



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT

**On the System Review of the
Ministry of State for Presidential
Affairs (MOS)**

**For the Period Ended March 31,
2024**

July 2024

**P. Garswa Jackson Sr. FCCA, CFIP, CFC
Auditor General, R.L.**



Republic of Liberia



TRANSMITTAL LETTER

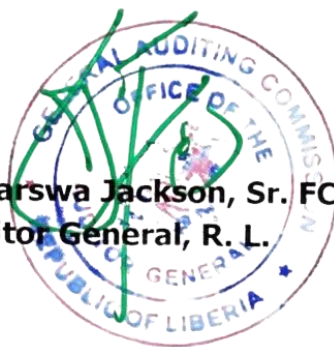
THE HONORABLE SPEAKER OF THE HOUSE OF REPRESENTATIVES AND THE HONOURABLE PRESIDENT PRO- TEMPORE OF THE LIBERIAN SENATE

We have undertaken a System Review of the Ministry of State for Presidential Affairs (MOS) for the Period March 31, 2024. The review was conducted in line with Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

Finding conveyed in this report were formally communicated to the authorities of the MOS for their responses. The reportable issues were submitted through a Management Letter. Where responses were provided, they were evaluated and were incorporated in this report.

Given the significance of the matters raised in this report, we urge the Honourable Speaker and Members of the House of Representatives and the Honourable Pro- Tempore and Members of the Liberia Senate to consider the implementation of the recommendations conveyed in this report with urgency.

**P. Garswa Jackson, Sr. FCCA, CFIP, CFC
Auditor General, R. L.**



Monrovia, Liberia

July 2024

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ACRONYMS

Acronyms/Abbreviations/Symbol	Meaning
AG	Auditor General
CBL	Central Bank of Liberia
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigative Professional
CV	Curriculum Vitae
CSA	Civil Service Agency
COSO	Committee of Sponsoring Organizations of the Treadway Commission
FCCA	Fellow Member of the Chartered Certified Accountant
GAC	General Auditing Commission
GOL	Government of Liberia
GPM Inc.	Green Park Management Incorporated
HR	Human Resources
ICT	Information and Communications Technology
IFMIS	Integrated Financial Management Information System
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
LBDI	Liberia Bank for Development and Investment
LRA	Liberia Revenue Authority
MCC	Monrovia City Corporation
MOS	Ministry of State for Presidential Affairs
NASSCORP	National Social Security and Welfare Corporation
PAN	Personnel Action Notice
PFM Act	Public Finance Management Act
PPCC	Public Procurement and Concession Commission
RL	Republic of Liberia
TOR	Terms of Reference
US\$	United States Dollar

July 9, 2024

Hon. Sylvester M. Grigsby

Minster

Ministry of State for Presidential Affairs

Executive Mansion

Monrovia, Liberia

Auditor General's Report on the System Review of the Ministry of State for Presidential Affairs (MOS) for the Period Ended March 31, 2024

Adverse Conclusion

The General Auditing Commission has concluded a System Review of the MOS. The System Review has been conducted in compliance with relevant laws and regulations 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 in accordance with the Public Financial Management (PFM) and Regulations of 2009.

Based on the review work performed, because of the significance of the non-compliance matters noted in the Basis for Conclusion paragraphs below, the subject matter is not in all material respect, in compliance with the Revenue Code of Liberia Act of 2011, Public Financial Management Act 2009 and its Regulation, Amendment and Restatement of the PFM Act 2009 (2019), Public Procurement and Concession Act of 2005, Amended and Restated 2010 and its Regulations, Civil Service Standing Order, Decent Work Act of 2015, Committee of Sponsoring Organizations of the Treadway Commission (COSO), Control Objectives for Information and Related Technologies (COBIT 2019) and MOS Policies.

Basis for Adverse Conclusion

We identified multiple issues of significant materiality that affect the operations of the Ministry of States for Presidential Affairs. These issues are categorized as follows:

1.1 Governance

Management did not provide strategic and operational plans, evidence of functional audit committee, senior management meeting minutes, monitoring and evaluation reports that facilitated effective oversight and review of entity's operations.

1.2 Budget Management

Management did not provide evidence of a functional budget committee and budget unit that prepare the comprehensive annual budget cataloging projected revenue/receipts and planned expenditures as well as preparation of quarterly and annual budget performance reports.

Management expended in excess of its approved budget for the fiscal period 2023 without evidence of a supplementary budget.

1.3 Financial Reporting

Management did not prepare IPSAS cash basis financial statements for the periods July 1, 2018 to December 31, 2022. There was no evidence of an approved accounting manual nor an automated financial management system or accounting software to facilitate comprehensive, real-time and accurate recording of financial transactions. As a result, maintenance of documentation for financial transactions, preparation of financial statements and a centralized control and ownership of procurement activities were impaired.

There were discrepancies among the IFMIS, Fiscal Outturn Report and the MOS Expenditure Report for the periods under review.

1.4 Personnel Management

There were several irregularities associated with personnel management including the following:

- No evidence of approved human resource policies and procedures nor adoption of the Civil Service Standing Order to guide the Ministry's human resources activities;
- No approved organizational structure and management policy;
- No approved salary structure nor consistent application of the GoL harmonized pay grade;
- Daily attendance logs were not adequately supervised or monitored;
- No performance evaluation of employees;
- No documentation for recruitment of staff,
- No documentation for provision and granting of leave to staff; and
- No evidence of remittance of employees' and employer's contributions made to NASSCORP, inadequate personnel records maintained for staff, and non-retirement of employees due for retirement.

1.5 Cash Management

Irregularities associated with Cash Management included the following: Unauthorized bank account; Non-disclosure of four (4) bank accounts domiciled at the Liberia Bank for Development and Investment (LBDI); undisclosed account (001USD21220734201) contained signatories no longer in the employ of MOS; No monthly bank reconciliation statements for all MOS's bank accounts; No segregation of duties over the processing/disbursement of petty cash/imprest funds; No approved petty cash/imprest policy to guide the management of the fund.

1.6 Procurement Management

There was no evidence of a functional procurement committee and preparation of procurement plan up to FY 2023; no evidence of periodic (quarterly and annual) procurement activities report submitted to PPCC.

Management made payments for goods/services in the total amount of US\$4,243,431.50 and L\$79,533,158.06 without the necessary supporting documents; There were also several third-party payments made in the names of employees/individuals rather in the names of the

service providers or their legally authorized representatives.

1.7 Fixed Assets Management

The following irregularities were associated with the management of fixed assets.

There was no fixed assets management policy and fixed assets register; Several fixed assets of the entity were not coded; There was no evidence of periodic physical verification of assets by Management, no fixed assets movement form; no history of disposal of fixed assets and fixed assets within a given vicinity were not displayed as required by the PFM Act.

1.8 Inventory Management

There was no approved policy to regulate inventory management of the entity; Inventories were not stored in secured custody; The warehouse was not protected by a metallic door; Inventories were not systematically arranged on shelves and comprehensively labelled; No evidence of periodic physical verification of inventories/stock take.

No evidence of manual or automated inventory management system comprehensively cataloging: goods ordered, goods received, goods requested, goods distributed, current running balance and buffer (minimum request before reordering) inventories/stationery & supplies level established for each class of inventory/stationery & supplies.

1.9 Revenue Management

Irregularities associated with Revenue Management included the following:

- No evidence of policy to regulate the projection, collection and recording of internally generated revenue; Internally generated revenue was not comprehensively projected and reported in the approved internal budget of the entity; Internally generated revenue was collected in cash and not deposited in the entity's accounts in a timely manner; Internally generated revenue collected was subsequently disbursed for cleaning and other operational purposes without the necessary supporting documents to authenticate the transactions; There was no evidence of reconciliation between cash collected and cash subsequently deposited in the entity's accounts.

1.10 Receivables Management

There was no evidence of account receivables management policy; Account receivables were not recorded in a comprehensive, accurate and timely manner; No evidence of account receivables aging analysis.

1.11 Payable Management

There was no evidence of account payable management policy; Account payable were not recorded in a comprehensive, accurate and timely manner; No evidence of account payable aging analysis; No evidence of periodic review of significantly overdue payable.

1.12 Assurance Management

Irregularities associated with Assurance Management included the following:

- The Internal Audit Unit was not functional evidenced by the absence of periodic risks assessment, internal reviews and follow-up on the implementation of internal and external review (audit) recommendations; No evidence of an approved internal audit charter by the relevant authority (Audit Committee) to enhance the independence of the internal Auditors at the entity; No evidence of an approved internal audit plan that comprehensively cataloged planned activities of the internal audit unit on an annual basis.

1.13 IT Management System

Irregularities associated with Information Technology (IT) included the following:

- No functional IT Governance in place to guide the structures, processes and provide oversight of IT strategic goals, objectives and activities of the entity; No IT Security Management to govern the IT environment; No Program Change Management to safely implement IT solutions in line with agreed expectations and outcomes of change management processes; No Physical Access Controls to protect IT assets; No IT Environmental control to protect hardware; No Logical Access Control to protect the entity's assets (application, servers, and database) from unauthorized users; No IT Service Continuity Plan to ensure enterprise continuity, disaster recovery and incident response in case of a disaster or other major incident or disruption.


P. Garswa Jackson, Sr. FCCA, CFIP, CFC
Auditor General, R. L.

Monrovia, Liberia

July 2024

Background

The System Review Report on the Ministry of State for Presidential Affairs (MOS) was commissioned by the Auditor General of the Republic of Liberia (R.L) under his statutory authority as provided for under Section 2.1.3 of the GAC Act of 2014.

The Ministry of State for Presidential Affairs (Office of the President) was created by an Act of the National Legislature in 1971.

Functions and Responsibilities of the MOS

The Ministry is charged with, among other things, the responsibility of coordinating activities and operations of the Office of the President of the Republic of Liberia; and providing support to the President in carrying out the Executive Functions of the State through close consultation with the Cabinet, key agencies and other institutions, i.e. private sector and civil society.

Key Management Personnel

The following are the key deliverables and target dates that should be met by both parties for the review:

No.	Name	Rank	Tenue
1	Nathaniel F. McGill	Minister of State for Presidential Affairs	January 2018 to August 2021
2	G. Wesseh Blamo	Minister of State for Presidential Affairs	August 2021 to January 2024
3	Sylvester M. Grigsby	Minister of State for Presidential Affairs	January 2024 to present
4	Trokon Kpui	Minister of State Without Portfolio	January 2018 to January 2024
5	G. Wesseh Blamo	Deputy Minister for Administration	February 2018 to August 2021
6	Cornelia Kruah-Togba	Deputy Minister for Administration	February 2024 to present
7	Harry B. Sando	Comptroller	January 2006 to present
8	Mohammed S. Kromah	Assistant Minister for Human Resource and Employee Relations	February 2018 to Present
9	Ma-kenneh Keita	Special Project Coordinator	January 2018 to January 2024

The objectives of the system review are:

- To provide the intended user(s) with information on whether the MOS Financial Management Systems and processes are adequately designed and consistent with legislative decisions, laws, legislative acts, policies, established codes, and agreed upon terms;
- To gather sufficient and appropriate evidence whether the MOS Financial Management Systems and processes are adequately designed and in line with relevant legislative decisions, laws, legislative acts, policies, established codes and agreed upon terms.

- To report in terms of the GAC reporting requirements as spelt out in part four (4) of the GAC Act of 2014, the findings to the National Legislature.

Audit Criteria

The audit criteria for the subject matter were the Revenue Code of Liberia Act of 2011, Public Financial Management Act 2009 and its Regulation, Amendment and Restatement of the PFM Act 2009 (2019), Public Procurement and Concession Act of 2005, Amended and Restated 2010 and its Regulations, Civil Service Standing Order, Decent Work Act – 2015, Committee of Sponsoring Organizations of the Treadway Commission (COSO), Control Objectives for Information and Related Technologies (COBIT 2019) and MOS Policies.

Subject Matter and Scope

This System Review is a limited assurance engagement rendered for the purpose of assessing the Financial Management Systems and processes of the entity to determine whether the required systems and controls including policies, procedures and documentation exist, provide recommendations for improvement (where applicable), thereby promoting prudent financial management systems at the Ministry of State for Presidential Affairs.

The System Review, which covers the current Financial Management Systems and processes in place at the MOS focuses on, but not limited, to the following areas:

- Administration including personnel management, maintenance, and payroll
- Financial management including accounting policies, budgeting, financial accounting and reporting
- Procurement practices
- Liabilities Management
- Receivables Management
- Internal controls and systems, internal review of assets management including an effective and reliable asset register system.
- Banking transactions including reconciliations and record keeping
- Specific required reconciliation between the Ministry of State for Presidential Affairs and the Ministry of Finance and Development Planning
- Accountable documents and record keeping to support financial management and program execution for the above listed areas
- Organizational structure including stratification of authorization and approval process
- Management reports including variance analysis
- IT system and computerized environment

Audit Methodology

This review was based on document analyses and interviews, and meetings with the key staffs of the MOS. In the process of information gathering, we had several meetings with staffs assessed the entity's risk assessment documents for the period under review. We have further assessed transactional documents, reports, and policy documents which are appropriate for our conclusion. The review was conducted in accordance with International Standards for Supreme Audit Institution (ISSAI) 100 and International Standard on Assurance Engagements ISAE 3000 (Revised) other than Audits or Reviews of Historical Financial Information.

Limitation of Responsibility

The review involves performing procedures (including inspecting relevant documents and interviewing relevant staff of the entity) to obtain appropriate evidence whether the MOS Financial Management Systems and processes are consistent with authorities identified as criteria. The procedures selected depend on the auditor's professional judgment of what the auditor determines necessary in the circumstance. This includes the assessment of the risks of material non-compliance of the subject matter, whether due to fraud or error.

Because of the inherent limitations of internal control, there is an unavoidable risk that some material non-compliance may not be detected, even though the audit is properly planned and performed in accordance with the ISSAIs.

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Governance

1.1.1 No Strategic and Operational Plan

Criteria

- 1.1.1.1 Regulation D.19 (1)(b) of the PFM Act of 2009 as amended and restated 2019 states: "In estimating Consolidated Fund Expenditure for a budget period, a head of government agency shall: prepare a strategic plan which shall include a definition of the Government agency's mission, goals, objectives, outputs and activities".
- 1.1.1.2 Additionally, Regulation D.22 (1 & 2) of the PFM Act of 2009 as amended and restated 2019 states: "(1) On receipt of estimates from ministries and agencies, the Minister shall cause to be conducted budget hearings to review strategic plans and estimates of the government agencies concerned in order to ensure that these plans and estimates are in accordance with the Government's macroeconomic policy and fiscal framework. (2) Where necessary, the Minister may require a government ministry or agency to make adjustments to its strategic plans and estimates in order to fulfill the requirements of the Government's macro-economic policy and fiscal framework."

Observation

- 1.1.1.3 During our review, we observed that Management operated the entity without evidence of approved strategic and operational plans for the period under review.

Risk

- 1.1.1.4 Short, medium and long-term goals of the entity may not be identified, pursued and implemented thereby impairing the achievement of the organization's objectives.
- 1.1.1.5 Failure to develop policies and procedures to guide the activities of the entity may lead to arbitrary decisions that may be non-compliant to applicable laws and regulations and may impair the achievement of the entity's objectives.

Recommendation

- 1.1.1.6 Management should develop, approve and operationalize a strategic plan (for at least five years) cataloging short, medium and long-term goals, resources and strategies needed to achieve those goals and timelines for the implementation of goals cataloged therein. Subsequently, Management should develop, approve and operationalize annual operational plans to expedite the implementation of strategic goals on an annual basis.
- 1.1.1.7 The strategic and operational plans should be monitored and assessed on a periodic basis. Adjustments should be implemented where applicable.

- 1.1.1.8 Evidence of approved strategic and operational plans should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.1.9 *We note the recommendations and consider them as guide for management actions.*

Auditor General's Position

- 1.1.1.10 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.2 No Monitoring & Evaluation

Criteria

- 1.1.2.1 Regulation A.15 (1) of the PFM Act of 2009 as amended and restated 2019 states: "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless, and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal controls to mitigate these risks".

Observation

- 1.1.2.2 During our review, we observed no evidence of a functional Monitoring and Evaluation Committee (M&E) to provide the required oversight for the full implementation of planned activities within approved timelines, evidenced by the absence of approved annual monitoring & evaluation plans and periodic activities reports.

Risk

- 1.1.2.3 In the absence of effective monitoring and evaluation, MOS deliverables may not be achieved up to approved specifications and within approved timelines.
- 1.1.2.4 Value for money may not be achieved and entity resources may be subjected to misapplication and misappropriation.

Recommendation

- 1.1.2.5 Management should facilitate the establishment of a functional Monitoring and Evaluation Committee (M&E), evidence by the documentation of planned annual activities and periodic activities reports. Evidence of approved annual plans and periodic activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.2.6 *We note the recommendations and consider them as guide for management actions.*

Auditor General's Position

- 1.1.2.7 We acknowledge Management's acceptance of our finding and recommendation. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.3 Lack of Senior Management Meeting Minutes

Criteria

- 1.1.3.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 states: "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."

Observation

- 1.1.3.2 During our review, we observed no evidence of Senior Management meeting minutes to facilitate oversight and review of Management functions.

Risk

- 1.1.3.3 Monitoring and evaluation of the mandate and strategic and operational objectives of the entity may be impaired. This may impair the achievement of approved deliverables of the entity.

Recommendation

- 1.1.3.4 Management should facilitate the conduct of periodic Senior Management meetings. Senior Management meeting minutes should comprehensively detail activities discussed, actions to implement planned activities and approved timelines. Meetings' minutes should be subsequently documented and filed to facilitate future review.
- 1.1.3.5 Management should also institute a platform for following-up on decision made at Senior Management meetings. An update of progress towards previous meeting agreed actions/deliverable should be discussed during current meetings, as a medium for tracking institutional progress and planning for future activities.

Management's Response

- 1.1.3.6 *We note the recommendation and consider them for management immediate action.*

Auditor General's Position

- 1.1.3.7 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.4 No Annual Report

Criteria

- 1.1.4.1 Regulation A.15(1) of the PFM Act of 2009 as amended and restated 2019 states: "The head of government agency must exercise all reasonable care to prevent and detect

unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks”.

Observation

- 1.1.4.2 During our review, we observed no evidence of annual reports prepared by management for the period under review.

Risk

- 1.1.4.3 Significant activities, achievement, challenges and measures to mitigate challenges may not be adequately documented. This may impair institutional performance measurement and the development of remediation strategy to address existing challenges and constraints.
- 1.1.4.4 Information to facilitate institutional memory, expedite learning curves and provision of current administrative and operational status of the entity may not be available.

Recommendation

- 1.1.4.5 Management should facilitate the preparation and approval of administrative and operational activities reports on an annual basis. The reports should cover the proposed goals for the fiscal year, achievement against those goals, significant activities and challenges and measures to mitigate challenges in the near future. The report should also contain the entity audited financial statements (or at least a management account) to adequately inform stakeholders about the annual financial activities of the entity.
- 1.1.4.6 The report should be approved by the head of the entity and subsequently submitted to the Offices of the Auditor General, the Comptroller and Accountant General and the sector minister. Evidence of approved annual administrative and operational activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.4.7 *We note the recommendations and consider them as guide for management actions.*

Auditor General's Position

- 1.1.4.8 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.5 Lack of Audit Committee

Criteria

- 1.1.5.1 Regulation K.10 of the PFM Act of 2009 as amended and restated 2019 states: "A head of government agency or government organization shall in consultation with the internal audit governance board establish and maintain an audit committee for the government agency or organization for which he/she is responsible."

- 1.1.5.2 Further, Regulation K.11(1)(a) of the PFM Act of 2009 as amended and restated 2019 states: "the Audit Committee of Government Agencies or Organizations shall review internal controls, including the scope of internal audit, internal audit Plans, internal audit findings, and recommend to the head of government agency the appropriate action to be taken".

Observation

- 1.1.5.3 During our review, we observed no evidence that Management established an audit committee to monitor and address audit matters at the institution as required.

Risk

- 1.1.5.4 Audit issues and lapses identified in the entity's internal control system may not be appropriately monitored and addressed due to the lack of audit committee.
- 1.1.5.5 Internal and external audit recommendations may not be monitored and implemented in a timely manner.

Recommendation

- 1.1.5.6 Management should liaise with the relevant authority to establish a functional audit committee. Evidence of periodic meetings minutes and activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.5.7 *We note the recommendation and consider them for management immediate action.*

Auditor General's Position

- 1.1.5.8 We acknowledge Management's acceptance of our finding and recommendation. We will follow-up on the implementation of our recommendation during subsequent audit.

1.1.6 Discrepancies Associated with MOS Organizational Structure

Criteria

- 1.1.6.1 Regulation A.15(1) of the PFM Act of 2009 as amended and restated 2019 states: "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks".
- 1.1.6.2 Further, the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities states that, "Institutions deploy control activities through policies that establish what is expected and procedures that put policies into action". Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity.

Observation

1.1.6.3 During our review, we observed the following discrepancies associated with the Organizational Structure of MOS which establishes the entity's operational structure and defines its chain of command at every level of the organization:

- No evidence that the MOS Organizational Structure was finalized, approved and operationalized to serve as a basis for the hierarchical structure/chain of command and line of reporting of the entity.
- The Organizational Structure appears not to fully reflect the current operations and practice of the entity as some key positions/sections are not captured. For instance, the Office of the Minister of States without Portfolio for Special Project is not captured on the Structure.
- No evidence that Departmental/Sectional Structures are developed, approved and operationalized which align with the MOS overall Organizational Structure and defines the chain of command/reporting line within each department/section.
- The Organizational Structure appears not to reflect the independence of the Internal Audit Unit as the Internal Audit Unit reports to the Deputy Minister for Administration (DMA) instead of the Audit Committee (when established) through the Minister of State for Presidential Affairs.
- The Organizational Structure appears not to promote segregation of duties between the Logistics Unit and the Procurement Section. The Procurement Section falls under the control of the Logistics Unit which is responsible for both acquisition (procurement) and storage/distribution of procured items like stationeries/inventories and petroleum products, etc.

Risk

1.1.6.4 A clearly defined reporting structure may not be established thereby impairing segregation of duties and checks and balances.

1.1.6.5 The concepts of segregation of duties and checks and balances may not be achieved which may impair effective coordination, reporting and the operations of the entity.

Recommendation

1.1.6.6 Management should adjust, approve and operationalize the MOS Organizational Structure to detail established hierarchical structure, clearly defined reporting channels and authorities and responsibilities within the entity. The following adjustments should be reflected on the approved Organizational Structure:

- All key positions/sections existing at the entity. This practice should be regularized to reflect adjustments (additions or reductions) to the existing hierarchical structure.

- The Internal Audit Unit reports directly to the Audit Committee through the Minister of State for Presidential Affairs to protect the independence of the Internal Auditor.

1.1.6.7 Further, develop, approve and operationalize Departmental/Sectional Structures for each department/section and align same with the MOS overall Organizational Structure to guide the structure and operations of the entity.

1.1.6.8 Evidence of the updated and approved MOS overall Organizational Structure as well as its Departmental/Sectional Structures should be adequately documented and filed to facilitate future review.

Management's Response

1.1.6.9 *Management notes this as additional information to the ongoing work on structuring and operationalizing the MOS.*

Auditor General's Position

1.1.6.10 We acknowledge Management's assertion that there is an "ongoing work on structuring and operationalizing the MOS". We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.7 Non-Maintenance of Copy of MOS' Act

Criteria

1.1.7.1 Article 89 of the Liberian Constitution of 1986 provides that the Legislature shall enact laws to create ministries and agencies for efficient and effective running of the government.

Observation

1.1.7.2 During our review, we observed that Management did not maintain complete/full copy of the Act which creates the Ministry of State for Presidential Affairs and defines its purpose, power and scope of operations to guide Management in the execution of the entity's duties as required by such Legislative Framework.

Risk

1.1.7.3 In the absence of the Act of MOS, Management may make arbitrary decisions which may be non-compliant to the Legislative Framework of the entity thus, impairing the achievement of the entity's objectives.

1.1.7.4 In the absence of an Act creating the Ministry of State for Presidential Affairs, the duties and functions of presidential appointees (Ministers and Deputy Ministers) of MOS may not be appropriately defined. This may impair the performance of official duties and facilitate duplication of functions.

Recommendation

- 1.1.7.5 Management should maintain complete/full copy of the Act which creates the MOS for reference in decision making. This will ensure Management operates within Legislative Framework as well as within the purpose, power and scope of operations of the entity.
- 1.1.7.6 Evidence of the MOS Act should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.7.7 *We note the recommendation and consider them for management immediate action.*

Auditor General's Position

- 1.1.7.8 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2 Budget Management

1.2.1 No Evidence of a Functional Budget Committee

Criteria

- 1.2.1.1 Regulation D.16 (1)(a & b) of the PFM Act of 2009 as amended and restated 2019 states: "Every head of government agency shall establish a Budget Committee which shall be responsible for budget formulation, implementation, monitoring and evaluation made up of (a) the head of government agency, who shall be the chairperson; and (b) Heads of budget management centers or cost centers)".

Observation

- 1.2.1.2 During our review, we observed no evidence of a functional budget committee.

Risk

- 1.2.1.3 In the absence of functional budget committee, effective monitoring and evaluation of revenue and expenditure may be impaired. This may lead to under receipt of budgeted revenue and / or over expenditure.
- 1.2.1.4 Periodic Budget Performance Reports may not be prepared adequately or in a timely manner.
- 1.2.1.5 Management may be non-compliant with Regulation D.16.1 of the PFM Act of 2009 as amended and restated 2019.

Recommendation

- 1.2.1.6 Management should facilitate the establishment of a functional Budget Committee, evidence by the documentation of attendance records, meeting minutes, and periodic activities reports. Evidence of attendance records, meeting minutes, and periodic activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.1.7 *We note the recommendations and consider them for management immediate action.*

Auditor General's Position

- 1.2.1.8 We acknowledge Management's acceptance of our finding and recommendation. We will follow-up on the implementation of our recommendation during subsequent audit.

1.2.2 No Budget Policy and Formulation

Criteria

- 1.2.2.1 Regulation D.12 of the PFM Act of 2009 as amended and restated 2019 states: "Every head of Government Agency in consultation with the budget committee, shall determine the procedures necessary for preparation of the Agency's estimates in conformity with budget guidelines and the Accounting Manual"

Observation

- 1.2.2.2 During our review, we observed no evidence that Management developed policy to regulate the budget formulation and implementation processes.
- 1.2.2.3 Further, we observed no evidence that departments' inputs were solicited and considered during the entity's budget formulation process for the period under review.

Risk

- 1.2.2.4 In the absence of budget policy, the budgeting process may be performed arbitrarily thus impairing the effective allocation of resources and subsequent implementation of planned programs.
- 1.2.2.5 Failure to solicit and consider the inputs of various departments during budget preparation, the appropriateness and accuracy of the budget may be impaired.

Recommendation

- 1.2.2.6 Management should develop and operationalize a budget policy which detailed the processes and procedures of budgeting including the process for collaboration and solicitation of inputs from various departments within the entity. Evidence of the policy and budget formulation activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.2.7 *We note the recommendation and consider them for management immediate action.*

Auditor General's Position

- 1.2.2.8 We acknowledge Management's acceptance of our findings and recommendation. We will follow-up on the implementation of our recommendation during subsequent audit.

1.2.3 No Evidence of Internal Budget

Criteria

- 1.2.3.1 Regulation O.1 (1 & 2) of the PFM Act of 2009 as amended and restated 2019 states: "(1) All government agencies shall provide in their annual budgetary estimates, their expected revenue collections and internally generated funds. (2) A head of government agency is personally responsible for ensuring that adequate safeguards exist and are applied for the assessment, collection of and accounting for such revenues and other public moneys relating to their agencies, departments or office".

Observation

- 1.2.3.2 During our review, we observed no evidence of an annual budget comprehensively cataloging all projected sources of revenue and planned expenditures for the period under review.
- 1.2.3.3 Further, we observed no evidence that the budget for the fiscal period 2024 was prepared by MOS Management and submitted to the MFDP for review/consolidation and subsequent submission to the National Legislature for approval.

Risk

- 1.2.3.4 The completeness and accuracy of revenue and expenditures may not be assured. This may lead to subsequent misstatement of financial statements.
- 1.2.3.5 Management may not fully account for activities/assets of the entity.
- 1.2.3.6 Management may not pursue and collect all projected revenue. Unplanned approved projected expenditures may facilitate misapplication and misappropriation of public funds.

Recommendation

- 1.2.3.7 Management should facilitate the preparation of annual budgets comprehensively cataloging all projected sources of revenue of the entity and planned expenditures. Management should ensure that the strategic and operational plans align with the annual budgets before approval by the relevant authorities. The annual budget should be subsequently approved by the Minister of State for Presidential Affairs.
- 1.2.3.8 Evidence of approved annual budgets should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.3.9 *We note the recommendation and consider them for management immediate action.*

Auditor General's Position

- 1.2.3.10 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.4 Internally Generated Revenue

Criteria

- 1.2.4.1 Regulation O.1 (1 & 2) of the PFM Act of 2009 as amended and restated 2019 states: "(1) All government agencies shall provide in their annual budgetary estimates, their expected revenue collections and internally generated funds. (2) A head of government agency is personally responsible for ensuring that adequate safeguards exist and are applied for the assessment, collection of and accounting for such revenues and other public moneys relating to their agencies, departments or office".

Observation

- 1.2.4.2 During our review, we observed that Management did not disclose in the expenditure reports nor provide detailed information on internally generated revenue for the period under review.

Risk

- 1.2.4.3 The completeness and accuracy of revenue may not be assured; therefore, the financial statements may be misstated.
- 1.2.4.4 Management may not fully account for activities/assets of the entity.
- 1.2.4.5 All collections of fees for rental of property/hall rental may not be deposited in the entity's bank account.

Recommendation

- 1.2.4.6 Management should develop, approve and operationalize policy to regulate the projection, collection and recording of internally generated revenue. Evidence of approved policy should be adequately documented and filed to facilitate future review.
- 1.2.4.7 Management should ensure that internally generated revenue is comprehensively projected and recorded in the entity's annual budget. Subsequently, Management should ensure that all internally generated revenue is recorded in the entity's financial statements and expenditure reports.
- 1.2.4.8 Management should ensure that payments of all fees for rental of property/hall are deposited directly in a designated account for subsequent remittance to the General Revenue Account per approved revenue policy.
- 1.2.4.9 Management should establish subsidiary ledgers for each source of revenue. Subsequently, Management should perform periodic reconciliation among invoices, receipts, bank statements and the subsidiary ledgers (including the financial statements). Differences identified should be investigated and adjusted (where applicable) in a timely manner.

Management's Response

- 1.2.4.10 *We note the recommendation and consider them for management immediate action.*

Auditor General's Position

- 1.2.4.11 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.5 No Evidence of a Budget Unit

Criteria

- 1.2.5.1 Regulations A.1 (1) of the PFM Act of 2009 as amended and restated 2019 states: "Subject to national security considerations, the public shall be provided with full access to all appropriate information concerning the financial affairs of the Government. This will include, but not limited to, information about the development of annual and supplementary budget estimates, the quarterly fiscal outturn reports issued by the Ministry, the monthly revenue and quarterly budget performance reports of ministries and agencies state owned enterprises their annual accounts and reports and the Government's annual audited accounts".

Observation

- 1.2.5.2 During our review, we observed no evidence that Management established a functional Budget Unit or employed a Budget Officer to record actual revenue collection and expenditure disbursement in a timely manner for the period under review. However, we observed that the Director of Budget and Finance is responsible predominantly for processing financial transactions and reporting in addition to performing budget related function.

Risk

- 1.2.5.3 In the absence of a Budget Officer/ Budget Unit, actual revenue and expenditure may not be recorded in a timely manner. This may impair budget monitoring and evaluation, which may lead to under receipt of budgeted revenue and / or over expenditure.
- 1.2.5.4 Effective segregation of duties and checks and balances over recording of revenue and expenditure performance may be impaired. This may facilitate inadequate and fraudulent financial reporting.

Recommendation

- 1.2.5.5 Management should facilitate the immediate establishment of a Budget Unit, competitively hire qualified and experienced budget officers/ accountants to manage the activities of the unit.
- 1.2.5.6 The Budget Unit upon establishment should exclusively perform budgetary functions related to comprehensive projection of revenue (from all sources including internal revenue), consolidating planned programs and activities of the various units/sections,

costing of planned programs and activities, real time recording, monitoring and evaluation of revenue and expenditure performance and timely production of periodic (quarterly and annual) budget performance report.

- 1.2.5.7 Evidence of periodic budget performance reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.5.8 *We note the recommendation and consider them highly for management immediate action.*

Auditor General's Position

- 1.2.5.9 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.6 Irregularities Associated with Operational Expenses

Criteria

- 1.2.6.1 Regulations A.3 (1) of the PFM Act of 2009 states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister."
- 1.2.6.2 Regulation A.15 (1) of the PFM Act of 2009 as amended and restated 2019 states that "a head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless, and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal controls to mitigate these risks.

Observation

- 1.2.6.3 During our review, we observed the following irregularities associated with the budget line items "operational expense":
- The MOS Budget for the fiscal period 2023 contains the budget line with the caption "Operational expense" with the total amount of US\$50,000.00. However, there was no evidence of policy and procedure to regulate the disbursement of operational expense.
 - Payment made from the operational expenses were used for repairs and maintenance of vehicle and civil works, fuel and lubricant, cleaning materials, food and catering, etc. which were already budgeted under other line items.

- Additionally, we observed the total amount for Operational Expenses in the Fiscal Outturn Reports produced by MFDP for the fiscal year ended December 31, 2023 was US\$1,609,499.00 whereas, the total amount reported in the MOS Financial Report was US\$0.00 thus leaving a variance of US\$1,609,499.00.

Risk

- 1.2.6.4 Failure to develop policies and procedures to regulate the disbursement of operational expenses may lead to arbitrary decision that may be non-compliant to applicable laws and regulations and may impair the achievement of the entity's objectives.
- 1.2.6.5 Utilizing operational expenses for existing budgeted expenditures may facilitate duplications of expenditures and misappropriation of the entity's funds.
- 1.2.6.6 Operational expenses may be utilized for unintended purposes. This may facilitate misappropriation/misapplication of the entity's funds.

Recommendation

- 1.2.6.7 Management should adjust the expenditure title to "Other Operational Expenditure".
- 1.2.6.8 Subsequently, Management should develop, approve and operationalize policy and procedures to regulate expenditure related to funds allocated as "Other Operational Expenditure". The policy should comprehensively catalog the nature of all expenditures allowable under such expense and should exclude all previously budgeted expenditure.
- 1.2.6.9 Evidence of approved policy, and all other relevant supporting documents, should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.6.10 *We note the recommendations, however, kindly reference page 18 of the signed IPSAS financial report for fy2023: under Goods and Services - "other General Expenses and arrears \$2,068,449.33.*

Auditor General's Position

- 1.2.6.11 We acknowledge Management's assertion that the MOS Financial Statements reported "other General Expenses and arrears (Operational Expenses) in the total amount of US\$2,068,449.33. However, there is still a variance of US\$458,950.33 between the Fiscal Outturn Reports produced by MFDP and amount reported by MOS for operational expenses. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.3 Financial Reporting

1.3.1 No Approved Financial Manual

Criteria

1.3.1.1 Regulation A.5 (1) of the PFM Act of 2009 as amended and restated 2019 states: "A head of government agency shall with the approval of the Minister issue an accounting manual to suit the operations and regulate the financial matters of the Government agency, indicating:

- A. The duties to be performed by specified officers,
- B. The accounts to be kept and returns to be submitted, and
- C. Such other instructions as may be required for the proper conduct of the financial matters of the Government agency".

1.3.1.2 Furthermore, Regulation A.5 (2) of the PFM Act of 2009 as amended and restated 2019 states: "the accounting manual shall contain relevant procedures for the keeping of accounts, preparation and format of financial statements, Government agency chart of accounts, and all administrative issues relating to the keeping and preparation of government accounts."

Observation

1.3.1.3 During our review, we observed no evidence of an approved accounting manual to guide the financial management and accounting processes of the entity.

Risk

1.3.1.4 In the absence of approved financial manual, financial management and accounting transactions and processes may be performed on a discretionary basis which may be non-compliant with the PFM Act and Regulations.

Recommendation

1.3.1.5 Management should develop, approve and operationalize a comprehensive financial manual, outlining all accounting procedures, processes, systems and controls to be used by staff of the entity's Finance Department. The manual should also catalog all processes over initiation, processing, authorization and recording for each account balance. Management should facilitate timely and periodic update of approved financial manual to reflect the current operations of the Finance Department and amendments made to the PFM Acts and Regulations.

1.3.1.6 Evidence of approved financial manual should be adequately documented and filed to facilitate future review.

Management's Response

1.3.1.7 *We note the recommendation and consider them for management immediate action.*

Auditor General's Position

- 1.3.1.8 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.3.2 No Automated Financial Management System/ Accounting Software

Criteria

- 1.3.2.1 Regulation A.5 (1) of the PFM Act of 2009 as amended and restated 2019 states: "A head of government agency shall with the approval of the Minister issue an accounting manual to suit the operations and regulate the financial matters of the Government agency, indicating:

- D. The duties to be performed by specified officers,
- E. The accounts to be kept and returns to be submitted, and
- F. Such other instructions as may be required for the proper conduct of the financial matters of the Government agency".

- 1.3.2.2 Furthermore, Regulation A.5 (2) of the PFM Act of 2009 as amended and restated 2019 states: "the accounting manual shall contain relevant procedures for the keeping of accounts, preparation and format of financial statements, Government agency chart of accounts, and all administrative issues relating to the keeping and preparation of government accounts."

Observation

- 1.3.2.3 During our review, we observed no evidence of an automated financial management system or an accounting software to facilitate comprehensive, real-time and accurate recording of financial transactions.

Risk

- 1.3.2.4 The completeness and accuracy of accounting transactions may not be assured. This may lead to misstatement of financial statements of the entity.
- 1.3.2.5 Accounting data security, integrity, completeness and accuracy may be impaired.
- 1.3.2.6 Management may not account for all of its transactions.

Recommendation

- 1.3.2.7 Management should procure and operationalize a functional accounting software to facilitate complete, accurate and real-time recording of all financial transactions of the entity.
- 1.3.2.8 An automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created between the general ledger, trial balance and the financial statements to facilitate completeness and accuracy of the financial statements.

- 1.3.2.9 Management should also facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents for transactions are scanned, attached to the transactions in the accounting software, archived and maintained to facilitate future review.

Management's Response

- 1.3.2.10 *We note the recommendations, however, there exists an IFMIS freebalance automated software in use that handles 90% of Ministry of State transactions.*

Auditor General's Position

- 1.3.2.11 We acknowledge Management's assertion. However, the IFMIS's revenue and budget modules have not been operationalized. Therefore, Management is encouraged to operate a functional accounting software concurrently with the IFMIS freebalance system until the revenue and budget modules are fully operationalized to facilitate comprehensive recording and reporting of all financial transactions.

1.3.3 Non-Preparation and Submission of Financial Statements

Criteria

- 1.3.3.1 Part 1.3.4 of the International Public Sector Accounting Standards (IPSAS) Cash Basis of Accounting (November 2017) states: "An entity shall prepare and present financial statements which include the following components:
- (a) Statement of cash receipts and payments which recognizes all cash receipts, cash payments and cash balances controlled by the entity
 - (b) Accounting policies and explanatory notes; and
 - (c) When the entity makes publicly available it's approved budget, a comparison of budget and actual amounts either as a separate additional financial statement or as a budget and actual column in the statement of cash receipt and payments in accordance with paragraph 1.7.8 of this Standard"
- 1.3.3.2 Additionally, Regulation C.3 (7) of the PFM Act of 2009 as amended and restated 2019 states: "A Line minister shall ensure the timely preparation of the periodic and annual financial statements and reports of the line ministry and agencies under him in accordance with these regulations and other enactments, and cause these statements and reports to be forwarded to the Minister, the Auditor General and the Comptroller-General"

Observation

- 1.3.3.3 During our review, we observed no evidence that Management prepared and submitted IPSAS cash basis financial statements as adopted by the Government of Liberia for the periods July 1, 2018 to December 31, 2022.

- 1.3.3.4 Further, we observed no evidence that Management submitted its financial statements for the period January to December 2023 to the Offices of the Auditor General and the Comptroller and Accountant General as required.

Risk

- 1.3.3.5 Failure of Management to prepare and present approved financial statements may deny stakeholders information relevant for decision making.

- 1.3.3.6 The preparation of the GOL annual consolidated financial statements and subsequent audit of the entity's financial statements may be impaired.

Recommendation

- 1.3.3.7 Management should prepare, approve and present IPSAS Cash Basis Financial Statements in line with the GoL reporting framework for the entity.

- 1.3.3.8 Going forward, Management should ensure that approved Financial Statements are presented to the Offices of the Auditor General and Comptroller & Accountant General two months after the end of the fiscal period in line with the PFM Act.

- 1.3.3.9 All approved periodic (quarterly and annual) financial statements should be adequately documented and filed to facilitate future review.

Management's Response

- 1.3.3.10 *We note the recommendations, however, the reports of the reference period were prepared but were not signed by the head of the entity. Please find the attached reports that were not signed by the head of the entity.*

Auditor General's Position

- 1.3.3.11 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.3.4 Discrepancy between the Expenditure Report and Fiscal Outturn Report (MFDP)

Criteria

- 1.3.4.1 Regulation C.8 (2 and 3g) of the PFM Act of 2009 as amended and restated 2019 states: "(2) A head of agency or spending unit shall have overall responsibility and accountability for the collection and receipt of all revenues or the financial administration of the monies voted by Legislature for, or applied by statute to, the services under the control of his or her ministry or agency. (3g) ensure that all books of accounts under his or her control are correctly posted and kept up-to-date".

Observation

- 1.3.4.2 During our review, we observed that the actual expenditure per the entity's financial report did not reconcile with the fiscal outturn report generated by the MFDP for the period January to December 2023. The entity reported US\$20,482,283.01 whilst MFDP reported US\$20,483,439.00 thus resulting to a variance of US\$1,155.99. However, we were unable to verify the fiscal outturn report generated by the MFDP in the total amount of US\$53,391,758.00 for the periods July 2018 to December 2022 due to the lack of financial statements/reports from the entity. **See Table 1 for details.**

Table 1: Discrepancy between the Expenditure Report and Fiscal Outturn Report (MFDP)

No	Period	Amount per MOS Report (US\$) A	Amount per Fiscal Outturn Report/MFDP (US\$) B	Variance C = (A-B)	Comment
July 2018 to December 2022					MOS financial statements/reports for the periods July 2018 to 2022 were not made available to complete this test
1	July 2018 to June 2019		8,831,984.00		
2	July 2019 to June 2020		9,714,372.00		
3	July 2020 to June 2021		9,714,372.00		
4	July 2021 to December 2021 (Special Budget Year)		6,714,579.00		
5	January to December 2022		18,416,451.00		
Total (1)			53,391,758.00		
January to December 2023					
1	January to December 2023	20,482,283.01	20,483,439.00	(1,155.99)	
Total (2)		20,482,283.01	20,483,439.00	(1,155.99)	

- 1.3.4.3 Further, we observed no evidence that Management performed reconciliation between its expenditure report and the fiscal outturn report generated and reported by the MFDP for the period under review.

Risk

- 1.3.4.4 The completeness and accuracy of expenditures may not be assured.
- 1.3.4.5 Revenue and expenditures may be misstated.

Recommendation

- 1.3.4.6 Management should fully account for the variances between the expenditure reports/ financial statements and the fiscal outturn reports.
- 1.3.4.7 Going forward, Management should conduct periodic reconciliation between the fiscal outturn reports and the expenditure reports/ financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner. Evidence of periodic reconciliation reports should be adequately documented and file to facilitate future review.

Management's Response

1.3.4.8 *Kindly reference the management response in 1.3.3.*

Auditor General's Position

1.3.4.9 Management did not adequately address the issue raised. Management did not account for the variances between the expenditure reports/ financial statements and the fiscal outturn reports as recommended. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.3.5 General Ledgers (IFMIS) not Reconciled to Financial Statements Figures

Criteria

1.3.5.1 Regulation C.8 (2 and 3g) of the PFM Act of 2009 as amended and restated 2019 states: "(2) A head of agency or spending unit shall have overall responsibility and accountability for the collection and receipt of all revenues or the financial administration of the monies voted by Legislature for, or applied by statute to, the services under the control of his or her ministry or agency. (3g) ensure that all books of accounts under his or her control are correctly posted and kept up-to-date"

Observation

1.3.5.2 During our review, we observed variance between figures reported in the MOS financial statements and the IFMIS which was used as the general ledger by MOS to prepare its financial statements for the period January to December 2023. The entity reported US\$ 20,482,283.01 whilst IFMIS records showed US\$25,478,591.68 thus resulting to a variance of US\$4,996,308.67. However, we were unable to verify the IFMIS records in the total amount of US\$89,410,129.23 for the periods July 2018 to December 2022 due to the lack of financial statements/reports from the entity. **See Table 2 for details.**

Table 2: General Ledgers (IFMIS) not Reconciled to Financial Statements Figures

No	Period	Amount per MOS Financial Statements/ Report (US\$) A	Amount per General Ledgers (IFMIS) (US\$) B	Variance C = (A-B)	Comment
July 2018 to December 2022					
1	July 2018 to June 2019		23,338,365.03		MOS financial statements /reports for the periods 2018 to 2022 were
2	July 2019 to June 2020		11,327,457.03		
3	July 2020 to June 2021		17,111,480.44		
4	July 2021 to December 2021		7,540,500.42		

No	Period	Amount per MOS Financial Statements/ Report (US\$) A	Amount per General Ledgers (IFMIS) (US\$) B	Variance C = (A-B)	Comment
	(Special Budget Year)				not made available to complete this test
5	January to December 2022		30,092,326.31		
Total (1)			89,410,129.23		
January to December 2023					
1	January to December 2023	20,482,283.01	25,478,591.68	(4,996,308.67)	
Total (2)		20,482,283.01	204,298,850.14	(4,996,308.67)	

1.3.5.3 Further, we observed no evidence that Management performed reconciliation between the general ledger (IFMIS) and the financial statements for the period under review.

Risks

1.3.5.4 The completeness and accuracy of the financial statements may not be assured; therefore, the financial statements may be misstated.

1.3.5.5 A misstated financial statement may facilitate fraudulent financial reporting and mislead the users of the financial statements.

1.3.5.6 Management may not account for all its transactions.

Recommendation

1.3.5.7 Management should account for the variances identified between the general ledger, trial balance and the financial statements.

1.3.5.8 Management should adjust the financial statements by the variances observed between the general ledger, trial balance and the financial statements.

1.3.5.9 Going forward, an automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created between the general ledger, trial balance, and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

1.3.5.10 *We note the recommendations and shall act accordingly.*

Auditor General's Position

- 1.3.5.11 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.3.6 No Book of Accounts

Criteria

- 1.3.6.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 states: "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".

Observation

- 1.3.6.2 During our review, we observed that Management did not maintain books of accounts and proper records such as cash book, detail ledgers, trial balance, etc. for budgetary allotment received from GOL, internal revenue generated and expenditures incurred for the fiscal period under review.

Risk

- 1.3.6.3 Failure to maintain books of accounts and proper records for transactions conducted may impair accountability of resources and may lead to misappropriation of the entity's fund.
- 1.3.6.4 In the absence of book of accounts, the completeness and accuracy of the financial statements may not be assured. This may lead to misstatement of the financial statements.
- 1.3.6.5 Management may not fully account for activities of the entity.

Recommendation

- 1.3.6.6 Management should procure and operationalize a functional accounting software to record all financial transactions of the entity.
- 1.3.6.7 Management should ensure that detailed general ledgers and trial balance are prepared to support figures in the revenue and expenditure reports or financial statements.
- 1.3.6.8 Going forward, Management should establish an automated financial reporting system including an automated billing system for comprehensive compilation and recording of internal revenue. The financial reporting system should be linked to the automated revenue billing system such that transactions posted to the billing system are automatically journalized to the general ledger.

- 1.3.6.9 An automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the automated billing system. Going forward, an automated linkage should be created between the general ledger, trial balance and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.3.6.10 *We note the recommendations and shall act accordingly.*

Auditor General's Position

- 1.3.6.11 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4 Personnel Management

1.4.1 Lack of Approved Human Resource Policies and Procedures

Criteria

- 1.4.1.1 Chapter 1 Section 2 (1.2.8) of the Standing Orders for the Civil Service of 2012 states: "It will therefore be seen that the CSA has a vital role to play in regulating personnel administration throughout the entire Civil Service. To be completely effective, the CSA needs the fullest support and co-operation from all the other Government agencies it seeks to serve. It must be recognized that this manual represents only the beginning of the process of codifying personnel administration procedures and practices throughout the Civil Service. It is essential that Agency Heads liaise regularly with the CSA's Director-General to ensure that the manual is amended and extended to meet the ever-changing demands which are placed upon it"
- 1.4.1.2 Additionally, The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities states: "Institutions deploy control activities through policies that establish what is expected and procedures that put policies into action". Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity.

Observation

- 1.4.1.3 During our review, we observed no evidence of an approved Human Resource Policy and Procedures to guide the human resource activities at the entity.
- 1.4.1.4 Further, we observed no evidence that Management had adopted the Civil Service Standing Order to guide its human resources activities.

Risk

- 1.4.1.5 Failure to develop approved policies and procedures to guide the activities of the entity may lead to arbitrary decisions that may be non-compliant to applicable laws and regulations and may impair the achievement of the entity's objectives.

Recommendation

- 1.4.1.6 Management should develop, approve and operationalize human resources policy and procedures for the effective and efficient operations of human resources activities of the entity.
- 1.4.1.7 Alternatively, Management should adopt and operationalize the Civil Service Standing Order to guide the human resources activities of the entity.
- 1.4.1.8 Evidence of approved policy and procedures or adoption of the Civil Service Standing Order should be adequately documented and filed to facilitate future review.
- 1.4.1.9 Going forward, Management should perform periodic review to ensure consistency of approved human resources policy to practices at the entity.

Management's Response

- 1.4.1.10 *We note the recommendation and consider them highly for management immediate action.*

Auditor General's Position

- 1.4.1.11 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.2 Non-competitive Recruitment of Employees

Criteria

- 1.4.2.1 Chapter 1 Section 2 (1.2.1 and 1.2.2) of the Standing Orders for the Civil Service of 2012 states: "(1.2.1) It is the CSA's responsibility to ensure that all vacancies in the classified Civil Service are filled by officers who are properly qualified. Whenever vacancies occur, Agency Heads must notify the CSA giving full details and indicating whether the position is to be temporary or permanent. When a position is to be filled either by a newly created (original) appointment, or by a promotion, anyone being considered for the position must first have been certified as eligible by the CSA; and (1.2.2) It is the responsibility of the CSA's Division of Selection to see that all applicants are subject to the same merit-based selection procedures. Most people (but with certain exceptions which are listed in Chapter 3) will have to sit for, and pass, an examination. Once they have successfully completed the examination, individuals are then certified eligible for a particular class of position".

Observation

- 1.4.2.2 During our review, we observed that Management did not facilitate competitive recruitment for several staff employed during the period under review. For instance, there was no evidence of competitive recruitment for a sample of sixteen (16) employees hired during the period. **See Appendix 1 for details.**

Risk

- 1.4.2.3 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the entity.

Recommendation

- 1.4.2.4 Management should ensure that all recruitment activities are carried out in full compliance with the approved/adopted human resources policy.
- 1.4.2.5 Management should ensure that all employees' files contain the relevant supporting document indicative of proper vetting (an approved job description, publication of vacancies, job related test/ interview questions and background check information) in line with the approved/adopted human resources policy. Evidence of approved hiring records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.4.2.6 *We note the recommendations and consider them for management action.*

Auditor General's Position

- 1.4.2.7 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.3 Inadequate Records in Personnel Files

Criteria

- 1.4.3.1 Chapter 1 Section 1 (1.2.5) of the Standing Orders for the Civil Service of 2012 states: "Personnel records on all Classified Civil Servants throughout their careers are maintained by the Division of Personnel Records and Research. It is also responsible for ensuring that information about an individual, including, for example, the position he occupies and the salary he draws, is transmitted efficiently among all the agencies concerned. These would normally be the originating ministry, the Ministry of Finance (which pays salaries), the Bureau of the Budget (which approves salaries), and the CSA itself. The form used for recording all this information is the Personnel Action Notice (or PAN) form). There are two types of PAN forms; one for the Clerical Staff and the other for Non-clerical Staff. Non-clerical Staff include professional, administrative, and general category staff. Other documents handled by the Division are Employment Record Forms, Duty Statements, and letters of appointment, dismissal, or resignation. This Division will also research to improve the service".

Observation

1.4.3.2 During our review, we observed that Management did not maintain personnel records such as letter of applications, employment/appointment letters, credentials or qualifications, job description or terms of reference (TOR), personnel action notice (PAN), Curriculum Vitae (CV), etc. for several of its employees. For instance, the following documents were not available on the sampled employees' files reviewed:

- Employment letter for 28 staff,
- TOR for 105 staff,
- PAN for 87 staff,
- Police clearance for 49 staff,
- CV for 10 staff, and
- Copies of credential for 43 staff. **See Appendix 2 for details.**

Risk

1.4.3.3 Failure to maintain essential personnel records may lead to Management inability to manage or regulate the activities of its personnel effectively.

1.4.3.4 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the entity. This may impair the achievement of the entity's objectives.

Recommendation

1.4.3.5 Management should ensure that all employees' files are updated to contain essential documents such as letter of applications, employment/appointment letters, contracts, credentials, job description or terms of reference (TOR), personnel action notice (PAN), Curriculum Vitae (CV), Police clearance, etc. to enable administration regulate the activities of its personnel effectively.

1.4.3.6 Management should institute periodic review / inspection of personnel files to validate the completeness of personnel records.

1.4.3.7 Management should institute an electronic document management system by scanning all documents in employees' files and create electronic files for each employee. This control will facilitate more effective document retention and archiving system, along with manual records.

Management's Response

1.4.3.8 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

1.4.3.9 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.4 Unapproved Salary Scales/Structure

Criteria

- 1.4.4.1 Regulation T.3 (1) (d, e and f) of the PFM Act of 2009 as amended and restated 2019 states: "(1) The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: (d) authorized establishments or manpower ceilings are not exceeded; (e) the amount of salary and other allowances authorized for payment to each staff is not exceeded; and (f) payments are not made on the payment voucher to staff who do not belong to the Agency or unit."

Observation

- 1.4.4.2 During the review, we observed no evidence of an approved salary structure instituted at the entity.
- 1.4.4.3 Further, reconciliation between the entity's payroll and the GoL Harmonization Pay Grade revealed that salaries disbursed were not consistent with the GoL Harmonization Pay Grade. For instance, salary of US\$5,826.00 for Nathaniel T. Kwabo (Director) per March 2014 payroll was above the required pay grade of US\$2,200.00 (ceiling/maximum) for said position.
- 1.4.4.4 No evidence that staffs' salaries were approved by the relevant authority and communicated to the staff during the time of employment. For instance, letters of employment reviewed for several staff did not indicate their salaries.

Risk

- 1.4.4.5 Salaries may be disbursed and adjustments to payroll may be performed on a discretionary basis. This may lead to misapplication and misappropriation of the entity's funds.

Recommendation

- 1.4.4.6 Management should develop, approve and operationalize a salary structure to regulate salary disbursement at the entity. The approved salary structure should comprehensively catalog the various positions at the entity and respective pay grades for each position. Alternatively, Management should officially adopt and operationalize the GoL Harmonization Pay Grade for disbursement of salaries at the entity.
- 1.4.4.7 Management should ensure that all adjustments to the payroll are approved by the relevant authority, supported by the required documentation and consistent with approved salary structure and the Human Resource policy of the entity.
- 1.4.4.8 Evidence of approved salary structure, evidence of adoption of GoL Harmonization Pay Grade, and all relevant supporting records for adjustments to the payroll should be adequately documented and filed to facilitate future review.

Management's Response

- 1.4.4.9 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

- 1.4.4.10 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.5 No Automated Payroll Management System

Criteria

- 1.4.5.1 Regulation C.8 (2 and 3g) of the PFM Act of 2009 as amended and restated 2019 states: "(2) A head of agency or spending unit shall have overall responsibility and accountability for the collection and receipt of all revenues or the financial administration of the monies voted by Legislature for, or applied by statute to, the services under the control of his or her ministry or agency. (3g) ensure that all books of accounts under his or her control are correctly posted and kept up-to-date".
- 1.4.5.2 Further, Regulation B.25 (3)(d) of the PFM Act of 2009 as amended and restated 2019 states: (3) The head a government agency shall institute internal controls to ensure that (d) transactions are properly tracked, approval levels clearly documented and records maintained at each level".

Observation

- 1.4.5.3 During our review, we observed no evidence of an automated centralized payroll management system to facilitate the effective payroll management of the entity. The payroll was managed in MS excel.

Risk

- 1.4.5.4 Data integrity, security and completeness and accuracy of payroll records may be impaired.
- 1.4.5.5 In the absence of a centralized payroll management system, the computation of taxes, other deductions and net salaries may be impaired.
- 1.4.5.6 Management may not account for all its payroll transactions.

Recommendation

- 1.4.5.7 Management should procure and operationalize a functional payroll system to facilitate complete, accurate and real-time recording of all payroll transactions of the entity.
- 1.4.5.8 An automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the payroll ledger. Going forward, an

automated linkage should be created between the payroll ledger, trial balance and the financial statements to facilitate completeness and accuracy of the financial statements.

- 1.4.5.9 Management should also facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents for payroll transactions are scanned, attached to the transactions in the payroll and accounting software, archived and maintained to facilitate future review.

Management's Response

- 1.4.5.10 *We note the recommendations and consider them highly for management immediate action.*

Auditor General's Position

- 1.4.5.11 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.6 Lack of Segregation of Duties in Payroll Management

Criteria

- 1.4.6.1 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities provides that senior management and the board of directors establish the organizational structure and reporting lines necessary to plan, execute, control and periodically assess the activities of the entity. This goal is to provide for clear accountability and information flow within and across the overall entity, and its subunits.

Observation

- 1.4.6.2 During our review, we observed no evidence that monthly payroll originated from the Human Resource Unit and forwarded to the Finance Unit for processing.
- 1.4.6.3 Additionally, we observed no evidence that the payroll journals were subsequently submitted to heads of department/units to review and corroborate salaries to be disbursed to personnel of respective department/units.

Risk

- 1.4.6.4 Lack of segregation of duties of such key functions may impair checks and balances, thereby, leading to misappropriation of the entity's fund.
- 1.4.6.5 Inadequate review of the payroll may lead to ghost or undeserving staff being compensated. This may also lead to salaries being paid for work not performed.
- 1.4.6.6 Unauthorized adjustments may be undetected leading to misappropriation of the entity's fund.

Recommendation

- 1.4.6.7 Management should facilitate segregation of duties and check and balances in the preparation of monthly payroll. All adjustments to the payroll should be cataloged by the Human Resource Department and submitted to the Finance Department for processing. Subsequently, the Finance Department should submit the adjusted payroll to the head of each department/units and the Human Resource Department for validation before submission to MFDP for processing.
- 1.4.6.8 Evidence of approved monthly payroll journals and all other relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.4.6.9 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

- 1.4.6.10 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.7 Non-Withholding and Remittance of Income Tax for Supplementary Staff

Criteria

- 1.4.7.1 Section 200 of the Revenue Code of Liberia 2000 as amended in 2011 requires that an annual income tax is hereby imposed on the annual taxable income of every natural person resident in Liberia (including resident Liberian citizens employed by an embassy, a diplomatic mission, or international organization). The tax is collected during the tax year in accordance with the withholding rules of Section 905 or the advance payment rules of Section 904.
- 1.4.7.2 Further, Section 905 (J) and (M) of the Revenue Code of Liberia Act of 2000 states that; "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".

Observation

- 1.4.7.3 During our review, we observed no evidence that Management remitted into GoL Revenue Account, Personal Income Tax (PIT) withheld from supplementary staff for the period under review. For instance, the amount of US\$28,505.27 for the month of December 2023 withheld from all seven hundred thirty-nine (739) supplementary staff was not remitted to GOL revenue account.

Risk

- 1.4.7.4 Failure to withhold and remit PIT may deny GoL of the much-needed tax revenue.
- 1.4.7.5 Management may be noncompliant with Section (905) J. of the Revenue Code of Liberia 2000, which may result in to penalties for late payment and failure to pay. Please see Section 52 of the Revenue Code of Liberia as referenced above.
- 1.4.7.6 Non-remittance of PIT may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

- 1.4.7.7 Management should provide substantive justification for not withholding and remitting PIT.
- 1.4.7.8 Going forward, Management should withhold PIT on all disbursement of remunerations and facilitate full remittance of PIT to the general revenue account in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.
- 1.4.7.9 Evidence of remittance including original copies of flag receipts and other supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.4.7.10 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

- 1.4.7.11 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.8 Non-remittance of NASSCORP's Contributions

Criteria

- 1.4.8.1 Part II Section 89.16 (a & h) of the National Social Security and Welfare Corporation (NASSCORP) of the Republic of Liberia Act of 2017 states: "(a) The contribution payable under this Act in respect of an employee shall comprise contribution payable by the employer (hereinafter referred to as the employer's contribution) and contribution payable by the employee (hereinafter referred to as the employee's contribution) and shall be paid to the corporation. The contribution rate shall be a total 10% of total gross remuneration of each employee; 2% under the Employment Injury Scheme payable by the employer; 4% employer contribution and 4% contribution to be remitted by the employer. (h) The contribution payable in respect of each month shall ordinarily fall due on the last day of the month, and where an employee is employed for part of the month or is employed under two or more employer during the same month, the contributions shall fall due on such days as may be specified in the regulations".

- 1.4.8.2 Further, Part II Section 89.18 (paragraph 1) of the National Social Security and Welfare Corporation of the Republic of Liberia Act of 2017 states: "Where a principal employer defaults in paying any contribution prescribed by this Act or subsequent regulations, a sum equal to four percent (4%) of the amount unpaid shall be added for each month or part of the mount after the date on which payment was due, and any amount so added shall be recoverable as a debt owed by the employer to the Republic.

Observation

- 1.4.8.3 During our review, we observed no evidence of payment receipts for remittance of employees' and employer contribution made to NASSCORP for both regular and supplementary staff of MOS for the period under review.

Risk

- 1.4.8.4 Management may be non-compliant with NASSCORP General Regulations of 2018 which may result to penalties and fines.
- 1.4.8.5 Potential retirees of GoL may be denied required pension benefits due to non-compliance with the Regulation.
- 1.4.8.6 The completeness and accuracy of social security contributions for employees may be misstated. This may lead to inaccurate computation of employees' social security benefits.

Recommendation

- 1.4.8.7 A payment plan should be crafted and agreed between Management and NASSCORP Management for full settlement of all arrears. Management should budget for and ensure full compliance to the terms of the agreed payment plan. Management should also ensure that future employers' contributions are adequately provided for in the approved budget on an annual basis.
- 1.4.8.8 Management should facilitate full payment of employees and employer's contributions to NASSCORP on a consistent and timely basis.
- 1.4.8.9 Management should ensure that a comprehensive reconciliation is performed with NASSCORP records to ensure that individual employees social security contributions are duly allocated and compiled to validate the completeness and accuracy of employees' social security contributions.
- 1.4.8.10 Going forward, monthly remittance of NASSCORP contributions should be accompanied by a listing of employees and their social security numbers for ease of allocation to employees' NASSCORP accounts respectively.
- 1.4.8.11 Evidence of remittances of monthly social security contribution and all relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.4.8.12 *We note the recommendations and consider them highly for management immediate action.*

Auditor General's Position

- 1.4.8.13 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.9 Non-Reconciliation of Payroll Journal to Salary Debit Instruction

Criteria

- 1.4.9.1 Regulations T.3(1e) of the PFM Act, 2009 states "The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: the amount of salary and other allowances authorized for payment to each staff is not exceeded".
- 1.4.9.2 Section 36(1) of the Public Financial Management (PFM) Act of 2009 states that "it is a general responsibility under this Act for all government officials handling public financial transactions to ensure that financial information is reported in a timely, comprehensive, and accurate manner, in the manner prescribed in this Act, under its regulations, and in instruction issued by the Minister".

Observation

- 1.4.9.3 During our review, we observed no evidence that Management performed monthly reconciliation between the payroll journal and the salaries disbursed to employees' bank/mobile money accounts for the period under review.

Risk

- 1.4.9.4 Payments may be made above or below the approved payroll leading to misappropriation of the entity's fund.
- 1.4.9.5 Payment may be made to illegitimate employee/ghost leading to misappropriation of the entity's fund.
- 1.4.9.6 The completeness and accuracy of payroll expenditure may not be assured; therefore, the financial statements may be misstated.

Recommendation

- 1.4.9.7 Going forward, Management should perform monthly reconciliation between the net salaries per the approved payroll journal and the net salaries disbursed in employees' bank/mobile money accounts. Variances identified should be investigated and adjusted where applicable in a timely manner. Evidence of monthly reconciliation should be adequately documented and filed to facilitate future review.

Management's Response

- 1.4.9.8 *We note the recommendations and consider them highly for management immediate action.*

Auditor General's Position

- 1.4.9.9 We acknowledge Management's acceptance of our finding and recommendation. We will follow-up on the implementation of our recommendation during subsequent audit.

1.4.10 Irregularities Associated with Personnel Listing and Payroll

Criteria

- 1.4.10.1 Regulation T.3 (1) (d, e and f) of the PFM Act of 2009 as amended and restated 2019 states: "(1) The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: (d) authorized establishments or manpower ceilings are not exceeded; (e) the amount of salary and other allowances authorized for payment to each staff is not exceeded; and (f) payments are not made on the payment voucher to staff who do not belong to the Agency or unit."

Observation

- 1.4.10.2 During our review, we observed the following irregularities associated with the entity's personnel listing and payroll for the period under review:
- No evidence that Management performed monthly reconciliation between the personnel listing and the monthly payroll for the period under review.
 - The personnel listing did not reconcile to the payroll. We observed that personnel recorded on the payroll could not be traced to the personnel listing and vice versa. For instance, seven (7) staff on the March 2024 payroll could not be traced/found on the personnel listing and twenty-four (24) staff on the personnel listing could not be traced/found on the payroll for March 2024. **See Appendix 3 for details.**
 - Several staff on the personnel listing did not have records of date of employment, assigned department/section, qualification, years of relevant experience, date of birth as required by the form for easy verification and monitoring purposes. **See Appendix 4 for details.**
 - Several staff on the payroll did not have records of social security numbers and national identification numbers as required by the payroll's structure for easy verification and monitoring purposes. **See Appendix 5 for details.**

Risk

- 1.4.10.3 The lack of a comprehensive personnel listing and payroll may impair effective monitoring of employees of the entity.

- 1.4.10.4 Non-reconciliation of the personnel listing to the payroll may lead to illegitimate personnel/ghost being compensated for services not performed.

Recommendation

- 1.4.10.5 Management should account for the variances identified between the personnel listing and approved payroll.
- 1.4.10.6 Management should develop a comprehensive personnel listing cataloging all staff of the entity. The personnel listing should include columns for: date of employment, job title/position, assigned department/section, identification number, qualification, sex, date of birth and basic salary of staff as required by the Standing Orders of the Civil Service.
- 1.4.10.7 Management should perform monthly reconciliation between the personnel listing and the approved payroll. Variances identified should be investigated and adjusted where applicable in a timely manner.
- 1.4.10.8 Evidence of monthly personnel listing and monthly reconciliation between the personnel listing and the approved payroll should be adequately documented and filed to facilitate future review.

Management's Response

- 1.4.10.9 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

- 1.4.10.10 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.11 Employees Due for Retirement

Criteria

- 1.4.11.1 Section 5 (3.5.1) of the Civil Service Act of 2012 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."
- 1.4.11.2 Additionally, Chapter 3, Section 5 (3.5.1 and 3.5.2) of the Standing Orders for the Civil Service of 2012 state: (3.5.1) 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. (3.5.2) Agency Heads shall submit at quarterly intervals to the Director-General a list of all employees who are due for retirement. Agency Heads shall ensure that such details are submitted to the Director-General at least 3 months prior to the date of retirement of the employee concerned. A list recording details of all retired Civil Servants throughout the Civil Service shall be maintained by the Director-General".

Observation

- 1.4.11.3 During our review, we observed that five (5) staff who had reached the regulatory retirement age were maintained on the payroll without evidence that Management had made provisions for their retirement and had submitted their names to the Director-General of the Civil Service Agency for retirement as required. **See Table 3 for details.**

Table 3: Employees Due for Retirement

No.	Last	First	Middle	SEX	Position	Date of Employment	Date of Birth (per record)	Age Analysis (Current Age)
1	Dolsee	Harry	M	M	Local A- D- Camp	3/28/2012	8/15/1957	67
2	Lombaye	Tarpeh	J	M	Local A- D- Camp	2/7/2009	5/6/1956	68
3	Manneh	Manneh		M	Local A- D- Camp	11/8/2007	4/15/1953	71
4	Thompo e	Wilmot	K	M	Local A- D- Camp	6/12/2015	6/23/1953	71
5	Sando	Harry	B.	M	Comptroller	1/16/2006	8/17/1950	74

Risk

- 1.4.11.4 Potential retirees and associated beneficiaries of the entity may be denied required pension benefits.
- 1.4.11.5 In the instance of delay in payment of retirement, the execution of retirement may not be appropriately determined. This may lead to overage/unproductive workforce.
- 1.4.11.6 Management may be non-compliant with Chapter 3, Section 5 of the Standing Orders for the Civil Service of 2012 for failure to retire staff who are due for retirement.

Recommendation

- 1.4.11.7 Management should ensure that the employees who have reached the retirement age are honorably retired in line with the law.
- 1.4.11.8 Management should institute periodic review or inspection of employees' file to identify employees' due for retirement.
- 1.4.11.9 Employees due for retirement should be informed about their retirement due date in a timely manner.
- 1.4.11.10 Subsequently, Management should make provisions for all staff who are due for retirement and submit their names to the Director-General of the Civil Service Agency for retirement as required.

Management's Response

- 1.4.11.11 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

- 1.4.11.12 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.12 Discrepancies Associated with the Job Description Policy Document

Criteria

- 1.4.12.1 Regulation A.15(1) of the PFM Act of 2009 as amended and restated 2019 states: "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks".
- 1.4.12.2 Further, the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities states that, "Institutions deploy control activities through policies that establish what is expected and procedures that put policies into action". Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity.

Observation

- 1.4.12.3 During our review, we observed the following discrepancies associated with the Job Description Policy Document:
- The Job Description Policy Document, a document which outlines the job description of various positions at the entity, was not finalized, approved and operationalized by the relevant authority.
 - The document did not contain all existing positions at the entity. For instance, the positions of Director of Budget and Finance, Assistant Director of Finance, Senior Finance and Compliance Officer were not captured in the document.

Risk

- 1.4.12.4 In the absence of an approved and operationalized job description for staff, work may be performed on a discretionary basis.
- 1.4.12.5 Clearly defined task for employees may not be established. This may impair the level of service and productivity of staff and the measure of monitoring and evaluating staff performance.

Recommendation

- 1.4.12.6 Management should comprehensively catalog approved job descriptions for each personnel at all levels of the organization. The approved job description should be included in all employees' employment letter and made available to employees before commencement of service. A formal communication detailing approved job descriptions should be forwarded to all existing staff. The approved job description should be periodically adjusted to reflect the current operations of the entity.

1.4.12.7 Management should ensure that employees are familiarized with and capacitated to perform approved job descriptions. Management should facilitate the performance of periodic training to upgrade the capacity of staff to perform approved roles and responsibilities.

1.4.12.8 Evidence of approved job description, subsequent adjustments and periodic training of staff should be adequately documented and filed to facilitate future review.

Management's Response

1.4.12.9 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

1.4.12.10 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.13 Irregularities Associated with Personnel Attendance

Criteria

1.4.13.1 Chapter 5 Section 1 (5.1.1 & 5.1.2) of the Standing Orders for the Civil Service of 2012 state: "(5.1.1) Employees of the Civil Service are normally required to work 5 days per week. Normal working hours are from 8:00 a.m. to 4:00 p.m. subject to the approval of supervisors. A period of one hour is allowed for lunch. No employee is permitted to leave his place of work without the knowledge of his supervisor. (5.1.2) All Agency Heads shall maintain attendance records and shall submit a report to the Agency, at monthly intervals, on the approved Attendance Report Form (see Appendix 6). The Attendance Report Form shall reach the Agency on, or before, the tenth day of the month following the period covered by the report".

1.4.13.2 Additionally, Regulation T.3 (1 b & f) of the PFM Act of 2009 as amended and restated 2019 states: "The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: (b) overpayments are not made; (f) payments are not made on the payment voucher to staff who do not belong to the Agency or unit".

Observation

1.4.13.3 During our review, we observed the following irregularities associated with the entity's personnel attendance:

- No evidence that daily attendance logs were adequately supervised or monitored by staff of the Human Resource Department.
- The daily attendance log contained sign-out column but we noticed that several employees did not sign-out at the close of each work day for the period under review. However, we observed no evidence of Management's (Human Resource Department) action against such employees to discourage the practice at the entity. =

- Personnel are processed on the payroll without reference to the signed daily attendance log. For instance, we observed no evidence that monthly time sheet, which informs the payment of salaries, was prepared and maintained for each staff.
- There was no evidence that the Human Resource Department performed periodic spot check of staff to verify their attendance and presence at job at all times.
- There was no evidence of approved and updated personnel roster

Risk

- 1.4.13.4 Failure to monitor and supervise personnel attendance records may result to compensation of non-deserving employees. This practice may cultivate an inappropriate work culture at the entity and may subsequently impair the operations and performance of the entity.
- 1.4.13.5 The absence of an accurate attendance log to monitor staff on a daily basis may lead to ghost or undeserving staff being compensated. This may also lead to salaries being paid for work not performed.

Recommendation

- 1.4.13.6 Management should ensure that all staff properly sign the daily attendance records. The daily attendance sheet should include the following columns: name of employee, department, position, signatures and time for in and out periods.
- 1.4.13.7 Management should conduct periodic spot checks to ascertain the authenticity of the attendance records. The attendance records including spot checks records should be adequately documented and filed to facilitate future review.
- 1.4.13.8 Management should ensure that personnel attendance records are regularly monitored by a designated staff and that employees should be reprimanded in line with the entity's employees' handbook for failing to report to work.

Management's Response

- 1.4.13.9 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

- 1.4.13.10 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.14 No Employees Performance Appraisal

Criteria

- 1.4.14.1 Chapter 8, Section 1 (8.1.1) of the Standing Orders for the Civil Service of 2012 states: "all classified Civil Servants shall have their work performance appraised at the end of the calendar year. Performance Appraisal Reports shall be completed by officers who are the immediate supervisors of those being appraised. Reports shall be made on the standard performance appraisal report form and a copy of which shall be forwarded to the Director General within 15 working days of the end of the calendar year".

Observation

- 1.4.14.2 During our review, we observed no evidence that Management conducted performance evaluation of its employees during the period under review as required.

Risk

- 1.4.14.3 The lack of periodic performance appraisal may lead to unnoticed and/or consistent poor performance by employee of the entity, thereby impairing the achievement of the entity's objectives.
- 1.4.14.4 In the absence of a documented performance evaluation system, employee development plan may not be achieved thereby impairing the achievement of the entity's objectives.
- 1.4.14.5 Employees may be promoted or demoted on a discretionary basis.

Recommendation

- 1.4.14.6 Management should facilitate the conduct of periodic performance evaluations for all staff. Performance goals should be clearly defined and documented for all positions.
- 1.4.14.7 Employees should be familiarized with performance goals and be given the opportunity to periodically evaluate themselves against set goals. Subsequently, performance managers/supervisors should evaluate the performance of assigned employees against set goals and update the employees about the result of the evaluation including areas of targeted development.
- 1.4.14.8 Management should solicit post feedback from employees about the fairness of the performance evaluation system and make adjustments where applicable.
- 1.4.14.9 Documentation for performance evaluation should be adequately filed to facilitate future review.

Management's Response

- 1.4.14.10 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

- 1.4.14.11 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.15 Non-Performance of Exit Conference for Resignation & Retirement

Criteria

- 1.4.15.1 Regulation A.15(1) of the PFM Act of 2009 as amended and restated 2019 states: "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks".
- 1.4.15.2 Further, the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities states: "Institutions deploy control activities through policies that establish what is expected and procedures that put policies into action". Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity.

Observation

- 1.4.15.3 During our review, we observed that Management did not perform exit conference for staff who had resigned and/or retired during the period under review.

Risk

- 1.4.15.4 In the absence of an exit conference upon resignation, Management may not be aware of the underlying reason (s) for employees' resignation. This may lead to high labor turnover of employees.

Recommendation

- 1.4.15.5 Management should facilitate the performance of exit conference for all staff departing the entity to ascertain the reason(s) for resignation.
- 1.4.15.6 Management should catalog reason(s) obtained from exiting staff (retirement and resignation) during the exit conference to aid in the formulation of employee's development plan. Existing resources should be used to resolve significant issues raised by exiting personnel.
- 1.4.15.7 Evidence of exit conference and actions to address significant concerns should be adequately documented and filed to facilitate future review.

Management's Response

- 1.4.15.8 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

- 1.4.15.9 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.16 Exited Individual Maintained on Payroll

Criteria

- 1.4.16.1 Regulations T.8 of the PFM Act of 2009 as amended and restated 2019 states: "Unless the effective date is otherwise specified under any other enactment, the effective date shall be in the case of
- (a) a deceased public officer, the three months following the date of death;
 - (b) convicted officers, the date of conviction;
 - (c) leave without pay, the date approved for the leave;
 - (d) officers absent without leave, the first day of such absence; or
 - (e) resignation and retirement, the effective date for stoppage shall be the earlier of: date of absence; or date specified on a relevant document."

Observation

- 1.4.16.2 During our review, we observed that an individual who have exited the entity through death was still maintained on the payroll beyond the statutory three months period. Victor Dennis (ID:64747) who died in September 2022 was maintained on the MOS's payroll for more than a year.
- 1.4.16.3 Additionally, we observed no evidence that Management maintained proper records such as listing of staff, letters of removal/resignation, etc. for staff who exited the entity for the period under review.

Risk

- 1.4.16.4 Salaries may be disbursed to illegitimate personnel for service not performed.
- 1.4.16.5 Management may be non-compliant with Regulations T.8 of the PFM Act of 2009 as amended and restated 2019.

Recommendation

- 1.4.16.6 Management should ensure that exiting personnel are removed from the payroll within statutory period.
- 1.4.16.7 Going forward, Management should perform periodic (monthly) review of the payroll to ensure that exited personnel had been removed from the payroll within statutory period. Staff maintained beyond approved timeline should be immediately removed from the payroll.

Management's Response

- 1.4.16.8 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

- 1.4.16.9 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.17 Irregularities Associated with Employees' Leave

Criteria

- 1.4.17.1 Chapter 1, Section 2 (1.2.6) of the Standing Orders for the Civil Service of 2012 states: "The Division of Leave and Pension maintains all leave records and ensures that leave is granted to Civil Servants who are entitled to it. There are various categories of leave, all of which are detailed in Chapter 7. In some cases leave can be granted by Agency Heads but in others the approval of the CSA must first be obtained. A Civil Servant's own agency is responsible for initiating requests for those categories of leave which need CSA approval; such requests must be submitted to the Division on the approval Leave Request Form. Pension information is also handled by this division".
- 1.4.17.2 Additionally, Chapter 7, Section 2 (7.2.5) of the Standing Orders for the Civil Service of 2012 states: "A Civil Servant who has been nominated by his Agency Head to pursue a course of study which will enable him to perform his duties better on his return may, with the approval of the Director-General, be granted study leave. Such leave shall include full salary for up to a maximum of 6 months and half salary for up to a maximum period of 24 months. An officer, who fails to return to the Agency which released him for the course of study, shall be required to return to Government all salaries received whilst on the course of study".

Observation

- 1.4.17.3 During our review, we observed the following irregularities associated with the entity's personnel leave management for the period under review:
- No evidence that Management made provisions for and granted annual leave to staff regularly as and when due.
 - No evidence that Management maintained leave tracking records to properly document leave granted to its employees.
 - Management granted study leave to staff without contract or agreement detailing the terms and conditions of the leave to guide the process. For instance, study leave was granted to four (4) staff who went to Ghana, Rwanda and China for a period up to two (2) years without agreement to guide the process. **See Table 4 for details.**

Table 4: List of Staff granted study leave

No	Name	Position	Place of Study	Commencement of Study Leave	End of Study Leave	Duration of Stay
1	Jean Koluba	Technician	Rwanda	September 19, 2022	September 19, 2026	4 years
2	Charles F. Togbah	Program Officer (President's Young Professional (PYP)	China	October 8, 2022	October 8, 2024	2 years
3	Veronica Jarbo-Yartoe	Accountant	Ghana	February 16, 2022	March, 2026	4 years
4	Nathan Saah Harris, Jr.	Accountant	China	February 25, 2024	July, 2025	1 year 4 months

Risk

- 1.4.17.4 Staff may be burned out/fatigued due to non-utilization of annual leave. This may impair the achievement of the entity's objectives.
- 1.4.17.5 Management may loss potential staff upon return from study leave in the absence of a contract/agreement. This may deny the entity of the needed benefit from capacitated/trained staff and impair the achievement of the entity's objectives.

Recommendation

- 1.4.17.6 Management should facilitate effective planning of annual leave of staff by ensuring designated leave periods are decided by employees and approved by Management at the commencement of the year.
- 1.4.17.7 Management should ensure that employees are granted leave in accordance with the planned schedule, adjusted based on discussion with, and consent of the employee or budget for compensation for unutilized leave periods.
- 1.4.17.8 Management should ensure that contract is developed to regulate study leave for staff of the entity. The terms and conditions of the contract should be agreed by all relevant parties evidenced by their approvals/signatures.
- 1.4.17.9 All leave forms should be approved by the appropriate authority. Evidence of approved leave forms and corresponding contract (where applicable) should be adequately documented and filed to facilitate future review.

Management's Response

1.4.17.10 We note the recommendations and consider them highly for management immediate action.

Auditor General's Position

1.4.17.11 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.18 Irregularities Associated with Management of Supplementary Personnel

Criteria

1.4.18.1 Regulation A.15(1) of the PFM Act of 2009 as amended and restated 2019 states: "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks".

1.4.18.2 Regulation T.3 (1 and 2) of the PFM Act of 2009 as amended and restated 2019 state: "(1) The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that:

- (a) payments are made as and when due;
- (b) overpayments are not made;
- (c) all required deductions are made at the correct time;
- (d) authorized establishments or manpower ceilings are not exceeded;
- (e) the amount of salary and other allowances authorized for payment to each staff is not exceeded; and
- (f) payments are not made on the payment voucher to staff who do not belong to the Agency or unit.

1.4.18.3 (2) The records for the purpose of this regulation shall be as specified in the Government Agency's Accounting Manual".

1.4.18.4 Regulation E.8 (2)(c) of the PFM Act of 2009 as amended and restated 2019 states: "(2) The Deputy Minister of Budget, may approve reallocation of appropriations to promote efficiency in government, to support changes in program enacted by the National Legislature to take effect during the year, and to provide resources he deems necessary for an agency to render essential basic services subject to the following rules: (c) No reallocation may be made from or into Personnel Expenditure from other major object of expenditure or between items within personnel expenditure without written approval of the Civil Service Agency".

1.4.18.5 Chapter 17 (17.11 b) of the Decent Work Act of 2015 states: "An employer shall keep the records required under this section throughout the employment of any employee, and for a period of five years following the termination of the employee's employment".

Observation

1.4.18.6 During our review, we observed the following irregularities associated with the management of supplementary personnel at MOS for the period under review:

- No evidence that Management developed policy to regulate the hiring and management of supplementary personnel. The total number of staff in this category is seven hundred thirty-nine (739) with annual salary of US\$2,622,060.00 which is more than 50% above the total number and annual salary of regular staff.
- No evidence that Management budgeted and reported salaries expense for supplementary personnel in the annual amount of US\$2,622,060.00 as a unique line item in the entity's approved budget and financial/expenditure report.
- Salaries expense for supplementary personnel was financed by transferring money from other line items including consultancy in the approved budget. No evidence that the reallocation was approved by the Deputy Minister of Budget and the Civil Service Agency as required.
- No evidence of an approved salary structure for supplementary personnel to regulate the allocation and payment of salaries.
- No evidence that supplementary personnel's salaries were approved by the relevant authority and communicated to the personnel during the time of employment.
- No evidence that Management conducted competitive recruitment for supplementary personnel employed.
- No evidence that Management conducted performance evaluation of supplementary personnel during the period under review.
- Some supplementary personnel had duplicated National Identification (NID) number without evidence that Management conducted any investigation to determine the authenticity of those numbers. For instance, we noticed 8 staff were with duplicated NID numbers. **See Appendix 6 for details.**
- No evidence that Management made provisions for and granted annual leave to personnel regularly as and when due.

1.4.18.7 Additionally, we observed that Management did not maintain personnel records such as letter of applications, employment letters/contracts and date of employment, Employee Identification (ID) number, credentials or qualifications, Curriculum Vitae (CV), job description or terms of reference (TOR), police clearance, etc. for several of its

supplementary personnel. For instance, the following documents were not available on the sampled supplementary personnel's files reviewed:

- Employment letter/contract for 157 staff,
- Employee Identification (ID) number for 23 staff,
- CV for 14 staff,
- TOR for 157 staff,
- Police clearance for 156 staff,
- Copies of credential or qualification for 87 staff. **See Appendix 7 for details.**

- 1.4.18.8 Further, we observed that Management did not maintain personnel file for all the seven hundred thirty-nine (739) supplementary personnel employed. For instance, 235 out of 392 files requested were not provided for our review.

Risk

- 1.4.18.9 Failure to adequately develop, approve and operationalize policy and procedures to regulate the hiring and management of supplementary personnel may lead to arbitrary decisions. This may lead to non-compliance with applicable laws and regulations and may impair the achievement of the entity's objectives.
- 1.4.18.10 Management may be non-compliant with Regulation E.8 (2)(c) of the PFM Act of 2009 as amended and restated 2019 for failure to budget for supplementary personnel under a unique line item or obtain approval of reallocation of fund to salary from relevant authorities.
- 1.4.18.11 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the entity in the absence of defined recruitment policy and documentation.
- 1.4.18.12 Failure to maintain essential personnel records may lead to Management inability to manage or regulate the activities of its personnel effectively.
- 1.4.18.13 Salaries may be disbursed on a discretionary basis and to undeserving personnel in the absence of approved salary structure. This may lead to misapplication and misappropriation of the entity's funds.

Recommendation

- 1.4.18.14 Management should develop, approve and operationalize policies and procedures to regulate the hiring and management of supplementary personnel.
- 1.4.18.15 Management should develop, approve and operationalize a salary structure to regulate salary disbursement for supplementary personnel at the entity. The approved salary structure should comprehensively catalog the various positions occupied by the personnel and respective pay grades for each position. Alternatively, Management should officially adopt and operationalize the GoL Harmonization Pay Grade for disbursement of salaries at the entity.

- 1.4.18.16 Management should ensure that each staff salary is approved by the relevant authority, supported by the necessary documentation consistent with the approved salary structure and the Human Resource policy of the entity and officially communicated to the staff at the time of employment.
- 1.4.18.17 Management should ensure the following records are maintained for supplementary personnel at the entity:
- Competitive recruitment conducted for each supplementary personnel before employment.
 - Performance evaluation conducted for each supplementary personnel at the end of each fiscal period.
 - Annual leave granted to personnel as and when due.
 - Personnel files containing necessary records including letter of applications, employment letters/contracts and date of employment, Employee Identification (ID) number, credentials or qualifications, Curriculum Vitae (CV), job description or terms of reference (TOR), police clearance, etc. for each supplementary personnel.
- 1.4.18.18 Management should conduct investigation to determine the authenticity of the duplicated National Identification (NID) number for the identified personnel and implement action consistent with established policy/laws and regulations. Going forward, Management should liaise with the National Identification Registry to authenticate the NID number submitted by all of its staff.

- 1.4.18.19 Evidence of approved policies/procedures, salary structure and required personnel records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.4.18.20 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

- 1.4.18.21 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.5 Cash Management

1.5.1 Unauthorized Bank Accounts

Criteria

- 1.5.1.1 Regulation R.3 (4) of the PFM Act of 2009 as amended and restated 2019 states: "Any public officer who opens or operates any Bank Account for a Government Agency, which is not authorized by the Comptroller-General is in breach of financial discipline as defined in sub regulation 20(1)".

Observation

- 1.5.1.2 During our review, we observed no evidence that the entity's accounts domiciled at the Central Bank of Liberia (CBL) were opened/established with the approval of the Comptroller and Accountant General as required.

Risk

- 1.5.1.3 In the absence of authorization for opening an account, Management may be in non-compliant with Regulation R.3 (4) of the PFM Act of 2009 as amended and restated 2019.
- 1.5.1.4 Opening of bank account for the entity without the required authorization may facilitate the processing of illegitimate transactions and misappropriation of the entity's funds.

Recommendation

- 1.5.1.5 Management should liaise with the Office of the Comptroller & Accountant General to regularize the authorization of all the accounts domiciled at CBL. Evidence of authorization should be submitted to the Office of the Auditor General within the timeframe of responding to this Management Letter/Draft Report.
- 1.5.1.6 Going forward, Management should ensure that all accounts opened are authorized by the Comptroller & Accountant General as required and the required records maintained and filed to facilitate future review.

Management's Response

- 1.5.1.7 *There is no evidence because there was no new account opened during the period under review.*

Auditor General's Position

- 1.5.1.8 Management's assertion did not address the issue raised. Therefore, we maintain our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.5.2 Irregularities Associated with Un-disclosed Bank Accounts

Criteria

- 1.5.2.1 Section R.3 (1) of the PFM Act of 2009 as amended and restated 2019 states: "When ordering the opening of a bank account for a Ministry or a Government Agency, the Comptroller-General under instruction from the Minister, shall communicate to the bank and the head of government agency, the conditions under which the account will be operated, which shall include: (a) Prohibition of overdraft on the bank account; (b) A requirement that all Checks shall be signed by at least two officers, (c) No officer shall sign any check which has not been fully completed in all respects . (d) Names and specimen signatures of officers authorized to sign Checks on the bank account; and (e) A requirement for the Bank to provide the Head of Government Agency with monthly bank statements on the account".

- 1.5.2.2 Further, Regulation R.3 (4) of the PFM Act of 2009 as amended and restated 2019 states: "Any public officer who opens or operates any Bank Account for a Government Agency, which is not authorized by the Comptroller-General is in breach of financial discipline as defined in sub regulation 20(1)".

Observation

- 1.5.2.3 During our review, we observed the following irregularities associated with undisclosed bank accounts domiciled at the Liberia Bank for Development and Investment (LBDI):
- Management had four (4) bank accounts domiciled at the Liberia Bank for Development and Investment (LBDI) which have been opened/established since August 2012. The four bank accounts had cumulative balances amounting to US\$38,835.95 and L\$55,145.72 as at March 31, 2024. **See Table 5 for details.**

Table 5: Non-Disclosed Bank Accounts

No	Date opened/Established	Account Name	Account Number	Closing Balance (Amount)	
				US\$	L\$
1	August 14, 2012	MOS Security Account	001USD21220734201	26,566.48	-
2	April 23, 2013	MOS Security Account	001USD21320734202	0.11	-
3	July 6, 2015	JULY 26 celebrations Escrow Account	001USD21322288801	12,269.36	-
4	August 5, 2016	JULY 26 celebrations Escrow Account	001LRD21322288802	-	55,145.72
Total				38,835.95	55,145.72

- Three of these bank accounts were observed to be dormant during the period under review. **See Table 6 for details.**

Table 6: Dormant Bank Accounts

No	Date Opened/Established	Account Name	Account Number
1	August 14, 2012	MOS Security Account	001USD21220734201
2	April 23, 2013	MOS Security Account	001USD21320734202
3	August 5, 2016	JULY 26 celebrations Escrow Account	001LRD21322288802

- Bank account titled "JULY 26 Celebrations Escrow Account" with the Account Number "001USD21322288801" with signatories in **Exhibit 1**, had four suspicious transactions amounting to total deposits of US\$878,295.34 and withdrawals of US\$860,000.00 without evidence of supporting documents. **See Table 7 for details.**

Table 7: Suspicious Transactions form Account: 001USD21322288801 without Supporting Documents

No	Transaction Date	Description	Payee/Depositor	Transaction Ref/Cheque #	Amount (US\$)	
					Withdrawals	Deposits
	July 1, 2023	Opening balance			-	-
1	July 19, 2023	CASH DEPOSIT 0012167T OBIAS S TOGBA	TOBIAS S TOGBA	001CHDP232 000043	-	100.00
2	July 20, 2023	Inward remittance sender: [1502022183] reciever: [001USD213222888 01] reference: [001FT2320089071]	NIL	001ZATM232 010023	-	878,195.34
3	July 21, 2023	CHECK WITHDRAWAL PD IFO ARCHIE TARNUE	ARCHIE TARNUE	139828	700,000.00	-
4	July 24, 2023	CHECK WITHDRAWAL PD IFO ARCHIE TARNUE	ARCHIE TARNUE	139829	160,000.00	-
Total					860,000.00	878,295.34

- The bank account accrued banks charges in the total amount of US\$6,025.98 and L\$32,250.00 from January 2023 to March 2024. **See Table 8 for details**

Table 8: Bank Charges Accrued from January 2023 to March 2024

No	Account Name	Account Number	Bank Charges Accrued (Amount)	
			US\$	L\$
1	MOS Security Account	001USD21220734201	-	-
2	MOS Security Account	001USD21320734202	-	-
3	JULY 26 celebrations Escrow Account	001USD21322288801	6,025.98	-
4	JULY 26 celebrations Escrow Account	001LRD21322288802	-	32,250.00
Total			6,025.98	32,250.00

- We observed no evidence that two of these accounts (001USD21220734201 and 001USD21320734202) were opened/established with the approval of the Comptroller and Accountant General.

- We observed no evidence of a replacement signatory for bank account of 001USD21220734201 with closing balance of US\$26,566.48. **See Exhibit 2 for unreplaced signatories.**
- There was no signatory specimen provided for bank account number: 001USD21320734202.

Risk

- 1.5.2.4 The non-disclosure of bank accounts in the entity's financial statements may facilitate misappropriation and/or fraud.
- 1.5.2.5 Fair presentation, full disclosure, understandability and reconciliation of the cash balances may not be assured. This may lead to misstatement of cash balances.
- 1.5.2.6 Management may not fully account for activities of the entity.
- 1.5.2.7 Cash and bank balances reported in the financial statements may be misstated.
- 1.5.2.8 Inactive accounts may accrue charges leading to misapplication of the entity's fund.
- 1.5.2.9 Inactive accounts may facilitate the processing of illegitimate transactions leading to misappropriation and/or fraud.
- 1.5.2.10 Exited signatories not removed from bank account mandate may facilitate the processing of illegitimate transactions leading to misappropriation and/or fraud.
- 1.5.2.11 Unauthorized signatories may facilitate the processing of illegitimate transactions leading to misappropriation and/or fraud.
- 1.5.2.12 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

Recommendation

- 1.5.2.13 Management should account for the suspicious transactions cataloged in table 7.
- 1.5.2.14 Management should formally communicate with all banking institutions to disclose all the entity's bank accounts maintain by the banking institutions, the status of the bank accounts, signatories to the accounts and the bank statements for reasonable periods.
- 1.5.2.15 Subsequently, Management should review the bank statements for unusual transactions, investigate and resolve unusual transactions, authorize the immediate closure of all inactive bank/mobile money accounts and regularize the signatories to reflect current senior management team.

- 1.5.2.16 Management should liaise with the Office of the Comptroller & Accountant General to regularize the authorization of all the entity's bank accounts. Evidence of authorization should be submitted to the Office of the Auditor General within the timeframe of responding to this Management Letter/Draft Report.
- 1.5.2.17 Going forward, Management should ensure that all accounts opened are authorized by the Comptroller & Accountant General as required and the requisite records maintained and filed to facilitate future review.
- 1.5.2.18 During the preparation of subsequent financial statements, Management should fully disclose all of its bank accounts on the face and notes of the financial statements.

Management's Response

- 1.5.2.19 *Concerning the two "MOS Security accounts," the current administration and accounts section do not know their existence. Regarding the "July 26 Escrow accounts," the current Comptroller was a signatory. However, the account was not managed and controlled by the Ministry of State, but rather, by the Ministry of Foreign Affairs through the July 26 Celebration Committee. As such, we could not disclose it in our report.*

Auditor General's Position

- 1.5.2.20 Management did not account for the suspicious transactions cataloged in table 7 as recommended. Also, Management did not communicate with their banking institutions to disclose all bank accounts nor did Management communicate with the Office of the Comptroller and Accountant General to regularize the authorization of all existing accounts. As a result of non-contact with the banks, Management was unable to establish the comprehensive listing of all bank accounts, the signatories to those accounts nor did Management review the bank statements for reasonable periods for suspicious transactions as recommended.
- 1.5.2.21 Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.5.3 Non-Preparation of Bank Reconciliation

Criteria

- 1.5.3.1 Regulation R.3 (6) of the PFM Act of 2009 as amended and restated 2019 states: "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 reference to the date and number thereof".

Observation

- 1.5.3.2 During our review, we observed no evidence of monthly bank reconciliation statements for the periods under review.

Risk

- 1.5.3.3 Failure to prepare bank reconciliation statements may lead to untimely detection of errors or omissions and fraud.
- 1.5.3.4 Management may not fully account for all of its transactions.

Recommendation

- 1.5.3.5 Management should ensure that monthly bank reconciliation reports are prepared for each operational and designated account established by the entity.
- 1.5.3.6 Evidence of monthly bank reconciliation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.5.3.7 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

- 1.5.3.8 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.5.4 No Policy on Petty Cash/Imprest System

Criteria

- 1.5.4.1 Regulation A.15 (1) of the PFM Act of 2009 as amended and restated 2019 states: "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless, and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal controls to mitigate these risks".

Observation

- 1.5.4.2 During our review, we observed no evidence of approved petty cash/imprest policy to regulate the entity's petty cash and imprest transactions during the period under review.

Risk

- 1.5.4.3 In the absence of a petty cash policy/ imprest, petty cash may be used on a discretionary basis. This practice may facilitate non-compliance with approved procurement laws and regulations.

Recommendation

- 1.5.4.4 Management should develop, approve and operationalize a petty cash/imprest policy to govern the management of petty cash/imprest of the entity. The policy should include provisions for the following:
- Nature of petty cash transactions

- The size of the petty cash/imprest
- The threshold of petty cash transactions
- The custodian and safe of petty cash
- Activities over processing petty cash and disbursement of petty cash transactions
- Activities over replenishment of petty cash

1.5.4.5 All relevant supporting documents including approved petty cash policy and payment vouchers for petty cash disbursement and replenishment should be adequately documented and filed to facilitate future review.

Management's Response

1.5.4.6 *We note the recommendations and consider them highly for management immediate action.*

Auditor General's Position

1.5.4.7 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.5.5 Irregularities Associated with Petty Cash/Imprest

Criteria

1.5.5.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 states: "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."

1.5.5.2 Further, Regulation S.2 (2) of the PFM Act of 2009 as restated in 2019 states: "Strong rooms, safes or strong boxes provided for the safe custody of public moneys and valuables in a government agency's departments and offices in which such moneys or valuables are received and retained either temporarily or permanently, shall be fitted with two different locks, the keys or combinations of which shall be held by the head of government agency and the Controller".

Observation

1.5.5.3 During our review, we observed the following irregularities associated with petty cash/imprest fund of the entity:

- There was no segregation of duties over those processing/disbursing and those storing the petty cash/imprest funds. For instance, same staffs who initiate, process and disburse petty cash/imprest funds are the custodian of the petty cash/imprest funds.

- Petty cash/imprest funds were replenished without evidence of expenditure/liquidation reports.

Risk

1.5.5.4 In the absence of segregation of duties over managing and approval of petty cash/imprest transactions, petty cash/imprest funds may be subjected to misapplication and misappropriation.

1.5.5.5 Replenishing petty cash/imprest funds without expenditure/liquidation reports may lead to misappropriation of petty cash/imprest funds.

Recommendation

1.5.5.6 Management should facilitate segregation of duties over the storage, processing and approval of petty cash/imprest transactions. Petty cash transactions should be managed by the Cashier, and approved by the Chief Accountant and/or Comptroller.

1.5.5.7 Management should facilitate the timely liquidation of petty cash/imprest transactions through preparation and approval of periodic expenditure reports before petty cash/imprest is replenished. Evidence of periodic expenditure/liquidation reports along with all supporting records should be adequately documented and filed to facilitate future review.

Management's Response

1.5.5.8 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

1.5.5.9 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.6 Procurement Management

1.6.1 Irregularities Associated with Procurement Management

Criteria

1.6.1.1 Section 30 (1 and 2) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states: "(1) Each Procurement Committee shall constitute a Bid Evaluation Panel with the required expertise as and when required to evaluate bids solicited by the Procuring Entity. (2) A Bid Evaluation Panel shall be responsible for the evaluation of bids in accordance with the predetermined and Published evaluation criteria as outlined to bidders in the bid documents in accordance with this Act and shall prepare and submit evaluation reports and recommendations for award for the consideration of the Procurement Committee or the Head of the Procuring Entity as provided in the Schedule".

- 1.6.1.2 Section 32 (1, 2 and 3) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states: (1) "In order to participate in procurement proceedings, a bidder must qualify by meeting the criteria set by the Procuring Entity, which will normally include evidence of: (a) Professional and technical qualifications; (b) Equipment availability, where applicable; (c) Past performance; (d) After-sales service, where applicable; (e) Spare parts availability; (f) Legal capacity; (g) Financial resources and condition; and (h) Verification by the internal revenue authority of payment of taxes and social security contributions when due. (2) The qualification criteria set forth in subsection (1) of this Section shall be applied by examining, through investigation and collaboration with other relevant agencies, to ascertain whether or not the bidder meets the minimum qualification criteria established for the bid and not by using a point system for comparing the relative level of qualifications of participating bidders. (3) The Procuring Entity shall be entitled to demand qualification documentation from potential bidders in formal prequalification proceedings, or as a required component of a bid submission".

Observation

- 1.6.1.3 During our review, we observe the following irregularities associated with the procurement system:
- No evidence of a functional Procurement Committee prior to the first quarter of 2024.
 - Preparation and approval of provisional procurement plans (for procurement based on 1/12 of the 2024 budget and for procurement of elevator) before establishment of Procurement Committee.
 - There was no evidence of periodic (quarterly and annual) procurement activities report submitted to PPCC.

Risk

- 1.6.1.4 In the absence of a functional procurement committee, the entity's procurement processes may be discretionary.
- 1.6.1.5 In the absence of quarterly and annual procurement activities reports, Management may be non-compliant with the PPC Act of 2005 as amended and restated in 2010.
- 1.6.1.6 Failure to prepare and submit quarterly and annual procurement activities report to PPCC, Management may not adequately account for its procurement activities and may impair effective monitoring of its procurement activities by the PPCC.

Recommendation

- 1.6.1.7 Management should ensure that its procurement committee is functional at all times evidence by the documentation of meeting minutes and periodic reports.

- 1.6.1.8 Management should facilitate the preparation and submission of quarterly and annual procurement activities reports to the PPCC as required by the PPC Act of 2005 as amended and restated in 2010.
- 1.6.1.9 Evidence of approved annual procurement plan, quarterly and annual procurement activities reports, and all relevant supporting procurement records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.6.1.10 *We note the recommendation, however, the Ministry did not procure elevator, but rather procured the services of a firm to repair the President's elevator in 2024. There was no procurement committee at the time because the government was being formed. The officials designated and confirmed were inadequate to form a procurement committee.*

Auditor General's Position

- 1.6.1.11 Management's assertion did not adequately address the issue raised. The Minister of State as the designated head of the Procurement Committee of the entity should have constituted a procurement committee to review the annual procurement plan and authorize all procurement activities before execution of procurement activities. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.6.2 Payment without Evidence of Adequate Supporting Documents

Criteria

- 1.6.2.1 Regulation P.9 (2) of the PFM Act of 2009 as Amended and Restated 2019 states: "Payments except for statutory transfers and debt services shall be supported by invoices, bills and other documents in addition to the payment vouchers."

Observation

- 1.6.2.2 During our review, we observed no evidence of adequate supporting documents such as; payment vouchers, invoices, delivery notes/job completion certificate, etc. for various expenditures. For instance, withdrawals of **US\$4,848,468.99** and **L\$86,012,668.26** from the bank accounts of the entity were not supported by the necessary documentation. **See Table 9 for summary and Appendix 8 (A and B) for details.**

Table 9: Summary Payment without evidence of adequate supporting documents (bank withdrawals)

No.	Bank Accounts	Account Type	Amount of Withdrawal/Transfer	
			US\$	L\$
1	CBL-USD Account: 1502022554	Operational Account	4,848,468.99	-
2	CBL-LRD Account: 1501010862	Operational Account	-	86,012,668.26
Total			4,848,468.99	86,012,668.26

Risk

- 1.6.2.3 Payments may be made for goods not delivered or services not performed. Goods delivered or services performed may not meet the approved specifications.
- 1.6.2.4 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payments may not be assured. This may lead to misappropriation of the entity's funds.
- 1.6.2.5 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.6.2.6 Management may override the procurement processes by completing disbursement without utilizing the required procurement methods.

Recommendation

- 1.6.2.7 Management should fully account for expenditure made without adequate supporting documents.
- 1.6.2.8 Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. All relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.6.2.9 *We note the recommendation and herewith attach the supporting documents.*

Auditor General's Position

- 1.6.2.10 We reviewed the documents subsequently submitted by Management after our review. Therefore, we have adjusted the transactions without supporting documents to US\$4,243,431.50 (US\$4,848,468.99 – US\$605,037.48) and L\$79,533,158.06 (L\$86,012,668.26 – L\$ 6,479,510.20) to be accounted for by Management. We therefore maintain our recommendations. **See Appendix 8 (A and B) for adjustment.**
- 1.6.2.11 Further, Management's provision of documents after our review, does not guarantee Management effective control of expenditure liquidation and document management.
- 1.6.2.12 Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner. Management should also ensure that vouchers are adequately documented and filed to facilitate future review.

1.6.3 Third-Party Payment made to Employee/Individual

Criteria

- 1.6.3.1 Regulation B.28 of the PFM Act of 2009 as Amended and Restated 2019 states: "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".

Observation

- 1.6.3.2 During our review, we observed that Management made several third-party payments to employees/individual rather than making direct payment to service providers or their legally authorized representatives. For instance, payments in the total amount of US\$ 2,855,177.00 and L\$64,507,449.86 were made in the name of employees/individuals rather than in the name of service providers or their legally authorized representatives.

See Appendix 9 for details.

Risk

- 1.6.3.3 Paying cash to employee for subsequent disbursement to vendors may facilitate misappropriation of funds.
- 1.6.3.4 This practice may also lead to Management override of the procurement processes by completing disbursement without facilitating due procurement processes.

Recommendation

- 1.6.3.5 Management should initiate and complete all procurement processes as required by the PPCC and the Public Financial Management Act.
- 1.6.3.6 All payments for goods and services procured by the entity should be made directly to the vendor or its legally authorized representative.
- 1.6.3.7 Alternatively, Management should utilize the mobile money platform by transferring funds directly to vendors while maintaining the relevant source and supporting documentations.

Management's Response

- 1.6.3.8 *We note the recommendations and consider them highly for management immediate action.*

Auditor General's Position

- 1.6.3.9 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.6.4 Irregularities Associated with Travel Expenditures

Criteria

- 1.6.4.1 Section 29 of the GoL Revised Travel Ordinance 2016/2017 states that "Upon return from abroad, officials are required to submit to the Financial Regulations Unit of the Ministry of Finance and Development Planning, a Travel Settlement Form as per Annexure II and copy of certificates for workshops, seminars, etc., used ticket stubs, copy of passport within 14 days from the date of return from tour or before date of next journey, whichever is earlier. In very exceptional cases where the second granted with the specific written approval of the official concerned, explaining the reasons thereof".

Observation

- 1.6.4.2 During our review, we observed the following irregularities associated with travel expenditures:
- Incidental allowances were not duly retired/accounted for.
 - No evidence that the Travel Settlement Form was completed by the travelers upon their return from each trip as required.
 - No evidence of travel activities reports for some travel expenditures.

Risk

- 1.6.4.3 Non-compliance with the national travel ordinance or the entity's approved travel ordinance where applicable may lead to misappropriation of public funds. Travel expenditures may be disbursed above the approved rates.
- 1.6.4.4 Travel expenditures not appropriately retired/accounted for may lead to misappropriation of the entity's funds.
- 1.6.4.5 In the absence of travel activities reports, travel expenditure may be utilized for unapproved activities.

Recommendation

- 1.6.4.6 All incidental allowances should be duly retired/accounted for through the filling and subsequent approval of the travel settlement form. The form should be accompanied by original copies of receipts and travel activities reports to justify the regularity of the transactions.
- 1.6.4.7 Evidence of all travel expenditures records including travel settlement forms, original copies of receipts and travel activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.6.4.8 *We note the recommendations and consider them highly for management immediate action.*

Auditor General's Position

- 1.6.4.9 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.6.5 Payments without Evidence of Contract

Criteria

- 1.6.5.1 Section 66 (2) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states: "(2) A procurement contract shall come into force for a procurement requiring the execution of a contract which shall be binding on the bidder and the Procuring Entity when the contract is signed by the bidder and by the Procuring Entity subject to the requirements of Section 31 and to the remedies in Section 127 of this Act".

Observation

- 1.6.5.2 During our review, we observed that Management made some payments for the provision of various goods and services within the thresholds for the award of contract without evidence of contracts being awarded. For instance, there was no evidence of contract for various procurement conducted in the total amount of US\$492,536.43 and L\$20,757,110.20. **See Appendix 10 for details.**

Risk

- 1.6.5.3 Management may be non-compliant with the required procurement method. Management may override the procurement process by completing disbursement without utilizing the required procurement method.
- 1.6.5.4 Payments may be made for goods and services not delivered or the specification of goods and services per the approved contracts may not be delivered/received. This may impair the achievement of value for money.
- 1.6.5.5 In the instance of breach of terms of contracts, documentation to facilitate litigation may not be available. This may lead to financial and/or reputational losses.
- 1.6.5.6 Payments may not be consistent with the approved terms and conditions. This may lead to dispute, breach of contract, litigation, financial losses and/or reputational damages.

Recommendation

- 1.6.5.7 Going forward, Management should develop contracts for the provision of all goods and services within the threshold required by the PPC Act. The contracts should include nature of goods/service to be delivered, value of the goods/services, timing of delivery of goods/services, payment terms for delivery of goods/services and a clearly defined repercussion for breach of contract terms.

- 1.6.5.8 Subsequently, Management should facilitate the approval of contracts by all parties and ensure that the provisions of the contracts are fully operationalized. Management should also ensure that proper coordination, monitoring and evaluation of the contract terms are implemented periodically during the execution of the contracts. Payment should be made consistent with phase of completion as enshrined in the approved contract.
- 1.6.5.9 Additionally, Management should facilitate the operationalization of the electronic document management system by ensuring that all relevant source and supporting documents are scanned, attached to the transaction (in the accounting software for financial transactions), archived and maintained to facilitate future review.

Management's Response

- 1.6.5.10 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

- 1.6.5.11 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.6.6 Irregularities Associated with Fuel Management

Criteria

- 1.6.6.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 states: "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."

Observation

- 1.6.6.2 During our review, we observed the following irregularities associated with fuel management:
- No approved fuel management policy.
 - Fuel distribution and consumption log not adequately structured to include purpose of usage of the product as well as the preparer and reviewer of log.
 - Monthly petroleum distribution report (prepared by the Petroleum Officer) is not reconciled to the total petroleum received during the month
 - No evidence that Management maintained fuel/gasoline distribution log for fuel/gasoline procured during the period January to December 2023. For

Instance, we observed no evidence of fuel/gasoline distribution and consumption log for fuel/gasoline procured in the amount of US\$58,509.00 from Super Petroleum on January 4, 2023 (cheque # 3339).

Risk

- 1.6.6.3 Fuel may be procured and distributed on a discretionary basis, in the absence of a policy.
- 1.6.6.4 Fuel procured may not be based on actual consumption.
- 1.6.6.5 Management may spend above budgeted allocation and fuel may be subjected to misappropriation or theft.

Recommendation

- 1.6.6.6 Management should develop, approve and operationalize a policy on fuel procurement, distribution, consumption and ensure that proper records are maintained.
- 1.6.6.7 Management should maintain a comprehensive fuel consumption and distribution log to aid the entity manage cost and inform future purchase. All unutilized fuel allocation should be duly accounted for, carry forward to subsequent period and factor in the subsequent procurement of fuel.
- 1.6.6.8 Evidence of approved fuel policy and all other fuel procurement, consumption and distribution records should be adequately filed to facilitate future review.

Management's Response

- 1.6.6.9 *We note the recommendations and consider them highly for management immediate action.*

Auditor General's Position

- 1.6.6.10 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.7 Fixed Assets Management

1.7.1 Irregularities Associated with Fixed Asset Management

Criteria

- 1.7.1.1 Regulations V.4 (2) of the PFM Act of 2009 as amended and restated 2019 states: "The master inventory shall record under each category of item:
 - a) the date and other details of the voucher or other document on which the items were received or issued;
 - b) their serial numbers where appropriate; and
 - c) Their distribution to individual locations and the total quantity held."

Observation

1.7.1.2 During our review, we observed the following irregularities associated with the entity's Fixed Assets Management System:

- There was no evidence of a fixed assets management policy.
- There was no evidence of a fixed assets register
- Several fixed assets of the entity were not coded.
- There was no evidence of periodic physical verification of assets by Management
- There was no evidence of movement of assets form.
- There was no history of disposal of assets
- Fixed assets within a given vicinity were not displayed as required by the PFM Act.

Risk

- 1.7.1.3 Fixed Assets may be misstated (Over/understated).
- 1.7.1.4 Fixed Assets may be damaged or impaired but their values are still on the books.
- 1.7.1.5 Fixed Assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.7.1.6 The lack of asset movement log may make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.
- 1.7.1.7 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of the entity's objectives.
- 1.7.1.8 Fixed Assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

- 1.7.1.9 Management should develop, approve and operationalize a fixed asset management policy to regulate fixed assets activities of the entity.
- 1.7.1.10 Management should ensure that the fixed assets register is maintained with the following structure: description, class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset.
- 1.7.1.11 Management should initiate/enforce a systematic fixed assets coding system to ensure all fixed assets are uniquely identified. This control will facilitate the efficient and effective periodic fixed asset verification exercises. Discrepancies in coding identified during verification should be updated in a timely manner.
- 1.7.1.12 Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets. Evidence of physical verification should be adequately documented and filed to facilitate future review.

- 1.7.1.13 The Fixed Assets Register should be updated periodically to reflect all the entity's assets.
- 1.7.1.14 Fixed Assets within a particular vicinity should be clearly displayed as required by the PFM Act.
- 1.7.1.15 A movement of Asset Form should be filled and authorized before assets are moved from one location to another. The Fixed Asset Register should be updated to reflect the change in location of assets.

Management's Response

- 1.7.1.16 *We note the recommendations and consider them for management action.*

Auditor General's Position

- 1.7.1.17 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.8 Inventory Management

1.8.1 Irregularities Associated with Inventory Management System

Criteria

- 1.8.1.1 Regulations U.7 (1 & 2) of the PFM Act of 2009 as amended and restated 2019 state: "(1) A person is responsible for the proper custody, care and use of government inventories under the control of that person. (2) Notwithstanding sub-regulation (1), a head of Government Agency is responsible for the general management of government Inventories held within the Government Agency and for the due performance of the duties of subordinate staff in relation to the government Inventories".
- 1.8.1.2 Further, Regulations U.8 of the PFM Act of 2009 as amended and restated 2019 states: "Expendable and un-expendable Inventories shall be recorded in separate parts of the inventories ledger or in separate ledgers".

Observation

- 1.8.1.3 During our review, we observed the following irregularities associated with the inventory management system:
 - No evidence of approved policy to regulate inventory management of the entity.
 - Inventories were not stored in secured custody. The warehouse was not protected by a metallic door.
 - The warehouse appears not to be properly structured for the storage of supplies and other consumable materials. For instance, there was no shelf in warehouse for inventories to be systematically arranged and comprehensively labelled.

- No evidence of manual or automated inventory management system comprehensively cataloging the following: goods ordered, goods received, goods requested, goods distributed, current running balance and buffer (minimum request before reordering) inventories/ stationery & supplies level established for each class of inventory/ stationery & supplies (where applicable).
- No evidence of periodic physical verification of inventories/stock take.

Risk

- 1.8.1.4 Inventories may be procured, stored, distributed and reported on a discretionary basis in the absence of a policy.
- 1.8.1.5 Inventories may be susceptible to theft if kept in an unsecured custody.
- 1.8.1.6 Inventories may be susceptible to damage or misappropriation if stored in an inappropriate environment.
- 1.8.1.7 Inventories may not be duly accounted for in the absence of a comprehensive inventory management system and non-performance of periodic physical verification.
- 1.8.1.8 Inventories may be misappropriated leading to decline in operational activities.

Recommendation

- 1.8.1.9 Management should develop, approve and operationalize an inventory management policy to regulate inventory management of the entity. The policy should comprehensively catalog provisions for ordering, storing, distributing and recording of inventories/ stationeries & supplies and the nature and timing of stock-take/ physical verification of inventories/ stationeries and supplies.
- 1.8.1.10 Management should develop and operationalize an automated inventory management system to facilitate and ensure accurate records of inventories such as; purchases, distribution, current stock balance, reordering level, stock-out level etc.
- 1.8.1.11 Inventories should be stored in secured custody/warehouse protected by a metallic door and access granted only to authorized personnel at all times.
- 1.8.1.12 Inventories should be systematically arranged on shelves, comprehensively and systematically labelled to facilitate effective monitoring, evaluation and recording of inventories.
- 1.8.1.13 Management should perform periodic physical verification of inventories and review of systems and records. Appropriate adjustments should be made where applicable.

- 1.8.1.14 Evidence of approved policy, and all other inventory records including records of periodic stock takes, should be adequately documented and filed to facilitate future review.

Management's Response

- 1.8.1.15 *We note the recommendations and consider them for management action.*

Auditor General's Position

- 1.8.1.16 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.9 Revenue Management

1.9.1 Irregularities Associated with Internally Generated Revenue

Criteria

- 1.9.1.1 Regulations O.1 (1, 2 & 4) of the PFM Act of 2009 as amended and restated 2019 state: "(1) All government agencies shall provide in their annual budgetary estimates, their expected revenue collections and internally generated funds; (2) A head of government agency is personally responsible for ensuring that adequate safeguards exist and are applied for the assessment, collection of and accounting for such revenues and other public moneys relating to their agencies, departments or offices; and (4) The Government Agency revenue collector who receives duties, taxes, fees, rent or other public moneys, whether of a revenue nature or otherwise, shall deposit such moneys daily or at the earliest opportunity into a bank authorized by the Minister for the credit of the Consolidated Fund. The revenue collectors shall issue receipts for moneys collected by them When monies are being paid into a bank by check, the amount and serial number of the check and the name of the bank shall be recorded and retained with the Government Agency copy of the Bank Payment Slip".

Observation

- 1.9.1.2 During our review, we observed the following irregularities associated with internally generated revenue:
- No evidence of policy to regulate the projection, collection and recording of internally generated revenue.
 - The internally generated revenue was not comprehensively projected and reported in the approved internal budget of the entity.
 - Internally generated revenue was collected through cash (for hall rental) and not deposited in the entity's accounts in a timely manner.
 - No evidence of reconciliation between cash collected and cash subsequently deposited in the entity's accounts.

- No evidence of approved fees listing for the collection of internally generated revenue from various types/sources of revenue items.
- No evidence of manual or automated billing system for the generation of invoices for internally generated revenue. No evidence of invoices/receipts or other relevant records for internally generated revenue collected for the period under review.
- No evidence of periodic internally generated revenue reports.
- Internally generated revenue collected through cash was subsequently disbursed for cleaning and other operational purposes of the hall such as the executive pavilion, etc. without the necessary supporting documents to authenticate the transactions.

Risk

- 1.9.1.3 Internally generated revenue may be projected, collected and reported on a discretionary basis.
- 1.9.1.4 The completeness and accuracy of revenue may not be assured; therefore, the financial statements may be misstated.
- 1.9.1.5 Management may not fully account for activities/assets of the entity.
- 1.9.1.6 All collections of fees for services may not be deposited in the entity's bank account.
- 1.9.1.7 Internally generated revenue may be susceptible to theft.
- 1.9.1.8 Fees of service may be charged above or below the approved listing.

Recommendations

- 1.9.1.9 Management should develop, approve and operationalize a policy to regulate the projection, collection and reporting of internally generated revenue. As part of the policy, Management should develop approved fees for service. Fees for service should be displayed at visible location at centers for the collection of internally generated revenue. Management should also ensure that approved fees for service is consistent with fees charged to customers evidenced by fees reported on invoices and receipts.
- 1.9.1.10 Management should ensure that all sources of internally generated revenue are comprehensively cataloged, projected and reported in the entity's approved internal budget.
- 1.9.1.11 All internally generated revenue should be paid directly by customers in the entity's designated bank accounts and subsequently remitted in approved allocation in the general revenue account.

- 1.9.1.12 Management should perform periodic reconciliation amongst the invoices, receipts, deposit slips and bank statements used in the collection of internally generated revenue. Variances identified should be investigated and adjusted where applicable in a timely manner.
- 1.9.1.13 Management should facilitate the preparation of periodic internally generated revenue collection reports.
- 1.9.1.14 Evidence of approved policy, periodic reconciliation, periodic reports and other supporting records including invoices, receipts, deposit slips and bank statements should be adequately documented and filed to facilitate future review.
- 1.9.1.15 Going forward, Management should procure and operationalize an automated billing system to facilitate comprehensive collection of internally generated revenue. The billing system should be programmed to generate invoices, interfaced with the banking system, and subsequent generation of receipts. Inputs entered into the system by a junior staff should be reviewed and approved by senior personnel before the system generates invoices and receipts. The billing system should also be interfaced with the accounting software (financial reporting systems).

Management's Response

- 1.9.1.16 *We note the recommendations and consider them for management action.*

Auditor General's Position

- 1.9.1.17 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.9.2 Irregularities Associated with the Management of Presidential Projects

Criteria

- 1.9.2.1 Regulations O.1 (1 & 2) of the PFM Act of 2009 as amended and restated 2019 state: "(1) All government agencies shall provide in their annual budgetary estimates, their expected revenue collections and internally generated funds; (2) A head of government agency is personally responsible for ensuring that adequate safeguards exist and are applied for the assessment, collection of and accounting for such revenues and other public moneys relating to their agencies, departments or offices".
- 1.9.2.2 Additionally, Regulation B.9 (1) (b and e) of the PFM Act of 2009 as amended and restated 2019 states: "A head of government agency shall fully disclose all non-tax revenues collected, lodged or retained as part of the monthly revenue collection and quarterly Government agency account or financial report to the Minister and the Auditor General. The reporting format shall include, but not limited to: "(b) the extent to which the Government Agency revenue target for the month has been achieved and measures that need to be taken to address any shortfall; (e) any Non-Tax Revenue including

Internally Generated Funds leakages and measures to address them”.

- 1.9.2.3 Further, Sub-section 704 of the General Services Agency Act of 1971 states: “This Bureau shall be responsible for the custody and management of all Government-owned and leased lands and buildings; for the establishment of policies, rules, and regulations relating to the use or occupancy thereof; and for performing the maintenance and prescribing maintenance standards for such properties to be approved by the president.
- 1.9.2.4 This Bureau shall negotiate all leases on behalf of the Government according to specified need and direct the termination of leases and the disposal of all properties no longer needed or usable. All lease agreements of which the Government is a party shall be signed by the Director General and co-signed by the Secretary of the Treasury.
- 1.9.2.5 The Bureau shall hold title to all real properties owned in the name of the Government, including lands and buildings, and shall recommend the acquisition or disposition by purchase, sale, lease, escheat or rental of same. In instances involving condemnation proceedings, acquisition or rights of-way, granting or obtaining assets or easement and like matters, whether involving payments or receipt of compensation or not, the approval of the Bureau shall be required prior to the conclusion of such transactions by any other agency of the Government prior to deferral of such transactions to the Claim Commission for Settlement”.

Observation

- 1.9.2.6 During our review, we observed that MOS through its Presidential Special Project Department/Section constructed various parks such as, Unification Park-PHP, Invincible Sports Park-Airfield, Doe Community Sports Park-Clara Town, New Kru Town Sports Park, and West Point Sports Park in various communities within Monrovia for use by the general public. However, review of documents and interview with key personnel revealed the following irregularities associated with the operations of the parks:
- We observed no evidence that the Management had developed policies and procedures to regulate the management of all presidential projects including the day-to-day running/operations of the five (5) parks within Monrovia.
 - We observed no evidence that Management had control over the day-to-day running/operations of the parks which falls within the scope and function of the Presidential Special Project Department/Section. For instance, Management had no record/document that the parks were outsourced for external management.
 - Interview with the Parks’ Management revealed that the parks were outsourced to Green Park Management Incorporated (GPM Inc.) by the Monrovia City Corporation (MCC). Confirmation and documents subsequently received from the MCC revealed the following:
 - ✓ MCC entered an agreement with GPM Inc. for the management, operation and maintenance of the Parks for the period of twenty (20) years

(September 1, 2023 to August 31, 2043). The operational cost of the Parks excluding the cost of utilities will be financed through fees charged, collected, retained and expended by GPM Inc. in the below categories:

- (a) Fees will be charged individuals or groups for the use of the Parks and such fees will 100% go to the GPM Inc. for the maintenance/operation of the Parks.
 - (b) Fees will be charged vendors/promoters/operators for use of the Parks for business purposes and such fees will be shared at gross between MCC and GPM Inc. at 30% and 70% respectively.
- ✓ The agreement contains no provisions to guide fees charge for services at the Parks in the above categories. Provisions of such will ensure charges by the GPM Inc. are reasonable and affordable by citizens in support of GOL's objectives for establishing the Parks.
 - ✓ The agreement contains no provisions to ensure full or partial recovery of the capital investments made by GOL for the construction of these Parks within the twenty year's duration of the agreement. Provisions of such will promote sustainability of the Parks and enable government to undertake similar projects in the future.
 - ✓ The agreement contains provisions that the operational cost of utilities like electricity, water, repairs of building or facilities of the Parks will be financed by GOL through the MCC without evidence that GOL shared revenue of 30% can adequately cover such cost.
 - ✓ We observed no evidence that GOL 30% of the shared revenue was collected and deposited into government revenue account for the period under review.
 - ✓ We observed that the contract/agreement was signed by the Monrovia City Mayor on behalf of the Government of Liberia and the Representative of the Green Park Management Incorporated. There was no evidence that the agreement was signed by relevant authorities like the Justice Ministry, Ministry of Finance and Development Planning, National Investment Commission, General Service Agency, etc. as required for agreement of such nature with high value of assets involved. **See Exhibit 3 for copy of the agreement.**
 - ✓ We observed no evidence of application of the requisite competitive bidding process for the selection of GPM Inc. by MCC for external management of the Parks in line with the Public Procurement and Concessions Act of 2005 as amended and restated 2010.

- ✓ We observed no documentary evidence supporting MCC's connection and authority to the Parks and its decision for the external outsourcing of the parks to GPM Inc.

1.9.2.7 Further, confirmation and documents received from the Liberia Business Registry revealed the following:

1. We observed that GPM Inc. which is owned by Wilfred Paul (60% ownership/share) and Fatu Kromah (40% ownership/share) was established August 23, 2023 and entered agreement for the management of the Parks on September 1, 2023.
2. We observed no evidence that GPM Inc. which was established within the period of one week prior to the agreement of managing the Parks had the requisite expertise and experience of managing parks or related businesses as required.

Risk

1.9.2.8 GOL properties may be leased/rented on a discretionary basis which may impair value for money and facilitate misappropriation of government's assets.

1.9.2.9 In the absence of an approved policy, presidential projects may be managed on a discretionary basis. This may lead to mismanagement of the facilities, non-receipt of collected revenue and misappropriation of the entity's assets.

1.9.2.10 Internally generated revenue may be projected, collected and reported on a discretionary basis.

1.9.2.11 Payments may not be consistent with the approved terms and conditions. This may lead to dispute, breach of contract, litigation, financial losses and/or reputational damages.

1.9.2.12 Management may not fully account for assets of the entity.

Recommendation

1.9.2.13 Management should comprehensively review all existing presidential project's contracts to determine if the management of the projects is in full compliance with the terms and conditions of the contracts and relevant laws and regulations. In instances of breach of contracts/non-compliance to laws and regulations, management should liaise with relevant authorities to obtain legal remedy.

1.9.2.14 Management should develop, approve and operationalize policy to regulate the management of presidential projects. The policy should include provisions for internal management, outsourcing, approved fees for rental, clearly defined process for rental, fees collection and routine maintenance.

1.9.2.15 Alternatively, Management should assess the possibility of officially turning over the management of these projects (parks) to the relevant Government institutions including the General Services Agency (GSA).

- 1.9.2.16 Evidence of policy to regulate presidential projects, related contracts/agreement and all relevant documentation should be adequately documented and filed to facilitate future review.

Management's Response

- 1.9.2.17 *We note the recommendations and consider them for management action.*

Auditor General's Position

- 1.9.2.18 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.10 Receivables Management

1.10.1 Irregularities Associated with Account Receivables Management

Criteria

- 1.10.1.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 states: "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."
- 1.10.1.2 Regulations O.1 (3) of the PFM Act of 2009 as amended and restated 2019 states: "Head of government agency shall ensure that all persons liable to pay revenue are informed of bills, demand notes and other appropriate notices, of debts which are due and that adequate measures are taken to obtain payment".
- 1.10.1.3 Furthermore, Regulations O.21 (1 to 3) of the PFM Act of 2009 as amended and restated 2019 states: "(1) Government Agency revenue collectors shall keep records of moneys collected in such form as the Comptroller-General may determine and for such periods consistent with the provisions of Regulation 12. (2) The records shall show the persons from whom revenue is due, description of liability, the amount payable, the date, location, receipt number and amount of the collections made. (3) The records shall, wherever possible, be self-balancing and shall be reconciled with the cash collections monthly".

Observation

- 1.10.1.4 During our review, we observed the following irregularities associated with receivable management:
- There was no evidence of account receivables management policy.

- Account receivables were not recorded in a comprehensive, accurate and timely manner. For instance, we sited an amount recorded as receivable on a sheet/copy of receipt with no further details or records to support the transactions.
- There was no evidence of account receivables aging analysis.
- There was no evidence of periodic write-off of significantly overdue receivables.

Risk

- 1.10.1.5 Receivables may be accrued, collected and written-off on a discretionary basis. This may lead to the under collection or misstatement of receivables.
- 1.10.1.6 The completeness and accuracy of receivables may not be assured; therefore, the financial statements may be misstated.
- 1.10.1.7 In the absence of a receivables ageing schedule, receivables may not be reliably monitored, evaluated and collected in a timely manner.
- 1.10.1.8 Fair presentation and full disclosures may be impaired when receivables are recorded in the wrong accounting period. Receivable balance and subsequently the financial statements may be misstated.

Recommendation

- 1.10.1.9 Management should develop, approve and operationalize receivables management policy to regulate the recognition, collection, adjustment and management of accounts receivables. The policy should include a specified period for follow-up on debt collection and clearly defined actions to be undertaken at each specified period. The policy should also include provision for adjustment and write-off of accounts receivables consistent with required regulations.
- 1.10.1.10 Account receivables should be recorded in a comprehensive, accurate and timely manner consistent with the financial reporting framework. Receivable should be disclosed in the notes to the financial statements.
- 1.10.1.11 Management should establish receivable aging analysis to monitor the age of receivables and implement the specified actions to be taken based on the age of the debt consistent with the receivables management policy. The schedule should contain the following: names of the receivables, address of the receivables, contacts of receivables, date of recognition, initial invoice, payments, additional invoices, current receivables balance, and age grouping.
- 1.10.1.12 Going forward, Management should ensure that provisions for receivables and the Accounts Receivable Aging Analysis are included in the notes to the financial statements.

These analyses will enable Stakeholders/Users of the financial statements to ascertain the 'trend' relating to collectability, and correct net realizable value of the trade receivables.

- 1.10.1.13 Management should periodically analyze account receivables to identify slow moving and or impaired receivables and adjust/write-off consistent with policy. All receivable write-off should be reviewed and approved by the relevant authority before execution.
- 1.10.1.14 Management should perform periodic reconciliation of receivable balances by reconciling accounts receivable ledgers to customers' statements, receivable confirmation, and the receivable aging analysis. Variances identified should be investigated and adjusted where applicable in a timely manner.

Management's Response

- 1.10.1.15 *We note the recommendations and consider them for management action.*

Auditor General's Position

- 1.10.1.16 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.11 Payable Management

1.11.1 Irregularities Associated Payable Management

Criteria

- 1.11.1.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 states: "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."
- 1.11.1.2 Furthermore, Regulations O.21 (2 & 3) of the PFM Act of 2009 as amended and restated 2019 states: "(2) The records shall show the persons from whom revenue is due, description of liability, the amount payable, the date, location, receipt number and amount of the collections made. (3) The records shall, wherever possible, be self-balancing and shall be reconciled with the cash collections monthly".

Observation

- 1.11.1.3 During our review, we observed the following irregularities associated with payable/commitment management:
- There was no evidence of account payable/commitment management policy.

- Account payable/commitment were not recorded in a comprehensive, accurate and timely manner.
- There was no evidence of account payable/commitment aging analysis.
- There was no evidence of periodic review of significantly overdue payable/commitment.
- Account payable/commitment for the fiscal period 2023 were not disclosed/reported in the notes to the financial statements for said period.

Risk

- 1.11.1.4 Payables may be incurred, paid and written-off on a discretionary basis. This may lead to the over payment or misstatement of payables.
- 1.11.1.5 The completeness and accuracy of payables may not be assured; therefore, the financial statements may be misstated.
- 1.11.1.6 In the absence of a payables ageing schedule, payables may not be reliably monitored, evaluated and disbursed in a timely manner.
- 1.11.1.7 Fair presentation and full disclosures may be impaired when payables are recorded in the wrong accounting period. Payables balances and subsequently the financial statements may be misstated.

Recommendation

- 1.11.1.8 Management should develop, approve and operationalize payables management policy to regulate the recognition, disbursement, adjustment and management of accounts payables. The policy should include a specified period for follow-up on credit payments and clearly defined actions to be undertaken for prioritizing payments. The policy should also include provision for adjustment and write-off of accounts payables consistent with required regulations.
- 1.11.1.9 Account payables should be recorded in a comprehensive, accurate and timely manner consistent with the financial reporting framework. Payables should be disclosed in the notes to the financial statements.
- 1.11.1.10 Management should establish payables aging analysis to monitor the age of payables and implement specified actions to be taken based on the age of the credits consistent with the payables management policy. The schedule should contain the following: names of the payees, address of the payees, contacts of payees, date of recognition, initial invoice, payments, additional invoices, current payables balance, and age grouping.

- 1.11.1.11 Management should periodically analyze account payables to identify overdue payables and adjust/write-off consistent with policy. All payables write-off should be reviewed and approved by the relevant authority before execution.
- 1.11.1.12 Management should perform periodic reconciliation of payables balances by reconciling accounts payables ledgers to vendors' statements, payables confirmation, and the payables aging analysis. Variances identified should be investigated and adjusted where applicable in a timely manner.

Management's Response

- 1.11.1.13 *We note the recommendations and consider them for management action.*

Auditor General's Position

- 1.11.1.14 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.12 Assurance Management

1.12.1 No Functional Internal Audit Unit

Criteria

- 1.12.1.1 Regulation J.3 (1) of the PFM Act of 2009 as amended and restated 2019 states: "There shall be established in each government agency or government organization an internal audit unit which shall constitute a part of that institution".

Observation

- 1.12.1.2 During our review, we observed that the Internal Audit Unit was not functional evidenced by the absence of periodic risks assessment, internal audits reports and follow-up on the implementation of internal and external audit recommendations.

Risk

- 1.12.1.3 The absence of a functional Internal Audit Unit may deny assurance that risks are appropriately identified and mitigated.
- 1.12.1.4 Systems, controls and compliance activities may not be monitored, thereby impairing the achievement of the entity's objectives.
- 1.12.1.5 External audit recommendations may not be implemented in a timely manner.

Recommendation

- 1.12.1.6 Management should ensure that the Internal Audit Unit is made fully functional evidenced by the conduct of periodic risk assessments, internal audits and implementation of internal and external audit recommendations.

1.12.1.7 Periodic risk assessments and internal audit reports as well as evidence of implementation of internal and external audit recommendations should be adequately documented and filed to facilitate future review.

1.12.1.8 Alternatively, Management should liaise with the Internal Audit Agency to management audit function of the entity.

Management's Response

1.12.1.9 *We note the recommendations and consider them for management action.*

Auditor General's Position

1.12.1.10 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.12.2 No Evidence of Approved Internal Audit Charter

Criteria

1.12.2.1 Regulation J.1 (10) of the PFM Act of 2009 as amended and restated 2019 states: "To enhance enforcement of powers and provide the Internal Audit Governance Board with a regulatory operational framework, a Public Sector Internal Audit Charter shall be provided to encompass internal audit mandate, functions and powers of the Internal Audit Governance Board".

1.12.2.2 The International Standards for Professional Practice of Internal Auditing Paragraph 1100 states: "The internal audit activity maintained by agencies and ministries must be independent, and internal auditors must be objective in performing their work."

1.12.2.3 Regulation J.3 (4)(b) of the PFM Act of 2009 states: "(4) Subject to the Public Finance Management Act 2009 or any other enactment, an internal audit unit established under sub regulation (1): (b) shall carry out internal audit of its institution and shall submit reports on the internal audit it carries out in accordance with section 38 (3) and (4) of the Public Finance Management Act 2009; the Internal Audit Governance Board standards and procedures; the Government Agency or Government Organization's accounting and auditing instructions; and International Public Sector Accounting Standards, International Organization of Supreme Audit Institutions (INTOSAI) Standards, and Institute of Internal Auditors Standards as adopted by the Government of Liberia;"

Observation

1.12.2.4 During our review, we observed no evidence of an approved internal audit charter by those charged with governance (Audit Committee/Minister of States) to enhance the independence of the internal auditors at the entity.

Risk

- 1.12.2.5 In the absence of an approved internal audit charter, the independence, objectivity and activities of the Unit may be impaired.

Recommendation

- 1.12.2.6 Management should develop an Internal Audit Charter and submit same to the Audit Committee for subsequent review and approval.
- 1.12.2.7 Subsequently, Management should ensure that the Internal Audit Charter is operationalized to enhance the independence, objectivity and activities of the internal audit function. Evidence of the approved internal audit charter should be adequately documented and filed to facilitate future review.

Management's Response

- 1.12.2.8 *We note the recommendations and consider them for management action.*

Auditor General's Position

- 1.12.2.9 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.12.3 No Evidence of Approved Internal Audit Plan

Criteria

- 1.12.3.1 Section 1110 of the International Standards for the Professional Practice of Internal Auditing (Standards) states: "Organizational independence is effectively achieved when the chief audit executive reports functionally to the board (those charged with governance). Examples of functional reporting to the board involve the board (those charged with governance):
- Approving the internal audit charter.
 - Approving the risk based internal audit plan.
 - Approving the internal audit budget and resource plan.
 - Receiving communications from the chief audit executive on the internal audit activity's performance relative to its plan and other matters.
 - Approving decisions regarding the appointment and removal of the chief audit executive.
 - Approving the remuneration of the chief audit executive.
 - Making appropriate inquiries of management and the chief audit executive to determine whether there are inappropriate scope or resource limitations".

Observation

- 1.12.3.2 During our review, we observed no evidence of an approved internal audit plan that comprehensively catalog planned activities of the internal audit unit on an annual basis.

Risk

- 1.12.3.3 Risk assessment activities and periodic internal audits may not be effectively planned for and implemented in a timely manner. This may impair the achievement of the internal audit unit objectives.
- 1.12.3.4 Internal and external audit recommendations may not be followed-up on and implemented in a timely manner.

Recommendation

- 1.12.3.5 The Internal Audit Manager should facilitate the preparation of a comprehensive annual internal audit plan cataloging planned activities of the internal audit function. These activities should include periodic risk assessment, internal audits of selected management functions, and a schedule for follow-up on the implementation of internal and external audit recommendations.
- 1.12.3.6 The annual internal audit plan should be submitted to those charged with governance (Audit Committee) for approval and subsequent operationalization.

Management's Response

- 1.12.3.7 *We note the recommendations and consider them for management action.*

Auditor General's Position

- 1.12.3.8 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.13 IT System and Computerized Environment

1.13.1 The Internal Controls Review of the Ministry of State Information Technology (IT) Infrastructure

- 1.13.1.1 The Information Technology (IT) Internal Controls are critical mechanisms that ensure the integrity and security of an entity information systems. They are designed to protect assets, ensure data accuracy, and promote operational efficiency. IT Internal Controls encompass a range of practices, from simple password protections to complex governance and risk compliance frameworks. The implementation of IT controls is guided by various standards and frameworks, such as COBIT, COSO, ITIL, ISO 27001, and ISO 9000, which provide structured approaches to managing IT risks. With the increasing reliance on digital infrastructure, the importance of robust IT Internal Controls cannot be overstated. They serve as a defense against cyber threats, safeguard sensitive information, and support compliance with regulatory requirements. As technology evolves, so does the landscape of IT Internal Controls, with automation and continuous monitoring becoming integral components of a proactive IT governance strategy.

1.13.1.2 The assessment of the Ministry of State's IT infrastructure is a crucial step towards modernizing and securing the entity processes. the below listed comprehensive approach of the internal controls together will strengthen the IT infrastructure of the entity. The components of IT Internal Controls are:

- **IT Governance** - essential for aligning IT strategies with organizational goals, ensuring resources are used responsibly, and managing risks appropriately.
- **IT Security Management** - another critical area, involving the protection of data against unauthorized access and cyber threats.
- **Program Change Management** - ensures that any alterations to IT programs are systematically implemented to minimize disruptions.
- **Physical Access Control** - necessary to prevent unauthorized personnel from accessing sensitive areas.
- **Environmental Control** - helps protect hardware from damage due to environmental factors.
- **IT Service Continuity Planning** - vital for maintaining operations in the event of a disaster, disruption or an incident.
- **Logical Access Control (LAC)** - a critical aspect of computer security, ensuring that access to systems, networks, and data is restricted to authorized users. It encompasses a range of security measures, including authentication, authorization, and auditing.

1.13.2 IT Governance

Criteria

- 1.13.2.1 EDM01.01 of COBIT 2019 states that; Evaluate the governance system. Continually identify and engage with the enterprise's stakeholders, document an understanding of the requirements, and evaluate the current and future design of governance of enterprise I&T.
- 1.13.2.2 EDM01.02 of COBIT 2019 states that; Direct the governance system. Inform leaders on I&T governance principles and obtain their support, buy-in and commitment. Guide the structures, processes and practices for the governance of I&T in line with the agreed governance principles, decision-making models and authority levels. Define the information required for informed decision making.
- 1.13.2.3 EDM01.03 of COBIT 2019 states that; Monitor the governance system. Monitor the effectiveness and performance of the enterprise's governance of I&T. Assess whether the governance system and implemented mechanisms (including structures, principles

and processes) are operating effectively and provide appropriate oversight of I&T to enable value creation.

Observation

- 1.13.2.4 During our review, we observed no evidence of a functional IT Governance to guide the structures, processes and practices as well as provide oversight of the IT strategic goals, objectives and activities of the entity. Evidenced by the nonexistence of the following;
- IT Strategic Plan
 - IT Steering Committee
 - Organogram
 - Training Program and
 - Service Level Agreement (not signed since 2008)

Risk

- 1.13.2.5 Failure to constitute the above-mentioned IT governance structure may cause misalignment between IT initiatives and the organization's strategic goals, leading to inefficient resource allocation and potentially jeopardizing the achievement of business objectives.

Recommendation

- 1.13.2.6 Management should prioritize the development of a well-defined IT Governance that aligns with their strategic vision and facilitates the achievement of long-term goals. The establishment of a robust IT Governance framework will ensure that IT investments align with the nation's strategic objectives, enhancing transparency, accountability, and efficiency.

Management's Response

- 1.13.2.7 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

- 1.13.2.8 We acknowledge Management's acceptance of our findings and recommendation. We will follow-up on the implementation of our recommendations during subsequent audit.

1.13.3 IT Security Management

Criteria

- 1.13.3.1 DSS05 of COBIT-2019 states that: Protect enterprise information to maintain the level of information security risk acceptable to the enterprise in accordance with the security policy. Establish and maintain information security roles and access privileges. Perform security monitoring.

Observation

- 1.13.3.2 During our review, we observed no evidence of an IT Security Management to govern

the IT Environment, evidenced by the nonexistence of:

- Approved IT Security Policy
- Installed, license, unexpired and updated Antivirus Program
- Patch Management Process

Risk

- 1.13.3.3 The absence of IT Security Management in an organization may lead to operational disruptions, legal ramifications, and financial loss. Without proper cybersecurity measures, organizations are vulnerable to cyberattacks that may result in the theft or corruption of sensitive data, leading to operational downtime and loss of productivity.

Recommendation

- 1.13.3.4 Management should establish and operationalize an IT Security Management to protect the organization assets and ensure the confidentiality, integrity, and availability of data. This process would involve implementing various security measures to guard against unauthorized access, cyberattacks, and other potential security breaches that could lead to data loss or damage.
- 1.13.3.5 Effective IT Security Management helps maintain the trust of stakeholders, protects the organization's reputation, and ensures compliance with regulatory requirements. It also plays a vital role in safeguarding the privacy of clients and employees, thus maintaining the overall security posture of an organization in the face of evolving digital threats.

Management's Response

- 1.13.3.6 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

- 1.13.3.7 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.13.4 Program Change Management

Criteria

- 1.13.4.1 BAI06.01 of COBIT-2019 states: Evaluate, prioritize and authorize change requests. Evaluate all requests for change to determine the impact on business processes and I&T services, and to assess whether change will adversely affect the operational environment and introduce unacceptable risk. Ensure that changes are logged, prioritized, categorized, assessed, authorized, planned and scheduled.

Observation

- 1.13.4.2 During our review, we observed no evidence of program change management to safely implement IT solutions in line with the agreed expectations and outcomes of change management processes, evidenced by the non-existence of:
- Documentation and approval processes to upgrades made to applications/systems.

- Formal change request documentation completed indicating the change to be made and the reasons for changes to an application/ system.

Risk

- 1.13.4.3 The absence of a structured program change management process may lead to significant risks, including the potential for unauthorized changes and the lack of traceability for modifications made to systems or applications.

Recommendation

- 1.13.4.4 Management should develop and operationalize a robust change management program which includes comprehensive documentation and approval processes for upgrades, patches, and reviewed before implementation. Implementing these steps can help in aligning changes with organizational policy and maintaining the integrity of the IT infrastructure.

Management's Response

- 1.13.4.5 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

- 1.13.4.6 We acknowledge Management's acceptance of our findings and recommendation. We will follow-up on the implementation of our recommendations during subsequent audit.

1.13.5 Physical Access Control

Criteria

- 1.13.5.1 DSS05.05 of COBIT-2019 states, Manage physical access to I&T assets. Define and implement procedures (including emergency procedures) to grant, limit and revoke access to premises, buildings and areas, according to business need. Access to premises, buildings and areas should be justified, authorized, logged and monitored. This requirement applies to all persons entering the premises, including staff, temporary staff, clients, vendors, visitors or any other third party.

Observation

- 1.13.5.2 During our review, we observed no evidence of physical access controls to protect IT assets, evidenced by the non-existence of:
- Establishment of policy that cover physical access to IT Environments

Risk

- 1.13.5.3 The absence of physical access control may lead to unauthorized entry, theft, vandalism, or even compromise of sensitive information.

Recommendation

- 1.13.5.4 Management should develop and operationalize a physical access control policy to protect IT assets.

Management's Response

- 1.13.5.5 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

- 1.13.5.6 We acknowledge Management's acceptance of our finding and recommendation. We will follow-up on the implementation of our recommendations during subsequent audit.

1.13.6 Environmental Control

Criteria

- 1.13.6.1 DSS01.04 of COBIT-2019 states, Manage the environment. Maintain measures for protection against environmental factors. Install specialized equipment and devices to monitor and control the environment. Identify how I&T equipment, including mobile and off-site equipment, is protected against environmental threats. Ensure that the policy limits or excludes eating, drinking and smoking in sensitive areas, and prohibits storage of stationery and other supplies that pose a fire hazard within computer rooms.

Observation

- 1.13.6.2 During our review, we observed no evidence of an IT Environmental control, evidenced by the non-existence of:
- Environmental control policy

Risk

- 1.13.6.3 The absence of robust IT environmental controls may lead to environmental hazards, potentially disrupting operations and damaging valuable IT assets.

Recommendation

- 1.13.6.4 Management should develop, approve and operationalize an environmental control policy and put in place suppression systems and fire extinguishers to protect against potential fire hazards.
- 1.13.6.5 Implementing these controls can help mitigate risks and safeguard the IT infrastructure from environmental threats.

Management's Response

- 1.13.6.6 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

- 1.13.6.7 We acknowledge Management's acceptance of our finding and recommendation. We will follow-up on the implementation of our recommendations during subsequent audit.

1.13.7 IT Service Continuity

Criteria

- 1.13.7.1 DSS04.03 of COBIT 2019 state that "provides for entities to develop a business continuity plan (BCP) based on the strategy that documents the procedures and information in readiness for use in an incident to enable the enterprise to continue its critical activities."
- 1.13.7.2 DSS04.02 of COBIT 2019 state that "Evaluate business resilience options and choose a cost-effective and viable strategy that will ensure enterprise continuity, disaster recovery and incident response in the face of a disaster or other major incident or disruption."
- 1.13.7.3 APO01.05 Establish roles and responsibilities. Define and communicate roles and responsibilities for enterprise I&T, including authority levels, responsibilities and accountability

Observation

- 1.13.7.4 During our review, we observed no evidence of IT Service Continuity Plan to ensure enterprise continuity, disaster recovery and incident response in the face of a disaster or other major incident or disruption, evidenced by the non-existence of:
- A disaster recovery plan
 - On and off-site storage of IT continuity plan and disaster recovery plan
 - Implementation of backup and retention strategy
 - Performance, verification and checking of backup for successful completion
 - Secure storage of off-site backup facility

Risk

- 1.13.7.5 The lack of an IT Service Continuity plan may lead to inadequate response disruption or disaster and lack of resilience.

Recommendation

- 1.13.7.6 Management should develop, approve and operationalize an IT Service Continuity plan to strengthen the entity IT infrastructure and adequately response to disaster.

Management's Response

- 1.13.7.7 *We note the recommendations and consider them highly for management's immediate action*

Auditor General's Position

- 1.13.7.8 We acknowledge Management's acceptance of our findings and recommendation. We will follow-up on the implementation of our recommendations during subsequent audit.

1.13.8 Logical Access Control

Criteria

- 1.13.8.1 DSS05.04 of COBIT 2019 states that Manage user identity and logical access. Ensure that all users have information access rights in accordance with business requirements. Coordinate with business units that manage their own access rights within business processes. Maintain user access rights in accordance with business function, process requirements and security policies. Align the management of identities and access rights to the defined roles and responsibilities, based on least-privilege, need-to-have and need-to-know principles.
- 1.13.8.2 1.1 Authority of the National Policy on the use of the .gov.lr domain name states: "The Liberia National Telecommunications and ICT Policy of 2010 authorizes the Ministry of Posts and Telecommunications to provide direction through policies for all activities related to ICTs in the Republic of Liberia. Information and Communications Technology (ICT) in this document is an umbrella term that includes any communication device or application, encompassing: radio, television, cellular phones, computer and network hardware and software, satellite systems and so on, as well as the various services and applications associated with them".
- 1.13.8.3 3. Purpose of the National Policy on the use of the .gov.lr Domain Name states: "The purpose of this document is to provide a guide that ensures that all Government of Liberia (GoL) ministries, agencies, commissions/corporations heretofore referred to as MACs, conform to and are in compliance with the e-Government standards and best practices, by utilizing the official second level domain space assigned to the Government of the Republic of Liberia. This second level domain (SLD) space is listed as .gov.lr".

Observation

- 1.13.8.4 During our review, we observed no evidence of a logical access control to protect the entity's assets (application, servers, and database) from unauthorized users. Further, we observed that the Information and Communication Technology (ICT) Unit did not make full use of the official second-level domain space for MOS mail exchanges for all staff as the staff used personal email accounts to conduct official matters for the entity; evidenced by the non-existence of:
- User policy (National Policy on the use of ". Gov.lr" domain name for website and email exchanges)
 - Review of user access rights
 - Unique user name and password
 - Password length and expiration

Risk

- 1.13.8.5 The absence of a logical access control may lead to unauthorized access, errors, fraud, and breach of confidentiality, integrity, unavailability of data and non-compliance with the e-Government standards and best practices.

- 1.13.8.6 The absence of a policy to govern the use of the ". gov.lr" domain name exposes domain (.gov.lr) to cybercrimes, internet monitoring and other internet security issues.

Recommendation

- 1.13.8.7 Management should develop, approve and operationalize logical access control policy (user policy) including the policy to govern the use of the ". gov.lr" domain name to protect the confidentiality, integrity, and availability of data against unauthorized use.

Management's Response

- 1.13.8.8 *We note the recommendations and consider them highly for management's immediate action.*

Auditor General's Position

- 1.13.8.9 We acknowledge Management's acceptance of our findings and recommendation. We will follow-up on the implementation of our recommendations during subsequent audit.

APPENDIX

Appendix 1: Non-competitive Recruitment of Employees

No	Name of Staff	Sex	Position	Unit/Section
1	Augustine V. Donyen	Male	Office Attendant	Office of the President
2	Robert V. Menyom	Male	Auditor-1	Financial Management
3	Kaivah Zinnah	Male	Cabinet Program Officer	Office of the President
4	Rose Ajavon	Female	Hostess	Domestic and Special Service
5	DABBAH Carlon	Female	Filing Clerk	Domestic and Special Service
6	Nora B. Nyman	Female	Receptionist	Domestic and Special Service
7	Theresa Nyonsiea	Female	Nurse-1	Domestic and Special Service
8	Peter willie	Male	Laundry Man	Domestic and Special Service
9	Sekou N. Konneh	Male	Asst. Adm. Officer	Presidential Advisory Board
10	Alonso T. Borbor	Male	Auto Mechanic	Technical Services
11	Aaron B. Dossen	Male	Elevator Technician	Technical Services
12	Mark D. Kaikondo	Male	Carpenter	Technical Services
13	Mongar Myers	Male	Generator Mechanic	Technical Services
14	Sawah Lloyd	Female	Assistant Insurance Coord. _1	Administration and Management
15	James A. Jambia	Male	Expeditior	Administration and Management
16	Dorris Karbeh	Female	Caretaker	Administration and Management

Appendix 2: Inadequate Records in Personnel Files

No.	First Name	Middle Name	Last Name	Date of Birth	Employee ID	Employment/appointment letter	TOR	PAN	Police Clearance	Curriculum Vitae (CV)	Credential or qualification
1	Augustine	V.	Donyen	1986	64786	Yes	No	Yes	Yes	Yes	Diploma
2	Bestman	S.P.K.	Johnson	1975	64787	Yes	No	No	Yes	Yes	Diploma
3	Jamaima	A	Kollie	1990	64724	Yes	No	Yes	No	Yes	Master Degree
4	Joel		Saywonyu	1982	64792	Yes	No	No	Yes	Yes	Diploma

No.	First Name	Middle Name	Last Name	Date of Birth	Employee ID	Employment/appointment letter	TOR	PAN	Police Clearance	Curriculum Vitae (CV)	Credential or qualification
5	Richard		Tarr	1972	64683	Yes	No	No	Yes	Yes	Bachelor Degree
6	Borbor		Tobey	1968	64873	Yes	No	No	No		High School Dropped-out
7	Kaivah		Zinnah	1982	64829	Yes	No	No	No	Yes	Master Degree
8	Jeremiah	M.	Khakie	1969	64998	Yes	No	No	Yes	Yes	Master Degree
9	Thelma	F.	Kromah	1986	64942	Yes	No	No	Yes	Yes	Master Degree
10	Anthony	V.S.	Mallay	1970	64862	Yes	No	No	Yes	Yes	Master Degree
11	Robert	V.	Menyon	1970	64928	Yes	No	No	Yes	Yes	Bachelor Degree
12	Rebecca	B.	Yeaney	1970	64741	Yes	No	No	Yes	Yes	Bachelor Degree
13	Rose		Ajavon	1979	65008	Yes	No	No	Yes	Yes	No
14	Tetee	S.	Bartue	1964	64660	Yes	No	No	Yes	Yes	No
15	Thomas		Borley	1970	64800	Yes	No	No	Yes	Yes	Diploma
16	DABBAH		CARLON	1979	46732	No	No	No	No	Yes	Bachelor Degree
17	Marie		Chiyee	1979	64801	Yes	No	Yes	No	Yes	No
18	Victoria		Collier	1963	64670	Yes	No	No	No	Yes	No
19	Shelly		Collins	1973	64909	Yes	No	No	No	Yes	No
20	Mary	Y.	Cooper	1961	64810	Yes	No	No	Yes	Yes	Diploma
21	Elizabeth	C.	Dargbeh	1962	64843	Yes	No	No	No	Yes	Diploma
22	Joseph	K.	Davis	1976	64939	Yes	No	No	Yes	Yes	No
23	Rocky		Dennis	1968	64923	No	No	No	Yes	Yes	No
24	Tarloh	C.	Doe	1966	64815	Yes	No	Yes	Yes	Yes	Diploma
25	Jestina		Dugbe	1962	64872	Yes	No	No	No	Yes	No
26	Ballah		Flomo	1988	64779	No	No	No	No	No	Diploma
27	Marie		Garlo	1963	64658	Yes	No	No	No	Yes	No
28	Nelly		Gbarn	1962	64763	Yes	No	No	Yes	Yes	No
29	Catherine		Gontor	1976	64700	No	No	No	Yes	Yes	No

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System Review of the Ministry of State for Presidential Affairs (MOS)
For the Period Ended March 31, 2024*

No.	First Name	Middle Name	Last Name	Date of Birth	Employee ID	Employment/appointment letter	TOR	PAN	Police Clearance	Curriculum Vitae (CV)	Credential or qualification
30	Dorothy		Harris	1977	64671	Yes	No	No	Yes	Yes	Bachelor Degree
31	Sonnie		Jallah	1966	64714	Yes	No	No	Yes	Yes	No
32	Esther		Kligbeh	1969	64954	Yes	No	No	Yes	Yes	No
33	Catherine		Kollie	1967	64890	No	No	No	Yes	Yes	No
34	Ruth		Kollie	1976	65007	Yes	No	No	Yes	Yes	Diploma
35	Dabbah		McCauley	1967	64713	Yes	No	No	Yes	Yes	No
36	Augustine		Menyongar	1975	64740	Yes	No	No	Yes	Yes	No
37	Cecelia	D.	Mulbah	1963	64930	Yes	No	No	Yes	Yes	Diploma
38	Robert	B.	Mulbah	1967	64728	Yes	No	No	Yes	Yes	Diploma
39	Rufus		Myers	1970	64860	Yes	No	No	Yes	Yes	No
40	Rebecca	G.	Nagbe	1983	64748	Yes	No	Yes	Yes	Yes	Diploma
41	Nancy		Norris	1965	64723	Yes	No	No	Yes	Yes	No
42	Nora	B.	Nyman	1980	64733	Yes	No	No	No	No	No
43	Theresa		Nyonsiea	1998	65004	Yes	No	No	Yes	Yes	Diploma
44	Patience	S.	Page	1976	64764	Yes	No	No	Yes	Yes	No
45	Etta		Ross	1970	64893	Yes	No	No	Yes	Yes	No
46	Jenneh	G.	Salia	1965	64711	No	No	No	Yes	Yes	Diploma
47	Janet	M.	Seku	1978	64949	No	No	Yes	No	Yes	No
48	Thelma		Sellu	1975	64944	No	No	Yes	Yes	Yes	Diploma
49	Mary		Solo	1966	64803	Yes	No	No	No	Yes	No
50	Hawa		Swaray	1961	64904	Yes	No	Yes	Yes	Yes	No
51	Finda		Tamba	1977	64751	Yes	No	No	No	Yes	No
52	Rose		Taylor	1965	64760	Yes	No	No	Yes	Yes	No
53	Rachel	G.	Toe	1963	64868	Yes	No	No	No	Yes	No
54	Regina		Toe	1960	64952	Yes	No	No	Yes	Yes	No
55	Edwina	N.	Tuoway	1966	64715	Yes	No	No	Yes	Yes	No

No.	First Name	Middle Name	Last Name	Date of Birth	Employee ID	Employment/appointment letter	TOR	PAN	Police Clearance	Curriculum Vitae (CV)	Credential or qualification
56	Comfort	G.	Tyler	1962	64859	No	No	No	Yes	Yes	No
57	Emmanuel		Weltee	1973	64814	Yes	No	No	No		No
58	Clarissa		Wennie	1967	64705	Yes	No	No	Yes	Yes	diploma
59	Traphina	B.	Williams	1979	64959	Yes	No	No	Yes	Yes	No
60	Peter		Willie	1976	64795	Yes	No	No	No	Yes	No
61	Prince	H.	Wilson	1976	64681	Yes	No	No	No	Yes	Diploma
62	Sekou	M.	Konneh	1975	64765	Yes	No	No	Yes	Yes	Bachelor Degree
63	Alonso	T.	Borbor	1982	64666	Yes	No	Yes	Yes	Yes	Bachelor Degree
64	Aaron	B.	Dossen	1966	64962	Yes	No	No	Yes	Yes	Diploma
65	Mark	D.	Kaikondo	1974	64694	Yes	No	No	No	No	Certificate
66	Soko	B.	Kanneh	1979	64781	Yes	No	Yes	Yes	Yes	Certificate
67	Mongar		Myers	1977	64996	Yes	No	No	Yes	Yes	Diploma
68	Amos		Narway	1976	64844	Yes	No	No	Yes	Yes	Certificate
69	Thomas	N	Nyengar	1961	101612	No	No	No	No	Yes	Bachelor Degree
70	Henry	K.	Weah	1963	64855	Yes	No	No	Yes	Yes	Certificate
71	Pulano	R.	Cosme	1980	64762	Yes	No	No	Yes	Yes	Master Degree
72	Sarah	L	Fallah	2000	435262	No	No	No	No	Yes	No
73	Ruth		Gargar	1995	435261	Yes	No	No	No	Yes	Diploma
74	Reuben	B.	Gongo	1965	64854	Yes	No	No	Yes	No	Diploma
75	Musu	C.F	Richards	1971	64901	No	No	Yes	Yes	Yes	Bachelor Degree
76	Jonathan	J.	Sahn	1962	64882	Yes	No	Yes	No	No	Bachelor Degree
77	Florence	D.	Wesseh	1976	64886	Yes	No	Yes	Yes	Yes	Bachelor Degree
78	Daowomah		Bono	1978	64917	Yes	No	Yes	No	Yes	Bachelor Degree
79	Evans		Chea	1988	417053	No	No	No	No	Yes	Diploma
80	Veronica	M.	Foster	1984	417055	No	No	No	No	Yes	No
81	Caroline	M.	Horace		417041	No	No	Yes	No	Yes	Bachelor Degree

No.	First Name	Middle Name	Last Name	Date of Birth	Employee ID	Employment/appointment letter	TOR	PAN	Police Clearance	Curriculum Vitae (CV)	Credential or qualification
82	Jamama	G.	Judu	1994	417058	No	No	No	No	Yes	Diploma
83	Jandy	Sumo	Kollie	1987	417044	No	No	No	No	Yes	Diploma
84	Jimmy		Kpannah	1970	64877	Yes	No	No	Yes	Yes	No
85	Rufus	K.	Kromah	1986	64920	Yes	No	Yes	No	Yes	Master Degree
86	Sawah		Lloyd	1976	64719	Yes	No	No	No	Yes	No
87	Patience		Mitchell	1978	417047	Yes	No	No	No	Yes	Bachelor Degree
88	Jennet		Morris	1984	417048	No	No	No	No	Yes	Diploma
89	Beatrice		Mulbah	2018	317292	No	No	No	No	Yes	diploma
90	George	M.	Mulbah	1960	64685	Yes	No	No	Yes	Yes	No
91	Lucy		Myres	1985	417059	No	No	No	No	No	No
92	Seabo	W.	Nimley	1969	64913	Yes	No	No	Yes	Yes	No
93	Ellen		Sackie	1987	417060	Yes	No	No	No	Yes	Diploma
94	Nicolas		Sackor	1985	64919	Yes	No	No	No	Yes	No
95	Savior	S.	Slobah	1988	417061	No	No	No	No	No	Diploma
96	Michael		Toe	1980	406723	No	No	No	No	Yes	Diploma
97	Sarah		Wallace	1994	417052	No	No	No	No	No	Diploma
98	Linda K.		Kollie	1986	422858	No	No	No	No	No	Diploma
99	Kula	G.	Pewu	1991	64689	Yes	No	Yes	No	Yes	Master Degree
100	Ahmed	H	Sheriff	1991	422850	No	No	No	No	No	Certificate
101	Angie P.		Goe	1993	422854	No	No	No	No	Yes	No
102	Evelyn M.		Grear	1986	422865	No	No	No	No	Yes	Diploma
103	James A.		Jambia	1980	422853	Yes	No	No	No	Yes	No
104	George W.		Johnson	1986	422852	No	No	Yes	No	Yes	Bachelor Degree
105	Dorris		Karbeh	1981	422863	Yes	No	No	No	Yes	Diploma
Summary of unavailable records on personnel's file						28	105	87	49	10	43

Appendix 3: Employees (Regular) on payroll and not on personnel listing and vice versa

No.	First	Middle	Last
A. Employees on payroll and not on personnel listing			
1	Foday		Dunor
2	Janet	M.	Seku
3	Juja	Odell	Diggs
4	Lasandra	Sharpe	Mento
5	Mohammed	M.	Kromah
6	Steward	K	Oppong
7	Victor		Dennis
B. Employees on personnel listing and not on payroll			
1	Alvin	K.	Clarke
2	Dr. Emmanuel	K.	Ekyinabah
3	Emmanuel	M	Nimely
4	Gabriel	J	Nyenka
5	George		Wallace
6	Isaac	Solo	Kelgbeh
7	Jaju	Odell	Brewer-Diggs
8	Jalloh	T	Usmane
9	Janet	B	Morris
10	Janet. Sando		Seku
11	Jefferson	S	Kanmoh
12	Joe	Gene	Mulbah
13	Johnett	D.	Mawolo
14	Jordan		Sulonteh
15	Kalasco	Jomanday	Sekou
16	Kebbeh		Karnga
17	Konmla	Bropleh	Laurence
18	Louise	Cheah	Clarke

No.	First	Middle	Last
19	Makenneh	L.	Keita
20	Manneh	Cox	Emmanuel
21	Maxwell	Toby	Smith
22	Mohammed	S	Kromah
23	N'farney		Sheriff
24	Shaifa	A.B.	Kromah

Appendix 4: Employees (Regular) on personnel listing without all the required information

No.	Last	First	Middle	Position	SEX	Area of Assignment	Qualification (Highest Level)	DOE	DOB	Years of Relevant Experience
1	Keita	Makenneh	L.	Special Project Coordinator	F	Montserrado	N/A	N/A	N/A	N/A
2	Kromah	Shaifa	A.B.	AMIN	M	Montserrado	N/A	N/A	N/A	N/A
3	Sekou	Kalasco	Jomanday	Special Aid to the President	M	Montserrado	N/A	N/A	N/A	N/A
4	Sulonteh	Jordan		Director _ General / Cabinet	M	Montserrado	N/A	12/17/14	N/A	10 years
5	Harris	Oretha		Decorator	M	Montserrado	N/A	N/A	N/A	N/A
6	Konah	Philip	S	Gardener	M	Montserrado	N/A	N/A	N/A	N/A
7	Kanmoh	Jefferson	S	National Security Advisor	M	Montserrado	N/A	N/A	N/A	N/A
8	Laurence	Konmla	Bropleh	Advisor to the President	M	Montserrado	N/A	N/A	N/A	N/A
9	Mawolo	Johnett	D.	Youth Advisor	F	Montserrado	N/A	N/A	N/A	N/A
10	Nyenka	Gabriel	J	Advisor / Communication	M	Montserrado	N/A	N/A	N/A	N/A
11	Clarke	Alvin	K.	AMIN	M	Montserrado	N/A	N/A	N/A	N/A
12	Lombea	Ashley	Massa	Administrative Assistant	M	Montserrado	N/A	N/A	N/A	N/A
13	Torbah	Charles	F	Program Officer _1	M	Montserrado	N/A	N/A	N/A	N/A
14	Kelgbeh	Isaac	Solo	Press Secertary	M	Montserrado	N/A	N/A	N/A	N/A
15	Smith	Maxwell	Toby	Deputy Press Secertary	M	Montserrado	N/A	N/A	N/A	N/A
16	Grigsby	Sylvester	M	Minister	M	Montserrado	N/A	N/A	N/A	N/A
17	Miantona	Delbert		Supervisor (EM)_1	M	Montserrado	College Graduate	N/A	N/A	N/A

No.	Last	First	Middle	Position	SEX	Area of Assignment	Qualification (Highest Level)	DOE	DOB	Years of Relevant Experience
18	Nyenswah	Ernest	W	Sr. Technical Assistant	M	Montserrado	N/A	N/A	N/A	N/A
19	Sheriff	Ahmed	H	Protocol Officer	M	Montserrado	N/A	N/A	N/A	N/A

Legend: NA = "Not Available"

Appendix 5: Employees (Regular) on payroll without Social Security and National Identification Numbers

A. Employees without Social Security Number							
No.	First Name	Middle Name	Last Name	Employee ID	Position	Social Security No.	Department
1	Bendu	E.	Clark	414663	AMIN	None	None
2	Irene	J.	Horace	414666	AMIN	None	None
3	Mohammed	M.	Kromah	414651	AMIN	None	None
4	Harry	M.	Dolsee	426051	Local A- D- Camp	None	10201 - Office of the President
5	Kula	Bonah Nyei	Fofana	435365	Press Secretary	None	10201 - Office of the President
6	Sylvester	M	Grigsby	435362	Minister	None	10201 - Office of the President
7	Bushuben		Keita	435363	ADVISOR	None	10201 - Office of the President
8	Jamaima	A	Kollie	64724	Sr. Reseach Officer	None	10201 - Office of the President
9	Martina	L.	Poboe	65013	Special project Officer	None	10201 - Office of the President
10	Joel	T.	Reffell	64973	Director	None	10201 - Office of the President
11	Prince		Seo	64903	Local A- D- Camp	None	10201 - Office of the President
12	Seyaker		Simpson,	64922	Local A- D- Camp	None	10201 - Office of the President
13	Stanley	G.F.	Stubbeffield	64727	Local A- D- Camp	None	10201 - Office of the President
14	Nicole	B.	Weeks	64947	Cabinet Sr. Research Analyst _1	None	10201 - Office of the President
15	Samuel	Kofi	Woods	435364	ADVISOR/SECURITY	None	10201 - Office of the President
16	Terrence	T.C	Woods	435396	Aid to President	None	10201 - Office of the President

A. Employees without Social Security Number							
No.	First Name	Middle Name	Last Name	Employee ID	Position	Social Security No.	Department
17	Kaivah		Zinnah	64829	Cabinet Program Officer	None	10201 - Office of the President
18	Olimatu	M.	Carew	428403	Director	None	10204 - Domestic and Special Service
19	Elizabeth	C.	Dargbeh	64843	Caretaker	None	10204 - Domestic and Special Service
20	Jestina		Dugbe	64872	Caretaker	None	10204 - Domestic and Special Service
21	George		Marshall	435372	Assistant Minister	None	10204 - Domestic and Special Service
22	Dabbah		McCauley	64713	Hostess	None	10204 - Domestic and Special Service
23	John		Nyancie	64784	Gardener	None	10204 - Domestic and Special Service
24	Jenneh	G.	Salia	64711	Caretaker	None	10204 - Domestic and Special Service
25	Aletha	E.N.	Shannon	64852	Office Attendant _1	None	10204 - Domestic and Special Service
26	Charles	A	Snetter	435397	Ambassador	None	10204 - Domestic and Special Service
27	Joseph		Togbah	64970	Gardener	None	10204 - Domestic and Special Service
28	Peal	R.	Zennah	64774	Seamtress	None	10204 - Domestic and Special Service
29	Maddella		Cooper	435367	Political Advisor	None	10206 - Presidential Advisory Board
30	Sahr		Johnny	435373	ECONOMIC ADVISOR	None	10206 - Presidential Advisory Board
31	Morley	P	Kamara	435376	ECONOMIC ADVISOR	None	10206 - Presidential Advisory Board
32	Augustine		konneh	435371	Senior Advisor	None	10206 - Presidential Advisory Board
33	Catherine		Grant	427798	Technical Assistant	None	10207 - Technical Services
34	Samuel		Kaikondo	64695	Generator Operator	None	10207 - Technical Services
35	Pewee		Norris	64807	Mechanic - Generator _1	None	10207 - Technical Services
36	Aurelius	C.	Taylor	64691	Generator Operator	None	10207 - Technical Services
37	Augustine		Tunor	64778	Air Condition Tech.	None	10207 - Technical Services
38	Mamaka		Bility	435369	Minister	None	10208 - Ministry of State without Port
39	Ashley	Massa	Lombea	414656	Technical Assistant	None	10208 - Ministry of State without Port
40	Morie	Yuade	Nemah	435391	Executive Assistant	None	10208 - Ministry of State without Port
41	Samuel	A	Stevquoah	435374	Minister	None	10208 - Ministry of State without Port

A. Employees without Social Security Number							
No.	First Name	Middle Name	Last Name	Employee ID	Position	Social Security No.	Department
42	Pulano	R.	Cosme	64762	Sr Technical Asst. _1	None	10209 - Public Affairs and Communication
43	Sarah	L	Fallah	435262	Caretaker	None	10209 - Public Affairs and Communication
44	Ruth		Gargar	435261	Caretaker	None	10209 - Public Affairs and Communication
45	George	Kruah	Saah	435393	Assistant Minister	None	10209 - Public Affairs and Communication
46	Ben		Wolo	435260	Program Officer _1	None	10209 - Public Affairs and Communication
47	Leamon	P	Flomo	435273	Secretary	None	10211 - Administration and Management
48	Eid	K	Hage	435275	Office Assistant	None	10211 - Administration and Management
49	Lasandra	Sharpe	Mento	435240	Technical Assistant	None	10211 - Administration and Management
50	Elvej	A	Taylor	435239	Administrative Assistant	None	10211 - Administration and Management
51	Daowomah		Bono	64917	Project Manager	None	10211 - Administration and Management
52	Ervin		Cummings	435274	Office Attendent	None	10211 - Administration and Management
53	T. Randolph		Davis	417054	Record Officer	None	10211 - Administration and Management
54	Moses		Gweh	417056	Electrician	None	10211 - Administration and Management
55	Charles		Hamilton	417040	Plumber	None	10211 - Administration and Management
56	Oretha		Harris	417035	Decorator	None	10211 - Administration and Management
57	Eugene		Herring	435366	Special Assistant to Minister	None	10211 - Administration and Management
58	Mohammed		Keita	64793	Driver	None	10211 - Administration and Management
59	Garretson		Kerkulah	64782	Head Mechanic	None	10211 - Administration and Management
60	Andrew		Keryor	422861	Office Assistant	None	10211 - Administration and Management
61	Anthony	V	Kesselly	435377	Deputy Minister	None	10211 - Administration and Management
62	Daniel		Kezelee	101613	Security Officer	None	10211 - Administration and Management
63	Bishop		King	417043	RESEARCH OFFICER	None	10211 - Administration and Management
64	Jackson		Korfeh	317290	IT Technician	None	10211 - Administration and Management
65	Abraham	F.	Kromah	64842	Mechanic	None	10211 - Administration and Management
66	Patience		Mitchell	417047	Auditor	None	10211 - Administration and Management

A. Employees without Social Security Number							
No.	First Name	Middle Name	Last Name	Employee ID	Position	Social Security No.	Department
67	Jennet		Morris	417048	Caretaker	None	10211 - Administration and Management
68	Steward	K	Oppong	435241	IT Technician	None	10211 - Administration and Management
69	Joe		Peter	406049	Presidential Mechanic	None	10211 - Administration and Management
70	Terry	L	Quoie	435368	Assistant Minister	None	10211 - Administration and Management
71	Jamesetta	D	Reynolds	417051	RESEARCH OFFICER	None	10211 - Administration and Management
72	Sally		Robert	64864	Office Assistant	None	10211 - Administration and Management
73	Savior	S.	Slobah	417061	Caretaker	None	10211 - Administration and Management
74	Irene	T.	Sndyer	64722	Procurement Analyst _1	None	10211 - Administration and Management
75	Masah		Sobboh	435379	Deputy Minister	None	10211 - Administration and Management
76	Zennatana		Sumbo	64957	Dispatcher	None	10211 - Administration and Management
77	Louise		Tamba	435380	Business Manager	None	10211 - Administration and Management
78	Michael		Toe	406723	Driver _1	None	10211 - Administration and Management
79	Cornelia	Kruah	Togba	435375	Deputy Minister	None	10211 - Administration and Management
80	Daniel	M.	Wahmah	64771	Mechanic	None	10211 - Administration and Management
81	Radcliff		Williams	64875	Staff Analyst	None	10211 - Administration and Management
82	Nathaniel	T	Kwabo	435370	Director	None	20202 - Bureau of Immigration and Naturalization
83	J Alex	M	Barclay	417071	Director	None	20205 - Drug Enforcement Agency
84	Antoinatte D.		Anderson	422847	Protocol Officer	None	32201 - Administration and Management
85	Rebecca B.		Dennis	422849	Protocol Officer	None	32201 - Administration and Management
86	Konah M. M.		Jallah	422856	Sr. Technical Assistant	None	32201 - Administration and Management
87	Adama		Kiewu	422867	Driver	None	32201 - Administration and Management
88	Dominion T		Melody	422859	Research Assistant	None	32201 - Administration and Management
89	Ernest W.		Nyenswah	422862	Sr. Technical	None	32201 - Administration and Management

A. Employees without Social Security Number							
No.	First Name	Middle Name	Last Name	Employee ID	Position	Social Security No.	Department
					Assistant		
90	Hasiphine B.		Tarpeh	422857	Sr. Technical Assistant	None	32201 - Administration and Management
91	Justina T.		Toe	422851	Protocol Officer	None	32201 - Administration and Management
92	Kate N.		Weah	422866	Sr. Technical Assistant	None	32201 - Administration and Management
B. Employees without National Identification Number							
No.	First Name	Middle Name	Last Name	Employee ID	Position	National Identification No.	Department
1	Bendu	E.	Clark	414663	AMIN	None	
2	Irene	J.	Horace	414666	AMIN	None	
3	Mohammed	M.	Kromah	414651	AMIN	None	
4	George		Wallace	414642	DMIN	None	
5	Kula	Bonah Nyei	Fofana	435365	Press Secretary	None	10201 - Office of the President
6	Sylvester	M	Grigsby	435362	Minister	None	10201 - Office of the President
7	Bushuben		Keita	435363	ADVISOR	None	10201 - Office of the President
8	Sylvester	S.	Williams	414646	Sr. Technical Assistant	None	10201 - Office of the President
9	Samuel	Kofi	Woods	435364	ADVISOR/SECURITY	None	10201 - Office of the President
10	Terrence	T.C	Woods	435396	Aid to President	None	10201 - Office of the President
11	Emmanuel	Manneh	Cox	414654	Technical Assistant	None	10204 - Domestic and Special Service

A. Employees without Social Security Number							
No.	First Name	Middle Name	Last Name	Employee ID	Position	Social Security No.	Department
12	George		Marshall	435372	Assistant Minister	None	10204 - Domestic and Special Service
13	Macdella		Cooper	435367	Political Advisor	None	10206 - Presidential Advisory Board
14	Sahr		Johnny	435373	ECONOMIC ADVISOR	None	10206 - Presidential Advisory Board
15	Morley	P	Kamara	435376	ECONOMIC ADVISOR	None	10206 - Presidential Advisory Board
16	Augustine		konneh	435371	Senior Advisor	None	10206 - Presidential Advisory Board
17	Mamaka		Bility	435369	Minister	None	10208 - Ministry of State without Port
18	Morie	Yuade	Nemah	435391	Executive Assistant	None	10208 - Ministry of State without Port
19	Samuel	A	Stevquoah	435374	Minister	None	10208 - Ministry of State without Port
20	Sarah	L	Fallah	435262	Caretaker	None	10209 - Public Affairs and Communication
21	Eugene		Herring	435366	Special Assistant to Minister	None	10211 - Administration and Management
22	Anthony	V	Kesselly	435377	Deputy Minister	None	10211 - Administration and Management
23	Masah		Sobboh	435379	Deputy Minister	None	10211 - Administration and Management
24	Nathaniel	T	Kwabo	435370	Director	None	20202 - Bureau of Immigration and Naturalization

Appendix 6:

No.	First Name	Middle Name	Last Name	Employee ID	NID Number	Job Title
1	Anselm B.		Diggs	64243	1560130896	Record Officer
2	Jackie W.		Diggs	64243	1560130896	Record Officer
3	Eid K.		Hage	64314	3640480412	Office Assistant
4	Kissah S. K		Dennis	64314	3640480412	Office Assistant
5	Blama B.		Crawford	64747	5410280719	Sr. Expeditor
6	Tina		Mah	64747	5410280719	Expeditor
7	Juricka	Tallay	Nagbe	64641	4810960482	Research Analyst
8	Vivian	M	Waylee	64641	4810960482	Decorator

Appendix 7: Irregularities Associated with Management of Supplementary Personnel

No.	First Name	Middle Name	Last Name	Date of Birth	Employment letter/ contract	Employee ID	Curriculum Vitae (CV)	TOR	Police Clearance	Credential or qualification
1	Sekou M		Dolley	1997	No	None	Yes	No	No	Diploma
2	Immantus		Gibson	1985	No	None	Yes	No	No	No
3	Mohammed S.		Jalloh	1989	No	None	Yes	No	No	Diploma
4	Mariama		Kiadii	1986	No	None	Yes	No	No	Diploma
5	Amos S		Kollie	1979	No	None	Yes	No	No	No
6	John		Sackie	2000	No	None	Yes	No	No	Diploma
7	Comfort Y		Saye	1990	No	None	Yes	No	No	No
8	Deborah		Sumu	1957	No	None	Yes	No	No	No
9	Halimatu		Bah	1990	No	None	Yes	No	No	Bachelor Degree
10	Ophelia		Bernard	1968	No	None	Yes	No	No	No
11	Youngor B.		Flomo	1993	No	None	Yes	No	No	Diploma
12	Jeremiah		Gaye	1988	No	None	No	No	No	No
13	Steve M		Harris	1979	No	None	No	No	No	Diploma

No.	First Name	Middle Name	Last Name	Date of Birth	Employment letter/contract	Employee ID	Curriculum Vitae (CV)	TOR	Police Clearance	Credential or qualification
14	Trokon C		Johnson	1985	No	None	Yes	No	No	Diploma
15	Ralphael L		Johnson	1987	No	None	Yes	No	No	No
16	Frederick S.		Johnson Jr.	1992	No	None	Yes	No	No	Diploma
17	Samatu		Kanneh	1986	No	None	Yes	No	No	No
18	Sam		Karmo	1980	No	None	Yes	No	No	No
19	Gabriel G.		Kollie	1974	No	None	No	No	No	No
20	Success		Kortu	2002	No	None	Yes	No	No	Diploma
21	Rachel B		Obay	2000	No	None	Yes	No	No	Diploma
22	Jerryline		Roberts	1998	No	None	No	No	No	AA Degree
23	Jimmy	R	Barclay	1989	No	64176	Yes	No	No	Diploma
24	Amos J.		Blamo	1993	No	64122	Yes	No	No	Diploma
25	Moses		Brooks	1989	No	64210	Yes	No	No	Diploma
26	Kumba		Bropleh	1964	No	64019	No	No	No	Diploma
27	Matu		Brown	1979	No	64015	Yes	No	No	Diploma
28	Eugene		Budgris	1985	No	64213	Yes	No	No	No
29	Emmanuel		Bundo	1982	No	64143	Yes	No	No	No
30	Fatu		Bundoo	1982	No	64078	Yes	No	No	No
31	Odomeo S.		Bundoo	1995	No	63983	Yes	No	No	Diploma
32	Wawah		Butty	1986	No	64242	Yes	No	No	Diploma
33	Sharan		Carlor	1968	No	64023	Yes	No	No	No
34	Cecelia S.		Cephas	1972	No	64132	Yes	No	No	Diploma
35	James F.		Cole	1992	No	63968	Yes	No	No	Diploma
36	James		Cooper	1992	No	64170	Yes	No	No	Diploma
37	Diaboy B.		Dahn	1987	No	64097	Yes	No	No	Diploma
38	Gracious		Darweh	1998	No	64161	Yes	No	No	Diploma
39	Anselm B.		Diggs	1991	No	64243	Yes	No	No	No
40	Jestina		Doe	1988	No	64175	Yes	No	No	No

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No.	First Name	Middle Name	Last Name	Date of Birth	Employment letter/contract	Employee ID	Curriculum Vitae (CV)	TOR	Police Clearance	Credential or qualification
41	Elizabeth		Doe	1957	No	64025	Yes	No	No	No
42	Julius S.		Doe	1980	No	64104	Yes	No	No	Diploma
43	Elvis M.		Doe	1993	No	64107	Yes	No	No	Diploma
44	Simon S.		Doe III	1997	No	64256	Yes	No	No	Diploma
45	Afiz		Dorley	1984	No	64064	Yes	No	No	No
46	Alonso T.		Doryen	1994	No	64062	Yes	No	No	Diploma
47	James J.		Dukuly	1988	No	64172	Yes	No	No	Bachelor Degree
48	Mustapha		Dukuly	1994	No	64216	Yes	No	No	Diploma
49	Kenned H.		Flomo	1975	No	64260	Yes	No	No	Diploma
50	William		Flomo	1997	No	64001	Yes	No	No	No
51	Oretha		Fokoe	1993	No	64223	Yes	No	No	No
52	Emmanuel		Gardner	1980	No	64244	Yes	No	No	Diploma
53	Esther		Gargannah	1968	No	64149	Yes	No	No	Diploma
54	Patrick		Garger	1989	No	64225	Yes	No	No	No
55	Elijah S.		Gbaryou	1986	No	64066	Yes	No	No	Diploma
56	Maylian F.		Gbolle	1988	No	64199	No	No	No	No
57	Kamanda S. B.		Gborie	1988	No	64183	Yes	No	No	Diploma
58	Isaac		George	1987	No	64167	Yes	No	No	No
59	Garmonyour		Giah	1965	No	63998	No	No	No	No
60	Joseph C.		Giah	1972	No	64374	Yes	No	No	No
61	Susan		Godfrey	1975	No	64236	Yes	No	No	No
62	Muana F.		Golafale	1985	No	64075	Yes	No	Yes	No
63	Lucia		Gorvoe	1988	No	64007	Yes	No	No	No
64	Hoover O.		Goweh	1995	No	63984	Yes	No	No	Diploma
65	J. Romel		Greaves	1968	No	64168	Yes	No	No	No

No.	First Name	Middle Name	Last Name	Date of Birth	Employment letter/contract	Employee ID	Curriculum Vitae (CV)	TOR	Police Clearance	Credential or qualification
66	Harrison		Happie	1982	No	64357	Yes	No	No	No
67	Claricer S.		Harris	1994	No	64095	Yes	No	No	No
68	Jesse		Hill	1990	No	64173	Yes	No	No	Diploma
69	Victor		Holmes	1995	No	64251	Yes	No	No	No
70	Sonnie		Jallah	1985	No	64083	Yes	No	No	Diploma
71	Irene K. C.		Jallah	1996	No	64166	Yes	No	No	Diploma
72	Jacquelyn	W	Jallah	1977	No	79664	Yes	No	No	Diploma
73	Anthoinette		Jarbo	1985	No	64127	Yes	No	No	No
74	Kolu		Jeff	1991	No	64082	Yes	No	No	Diploma
75	Williams S. F.		Johnson	1980	No	63973	Yes	No	No	Diploma
76	Kowel		Kabbah	1990	No	63975	Yes	No	No	Diploma
77	Mariam		Kamara	1984	No	64200	Yes	No	No	Diploma
78	Sekou		Kamara	1992	No	64234	Yes	No	No	No
79	Mama		Kamara	1980	No	64207	Yes	No	No	No
80	Sanvee		Kanneh	1991	No	64077	Yes	No	No	No
81	Saydee		Kojoe	NO	No	64259	No	No	No	No
82	Marie S.		Kpeagba	1968	No	64201	Yes	No	No	No
83	Diamond G.		Kromah	1962	No	64010	Yes	No	No	No
84	Promise		Morlee	1998	No	64228	Yes	No	No	No
85	Abraham		Morris	1997	No	64060	Yes	No	No	No
86	Harris F.		Morris	1992	No	64113	Yes	No	No	No
87	Vivian		Morris	1975	No	64017	No	No	No	No
88	Benjamin V.		Mulbah	1998	No	64262	Yes	No	No	Diploma
89	J. Roosevelt		Mulbah	1979	No	64263	Yes	No	No	Diploma
90	Yassah		Mulbah	1989	No	64049	Yes	No	No	No
91	Charles		Mulbah	1988	No	64057	Yes	No	No	No
92	Edith K.		Nathan	1985	No	64048	Yes	No	No	No

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No.	First Name	Middle Name	Last Name	Date of Birth	Employment letter/contract	Employee ID	Curriculum Vitae (CV)	TOR	Police Clearance	Credential or qualification
93	Emmanuel		Nimely	1995	No	64264	Yes	No	No	No
94	Marcus		Nugbo	1989	No	64059	Yes	No	No	No
95	David J.		Nuta	1996	No	64135	Yes	No	No	No
96	Marinam		Passawe	1987	No	64046	Yes	No	No	No
97	Mardea R.		Paul	1995	No	64197	Yes	No	No	No
98	Naomi		Paygar	1975	No	64217	No	No	No	No
99	Darius		Paygar	1992	No	64093	Yes	No	No	Diploma
100	Prince F.		Pewee	1987	No	64070	Yes	No	No	No
101	Jonathan S.		Pokpe	1987	No	64092	Yes	No	No	Diploma
102	Lucy		Potters	1964	No	64027	Yes	No	No	No
103	Kumba		Powell	1982	No	64016	Yes	No	No	No
104	Girmanie Y.		Powell	1982	No	64159	No	No	No	No
105	Odell C.		Pyne	1995	No	64041	Yes	No	No	Diploma
106	Rachline D.		Reeves	1987	No	64081	Yes	No	No	Diploma
107	Rita		Richards	1990	No	64050	Yes	No	No	Diploma
108	Ophelia		Roberts	1996	No	64222	Yes	No	No	No
109	Faith		Saydee	1997	No	64154	Yes	No	No	Diploma
110	Mark		Saydee	1989	No	64202	Yes	No	No	Diploma
111	Bendu M.		Saydee	1968	No	64268	Yes	No	No	No
112	Ophelia		Sayon	1989	No	64032	Yes	No	No	No
113	Aldophus Y.		Saywin	1988	No	64119	Yes	No	No	Bachelor Degree
114	Morris M.		Scott	1991	No	64109	Yes	No	No	Diploma
115	Roland		Seh'	1985	No	64230	Yes	No	No	Diploma
116	Bendu		Seku	1989	No	64129	No	No	No	No
117	Margaret		Sesay	1979	No	64003	Yes	No	No	No
118	Initial		Seth-	NO	No	64014	Yes	No	No	No
119	Francis		Seymour	1991	No	64156	Yes	No	No	Diploma

No.	First Name	Middle Name	Last Name	Date of Birth	Employment letter/ contract	Employee ID	Curriculum Vitae (CV)	TOR	Police Clearance	Credential or qualification
120	Abigail		Smallwood	1989	No	64040	Yes	No	No	Diploma
121	Sam		Smart	1976	No	64005	Yes	No	No	No
122	Rebecca		Smith	1964	No	64029	Yes	No	No	No
123	Emmanuel Favor		Snyder	1978	No	64145	Yes	No	No	Diploma
124	Emmanuel J.		Sohn	1984	No	64144	Yes	No	No	No
125	Matida		Solo	1982	No	64203	Yes	No	No	No
126	Emmanuel		Solo	1985	No	64073	Yes	No	No	No
127	Isaac		Somah	1996	No	63979	Yes	No	No	No
128	Lucy N.		Sorbo	1979	No	64257	Yes	No	No	Bachelor Degree
129	Korlu		Sowogie	1968	No	64186	No	No	No	No
130	Jesse		Sumu	1994	No	64002	Yes	No	No	Diploma
131	Siah B.		Swen	1973	No	64020	Yes	No	No	No
132	Kush		Tarbo	1982	No	64188	Yes	No	No	No
133	Genildine		Tarbolo	1981	No	64009	Yes	No	No	Diploma
134	Massa		Tarlawallie	1978	No	64038	Yes	No	No	Diploma
135	Jacquiline M.		Tarr	1992	No	64254	Yes	No	No	Diploma
136	Serena T.		Thomas	1985	No	64253	Yes	No	No	No
137	Cetta		Thompson	1968	No	63996	Yes	No	No	No
138	Mambu		Tiah	1988	No	64080	Yes	No	No	Diploma
139	Paul		Tolo	1984	No	64226	Yes	No	No	No
140	Matthew		Tuakan	1989	No	64101	Yes	No	No	No
141	Sangai Z.		Tulay	1967	No	64021	Yes	No	No	No
142	Olando		Wah	1983	No	64252	Yes	No	No	Diploma
143	Mohammed T.		Waritay	1991	No	63992	Yes	No	No	No
144	Amie		Washington	1994	No	64121	Yes	No	No	No

No.	First Name	Middle Name	Last Name	Date of Birth	Employment letter/contract	Employee ID	Curriculum Vitae (CV)	TOR	Police Clearance	Credential or qualification
145	Pormise		Weah	1994	No	63972	Yes	No	No	Diploma
146	Rachel		Weedor	1984	No	64012	Yes	No	No	No
147	Emily P.		Wesseh	1968	No	64142	Yes	No	No	No
148	Charles D.		Wesseh	1985	No	63977	Yes	No	No	Diploma
149	Naomi		Williams	1996	No	64218	Yes	No	No	No
150	Hentu		Wilson	1994	No	64165	Yes	No	No	Diploma
151	Stanley Y.		Williams	1995	No	64098	Yes	No	No	
152	Esther		Wolloh	1974	No	63997	Yes	No	No	No
153	Joseph		Wuo	1985	No	64099	Yes	No	No	No
154	Moses S.		Yah	1984	No	64069	Yes	No	No	No
155	Josephine		Togar	1970	No	64633	No	No	No	No
156	Emmanuel G.		Snyder	1985	No	None	Yes	No	No	No
157	Vee	Mark	Sinoe	1968	No	64056	Yes	No	No	No
Summary of unavailable records on personnel's file					157	23	14	157	156	87

Appendix 8A: Payment without evidence of adequate supporting documents

No	Transaction Date	Narrative (Description)	Ref./Cheque #	Amount (US\$)
1	18-Jan-23	Z.B.NARMAH	3359	70,000.00
2	6-Feb-23	N.S.HARRIS	3377	129,830.00
3	21-Feb-23	Z.B.NARMAH	3393	250,000.00
4	2-Mar-23	Z.B.NARMAH	3402	2,806.00
5	3-Mar-23	Z.B.NARMAH	3403	75,000.00
6	14-Mar-23	N.S.HARRIS	3404	472,920.00
7	29-Mar-23	Z.B.NARMAH	3415	170,000.00
8	18-Apr-23	Z.B.NARMAH	3423	200,000.00
9	19-Apr-23	N.S.HARRIS	3435	200,000.00

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No	Transaction Date	Narrative (Description)	Ref./Cheque #	Amount (US\$)
10	21-Apr-23	Z.B.NARMAH	3438	200,000.00
11	26-Apr-23	N.S.HARRIS	3443	381,762.00
12	3-May-23	Z.B.NARMAH	3448	30,000.00
13	11-May-23	Z. B. NARMAH	3456	41,500.00
14	29-May-23	N.S.HARRIS	3482	198,121.00
15	29-May-23	Z.B.NARMAH	3484	30,000.00
16	13-Jun-23	J.P.GBAMIE	3493	42,826.00
17	26-Jun-23	Z.B.NARMAH	3504	32,000.00
18	5-Jul-23	S.T.WESSEH	3514	20,450.00
19	12-Jul-23	Z.B.NARMAH	3513	300,000.00
20	2-Aug-23	K.G.PEWU	3544	32,500.00
21	9-Aug-23	EXCLUSIVE SUPERS TORE	3546	40,000.00
22	14-Aug-23	T CHOITHRAM AND SONS INC	3531	6,371.96
23	15-Aug-23	Z.B.NARMAH	3549	30,000.00
24	15-Aug-23	TECHNO TECH INC	3533	1,078.00
25	17-Aug-23	G.G.SUAKWELLI	3554	1,904.00
26	28-Aug-23	BMC GROUP CONSR UCTION COMPANY	3552	74,629.36
27	28-Aug-23	BMC GROUP CONSR UCTION COMPANY	3553	67,448.26
28	8-Sep-23	N.S.HARRIS	3562	599,728.00
29	14-Sep-23	Z.B.NARMAH	3563	65,000.00
30	13-Oct-23	J.P.GBAMIE	3564	40,562.00
31	16-Nov-23	MINISTRY OF STATE OPPERATIONAL AC CT	3572	50,000.00
32	21-Nov-23	Z.B.NARMAH	3574	58,000.00
33	7-Dec-23	Z.B.NARMAH	3581	109,000.00
34	8-Dec-23	S.T.WESSEH	3582	21,000.00
35	11-Dec-23	N.S.HARRIS	3585	120,454.00
36	14-Dec-23	Z.B.NARMAH	3588	25,000.00
37	15-Jan-24	Q.NAH	3601	39,000.00
38	14-Mar-24	L.K.TAMBA	3649	5,820.00

No	Transaction Date	Narrative (Description)	Ref./Cheque #	Amount (US\$)
39	18-Mar-24	BROS ELECTRIC AN D CONSTRUCTION A SSOCIATION	3643	8,720.92
Total				4,243,431.50

Appendix 8B: Payment without evidence of adequate supporting documents

No	Transaction Date	Narrative (Description)	Ref./Cheque #	Amount(L\$)
1	31-Jan-23	L. K. SMITH	2811	112,500.00
2	31-Jan-23	Z. B. NARMAH	2812	1,500,000.00
3	14-Feb-23	T. M. NUWAN	2815	5,000,000.00
4	23-Feb-23	Z. B. NARMAH	2826	23,393,636.00
5	21-Mar-23	EXCLUSIVE SUPERS TORE	2828	6,272,000.00
6	29-Mar-23	N. S. HARRIS	2838	10,000,000.00
7	21-Apr-23	Z. B. NARMAH	3608	16,000,000.00
8	5-May-23	G. G. SUAKWELL	3612	88,672.00
9	8-Jun-23	J. W. GOMMIE	3617	1,650,000.00
10	12-Jun-23	A. M. JONES	3619	825,000.00
11	9-Aug-23	EXCLUSIVE SUPERS TORE	3636	9,163,000.00
12	15-Dec-23	TO CORRECT ACH P ENDING CHK. 3641 P AID TO DACKERSON BAYO ON 8-25-23	3641	159,436.20
13	15-Jan-24	Q. NAH	3651	4,868,913.86
14	26-Feb-24	G. D. DEHWON	3667	500,000.00
Total				79,533,158.06

Appendix 9: Third-Party Payment made to Employee/Individual

No	Transaction Date	Transaction Reference/ Cheque #	Payee	Position Per March 2024 Payroll	Amount	
					US\$	L\$
1	21-Feb-23	3393	Z.B.NARMAH	Accountant	250,000.00	-

Appendix 9: Third-Party Payment made to Employee/Individual


No	Transaction Date	Transaction Reference/ Cheque #	Payee	Position Per March 2024 Payroll	Amount	
					US\$	L\$
2	29-Mar-23	3415	Z.B.NARMAH	Accountant	170,000.00	-
3	18-Apr-23	3423	Z.B.NARMAH	Accountant	200,000.00	-
4	19-Apr-23	3435	N.S.HARRIS	Accountant	200,000.00	-
5	21-Apr-23	3438	Z.B.NARMAH	Accountant	200,000.00	-
6	26-Apr-23	3443	N.S.HARRIS	Accountant	381,762.00	-
7	29-May-23	3482	N.S.HARRIS	Accountant	198,121.00	-
8	12-Jul-23	3513	Z.B.NARMAH	Accountant	300,000.00	-
9	25-Jul-23	3526	G.D.DEHWON	Senior Accountant	53,050.00	-
10	2-Aug-23	3544	K.G.PEWU	Director of Finance	32,500.00	-
11	8-Sep-23	3562	N.S.HARRIS	Accountant	599,728.00	-
12	13-Oct-23	3564	J.P.GBAMIE	Nil	40,562.00	-
13	7-Dec-23	3581	Z.B.NARMAH	Accountant	109,000.00	-
14	11-Dec-23	3585	N.S.HARRIS	Accountant	120,454.00	-
15	31-Jan-23	2811	L. K. SMITH	Director/IT Specialist	-	112,500.00
16	31-Jan-23	2812	Z. B. NARMAH	Accountant	-	1,500,000.00
17	14-Feb-23	2815	T. M. NUWAN	Nil	-	5,000,000.00
18	23-Feb-23	2826	Z. B. NARMAH	Accountant	-	23,393,636.00
19	29-Mar-23	2838	N. S. HARRIS	Accountant	-	10,000,000.00
20	21-Apr-23	3608	Z. B. NARMAH	Accountant	-	16,000,000.00
21	8-Jun-23	3617	J. W. GOMMIE	Nil	-	1,650,000.00
22	12-Jun-23	3619	A. M. JONES	Nil	-	825,000.00
23	15-Jan-24	3651	Q. NAH	Nil	-	4,868,913.86
24	23-Feb-24	3665	M. KROMAH	Nil	-	657,400.00
25	26-Feb-24	3667	G. D. DEHWON	Senior Accountant	-	500,000.00
Total					2,855,177.00	64,507,449.86

Appendix 10: Payments without Evidence of Contract

No	Transaction Date	Name of Supplier	Transaction Reference/ Cheque #	Amount	
				US\$	L\$
1	22-Mar-23	H AND A CORPORAT ION	3406	58,800.00	-
2	19-May-23	H AND A CORPORAT ION	3453	22,540.00	-
3	19-May-23	THUNDER BIRD COR PORATION	3454	25,000.00	-
4	25-May-23	EXECUTIVE CONSTR UCTION COMPANY	3471	26,162.67	-
5	9-Aug-23	EXCLUSIVE SUPERS TORE	3546	40,000.00	-
6	10-Aug-23	THUNDER BIRD COR PORATION	3532	49,675.22	-
7	28-Aug-23	BMC GROUP CONSR UCTION COMPANY	3552	74,629.36	-
8	28-Aug-23	BMC GROUP CONSR UCTION COMPANY	3553	67,448.26	-
9	16-Nov-23	MODERN HOUSE FU RNITURE	3567	78,400.00	-
10	22-Nov-23	MODERN HOUSE FU RNITURE	3573	41,160.00	-
11	18-Mar-24	BROS ELECTRIC AN D CONSTRUCTION A SSOCIATION	3643	8,720.92	-
12	21-Mar-23	EXCLUSIVE SUPERS TORE	2828	-	6,272,000.00
13	9-Aug-23	EXCLUSIVE SUPERS TORE	3636	-	9,163,000.00
14	16-Aug-23	PRESTIGE MOTOR C ORPORATION	3638	-	4,500,000.00
15	11-Mar-24	ASMAR BROS SUPER MARKET	3676	-	449,710.20
16	20-Mar-24	MODERN HOUSE FU RNITURE	3684	-	372,400.00
Total				492,536.43	20,757,110.20

EXHIBITS

Exhibit 1a



LIBERIA
www.lbdi.net

CHECKING ACCOUNT SIGNATURE CARD CARD NO: _____ OF _____

ACCOUNT TITLE <i>July 26 Celebration Escort A/c</i>			ACCOUNT NUMBER <i>001450213-222888-01</i>		
ADDRESS <i>110 MORRIS, Broad Street</i>			<i>0024RD 213 - 222888-02</i>		
TEL# <i>0880299284/0770331331</i>					
FAX: _____ e-mail: _____					

	FIRST	MIDDLE	LAST	OFFICIAL TITLE	SIGNATURES	CATEGORY
1.	<i>George</i>	<i>Klesseh</i>	<i>Blenoh</i>		<i>[Signature]</i>	<i>A</i>
2.	<i>HARRY</i>	<i>B.</i>	<i>SANBO</i>		<i>[Signature]</i>	<i>B</i>

SIGNATURE INSTRUCTIONS:

1. Number / Combination: *A+B*

2. Stamp required on each check: YES ☐ NO ☐

3. This is to certify the authenticity of the above signature(s)

Name: *July 26 Celebration Escort A/c*

[Signature] *[Signature]*

SIGNATURE TITLE

SIGNATURE(S) FOR BANK USE ONLY

VERIFIED BY: _____

DATE: *07/22/22*

MM DD YY


OFFICER APPROVAL: *[Signature]*

AUTHORIZED SIGNATURE

Exhibit 1b

	FIRST	MIDDLE	LAST	OFFICIAL TITLE	SIGNATURES	CATEGORY
3.	<i>Thelma</i>	<i>Eleana</i>	<i>Dunham Sawyer</i>	<i>DMA</i>	<i>[Signature]</i>	<i>A</i>
4.	<i>James</i>	<i>G.</i>	<i>Qui Qui</i>		<i>[Signature]</i>	<i>B</i>
5.						

Exhibit 1c



LIBERIA
www.lbot.net

CHECKING ACCOUNT SIGNATURE CARD CARD NO: _____ OF _____

ACCOUNT TITLE <u>July 26 Celebration Escrow A/c</u>				ACCOUNT NUMBER <u>001450213-222888-01</u>	
ADDRESS <u>TEL# 0886-493-668, 0886-615-401, 0886-437-942</u>					
e-mail:					
FIRST	MIDDLE	LAST	OFFICIAL TITLE	SIGNATURES	CATEGORY
<u>Theodoros</u>	<u>Y.</u>	<u>White</u>	<u>Deputy Comptroller</u>	<u>[Signature]</u>	<u>B</u>
<u>EVA</u>	<u>N.</u>	<u>Koon</u>	<u>Senior Budget Officer</u>	<u>E. Koon</u>	<u>B</u>

SIGNATURE INSTRUCTIONS:

1. Number / Combination A+B

2. Stamp required on each check **YES** ☐ **NO** ☐

3. This is to confirm the authenticity of the above signature(s)

Name: July 26 Celebration Escrow

FIRST MIDDLE LAST

SIGNATURE _____ TITLE _____

FOR BANK USE ONLY

SIGNATURE(S) VERIFIED BY: _____


DATE: 07 21 21

MM DD YY

OFFICER APPROVAL: [Signature]

AUTHORIZED SIGNATURE

Exhibit 1d

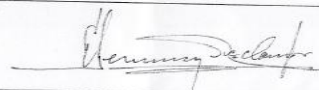

FIRST	MIDDLE	LAST	OFFICIAL TITLE	SIGNATURES	CATEGORY
	<u>Alahaji S.M. Dukuly</u>		<u>Comptroller</u> <u>MPDP</u>	<u>[Signature]</u>	<u>B</u>
4.					
5.					

Auditor General's Report On the
System Review of the Ministry of State for Presidential Affairs (MOS)
For the Period Ended March 31, 2024

Exhibit 2a

L B D I
LIBERIA
www.lbdi.net

CHECKING ACCOUNT SIGNATURE CARD CARD NO: _____ OF _____

ACCOUNT TITLE MOS SECURITY ACCOUNT				ACCOUNT NUMBER 001431212-207342-01			
FIRST EDWARD		MIDDLE BENJAMIN		LAST MECLAIN			
ADDRESS M. Sec. of State				TEL# 2556-531-495			
FAX: _____				e-mail: emcclain@e.man-son.gov.li meclain.edward@gmail.com			
	FIRST	MIDDLE	LAST	OFFICIAL TITLE	SIGNATURES	CATEGORY	
1.	EDWARD BENJAMIN MECLAIN						
2.	ELVA MITCHELL RICHARDSON						

SIGNATURE INSTRUCTIONS:

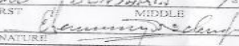
1. Number / Combination: **1**

2. Stamp required on each check: YES ☐ NO ☒


3. This is to confirm the authenticity of the above signature(s)

Name: **EDWARD BENJAMIN MECLAIN**

FIRST: **EDWARD** MIDDLE: **BENJAMIN** LAST: **MECLAIN**

SIGNATURE:  TITLE: _____

FOR BANK USE ONLY

SIGNATURE(S) VERIFIED BY: 

DATE: **05/01/24**
MM DD YY


OFFICER APPROVAL: _____ AUTHORIZED SIGNATURE: 

Exhibit 2b

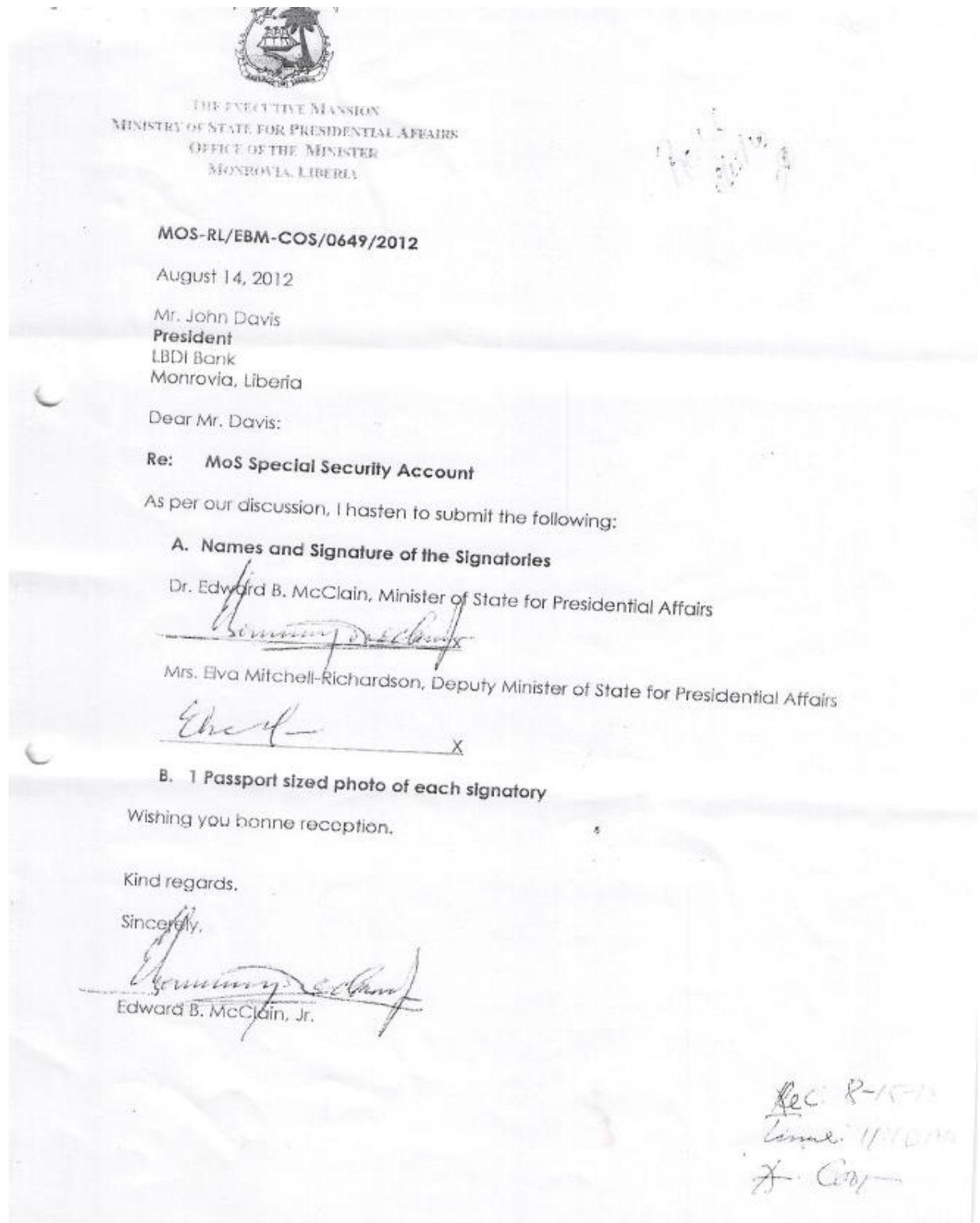


Exhibit 3a

Republic of Liberia
County of Montserrado

Office of the Notary Public
Montserrado County, Liberia



NOTARY CERTIFICATE

PERSONALLY APPEARED BEFORE ME, in my Office within the City of Monrovia, Montserrado County, Republic of Liberia, this 25th day of SEPTEMBER A.D. 2023, a duly qualified and commissioned Notary Public for and in the County of Montserrado, Republic aforesaid the parties to the attached instrument(s):

THIS PARK MANAGEMENT AGREEMENT IS MADE AND ENTERED INTO BY AND BETWEEN THE MONROVIA CITY GOVERNMENT, REPRESENTED BY ITS CITY MAYOR, HON. JEFFERSON T. KOJEE, (HEREINAFTER KNOWN AND REFERRED TO AS THE "CITY") AND THE GREEN PARK MANAGEMENT INCORPORATED, REPRESENTED BY ITS AUTHORIZED OFFICER MS. KEMAH GOTOMAH, (HEREINAFTER KNOWN AND REFERED TO AS THE "THE COMPANY").

And In the presence of each other execute and sign their genuine signatures on the said instrument(s) to be the person(s) they represent and that the same was made in my presence and declared by each of them to be their own hand writings(s).

Therefore, I Enoch S. Garlawolu NOTARY PUBLIC aforesaid have affixed my official signature and Notary Seal to avail when and where necessary.

I HAVE AFFIXED MY GENUINE SIGNATURE
ATTESTING TO THE TRANSACTION BY THE POWER
VESTED IN ME THIS 25th DAY OF SEPTEMBER, A.D
2023



Enoch S. Garlawolu
NOTARY PUBLIC, MONTSEERRADO COUNTY, R.L.



\$25.00 Revenue Stamp Affixed Hereto.

Email: enochsgarlawolu@yahoo.com/231-886437943/231-777437943.

Exhibit 3b

REPUBLIC OF LIBERIA)
MONTERRADO COUNTY)

PARK MANAGEMENT AGREEMENT

THIS PARK MANAGEMENT AGREEMENT (hereinafter referred to as the "AGREEMENT") is made and entered into this 25th day of September A. D. 2023 by and between the Monrovia City Government, a municipal corporation represented by its City Mayor, Hon. Jefferson T. Komer (hereinafter known and referred to as the "City") and the Green Park Management Incorporated, a duly registered business existing and operating under the laws of the Republic of Liberia represented by its authorized officer Ms. Kemah Gotomah, (hereinafter known and referred to as the "The Company"), hereby:

WITNESSETH:

WHEREAS, the Government of Liberia desires to promote the physical health and recreational environment of its citizens through the construction, supervision and maintenance of parks in and around the City of Monrovia containing sporting and recreational facilities;

WHEREAS, the Government of Liberia has constructed several parks in and around Monrovia including the Invincible Sports Park at Fish Market, Sinkor, Monrovia, the Clara Town Survivors Sport Park, Clara Town, Bushrod Island, Monrovia, the PHP Sports and Recreational Facility, PHP Community, Monrovia and is also constructing other Parks in Monrovia and its environs;

WHEREAS, the City owns these parks and the City desires to outsource the management, supervision, control, and maintenance of these parks to Green Park Management Incorporated to ensure adequate and proper maintenance for the sustainability of these facilities for the public good and usage;

WHEREAS, the City and the Company understand that the entry to these parks will be free for those generally entering the facilities except for those individuals or groups who seek to have exclusive or private use of the facilities for a period of time, in such instance, the individuals or groups will be required to pay a fee to the management Company to ensure continuous delivery of services to the citizens and residents of the city, in particular, and the country in general through the professional management of these Parks;

WHEREAS, the City and the Company further understand that the fees charged individuals or groups for the exclusive use of these parks, that is, One hundred percent (100%) of the fees or money paid by individuals or groups will go directly to the Company to be used exclusively by the Company for the management and sustainable upkeep of the Parks;

WHEREAS, the City and the Company also understand that the security of these parks generally rests with the City and the parties intend to promote the Government's underlining objectives for establishing these parks within the confines of the City and its environs;

NOW THEREFORE, for and in consideration of the mutual promises, conditions, covenants, and agreements herein provided, the parties hereto do hereby agree as follows:

1. **ACCESS AND AGENCY:** The City hereby outsources the management, operation, and maintenance of all Parks within its boundaries and also under the City's ownership to the Green Park Management Incorporated. The City agrees to take all the necessary steps to ensure the Company and the Public have adequate and unimpeded access to the Parks and to carry out the general objectives and provisions of this Agreement and to promote the use of the Parks by the public. It is also understood and agreed between the parties that the Company shall be the Management agent for the City.
2. **MAINTENANCE SERVICES:** The company shall be responsible to maintain, either on its own or in conjunction with other companies or individuals, all the Parks to provide for but not limited to the following services:

Exhibit 3c

- a. Ground maintenance and ordinary repairs including but not limited to landscaping, lawn care, daily sweeping, daily cleaning, and all other necessary maintenance works to maintain a high health and safety standards for users of the parks.
- b. Periodic flood and other natural disaster cleanup
- c. Regular trash collection including the provision of trash disposal cans
- d. Proper sanitation services
- e. Vehicle parking services
- f. Ordinary maintenance and repairs (not including replacement and major structural repairs) to buildings, equipment, sporting facilities, recreational equipment and facilities and other facilities, etc.
- g. Equipment and materials necessary to provide the services and equipment maintenance
- h. Security services
- i. Emergency services and assistance

3. **MANAGEMENT AND PROMOTIONAL RESPONSIBILITIES:** It is understood and agreed between the parties that the Company shall organize, promote, and implement directly or indirectly through others the following but not limited to the below activities:

- a. Recreational activities and other events like soccer, basketball, etc.
- b. Concessions and attractions like restaurants, minimarts, vendors, etc.
- c. Marketing, promotion, and advertisements.

4. **PARK DEVELOPMENT AND PERMITS:** It is understood and agreed between the parties that the Company shall work along with the City and also assist the City in its future development of the Parks including capital development/improvements. The City shall however work along with the Company for all future development, planning, zoning, and City Ordinances which affect the parks operations. However, the Company shall do the following and the parties agreed as follows:

- a. The Company shall participate, along with the City, in the planning for additions in capital investments and expansion of the parks.
- b. The Company shall carry on all improvements, developments, additions, and expansion with the prior consent of the City Government and shall obtain all regulatory approvals from other Government agencies.
- c. The City shall not initiate zoning or planning or other regulations, that will affect the Parks without first notifying the Company and offering it opportunity to make input.
- d. The Company shall be responsible for all permits and scheduling of all activities to use the Parks. If the City so desire to use any of the Parks, it shall notify the Company of its requests to use the Parks and the Company shall schedule the City's activities.

5. **RESIDENTS ACCESS:** The residents of the City shall have access to the Parks consistent with the provisions of this agreement.

6. **FEES:** Consistent with the Government's and City's objectives of providing recreational and healthy growth and development of its people and to the public in general, the Company



Exhibit 3d

shall not set any fees and charges for the regular use or entry into the Parks except for the exclusive use of the parks' facilities for events or activities by individuals or groups which events or activities shall not generally or substantially infringe on or affect the overall rights of the general public with respect to their access and use of other portions of the facilities. It is understood and agreed between the parties that when the park facilities are used exclusively by individuals or groups, the Company shall charge a reasonable fee and the fees or charges paid for these exclusive events or activities shall be collected by the Company and be applied to the costs of managing the parks and the conduct of these events or activities. It is further understood and agreed that the Company may collect fees or charges for certain groups or persons which are private and not open to the public. Such fees and charges shall also be a source of revenue for the Company to assist it underwrite the costs of managing, promoting the use of the parks, and the general maintenance of the parks. Additionally, it is further understood and agreed between the parties that the Government of Liberia, through the City Government shall pay for the park's utilities like, electricity, water, major damage/repairs of the equipment, buildings, or facilities to assure the costs of the provision of park services are also kept within reasonable and affordable costs for the citizens and residents of the City. The fees collected herein by the Company shall be used exclusively by the Company for its management operations.

7. **VENDORS:** Except for the City's own event, the Company shall grant concessions to any vendor, promoter, or operator for use of the parks for business purposes and to collect charges for concessions as one of the Company's revenue sources. These vendors shall enter into written agreements with the Company for use of the stores, restaurants, and shops for commercial use. Except for the City's own event, the City shall not grant any concessions to use the parks or its facilities for any business or commercial use or to sell goods and services therein. The proceeds from these agreements with the vendors and the company shall be distributed between the City and the Company on a ratio of 30% to 70%, respectively on the gross payment, that is to say, the City shall be entitled to 30% of the gross rental revenue while the Company shall be entitled to 70% of the gross rental revenue derived therefrom.

8. **MUNICIPAL CONTRIBUTION:** Upon request by the Company, the City shall provide the parks with police or other customary public safety services. However, the City may charge the Company for special events not opened to the public for services.

9. **COVENANTS:** The parties hereby covenant as follows:

- a. That the Company shall maintain the overall Government's objectives of the parks to provide quality, affordable and reasonable services to the City's residents while also meeting its maintenance costs.
- b. That the Company shall not operate the parks with the sole objective or purpose of making profit and shall also not operate the parks in any other unlawful form or manner.
- c. That the City covenants it is legally empowered to permit the Company to manage the parks as contained herein.

10. **INDEMNIFICATION/INSURANCE:** The Company shall indemnify and hold harmless the City, its officers, agents, servants, and employees from and against any and all loss, cost, expense, liability, damage for injury, and disbursements that the City, its officers, agents, servants and employees may directly or indirectly sustain, suffer, or incur as a result of any and all damage or injury of any kind or nature including death to all persons whether employees from negligence in the performance of its obligation under this agreement. It is further understood and agreed between the parties that the Company shall secure and pay for an insurance to cover, any and all, future damage or loss resulting to injury, loss of property or even death to all persons using the parks.

11. **TERM/DURATION:** This park management agreement shall be for a period of twenty (20) years commencing on the 1st day of September A.D. 2023 up to and including the 31st day of August A.D. 2043. Three (3) months before the end of this period, the Company shall notify the City of its intention to renew this agreement.

Exhibit 3e

12. **TERMINATION:** The Company shall have the right to terminate this agreement for or without any cause by giving ninety (90) days' notice to the City.

13. **ASSIGNMENT:** The Company shall have the right to assign this agreement in whole or in part to any person or persons without the consent of the City. However, the Company shall inform the City by giving notice to that effect prior to or subsequent to the assignment.

14. **FORCE MAJEURE:** It is understood and agreed between the parties that in the event of Force Majeure which makes it impossible for the parties to perform their obligations under this agreement the duration of this agreement shall be automatically extended until such time that the force majeure shall be abated. Force Majeure as used herein shall mean any event beyond the control of the parties, including but not limited to acts of God, war, insurrection, civil conflicts, civil commotion, strikes, fire, or any extraordinary occurrence which could not have reasonably been anticipated.

15. **LEGAL COST:** In the event that any legal proceeding is brought to enforce any rights or obligations under this Agreement, the prevailing party shall recover reasonable court costs and attorney fees from the non-prevailing party.

16. **ENTIRETY/MODIFICATION:** This instrument contains the whole agreement between the parties hereto. There are no terms, obligations, covenants, or conditions other than those set forth herein. This agreement supersedes all prior written or oral agreements, representations, warranties, negotiations, or understandings. The parties further represent and warrant that they have not relied on any representations, warranties or statements as an inducement to entering this Agreement other than what is expressly written herein. No modification or verification hereof shall be valid unless evidenced by an agreement in writing, signed by the parties hereto.

17. **BINDING AGREEMENTS:** The terms and conditions of this Agreement shall be binding upon the parties hereto and extend to their legal representatives, successors and assigns, as if they were specifically named herein. All references in this Agreement to "City" and/or "Company" shall be deemed to refer to and include assigns, successors and legal representatives of the City and/or the Company without the need of specific reference to such legal representatives, successors and assigns.


IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and their signatures, the day and year first above written.

IN THE PRESENCE OF:

FOR THE MONROVIA CITY GOV'T:


Hon. Jefferson T. Kofee,
Mayor of Monrovia

FOR GREEN PARK MGT. INC.:


Ms. Kemah Gotomah
Authorized Officer

\$5.00 Revenue stamps affixed to the original.

Sworn and Subscribed

To before me this 21st SEP 2024

Enoch S. Garlewolu

Notary Public

Montserrado County

Republic of Liberia

Commission Expires: Feb. 21, 2024