.

Deans of Colleges

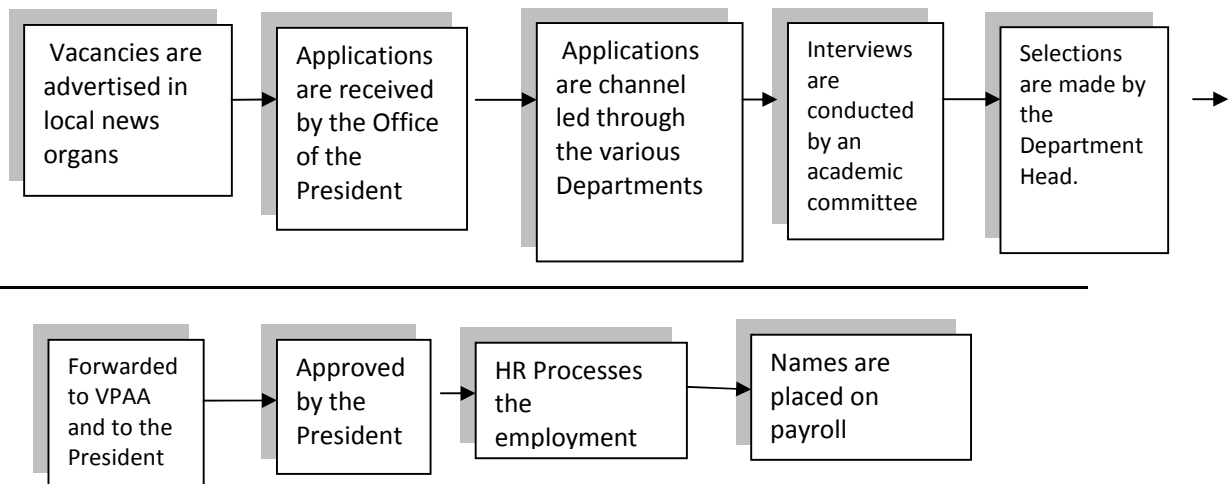
42. Dean of Colleges make recommendations to the Vice President for Academic Affairs with regard to the employment of additional personnel; recommend dismissal and promotion of any member of department or staff for inefficiency or any other justifiable reason and salary increment based upon evaluation of the performance of staff and faculty. They keep records of staff's achievements and programs, preparation of summaries of department grades and allocate teaching loads.

Systems Description

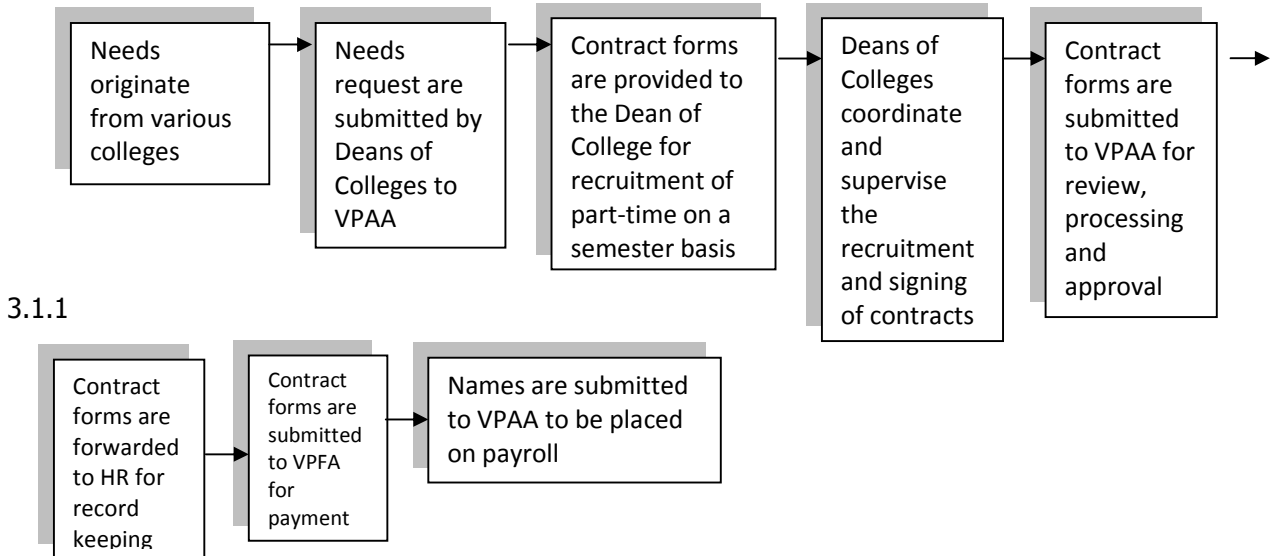
Appointment of Officials:

43. Article III, Section 1 of the 1961 Act provides the legal framework for the appointment of officials. It is stipulated that "the President of the University shall be nominated by the President of the Republic of Liberia and elected by the Board of Trustees. The Dean of the UL, Dean of Students, Deans of Colleges, Directors of Schools, Comptroller's Office, and other Officers of Administration and Instruction shall be nominated by the President of the UL for approval by the Board of Trustees. All other employees of the University of Liberia should be appointed by the President of the University".

Flow Chart for the Recruitment of Full-time Instructional staff



Flow Chart for the Recruitment of Part-Time Instructional Staff



Source: Interview with the VPAA (October 22-23, 2010)

Recruitment Process

44. The UL has a Handbook of Rules and Regulations which addresses the issue of staff qualification in terms of recruitment. However, according to VPAA, the University does not have a written policy on the recruitment of instructional staff. The University's recruitment practice reviewed by me is reflected in the flow chart above. **Ref. Appendix C** for detail information from the VPAA.

CHAPTER FOUR

Findings of the Audit

45. My review of the system revealed that the issue of non-adherence to staffing regulation is hampering the operations of the University. As a result of this failure, the following problems were observed:

- Recruitment of unqualified staff
- Non- adherence to recruitment process
- Low retention of instructional staff
- Ineffective policy on monitoring and evaluation
- Ineffective management information system.

Recruitment of Unqualified Staff

46. Article IV, Section 1 of the University's Handbook of Rules and Regulations titled "Faculty Rank" stipulates that the following faculty ranks approved by the Board of Trustees shall be recognized by the University: Professor, Associate Professor, Assistant Professor, Instructor, Lecturer, Demonstrator and Exception to Faculty Rank Qualification.

47. Section-2, titled "Faculty Rank Qualifications" stipulates that the rank held by a faculty member shall be dependent upon recognized academic qualification and significant experience. Reference **(Appendix D)** for details on the minimum qualification for the seven faculty ranks specified in the Faculty Rank Qualifications.

48. I conducted an interview with VPAA to confirm the recruitment of instructional Staff with Bachelor Degrees and to ascertain as to whether these instructional staff have the requisite credentials and experiences to teach courses at the University of Liberia. I observed that 114 first degree holders were teaching courses above the freshman level. The VPAA attributed this to the lack of qualified staff which has constrained the University in hiring unqualified instructors to teach courses. Table 3 below shows number of instructors with first degrees in various colleges at the University of Liberia up to the time of the audit.

Table 3: Number of Bachelor Degree Holders Teaching Freshman Courses

No.	College	No. of Instructors	Qualification
1	Liberia	21	BSc. Degree
2	Agriculture	15	BSc. Degree
3	Science	40	BSc. Degree
4	Business	25	BSc. Degree
5	Teacher	1	BSc. Degree
6	School of Pharmacy	7	BSc. Degree
7	Medical	2	BSc. Degree
8	General Study	1	BSc. Degree
9	Institute for Population Studies	2	BSc. Degree
Total		114	

Source: From Personnel Files of Instructional Staff at the UL

49. The large number of Bachelor degree holder's teaching courses at the University of Liberia can also be attributed to the small pool of Master's and Doctorate degree holders in the country and the growing demand for higher education.

50. As a result of the absence of qualified instructional staff, students will not receive the requisite education set forth by the University and the standards of the University could decline further.

Management's Response

51. *We write to request your indulgence as we individually review the report and its Recommendations. You should soon be hearing from us. Our initial impression, however, is that the Report is basically what was obtained at the University when the Audit was performed. As you may know, Dr. Emmet A. Dennis, President of University, had just taken over the University and the institution, itself, is recovering from a devastated 14-years civil crisis. So that the auditors captured almost exactly what they saw. We, therefore, appreciate their efforts and the recommendations advanced for the smooth operation of the institution to bring it on par with sister institutions of tertiary Education, not only West African Region, but throughout our one world. You will therefore hear from us early next week.*

Auditor General's Position

52. The deadline given for a response to the Draft Report was February 14, 2012, yet a response was not received from the University. An extension was granted by the Acting Auditor General for a response, yet as of the finalization of this report, the University of Liberia has not responded to the report, nor have they provided a Corrective Action Plan (CAR) to correct the deviations raised by the auditors.

Non Adherence to Recruitment Process

53. Article III, Section 1 states that the Dean of the of University, Deans of Colleges, Directors of Schools, Comptroller's office and other Officers of Administration and Instructions shall be nominated by the President of the University for approval by the Board of Trustees. Furthermore, the policy states that all other employees of the University of Liberia shall be appointed by the President.²

54. My review of files of full time instructional staff revealed that the employments of 84 out of 566 instructional staff were made without the approval of the President and the Board of Trustees.

55. The non-adherence to the procedures in the University of Liberia's Handbook was wholly responsible for the non-approval of the eighty-four (84) full-time instructional staff, which led to the hiring of full-time instructional staff whose credentials were not properly vetted.

Low Retention of Staff

56. As per the Strategic Plan of the University of Ghana, in order to encourage staff retention, contemporary human resource management practices are put in place to ensure that the University is able to attract, develop, motivate and retain a high caliber of personnel. These practices are:

- Post retirement contract for instructional staff for two years
- Provide accommodation for its instructional staff
- Provide health and educational facilities for instructional staff and their children.

57. During an interview conducted with the VPAA at the University of Liberia, he stated that, the University is seriously experiencing shortage of qualified staff such as Master's and Doctorate degree holders and individuals with years of experience in the teaching field. As a result, the University's authority is unable to provide post retirement contract, accommodation for staff, and educational and health facilities for staff and their children.

² University of Liberia Handbook of Rules and Regulations, Article III – Section I, pg. 13

58. The Strategic Plan of the University of Liberia also indicated that there is low recruitment and retention of faculty and staff due to unattractive terms and conditions. The issue of the instructional staff retention is due largely to the inability of the Administration of the University of Liberia to formulate policy that could encourage instructional staff retention.
59. According to an interview conducted with the VPAA on 22 October 2010, a fulltime instructional staff is allowed to carry a regular course load of nine (9) credit hours per semester, while a part time instructional staff carries six (6) credit hours per semester. Contrary to this norm, it was observed that there were 159 instructional staff teaching between 15 to 30 credit hours per semester. As a result of low retention, instructional staff are now being overloaded with courses, and classes. The overload noted, contrary to the norm, could impact on the instructional staff performance. The low retention of instructional staff has resulted in an increase in the normal 75 students per section, to a range between 100 to 250 students per section.

Ineffective Monitoring and Evaluation of Instructional Staff

60. Generally accepted practice requires that an accredited university carry on evaluation and monitoring of instructional staff in order to ensure that they are working in line with the curriculum and policy. For instance, the University of Ghana maintains Quality Assurance Management and also carries on Monitoring and Evaluation in line with its Planning and Management Information Services Directorate (PMISD).
61. I conducted interviews with the Deans of Business College, Liberia College and the Graduate School, as well as Deans of other Colleges to establish as to whether the University of Liberia has a policy to monitor and evaluate instructional staff. There was no evidence that the University's Administration has a policy on monitoring and evaluation of its staff. The VPAA informed me that the University does not have sufficient funding to employ monitoring and evaluation officers.
62. It was observed that due to ineffective monitoring and evaluation of instructional staff, 504 fictitious sections were created and processed. Of the 504 fictitious sections created and processed, 73 sections were placed on the payroll for the months of January and February in 2010, resulting in the University's sustaining wasteful expenditure in the tune of L\$1,459,390.00. Moreover, 27 of the 73 sections did not even have a single student assigned to them, while 46 sections of the 73 sections had below fifteen students per section. It was also observed that two (2) employees from the College of Science and Technology whose services were terminated, names remained on the payroll. The listing of the terminated employees on the payroll has led to the University's further incurring an additional wasteful expenditure in the tune of L\$152,464.66 as salaries for services that were not rendered to the University.

Ineffective Management Information System

63. The University of Ghana maintains a Planning and Management Information Services Directorate (PMISD) which is a combination of two important administrative and service wings of the

University. These units are the Data Processing Centre (DPC), and the Planning Unit (PU). The PU was brought in as part of the Ghana's Ministry of Education Reform.

64. The DPC is tasked with managing and servicing the data processing and information needs of the entire University and also serves as the central source of computerized information on the University's operations. The PU was set up to provide short, medium, and long term planning.
65. The University of Liberia has an Electronic Data Processing Centre (EDPC) that manages students' records relative to the registration process but does not cover the entire University. As evidence from the review of the files of instructional staff, there were instances where appointment letters and photos of instructional staff were not in their respective files.
66. The University's authority blamed the issue of ineffective Management Information System on the civil war in Liberia which ended in 2003. According to the University's officials, the civil war in Liberia contributed to the numerous challenges the University is facing relative to the acquisition of funding to execute some of these worthy initiatives. An effective Management Information System could serve as a central hub for the storage and management of all the University of Liberia records.
67. In the absence of an effective management information system, records of instructional staff were poorly managed, thereby creating conditions that credentials of instructional staff were not updated on a regular basis. Most importantly, out of 343 full-time instructional staff employment files, there were 11 instructional staff files that did not have Personnel Action Notices (PAN) thus contributing to the ineffective management of the records of these teaching staff.

CHAPTER FIVE

Conclusions from the Audit

Failure to Observe Staffing Regulations at the University of Liberia:

68. The issue of non-adherence to staffing regulations is a major factor for the many challenges the University is confronted with.

Recruitment of Unqualified Staff:

69. The University of Liberia's Administration is not adhering to the recruitment policy stipulated in Article IV, Section 1 and 2 of its Handbook. As such, the University is engaged in the recruitment of inexperienced and unqualified instructors who lack the requisite credentials to teach courses at the University.

Non Adherence to Recruitment Process:

70. It was observed that Article III, Section 1 of the Handbook is being violated by the University of Liberia's Authority. As such, instructional staff have been recruited without evidence of approval by the President and the Board of Trustees.

Low Staff Retention

71. The University of Liberia is currently experiencing low retention of instructional staff due to the University's failure to formulate a policy that can effectively address the issue of instructional staff retention.

Ineffective Monitoring and Evaluation of Instructional Staff

72. The University of Liberia authorities have not put in place the necessary mechanisms that can enhance the formulation of an effective policy on monitoring and evaluation that could be used as a tool for evaluating and measuring the performance of instructional staff.

Ineffective Management Information System

73. The University of Liberia does not have an effective information management system that cuts across the broader spectrum of information management. Instructional staff records could be poorly managed and employment status of these instructional staff will be unclear due to the lack of comprehensive employment documentation such as PAN, employment letter and duly approved contractual agreement between the administration and instructional staff.

CHAPTER SIX

Recommendations

74. In light of the above findings and conclusions of the audit, the following recommendations have been made to the Management of the University, so as to institute the basic changes needed to help improve the day to day operations of the University, and enable the University to provide quality education to its students.

Non Adherence to the Recruitment Process

75. The University of Liberia has a policy Handbook of Rules and Regulations that sets the guidelines for the qualification to the rank of Faculty and as such, these rules should form the basis for recruitment. The University should put in place the necessary mechanism to ensure adherence to its policy on the recruitment of instructors.

Low Retention of Instructional Staff

76. The University should formulate a policy for the retention of its instructional staff and such policy should cover the creation of a comprehensive reward structure for its instructional staff to include benefits such as post retirement contract, accommodation, health and educational benefits for instructional staff and their children.

Ineffective Policy on Monitoring and Evaluation of Instructional Staff

77. The University of Liberia should establish a policy that will serve as a tool for evaluation and the measurement of performance and output of its staff.

78. The University should also ensure that performance evaluation sheets are provided to students at the end of each semester, so as to enable them rate the performance and attendance of their instructional staff as is being done in the Teacher's College and the Graduate School.

Ineffective Management Information System

79. Based on the findings and conclusions above, I recommend that administration should establish an Effective Management Information System that would serve as the foundation for:

- Regular update of instructional staff profiles to reflect all relevant information.
- The Creation of a database system that will facilitate proper information management and research needs of its instructional staff.
- The design, implementation and management of an appropriate University Management Information System.
- Providing a mechanism for planning at the University.

- Developing strategic information system plans aligned with the University of Liberia Strategic Plan.
- Formulate policy to govern the Electronic Data Processing Center (EDPC).

Acknowledgement

80. I acknowledge the cooperation and assistance provided to the GAC by the University of Liberia's Management, University of Ghana's Management and staff during the audit. The efforts and commitment of the Engagement Manager, Cornelius T. Kandakai (who died on May 12, 2012) and staff of the GAC in conducting the audit and reporting thereon are also graciously acknowledged.



**Winsley S. Nanka, CPA, CFE
Acting Auditor General, R.L.**

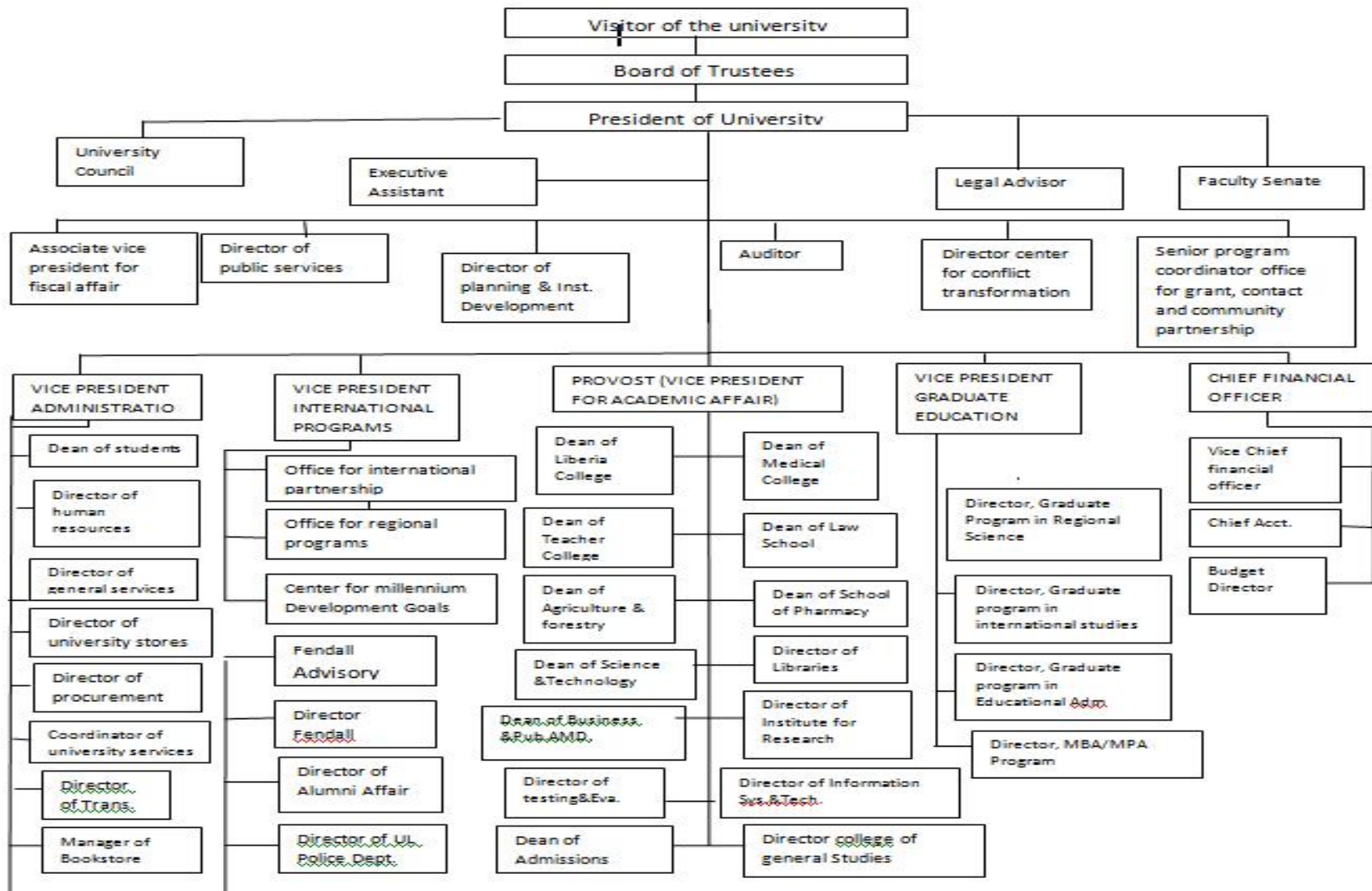
August 2012

APPENDIXES

APPENDIX A: Disciplines Offered by the University of Liberia

No.	Name of College	Program
1.	Liberia College	Sociology, Political Science, English, French, Geography, History, and Mass Communication (BA)
2.	William V.S. Tubman's Teacher College	Primary Education and Secondary Education (BA)
3.	College of Business and Public Administration	Accounting, Management and Public Administration (BBA), Economics (B.Sc)
4.	Thomas J.R. Faulkner Science College	Biology, Chemistry, Physics, Mining Physics, Civil Engineering, Geology Electrical Engineering, Mathematics, Zoology and Botany (B.Sc.)
5.	College of Agriculture and Forestry	General Agriculture, General Forestry, Agronomy, Wood Science B.Sc., Animal Husbandry (BA)
6.	Louis Arthur Grimes School of Law	Law (LLB)
7.	A.M. Doglitti College of Medicine and School of Pharmacy	General Medicine (MD) and Bachelor of Pharmacy (B Pharm.)
8.	Regional Science	Regional Planning (MSc)
9.	Kofi Annan School of Conflict Resolution	Conflict Resolution (Certificate and Diploma)
10.	Institute of Population Studies	Demography (BA)
11.	Ibrahim Banbagida School of International Relations	International Relations (MA)
12.	Graduate Program (Business)	Accounting, Management, Public Finance and Public Administration (MBA, MPA)
13.	Graduate Program Education	Primary and Secondary Education (MEd)

APPENDIX B: UL ORGANIZATION CHART



APPENDIX C

Performance Audit Department
Republic of Liberia



Interview with relevant administrative stakeholders at the university

Excerpts from discussion with Dr. S.Momolu Gataweh

October 22, 2010

Dr. S. Momolu Getaweh / Vice President for Academic Affairs /university of Liberia

On October 22, 2010, the performance audit team that is conducting an audit on the recruitment procedure for the university instructional staff, visited Dr. Getaweh and conducted an interview with him so as to get clarity on the recruitment procedure at the University of Liberia. The audit team delegation was headed by the Director of the performance audit department of the General Auditing Commission (GAC) in person of Mr. Emmanuel E. Peterson, Mr. Cornelius T. Kandakai Engagement Manager, Mr. Swen Tarpeh, Mr. J. Forkey Sieh,II, Alfred A. Sambolah, Mr. Christian Tengbeh.

During the team interview with him, the following information was obtained.

1. What is the procedure for the recruitment of instructional staff? (Full- Time)

Answer: When a vacancy occurs within the academic circle, an advertisement is made in the local news paper (campus based) first to attract insider and then any qualified outsider with at least some level of experience in the area being advertised.

The applications are addressed to the president who in return review and turn them over to the Vice President for Academic Affairs (VPAA). The VPAA review and turn them over to the Dean of College who also forward them to the Chairman of the Department. The Chairman and the Dean conduct an interview and forward their findings to VPAA act on. The VPAA in return forward same to the President for final approval. Lastly the President approves the appointment.

Overload for Instructional Staff:

According to Dr. Getaweh who is the VPAA, Indicated that normal course load for an instructor is (3) three credit hours and any additional (2) two is an over load.

Contract Forms:

The VPAA manages contract forms for part-time instructors and these forms are being forwarded to the various Deans of the colleges for employment. The department numbered these forms.

In rank promotion:

The in rank promotion begins from chair persons who reviews the qualification, time spend at the University and recommend to the chairman and the chairman recommend to the Dean and the Dean recommend to the VPAA for approval.

SMG
01/15/11

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APPENDIX D: Faculty Ranking

Professor

Completion of at least two years of recognized graduate study beyond the master's degree, (preferably with achievement of the doctorate or possession of a bachelor of law degree); a minimum of five years of teaching experience at a College level in a recognized institution of higher education; or other professional experience related to one's specialty; demonstrated teaching ability, and evidence of ability to direct research in one's field. The rank of professor shall normally be required of one to fill the post to head a Department, Chairman of Division, Director of School, or Dean of College.

Associate Professor

Completion of at least two years of recognized graduate study beyond the master's degree (significant made be substituted for one of such training or possession of a Bachelor of Laws degree); a minimum of five years of teaching experience at the college level in one's area of specialization of three years in the school of law (other professional legal experience made be substituted for two of the three years); demonstrated teaching ability, and evidence of ability to direct research in one's field.

Assistant Professor

A Master's degree or its equivalence with credit for at least one additional years of graduate work in one's major or minor field of study; three years of teaching or other professional experience related to one field, and demonstrated teaching ability; or possession of Bachelor of law Degree.

Instructor

Completion of one full year of recognized graduate of professional work beyond the Bachelor's degree or its equivalent.

Demonstrator

A Bachelor degree or its equivalent

Lecturer

Any scholar of national or international repute possessing special qualification, preparation of skills may be employed at the university to give expert instruction or to lecture in a special field. His services shall be for a limited period of time or on a part time basis.

Exception to Faculty Rank Qualification

Any faculty member, who has not met the recognized academic qualifications set forth in section 2 of the By-Laws but who by the length of quality of his service at the university and his contribution generally to the advancement of knowledge warrants advancement to such levels, may be recommended to fill any of these approved ranks.

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DUTIES OF AUDITOR GENERAL

The Auditor General shall be the officer of the government principally responsible for conducting comprehensive post audits, special financial investigations, analytical and continuous audits on a routine basis. He shall:

Once a year perform audits of all government agencies and Government departments and examine, to the extent he deems necessary, all transactions and receipts, disbursements and utilization of the public monies;

Perform audits of all property accounts and transactions of all government organizations; such audits shall be conducted as far as possible at the places where the property is located and shall include an evaluation of the effectiveness of internal control and other methods of safeguarding government property;

Perform audits of withdrawals of money within the responsibility of the government as stated in appropriation acts or financial obligations by the Department of Finance;

Inspect the books of account of banks and financial institutions holding government monies, securities, and other assets hypothecated to the government, requiring written bank confirmations of government monies, securities, and other assets and control of such banks or financial institutions;

Inspect the books of account of privately owned commercial establishments for the purpose of verifying transactions with government organizations, requiring outside written confirmation of such transactions and employing such other extended audit procedures as are necessary;

Prescribe auditing standards and implement auditing procedures and techniques appropriate to governmental accounting practices;

Require any government official or employee or other person to testify in matters pertaining to financial transactions involving the use or disposal of government monies or assets.