



Promoting Accountability of Public Resources

## Auditor General's Status Report



**On the Implementation of Audit Recommendations For 48 Audited Entities**

**For the Audit Follow-up Period  
September 6, 2022 – March 29, 2024**

**April 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 HONORABLE  
PRESIDENT PRO-TEMPORE OF THE LIBERIAN SENATE**

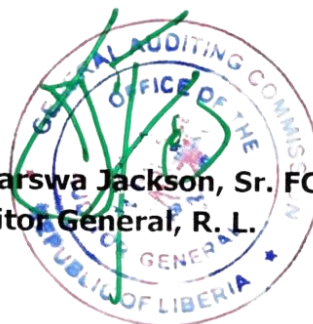
### **AUDIT FOLLOW-UP STATUS REPORT ON THE IMPLEMENTATION OF AUDIT RECOMMENDATIONS**

We have undertaken the Follow-up Audits at forty-eight (48) audited entities of the Government of Liberia for the Period September 6, 2022 to March 29, 2024. The audit follow-up activity was conducted in line with Section 2.1.8 (f) of the General Auditing Commission (GAC) Act of 2014 and INTOSAI-P12 – 3(6).

Findings conveyed in this report were formally communicated to the authorities of the forty-eight (48) audited entities for their responses. The reportable issues were submitted through emails with progress reports. Where responses were provided, they were evaluated and incorporated in this report.

Given the significance of the matters raised in this report, we urge the Honorable Speaker and Members of the House of Representatives and the Honorable Pro-Tempore and Members of the Liberian 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**

April 2024

## **Contents**

<b>Transmittal Letter .....</b>	<b>2</b>
<b>Acronym &amp; Meaning .....</b>	<b>7</b>
<b>Definition of Key Terminologies .....</b>	<b>9</b>
<b>1.0 Executive Summary .....</b>	<b>10</b>
1.1 Introduction.....	10
1.2 The Audit Follow-up Activity .....	10
1.3 Scope and Methodology of the Audit Follow-up Activity .....	11
1.4 Nature of the Report .....	11
1.5 Purpose and Scope.....	12
1.6 Audit Recommendations and Implementation Status .....	12
1.7 Categories of Audit Findings and Recommendations.....	13
1.8 Recommendations.....	15
<b>Table 1: Audited Entities – Summary of Result from Audit Follow-up Activity (Audit Reports Published September 2020 – June 2023).....</b>	<b>16</b>
<b>Table 2: Audit Recommendations Implementation.....</b>	<b>21</b>
Table 2.1: Significant Implementation (80-100%).....	23
Table 2.2: Average Implementation (60-79%) .....	24
Table 2.3: Slow Implementation (40-59%) .....	25
Table 2.4: Poor Implementation (1-39%) .....	26
Table 2.5: No Implementation (0%).....	28
<b>Table 3: Audit Findings and Recommendations in Audit Reports Published (September 2020-June 30, 2023).....</b>	<b>30</b>
<b>Table 4: Audit Recommendations and Implementation Status.....</b>	<b>32</b>
Table 4.1: Audited Entities with 'Fully Implemented' Recommendations.....	33
Table 4.2: Audited Entities with 'Partially Implemented' Recommendations.....	34
Table 4.3: Audited Entities with 'Not Implemented' Recommendations .....	35
<b>Table 5: Audit Recommendations by Audit Type.....</b>	<b>40</b>
<b>Table 6: Audit Recommendations - MACs and SOEs.....</b>	<b>42</b>
<b>Table 7: Audit Recommendations by Sector .....</b>	<b>44</b>
<b>2.0 Progress Reports for Audited Entities .....</b>	<b>47</b>
1. LEC (Projects).....	47
2. LLA (Project).....	50
3. LiMA .....	52
4. NPHIL .....	54
5. LBS.....	56
6. NIC.....	58
7. LRA.....	60

8. NASSCORP .....	62
9. MOJ .....	64
10. HRC .....	66
11. JFKMC .....	69
12. NLA .....	71
13. NWASHC .....	73
14. NIR .....	75
15. EPA .....	77
16. NaFAA .....	79
17. MOA (Projects) .....	82
18. NRF .....	86
19. LWSC .....	88
20. LIPO .....	92
21. LAA .....	94
22. RREA (Project) .....	96
23. LRRRC .....	98
24. LIPA .....	100
25. NBC .....	103
26. CDA .....	105
27. CSA .....	107
28. NHA .....	109
29. LTA .....	111
30. MFDP .....	113
31. MoCI .....	120
32. NTA .....	122
33. LOIC .....	124
34. FDA (Project) .....	126
35. LACC .....	128
36. LEITI .....	130
37. LISGIS .....	132
38. MCC (Project) .....	135
39. MGCSP (Project) .....	137
40. MIA .....	139
41. MME .....	141
42. MOE (Projects) .....	143
43. MOH .....	145
44. MPW .....	150

45. MYS .....	154
46. NDMA .....	157
47. NOCAL .....	159
48. NPA .....	161
<b>3.0 Detailed Categories of Audit Findings and Recommendations .....</b>	<b>163</b>
a. Financial Issues.....	163
1. Financial Reporting Irregularities .....	163
2. Financial Variances/Discrepancies .....	169
3. Budget and Budget Performance Irregularities.....	171
4. Bank Accounts Irregularities.....	172
5. Bank Loans Irregularities .....	173
6. Bank Reconciliation Discrepancies .....	174
7. General Reconciliations Discrepancies .....	176
8. Chart of Accounts Irregularities .....	177
9. Books of Accounts Irregularities .....	177
10. No/Inadequate Accounting Software.....	178
11. Revenue and Receipts Irregularities.....	179
12. Income Taxes Irregularities .....	181
13. Social Security Contributions Irregularities.....	181
14. Goods and Services Taxes Irregularities .....	183
15. Payment Voucher and Payment Authorization Irregularities .....	184
16. Payrolls Irregularities.....	185
17. Petty Cash Irregularities .....	188
18. Inadequate Supporting Documents for Expenditures Processed .....	189
19. No Supporting Documents for Expenditures Processed .....	192
20. Third Party Payments .....	194
21. Receivables and Payables Management Irregularities .....	195
22. Debt Management Irregularities .....	196
b. Governance Issues .....	197
1. Non-Compliance with Laws and Regulations.....	197
2. No/Inadequate Policy Documents (Policies and Procedures) .....	198
3. No/Inadequate Organizational Structures.....	201
4. No/Inadequate Segregation of Duties .....	202
5. No/Inadequate Strategic Plan .....	202
6. No/Inadequate Operational Plans .....	203

7. No/Inadequate Board .....	203
8. No/Inadequate Audit Committee .....	204
9. No/Inadequate Internal Audit .....	205
10. No/Inadequate Budget Committee .....	205
11. No/Inadequate Procurement Committee .....	206
12. No/Inadequate Risk Management.....	206
13. Lack of Implementation of Prior Audit Recommendations .....	207
c. Internal Control Issues .....	208
1. Human Resource and Personnel Management Irregularities.....	208
2. Fixed Assets Irregularities.....	210
3. Inventory/Storeroom Management Irregularities.....	212
4. Logistics and Fleet (Vehicle, Generator, and Machinery) Management Irregularities .....	213
5. No/Inadequate Records Room .....	215
6. Activities and Performance Reporting Irregularities .....	215
d. Compliance Issues.....	216
1. Non-Retirement of Foreign and Local Travels .....	216
2. Procurement Management Irregularities .....	217
3. No/Inadequate Monitoring and Evaluation.....	220
4. Project Management Irregularities.....	220
5. Road Maintenance Irregularities .....	223
6. Mining Operations Irregularities .....	226
7. Prison Management Irregularities .....	227
e. Information Technology (IT) Issues .....	228
1. No/Inadequate IT Policy .....	228
2. No/Inadequate IT Committee .....	228
3. No/Inadequate IT Plans.....	229
4. No/Inadequate IT Infrastructure .....	229
5. No/Inadequate Environmental Control .....	232
<b>Appendix .....</b>	<b>233</b>
A. Summary of Audit Findings and Status of Implementation of Recommendations.....	233

## Acronym & Meaning

Acronym	Meaning
AG	Auditor General
ART	Audit Recommendations Tracker
CA	Compliance Audit
CAAP	Corrective Audit Action Plan
CDA	Cooperative Development Agency
CFC	Certified Financial Consultant
CFE	Certified Fraud Examiner
CFIP	Certified Forensic Investigation Professional
CSA	Civil Service Agency
EPA	Environmental Protection Agency
FCCA	Fellow Member of the Association of Chartered Certified Accountants
FDA	Forestry Development Authority
FSA	Financial Statements Audit
GAC	General Auditing Commission
GoL	Government of Liberia
HRC	Human Rights Commission
INTOSAI	International Organization of Supreme Audit Institutions
ITA	Information Technology Audit
JFKMC	John F. Kennedy Medical Center
LAA	Liberia Airport Authority
LACC	Liberia Anti-Corruption Commission
LBS	Liberia Broadcasting System
LEC	Liberia Electricity Corporation
LEITI	Liberia Extractive Industries Transparency Initiative
LiMA	Liberia Maritime Authority
LIPA	Liberia Institute of Public Administration
LISGIS	Liberia Institute of Statistics and Geo-Information Services
LLA	Liberia Land Authority
LOIC	Liberia Opportunities Industrialization Center
LIPO	Liberia Intellectual Property Office
LRA	Liberia Revenue Authority
LRRRC	Liberia Refugee Repatriation and Resettlement Commission
LTA	Liberia Telecommunication Authority
LWSC	Liberia Water and Sewer Corporation
MFDP	Ministry of Finance and Development Planning
MGCSP	Ministry of Gender, Children and Social Protection
MACs	Ministries, Agencies and Commissions
MCC	Monrovia City Corporation
MIA	Ministry of Internal Affairs

MME	Ministry of Mines and Energy
MOA	Ministry of Agriculture
MoCI	Ministry of Commerce and Industry
MOE	Ministry of Education
MOH	Ministry of Health
MOJ	Ministry of Justice
MPW	Ministry of Public Works
MYS	Ministry of Youth and Sports
NaFAA	National Fisheries and Aquaculture Authority
NASSCORP	National Social Security Corporation
NBC	National Bureau of Concessions
NDMA	National Disaster Management Agency
NHA	National Housing Authority
NIC	National Investment Commission
NIR	National Identification Registry
NLA	National Lottery Authority
NOCAL	National Oil Company of Liberia
NPA	National Port Authority
NPHIL	National Public Health Institute of Liberia
NRF	National Road Fund
NTA	National Transit Authority
NWASHC	National Water Sanitation and Hygiene Commission
PAC	Public Accounts, Audits and Expenditure Committee
PERA	Performance Audit
PFM	Public Financial Management
PRA	Project Audit
RREA	Rural Renewable Energy Agency
SOEs	State-Owned Enterprises
SPA	Special Audit



## Definition of Key Terminologies

Terminologies	Definitions
<b>Audited Entity</b>	Institution of the Government of Liberia where audits were conducted and reports published.
<b>Audit Recommendations Tracker</b>	Schedule that provides significant information (audit findings, audit recommendations, management response and Auditor General's Position) from the audit reports and other relevant information (corrective actions, implementation timelines, responsible persons, expected outcomes) that are provided by the audited entity in the implementation of audit recommendations.
<b>Audit Report</b>	Report published by the Auditor General at the end of the audit process.
<b>Commission</b>	Refers to the General Auditing Commission which is the Supreme Audit Institution (SAI) of Liberia.
<b>Corrective Audit Action Plan</b>	Document that compliments the audit recommendations tracker and provides strategy by the audited entity on the corrective measures, implementation timelines, responsible persons, expected outcomes and challenges in implementing audit recommendations.
<b>Government</b>	Refers to the Government of the Republic of Liberia which constitutes the Legislature, Executive and Judiciary.

## **1.0 Executive Summary**

### **1.1 Introduction**

The Commission conducted several audits in the past years (2007-2014) at GoL entities (MACs and SOEs). These audits were followed by subsequent audits performed (for the periods 2015-2023) with these entities and we observed that most of the audit recommendations in prior audit reports were not implemented. The underlying reason from our observation was that audited entities did not prioritize the implementation of audit recommendations by putting in place proper mechanisms for coordination with the Internal Audit Agency, the General Auditing Commission, and the PAC of the National Legislature. Specific focal persons were not appointed and tasked with the responsibilities of ensuring that audit recommendations were implemented. The Audit Committees at these entities were not constituted and fully functional to provide supervision of audit activities and the implementation of audit recommendations.

Also, the number of public hearings conducted by the Public Accounts Committee of the Legislature has been significantly lower than the audits reports published by the Office of the Auditor General. Recommendation reports for the implementation of audit recommendations by the PAC to the Office of the President have not been regularized.

Because of the low rate in the implementation of audit recommendations coupled with limited oversight structures established to expedite the implementation of audit recommendations, the Office of the Auditor General deemed it expedient to establish a fully functional Audit Follow-up Function at the Commission to work with audited entities and provide technical capacity support to facilitate the timely implementation of audit recommendations contained in audit reports.

### **1.2 The Audit Follow-up Activity**

Audit Follow-up is a value-added activity that requires continuous interactions with the audited entities and periodic evaluation to ensure that audit recommendations are timely considered and implemented by those charged with governance at the audited entities. A major value adding component of the audit process is the expeditious implementation of audit recommendations. Audit recommendations have greater impact when there is timely implementation. The timely implementation of audit recommendations will result in the improvement of control systems and processes and compliance with laws & regulations, thereby ensuring that the goals and objectives of the audited entities are realized in a systematic way.

The Follow-up on the Implementation of Audit Recommendations Unit was established in 2021. The Unit was restructured in May 2022 and became fully functional in June 2022 with the primary objective to provide support to audited entities in the implementation of audit recommendations and mitigation of risks as contained in audit reports issued by the Auditor General.

To achieve the mandate of the Follow-up Function, the Unit performed follow-up visits at audited entities to ensure that audit recommendations are implemented on a timely basis (within the timelines specified). Periodic field visitations were performed at each audited entity during the period September 6, 2022 – March 29, 2024 to monitor progress in the implementation of audit recommendations and the overall improvements in control systems and processes.

### **1.3 Scope and Methodology of the Audit Follow-up Activity**

- i. Follow-up activity was performed on audit reports published by the Auditor General in 2020 (September) to 2023 (June). Project audit reports constituting 40 audits and 40 reports published in 2023 were not included in the follow-up activity.
- ii. Audits performed included financial statements audits, compliance audits, performance audits, project audits (of donor funds), special audits, and information technology audits.
- iii. The Audit Follow-up Activity covered forty-eight (48) audited entities. The entities included 11 ministries, 18 agencies, 5 commissions, and 14 state-owned enterprises (SOEs).
- iv. Acquaintance meetings were held at audited entities to introduce the Audit Follow-up Activity of the Commission and to provide overview on the purpose and scope of work.
- v. Emails were sent to audited entities with audit recommendations trackers (ARTs), corrective audit action plans (CAAPs) and the audit reports for the audited entities to review, provide corrective actions, implementation timelines and responsible persons in implementing the audit recommendations.
- vi. The ARTs and CAAPs were returned by 36 of the 48 audited entities with corrective actions, implementation timelines and responsible persons.
- vii. Follow-up emails were sent to audited entities to confirm progress and status of implementation of audit recommendations.
- viii. Several calls and texts were placed to focal persons of audited entities on the implementation status of audit recommendations.
- ix. Follow-up monitoring visits were performed at audited entities to validate the status of implementation of audit recommendations. The monitoring involved updates to the audit recommendations trackers, corrective audit action plans, other working papers and database based on results from the review of documents, reports and physical verifications/inspections of projects and deliverables.
- x. Progress reports were prepared and submitted to audited entities on their progress with the implementation of audit recommendations. Feedbacks (responses) were expected from audited entities consistent with actual implementation of audit recommendations.

### **1.4 Nature of the Report**

This report provides results from the Audit Follow-up Activity on the implementation of audit recommendations for forty-eight (48) audited entities (11 Ministries, 18 Agencies, 5 Commissions, and 14 State-Owned Enterprises). The 48 entities were audited for different periods (fiscal years and other periods) and audit reports were published. There was a total of 102 audits (33 financial statements audits, 16 compliance audits, 6 performance audits, 46 project audits, and 1 information technology audit) conducted and 181 audit reports (83 on financial statements audits, 44 on compliance audits, 6 on performance audits, 47 on project audits, and 1 on information technology audit) published with 1,937 audit findings (842 on financial statements audits, 424 on compliance audits, 165 on performance audits, 419 on project audits, and 87 on information technology audit) and 2,593 audit recommendations (1,186 on financial statements audits, 726 on compliance audits, 98 on performance audits, 505 on project audits, and 78 on information technology audit).

There was a total of 2,593 audit recommendations followed-up on. Of this total, 10% was fully implemented (256), 7% was partially implemented (173), and no implementation amounted to 83% (2,164).

There was 14% (49) of total audit recommendations in reports published in 2020 (September-December) that were implemented, with 43 fully implemented and 12 partially implemented. The percentage of implementation of audit recommendations in audit reports published for 2021 increased to 15% (108), with 77 fully implemented and 62 partially implemented. In 2022, audit reports published accounted for 12% (185.5) implementation of total recommendations (1,489), with 136 fully implemented and 99 partially implemented. For audit reports followed-up on which were published in 2023, we observed no evidence of implementation of audit recommendations.

LEC (Projects) achieved significant implementation of audit recommendations with 81% (23.5) implementation of total audit recommendations (29). Four (4) entities (LLA, LiMA, NPHIL, and LBS) achieved average implementation of 62%. Six (6) entities (NIC, LRA, NASSCORP, MOJ, HRC, and JFKMC) had slow implementation of 46%. Twenty-two (22) entities had poor implementation of 12% and fifteen (15) entities did not provide evidence of implementation of audit recommendations which constituted 83% (2,164) of the total audit recommendations (2,593).

### **1.5 Purpose and Scope**

A standard requirement in the follow-up activity is to provide updates (feedbacks) on the status of implementation of audit recommendations across audited entities of the Government. The updates give relevant information on the status of and frequency at which audit recommendations are being implemented, entity-by-entity and across the Government. This further enables the Auditor General to make timely and important decisions on the priority and focus of audit activities. From the periodic updates, the Auditor General then provides relevant information to the Joint Public Accounts, Audits and Expenditure Committee of the National Legislature on entities of the Government that are implementing audit recommendations and entities that are not implementing.

### **1.6 Audit Recommendations and Implementation Status**

Implementation status on audit recommendations is categorized as:

- Fully implemented – audit recommendation has been implemented completely and satisfactorily as evaluated by the audited entity and the Follow-up Team.
- Partially implemented (in progress) – implementation of audit recommendation is ongoing and some aspects have been implemented.
- Not implemented (resource constraint) – audit recommendation is not implemented as the result of limited or no financial resource (fund) and logistics (e.g. vehicle) that are required to implement the recommendation.
- Not implemented (management's responsibility) – audit recommendation is not implemented due to management's not prioritizing and taking relevant & timely actions in implementing audit recommendations.

## **1.7 Categories of Audit Findings and Recommendations**

Audit findings and recommendations in audit reports were in the following categories:

### **1. Financial Issues**

1. Financial Reporting Irregularities
2. Financial Variances/Discrepancies
3. Budget and Budget Performance Irregularities
4. Bank Accounts Irregularities
5. Bank Loans Irregularities
6. Bank Reconciliation Discrepancies
7. General Reconciliations Discrepancies
8. Chart of Accounts Irregularities
9. Books of Accounts Irregularities
10. No/Inadequate Accounting Software
11. Revenue and Receipts Irregularities
12. Income Taxes Irregularities
13. Social Security Contributions Irregularities
14. Goods and Services Taxes Irregularities
15. Payment Voucher and Payment Authorization Irregularities
16. Payrolls Irregularities
17. Petty Cash Irregularities
18. Inadequate Supporting Documents for Expenditures Processed
19. No Supporting Documents for Expenditures Processed
20. Third Party Payments
21. Receivables and Payables Management Irregularities
22. Debt Management Irregularities

### **2. Governance Issues**

1. Non-compliance with Laws and Regulations
2. No/Inadequate Policy Documents (Policies and Procedures)
3. No/Inadequate Organizational Structures
4. No/Inadequate Segregation of Duties
5. No/Inadequate Strategic Plan
6. No/Inadequate Operational Plans
7. No/Inadequate Board
8. No/Inadequate Audit Committee
9. No/Inadequate Internal Audit
10. No/Inadequate Budget Committee
11. No/Inadequate Procurement Committee
12. No/Inadequate Risk Management
13. Lack of Implementation of Prior Audit Recommendations

**3. Internal Control Issues**

1. Human Resource and Personnel Management Irregularities
2. Fixed Assets Irregularities
3. Inventory/Storeroom Management Irregularities
4. Logistics and Fleet (Vehicle, Generator, and Machinery) Management Irregularities
5. No/Inadequate Records Room
6. Activities and Performance Reporting Irregularities

**4. Compliance Issues**

1. Non-Retirement of Foreign and Local Travels
2. Procurement Management Irregularities
3. No/Inadequate Monitoring and Evaluation
4. Project Management Irregularities
5. Road Maintenance Irregularities
6. Mining Operations Irregularities
7. Prison Management Irregularities

**5. Information Technology (IT) Issues**

1. No/Inadequate IT Policy
2. No/Inadequate IT Committee
3. No/Inadequate IT Plans
4. No/Inadequate IT Infrastructure
5. No/Inadequate Environmental Control

## **1.8 Recommendations**

Based on the gravity and consequences of the low implementation of audit recommendations of the Auditor General's reports, we propose the following recommendations:

- a) That the Public Financial Management Regulation is amended to include the following:
  - Public hearings should be conducted by the PAC within one month of the issuance of the Auditor General's report;
  - That a recommendation report from the PAC to the President detailing the consequences for noncompliance and misappropriation is completed and submitted within three months after the conduct of public hearings;
  - That the President performs the needed consultations and facilitate the implementation of the PAC's recommendations within three months of the receipt of the PAC's report.
- b) That Management liaise with the relevant authorities to facilitate the establishment of functional audit committees at all entities of Government. The Audit Committees should be capacitated with individuals with relevant qualifications and experience and made fully functional evidenced by the review of financial reporting, examination of the implementation of internal and external audit recommendations and documentation of meetings' minutes and periodic reports.
- c) That Management of all GoL entities prioritize the implementation of audit recommendations by appointing specific focal persons or standing committees, develop corrective action plans to facilitate the implementation of audit recommendations and perform periodic monitoring and evaluation activities.
- d) That Management should liaise with the GAC Audit Follow-up Team for the harmonization of corrective action plans, review of the status of the implementation of audit recommendations and subsequent update of the audit recommendation trackers.
- e) That the Office of the President fully operationalize the implementation of the proposed amendment to the PFM Regulations when adopted.

**Table 1: Audited Entities – Summary of Result from Audit Follow-up Activity (Audit Reports Published September 2020 – June 2023)**

The Audit Follow-up Activity was performed for 48 audited entities. The status of implementation of the audit recommendations was placed in five (5) categories:

1. Significant Implementation (implemented 80 to 100 percent of audit recommendations) – 1 audited entity (LEC).
2. Average Implementation (implemented 60 to 79 percent of audit recommendations) – 4 audited entities (LLA, LiMA, NPHIL, and LBS).
3. Slow implementation (implemented 40 to 59 percent of audit recommendations) – 6 audited entities (NIC, LRA, NASSCORP, MOJ, HRC, and JFKMC).
4. Poor implementation (implemented 1 to 39 percent of audit recommendations) – 22 audited entities (NLA, NWASHC, NIR, EPA, NaFAA, MOA, NRF, LWSC, LIPO, LAA, RREA, LRRRC, LIPA, NBC, CDA, CSA, NHA, LTA, MFDP, MoCI, NTA, and LOIC).
5. No Implementation (implemented no audit recommendations) – 15 audited entities (FDA, LACC, LEITI, LISGIS, MCC, MGCSP, MIA, MME, MOE, MOH, MPW, MYS, NDMA, NOCAL, and NPA).

The table and graphs below provide the details.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

<b>Table 1: Audited Entities – Summary of Result from Audit Follow-up Activity (Audit Reports Published September 2020-June 2023)</b>												
No	Audited Entities	Number of Audits	Number of Reports	Number of Audit Findings	Number of Audit Recommendations	Recommendations Status				Total Implementation (Full and Partial)	Percentage of Implementation	Implementation Category
						Fully Implemented (100%)	Partially Implemented (In Progress)	Not Implemented (Resource Constraint)	Not Implemented (Management's Responsibility)			
1	LEC (Projects)	4	4	33	29	23	1	0	5	23.50	81%	Significant implementation
2	LLA (Project)	1	1	3	2	1	1	0	0	1.50	75%	Average implementation
3	LiMA	1	2	25	33	21	2	0	10	22.00	67%	Average implementation
4	NPHIL	1	2	44	66	40	0	0	26	40.00	61%	Average implementation
5	LBS	1	4	20	25	12	6	0	7	15.00	60%	Average implementation
6	NIC	1	3	19	24	9	7	0	8	12.50	52%	Slow implementation
7	LRA	1	3	10	10	5	0	0	5	5.00	50%	Slow implementation
8	NASSCORP	1	1	7	6	2	2	0	2	3.00	50%	Slow implementation
9	MOJ	1	1	15	16	0	14	0	2	7.00	44%	Slow implementation
10	HRC	1	4	9	7	2	2	0	3	3.00	43%	Slow implementation
11	JFKMC	1	3	21	41	11	12	0	18	17.00	41%	Slow implementation
12	NLA	1	2	16	35	11	5	0	19	13.50	39%	Poor implementation
13	NWASHC	1	3	22	57	15	10	0	32	20.00	35%	Poor implementation
14	NIR	1	3	14	10	0	7	0	3	3.50	35%	Poor implementation
15	EPA	1	3	24	29	10	0	0	19	10.00	34%	Poor implementation
16	NaFAA	3	4	22	29	6	8	0	15	10.00	34%	Poor implementation
17	MOA (Projects)	8	8	62	81	24	6	0	51	27.00	33%	Poor implementation

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18	NRF	1	2	41	60	17	6	0	37	20.00	33%	Poor implementation
19	LWSC	3	5	56	47	6	15	0	26	13.50	29%	Poor implementation
20	LIPO	1	3	23	52	10	9	0	33	14.50	28%	Poor implementation
21	LAA	1	3	17	27	6	3	0	18	7.50	28%	Poor implementation
22	RREA (Project)	2	2	6	11	3	0	0	8	3.00	27%	Poor implementation
23	LRRRC	1	4	20	41	5	11	0	25	10.50	26%	Poor implementation
24	LIPA	3	5	61	82	6	19	0	57	15.50	19%	Poor implementation
25	NBC	1	3	10	11	0	4	0	7	2.00	18%	Poor implementation
26	CDA	1	4	29	67	2	17	0	48	10.50	16%	Poor implementation
27	CSA	2	5	51	55	0	4	0	51	2.00	4%	Poor implementation
28	NHA	1	4	31	66	2	0	0	64	2.00	3%	Poor implementation
29	LTA	1	3	30	30	0	1	0	29	0.50	2%	Poor implementation
30	MFDP	13	13	347	517	5	0	0	512	5.00	1%	Poor implementation
31	MoCI	2	6	92	112	1	0	0	111	1.00	1%	Poor implementation
32	NTA	1	5	47	73	1	0	0	72	1.00	1%	Poor implementation
33	LOIC	2	7	54	79	0	1	0	78	0.50	1%	Poor implementation
34	FDA (Project)	1	1	3	4	0	0	0	4	0.00	0%	No implementation
35	LACC	1	4	32	40	0	0	0	40	0.00	0%	No implementation
36	LEITI	1	4	17	34	0	0	0	34	0.00	0%	No implementation
37	LISGIS	3	6	31	49	0	0	0	49	0.00	0%	No implementation

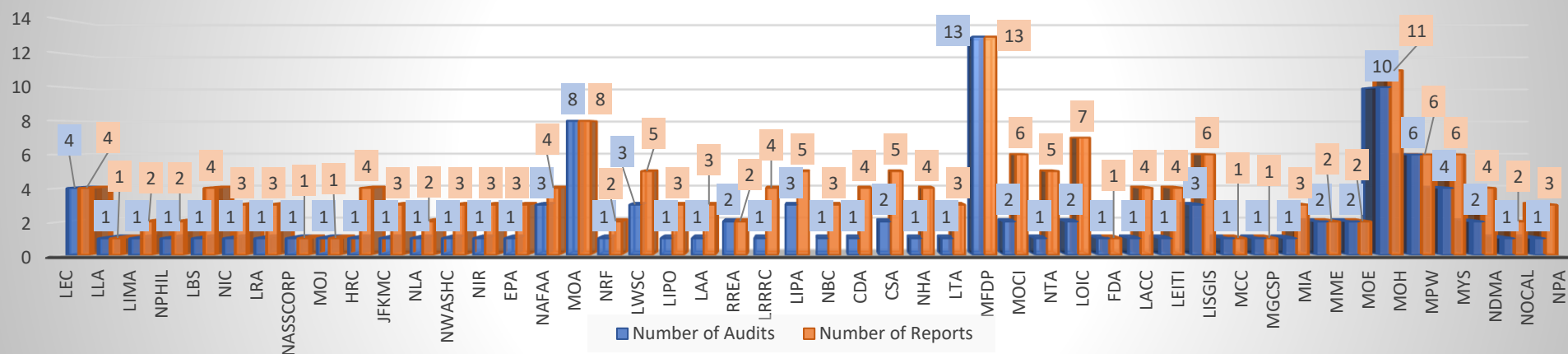
**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

38	MCC (Project)	1	1	9	6	0	0	0	6	0.00	0%	No implementation
39	MGCSP (Project)	1	1	14	20	0	0	0	20	0.00	0%	No implementation
40	MIA	1	3	35	45	0	0	0	45	0.00	0%	No implementation
41	MME	2	2	66	37	0	0	0	37	0.00	0%	No implementation
42	MOE (Projects)	2	2	8	10	0	0	0	10	0.00	0%	No implementation
43	MOH	10	11	180	210	0	0	0	210	0.00	0%	No implementation
44	MPW	6	6	119	87	0	0	0	87	0.00	0%	No implementation
45	MYS	4	6	54	98	0	0	0	98	0.00	0%	No implementation
46	NDMA	2	4	55	82	0	0	0	82	0.00	0%	No implementation
47	NOCAL	1	2	21	28	0	0	0	28	0.00	0%	No implementation
48	NPA	1	3	12	13	0	0	0	13	0.00	0%	No implementation
<b>48</b>	<b>Totals</b>	<b>102</b>	<b>181</b>	<b>1,937</b>	<b>2,593</b>	<b>256</b>	<b>173</b>	<b>0</b>	<b>2,164</b>	<b>342.5</b>	<b>13%</b>	<b>Overall Average</b>

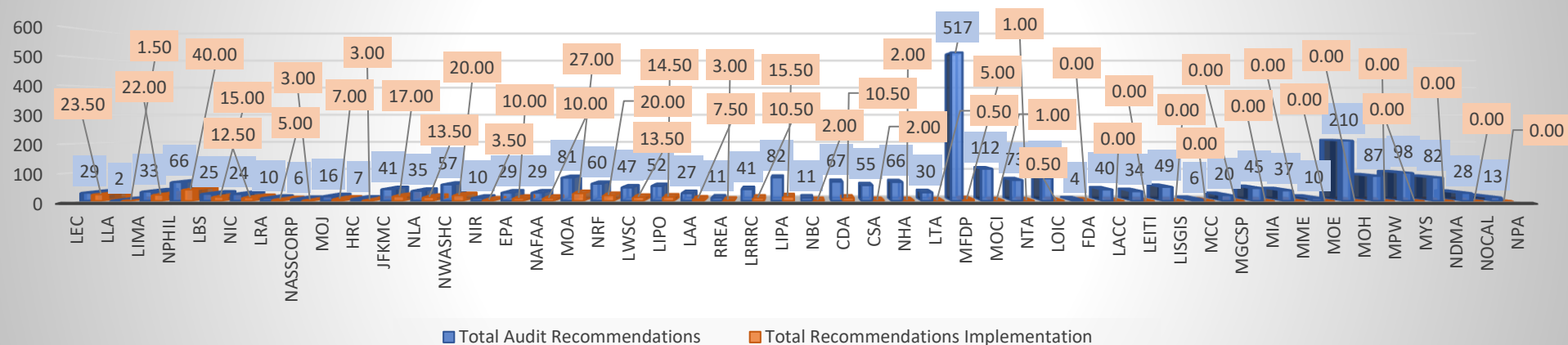
**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

## AUDITED ENTITIES - NUMBERS OF AUDITS AND REPORTS



## AUDITED ENTITIES - AUDIT RECOMMENDATIONS & TOTAL IMPLEMENTATION

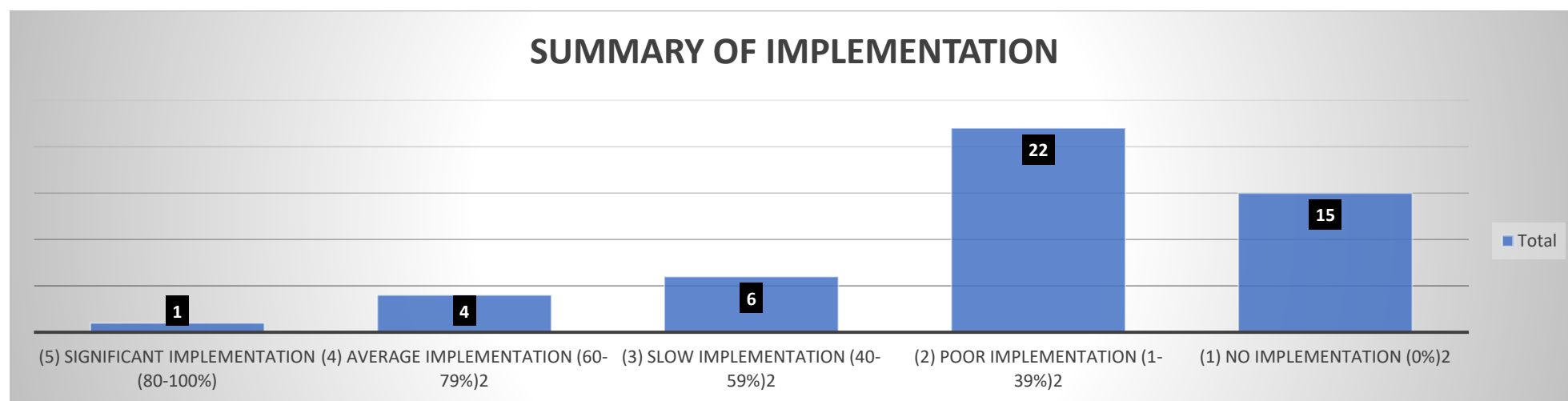


**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

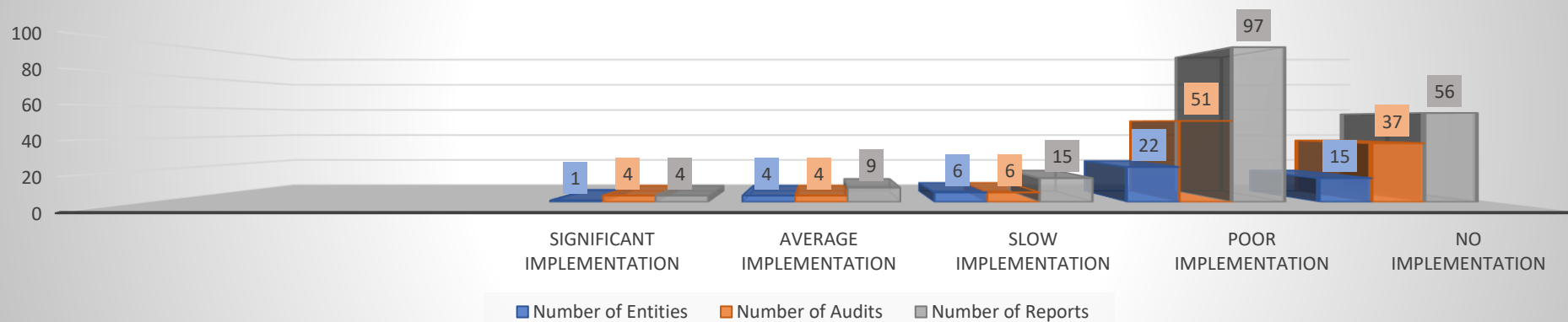
**Table 2: Audit Recommendations Implementation**

Table 2: Audit Recommendations Implementation													
No	Implementation Category	Implementation Rating	Number of Entities	Number of Audits	Number of Reports	Number of Audit Findings	Number of Recommendations	Fully Implemented	Partially Implemented	Not Implemented (Resource Constraint)	Not Implemented (Mgmt Responsible)	Total Implementation	Implementation Rating
1	Significant Implementation	80-100%	1	4	4	33	29	23	1	0	5	23.5	81%
2	Average Implementation	60-79%	4	4	9	92	126	74	9	0	43	78.5	62%
3	Slow Implementation	40-59%	6	6	15	81	104	29	37	0	38	47.5	46%
4	Poor Implementation	1-39%	22	51	97	1075	1571	130	126	0	1315	193	12%
5	No Implementation	0%	15	37	56	656	763	0	0	0	763	0	0%
<b>Totals/ Average</b>			<b>48</b>	<b>102</b>	<b>181</b>	<b>1937</b>	<b>2593</b>	<b>256</b>	<b>173</b>	<b>0</b>	<b>2164</b>	<b>342.5</b>	<b>13%</b>

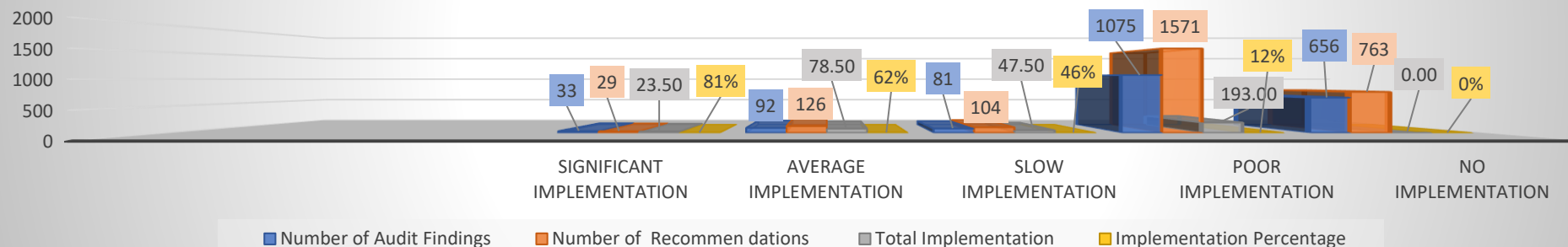
Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



## AUDIT RECOMMENDATIONS BY IMPLEMENTATION - ENTITIES, AUDITS & REPORTS



## AUDIT RECOMMENDATIONS BY IMPLEMENTATION - FINDINGS, RECOMMENDATIONS, TOTAL IMPLEMENTATION, & IMPLEMENTATION PERCENTAGE

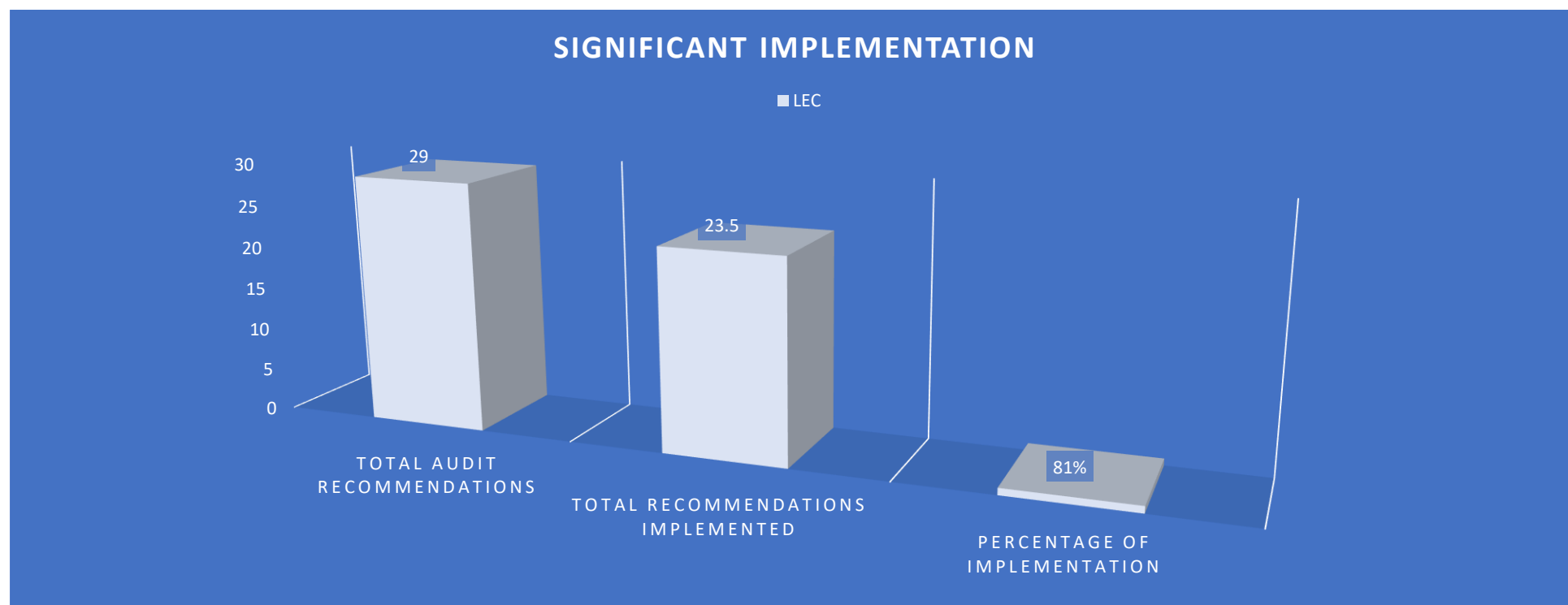


**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**Table 2.1: Significant Implementation (80-100%)**

Table 2.1: Audit Recommendations Implementation - Significant Implementation												
No	Audited Entities	Number of Audits	Number of Reports	Number of Audit Findings	Number of Recommendations	Fully Implemented	Partially Implemented	Not Implemented (Resource Constraint)	Not Implemented (Mgmt Responsibility)	Total Implementation	Implementation Rating	Implementation Category
1	LEC (Projects)	4	4	33	29	23	1	0	5	23.50	81%	Significant implementation
1	Totals	4	4	33	29	23	1	0	5	23.5	81%	Average

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.

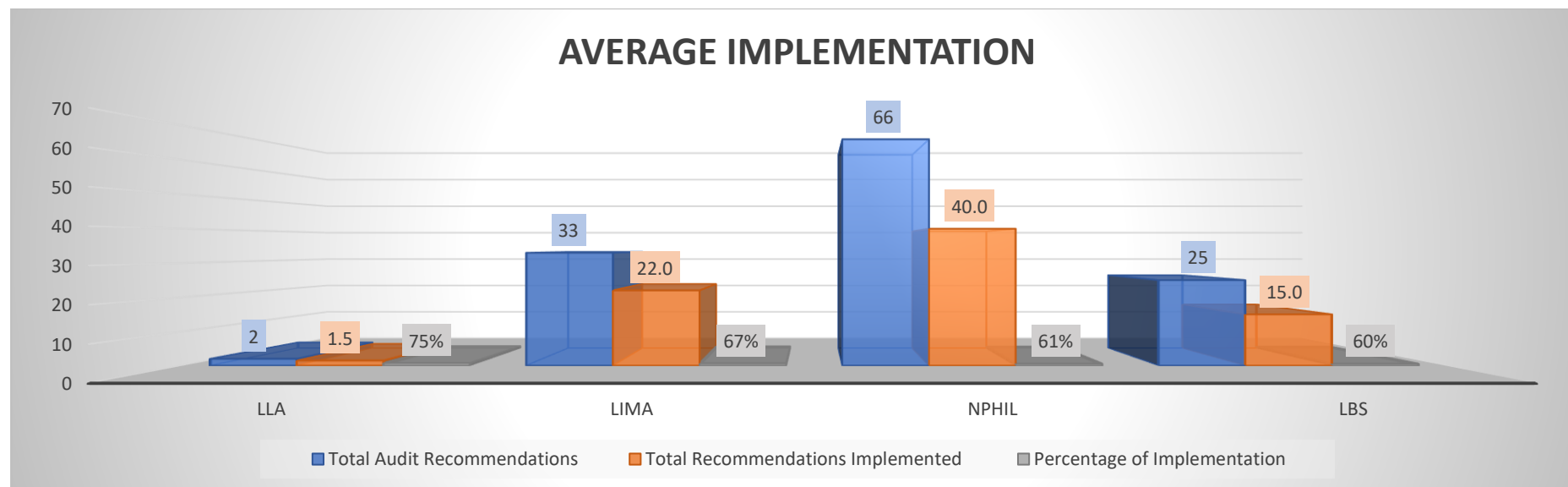


**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**Table 2.2: Average Implementation (60-79%)**

Table 2.2: Audit Recommendations Implementation - Average Implementation												
No	Audited Entities	Number of Audits	Number of Reports	Number of Audit Findings	Number of Recommendations	Fully Implemented	Partially Implemented	Not Implemented (Resource Constraint)	Not Implemented (Mgmt Responsibility)	Total Implementation	Implementation Rating	Implementation Category
1	LLA (Project)	1	1	3	2	1	1	0	0	1.50	75%	Average implementation
2	LiMA	1	2	25	33	21	2	0	10	22.00	67%	Average implementation
3	NPHIL	1	2	44	66	40	0	0	26	40.00	61%	Average implementation
4	LBS	1	4	20	25	12	6	0	7	15.00	60%	Average implementation
4	Totals	4	9	92	126	74	9	0	43	78.5	62%	Average

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



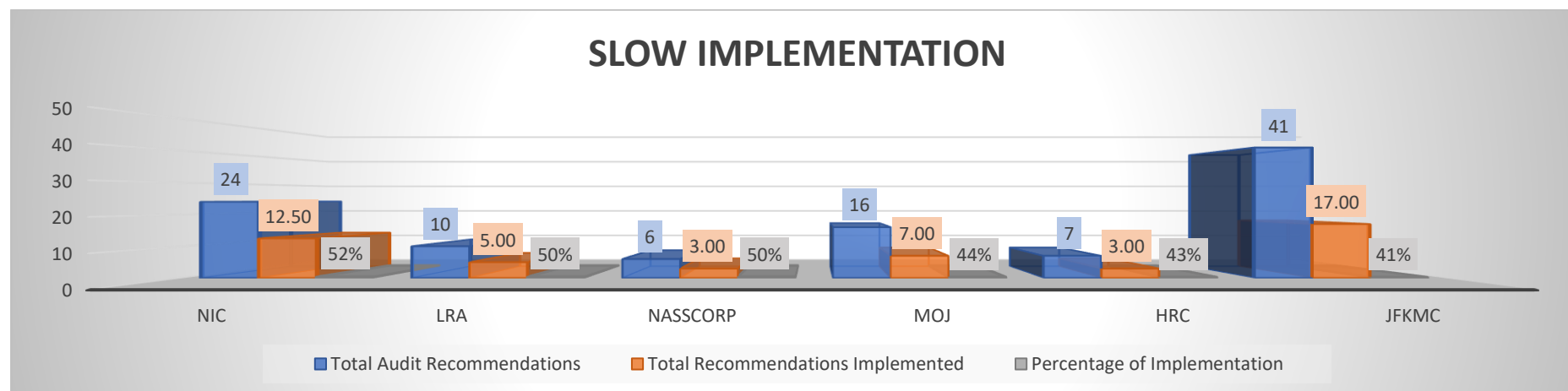


**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**Table 2.3: Slow Implementation (40-59%)**

Table 2.3: Audit Recommendations Implementation - Slow Implementation												
No	Audited Entities	Number of Audits	Number of Reports	Number of Audit Findings	Number of Recommendations	Fully Implemented	Partially Implemented	Not Implemented (Resource Constraint)	Not Implemented (Mgmt Responsibility)	Total Implementation	Implementation Rating	Implementation Category
1	NIC	1	3	19	24	9	7	0	8	12.50	52%	Slow implementation
2	LRA	1	3	10	10	5	0	0	5	5.00	50%	Slow implementation
3	NASSCORP	1	1	7	6	2	2	0	2	3.00	50%	Slow implementation
4	MOJ	1	1	15	16	0	14	0	2	7.00	44%	Slow implementation
5	HRC	1	4	9	7	2	2	0	3	3.00	43%	Slow implementation
6	JFKMC	1	3	21	41	11	12	0	18	17.00	41%	Slow implementation
6	<b>Totals</b>	<b>6</b>	<b>15</b>	<b>81</b>	<b>104</b>	<b>29</b>	<b>37</b>	<b>0</b>	<b>38</b>	<b>47.50</b>	<b>46%</b>	<b>Average</b>

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



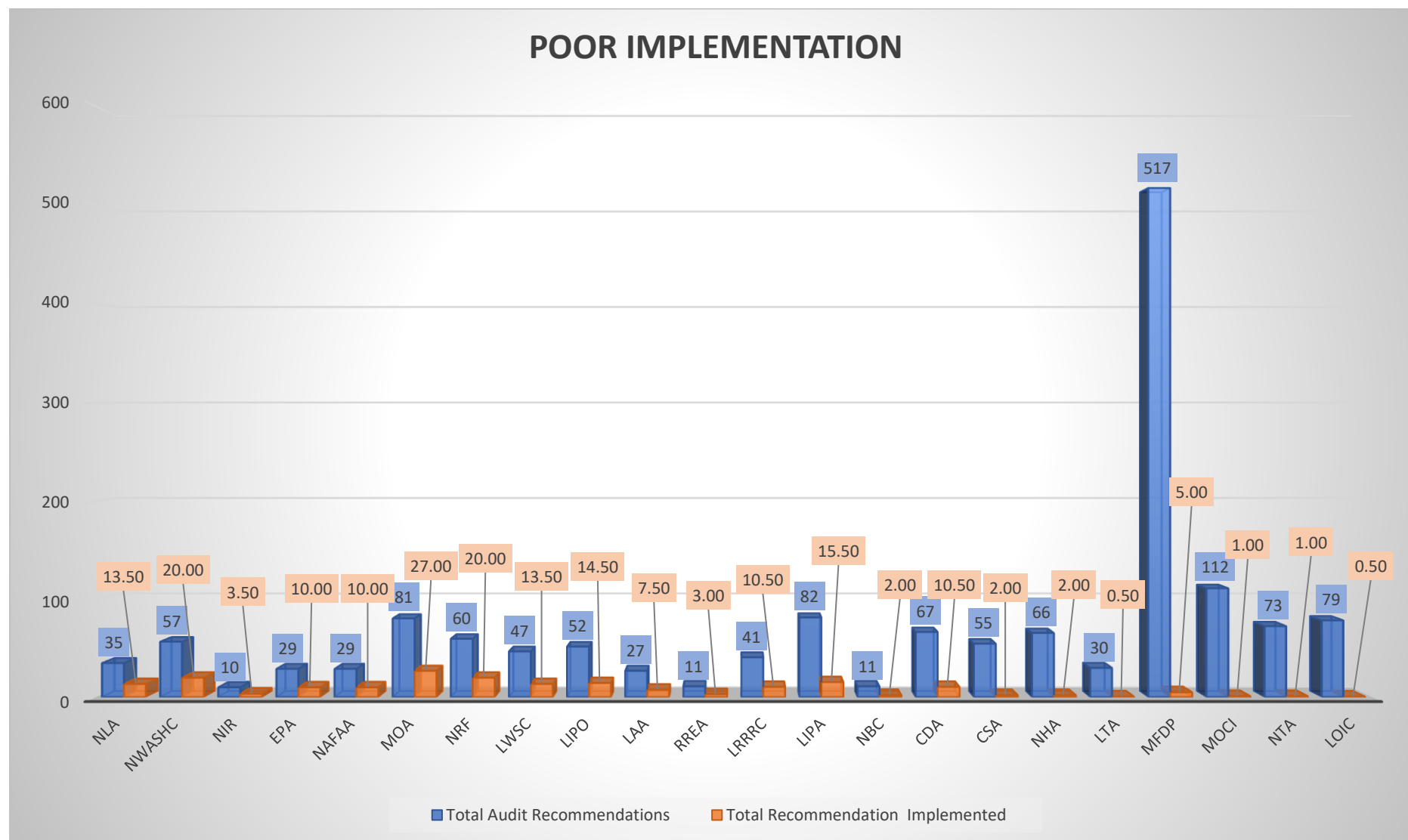
**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**Table 2.4: Poor Implementation (1-39%)**

Table 2.4: Audit Recommendations Implementation - Poor Implementation												
No	Audited Entities	Number of Audits	Number of Reports	Number of Audit Findings	Number of Recommendations	Fully Implemented	Partially Implemented	Not Implemented (Resource Constraint)	Not Implemented (Mgmt Responsibility)	Total Implementation	Implementation Rating	Implementation Category
1	NLA	1	2	16	35	11	5	0	19	13.50	39%	Poor implementation
2	NWASHC	1	3	22	57	15	10	0	32	20.00	35%	Poor implementation
3	NIR	1	3	14	10	0	7	0	3	3.50	35%	Poor implementation
4	EPA	1	3	24	29	10	0	0	19	10.00	34%	Poor implementation
5	NaFAA	3	4	22	29	6	8	0	15	10.00	34%	Poor implementation
6	MOA (Projects)	8	8	62	81	24	6	0	51	27.00	33%	Poor implementation
7	NRF	1	2	41	60	17	6	0	37	20.00	33%	Poor implementation
8	LWSC	3	5	56	47	6	15	0	26	13.50	29%	Poor implementation
9	LIPO	1	3	23	52	10	9	0	33	14.50	28%	Poor implementation
10	LAA	1	3	17	27	6	3	0	18	7.50	28%	Poor implementation
11	RREA (Project)	2	2	6	11	3	0	0	8	3.00	27%	Poor implementation
12	LRRRC	1	4	20	41	5	11	0	25	10.50	26%	Poor implementation
13	LIPA	3	5	61	82	6	19	0	57	15.50	19%	Poor implementation
14	NBC	1	3	10	11	0	4	0	7	2.00	18%	Poor implementation
15	CDA	1	4	29	67	2	17	0	48	10.50	16%	Poor implementation
16	CSA	2	5	51	55	0	4	0	51	2.00	4%	Poor implementation
17	NHA	1	4	31	66	2	0	0	64	2.00	3%	Poor implementation
18	LTA	1	3	30	30	0	1	0	29	0.50	2%	Poor implementation
19	MFDP	13	13	347	517	5	0	0	512	5.00	1%	Poor implementation
20	MoCI	2	6	92	112	1	0	0	111	1.00	1%	Poor implementation
21	NTA	1	5	47	73	1	0	0	72	1.00	1%	Poor implementation
22	LOIC	2	7	54	79	0	1	0	78	0.50	1%	Poor implementation
22	<b>Totals</b>	<b>51</b>	<b>97</b>	<b>1075</b>	<b>1571</b>	<b>130</b>	<b>126</b>	<b>0</b>	<b>1315</b>	<b>193</b>	<b>12%</b>	<b>Average</b>

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**



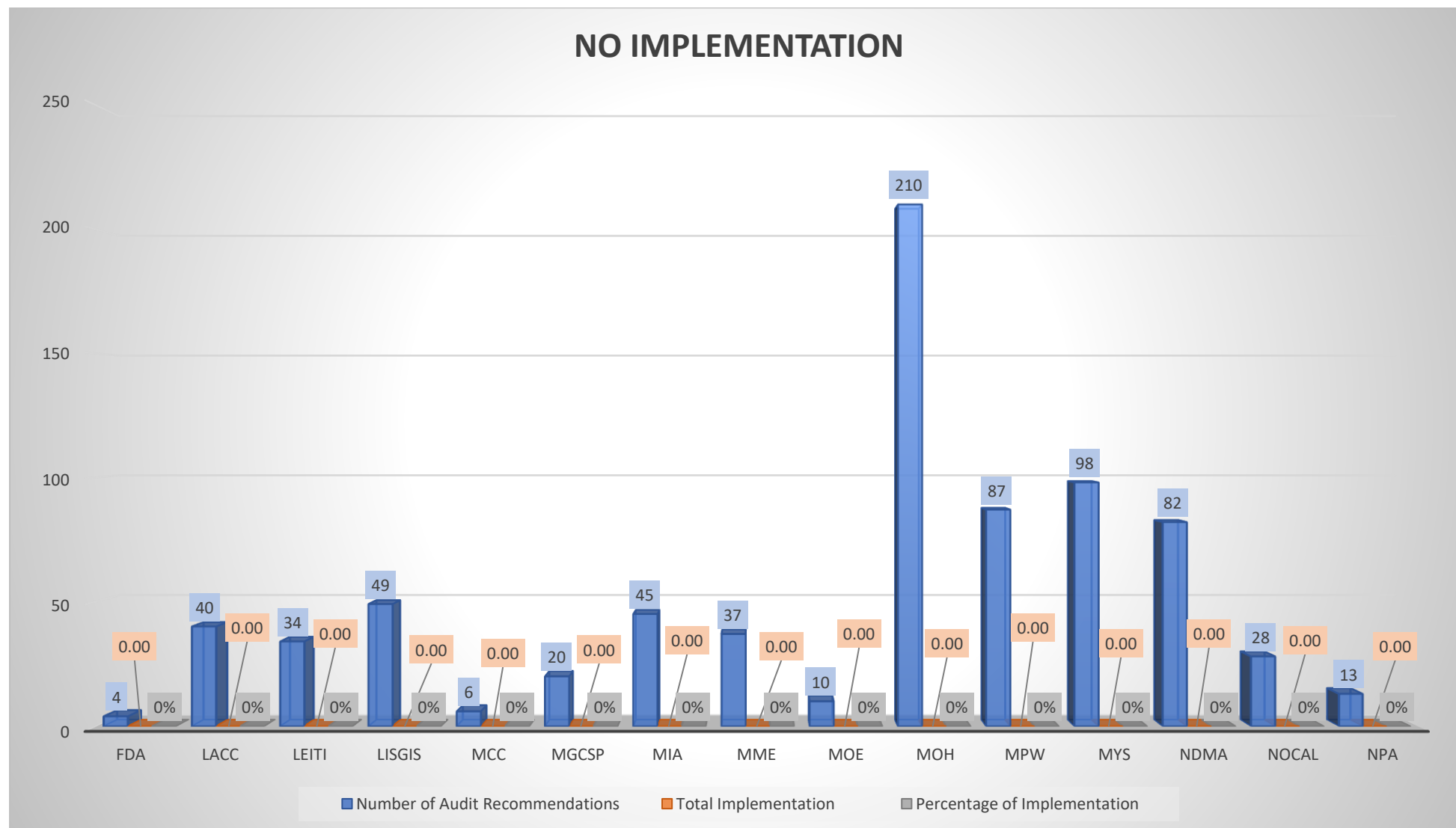
**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**Table 2.5: No Implementation (0%)**

Table 2.5: Audit Recommendations Implementation - No Implementation												
No	Audited Entities	Number of Audits	Number of Reports	Number of Audit Findings	Number of Recommendations	Fully Implemented	Partially Implemented	Not Implemented (Resource Constraint)	Not Implemented (Management Responsibility)	Total Implementation	Implementation Rating	Implementation Category
1	FDA (Project)	1	1	3	4	0	0	0	4	0.00	0%	No implementation
2	LACC	1	4	32	40	0	0	0	40	0.00	0%	No implementation
3	LEITI	1	4	17	34	0	0	0	34	0.00	0%	No implementation
4	LISGIS	3	6	31	49	0	0	0	49	0.00	0%	No implementation
5	MCC (Project)	1	1	9	6	0	0	0	6	0.00	0%	No implementation
6	MGCSP (Project)	1	1	14	20	0	0	0	20	0.00	0%	No implementation
7	MIA	1	3	35	45	0	0	0	45	0.00	0%	No implementation
8	MME	2	2	66	37	0	0	0	37	0.00	0%	No implementation
9	MOE (Projects)	2	2	8	10	0	0	0	10	0.00	0%	No implementation
10	MOH	10	11	180	210	0	0	0	210	0.00	0%	No implementation
11	MPW	6	6	119	87	0	0	0	87	0.00	0%	No implementation
12	MYS	4	6	54	98	0	0	0	98	0.00	0%	No implementation
13	NDMA	2	4	55	82	0	0	0	82	0.00	0%	No implementation
14	NOCAL	1	2	21	28	0	0	0	28	0.00	0%	No implementation
15	NPA	1	3	12	13	0	0	0	13	0.00	0%	No implementation
<b>15</b>	<b>Totals</b>	<b>37</b>	<b>56</b>	<b>656</b>	<b>763</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>763</b>	<b>0</b>	<b>0%</b>	<b>Average</b>

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**



**Table 3: Audit Findings and Recommendations in Audit Reports Published (September 2020-June 30, 2023)**

The Audit Follow-up Activity performed follow-up on audit reports published by the Auditor General based on the year of publication:

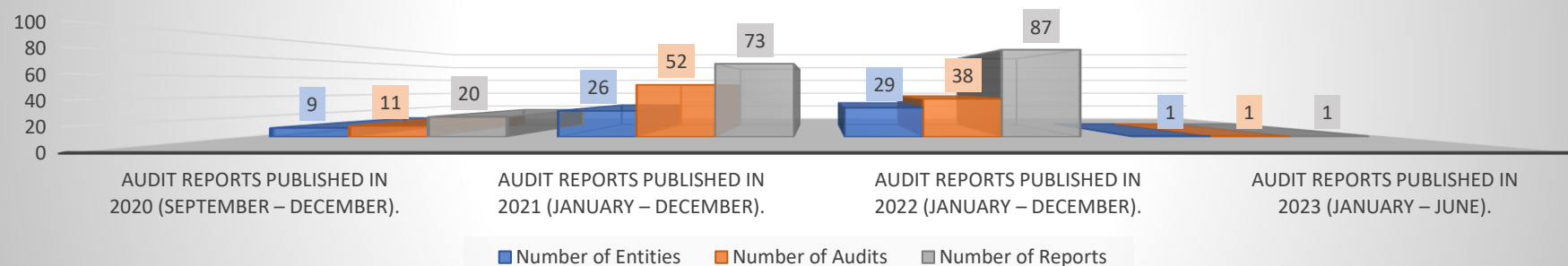
1. 2020 (September 2020 – December 2020) – 20 audit reports were published containing 335 findings and 338 recommendations, with 49 recommendations implemented.
2. 2021 (January 2021 – December 2021) – 73 audit reports were published containing 676 findings and 715 recommendations, with 108 recommendations implemented.
3. 2022 (January 2022 – December 2022) – 87 audit reports were published containing 898 findings and 1,489 recommendations, with 185.5 recommendations implemented.
4. 2023 (January 2023 – June 2023) – 1 audit report published containing 28 findings and 51 recommendations, with no evidence of implementation. Project audit reports published in 2023 were not included.

The table and graphs below provide the details.

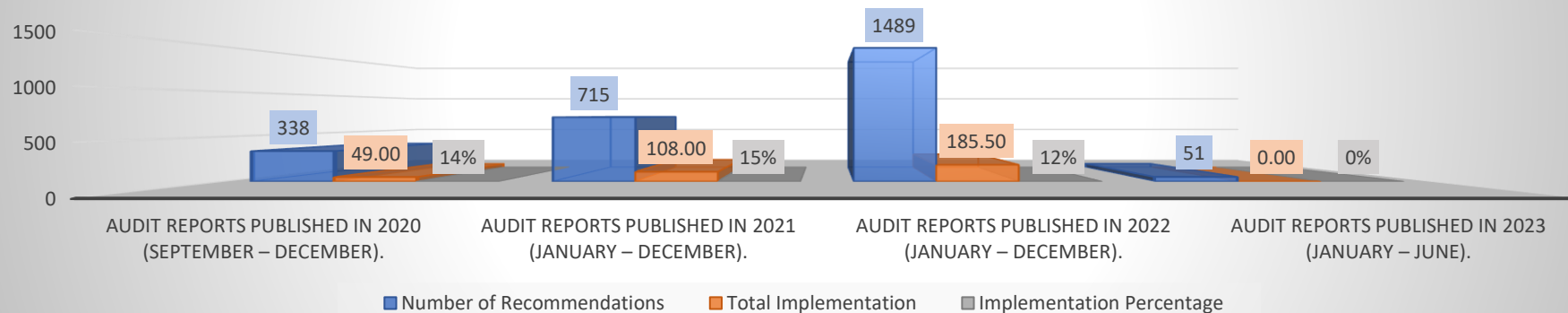
<b>Table 3: Audit Findings and Recommendations in Audit Reports Published (September 2020-June 30, 2023)</b>											
No	Description	Number of Entities	Number of Audits	Number of Reports	Number of Findings	Number of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Percentage
1	Audit reports published in 2020 (September – December).	9	11	20	335	338	43	12	283	49	14%
2	Audit reports published in 2021 (January – December).	26	52	73	676	715	77	62	576	108	15%
3	Audit reports published in 2022 (January – December).	29	38	87	898	1,489	136	99	1,254	185.5	12%
4	Audit reports published in 2023 (January – June).	1	1	1	28	51	0	0	51	0	0%
<b>Totals</b>		<b>65</b>	<b>102</b>	<b>181</b>	<b>1937</b>	<b>2593</b>	<b>256</b>	<b>173</b>	<b>2164</b>	<b>342.5</b>	<b>13%</b>

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**

## AUDIT REPORTS PUBLISHED SEPTEMBER 2020-JUNE 2023- NUMBER OF AUDITS & REPORTS



## AUDIT REPORTS PUBLISHED SEPTEMBER 2020-JUNE 2023- AUDIT RECOMMENDATIONS, TOTAL IMPLEMENTATION & IMPLEMENTATION PERCENTAGE



**Table 4: Audit Recommendations and Implementation Status**

The Audit Follow-up Activity classified the implementation of audit recommendations into four (4) statuses:

1. Fully Implemented (100 percent implementation) – 256 audit recommendations fully implemented.
2. Partially Implemented (some aspect implemented and the remaining pending implementation) – 173 audit recommendations partially implemented.
3. Not Implemented – resource constraint (0 percent implementation) – 0 audit recommendation not implemented due to resource constraint.
4. Not Implemented – management's responsibility (0 percent implementation) – 2,164 audit recommendations not implemented and within management's scope to implement.

The tables and graphs below provide the details.

<b>Table 4: Audit Recommendations and Implementation Status</b>					
<b>No</b>	<b>Implementation Status</b>	<b>Number of Entities</b>	<b>Implementation Status</b>	<b>Total Implementation</b>	<b>Percentage</b>
1	Fully implemented (100%).	27	256	256	10%
2	Partially implemented (in progress).	25	173	86.5	7%
3	Not implemented (resource constraint).	0	0	0	0%
4	Not implemented (management's responsibility).	47	2164	0	83%
<b>Totals</b>			<b>2593</b>	<b>342.5</b>	<b>100%</b>

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**Table 4.1: Audited Entities with 'Fully Implemented' Recommendations**

<b>Table 4.1: Audited Entities - Recommendations and Implementation Status - Fully Implemented</b>			
<b>No</b>	<b>Audited Entities</b>	<b>Audit Recommendations</b>	<b>Recommendations Fully Implemented</b>
1	NPHIL	66	40
2	MOA (Projects)	81	24
3	LEC (Projects)	29	23
4	LiMA	33	21
5	NRF	60	17
6	NWASHC	57	15
7	LBS	25	12
8	JFKMC	41	11
9	NLA	35	11
10	EPA	29	10
11	LIPO	52	10
12	NIC	24	9
13	LAA	27	6
14	LIPA	82	6
15	LWSC	47	6
16	NaFAA	29	6
17	LRA	10	5
18	LRRRC	41	5
19	MFDp	517	5
20	RREA (Project)	11	3
21	CDA	67	2
22	HRC	7	2
23	NASSCORP	6	2
24	NHA	66	2
25	LLA (Project)	2	1
26	MoCI	112	1
27	NTA	73	1
<b>27</b>	<b>Totals</b>	<b>1629</b>	<b>256</b>

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**Table 4.2: Audited Entities with 'Partially Implemented' Recommendations**

<b>Table 4.2: Audited Entities - Recommendations and Implementation Status - Partially Implemented</b>				
<b>No</b>	<b>Audited Entities</b>	<b>Audit Recommendations</b>	<b>Recommendations Partially Implemented</b>	<b>Total Implementation</b>
1	LIPA	82	19	9.5
2	CDA	67	17	8.5
3	LWSC	47	15	7.5
4	MOJ	16	14	7
5	JFKMC	41	12	6
6	LRRRC	41	11	5.5
7	NWASHC	57	10	5
8	LIPO	52	9	4.5
9	NaFAA	29	8	4
10	NIC	24	7	3.5
11	NIR	10	7	3.5
12	LBS	25	6	3
13	MOA (Projects)	81	6	3
14	NRF	60	6	3
15	NLA	35	5	2.5
16	CSA	55	4	2
17	NBC	11	4	2
18	LAA	27	3	1.5
19	LiMA	33	2	1
20	HRC	7	2	1
21	NASSCORP	6	2	1
22	LEC (Projects)	29	1	0.5
23	LLA (Project)	2	1	0.5
24	LOIC	79	1	0.5
25	LTA	30	1	0.5
<b>25</b>	<b>Totals</b>	<b>946</b>	<b>173</b>	<b>86.5</b>

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

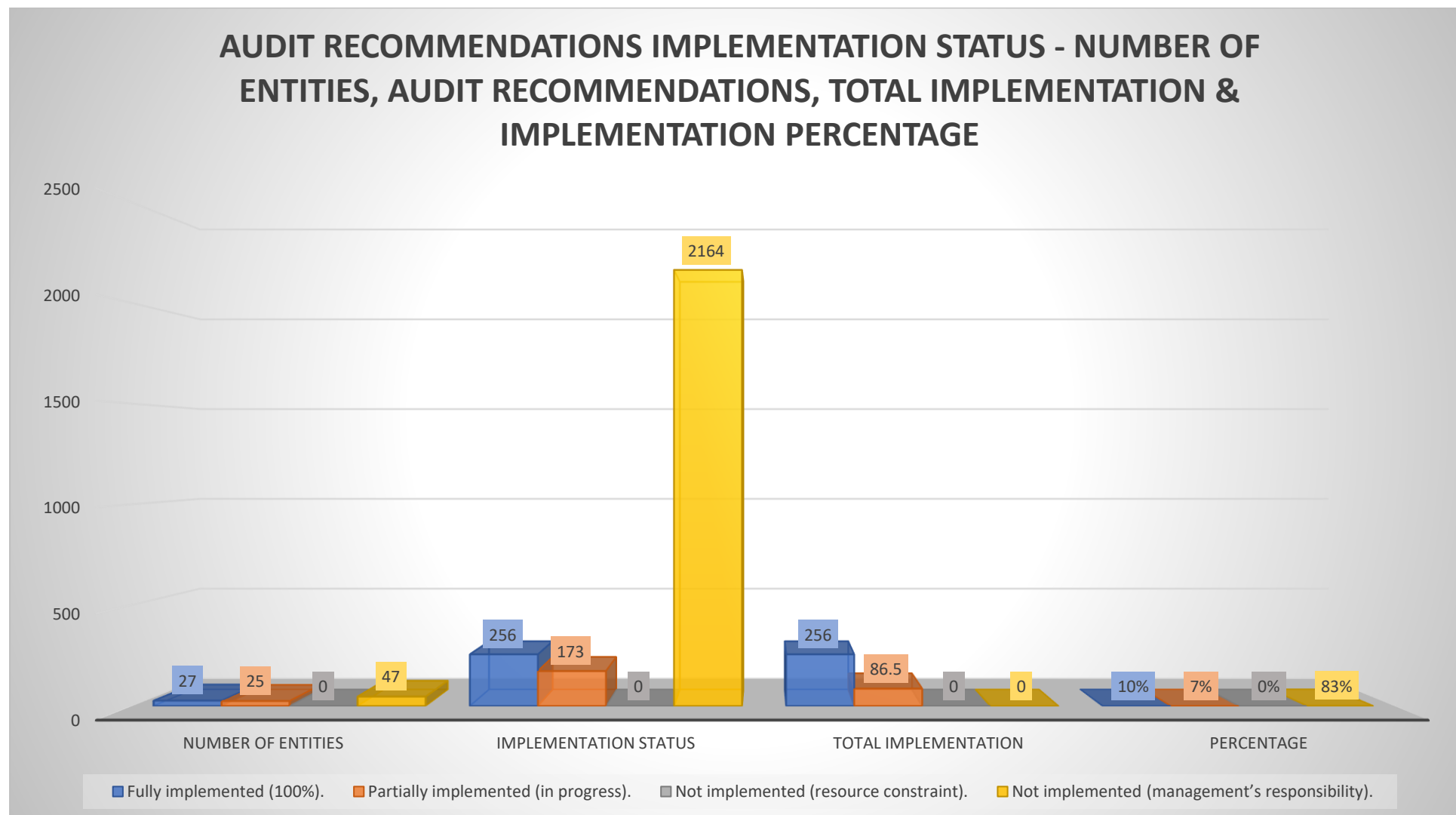
**Table 4.3: Audited Entities with 'Not Implemented' Recommendations**

<b>Table 4.3: Audited Entities - Recommendations and Implementation Status - Not Implemented</b>			
<b>No</b>	<b>Audited Entities</b>	<b>Audit Recommendations</b>	<b>Recommendations Not Implemented</b>
1	MFDP	517	512
2	MOH	210	210
3	MoCI	112	111
4	MYS	98	98
5	MPW	87	87
6	NDMA	82	82
7	LOIC	79	78
8	NTA	73	72
9	NHA	66	64
10	LIPA	82	57
11	CSA	55	51
12	MOA (Projects)	81	51
13	LISGIS	49	49
14	CDA	67	48
15	MIA	45	45
16	LACC	40	40
17	MME	37	37
18	NRF	60	37
19	LEITI	34	34
20	LIPO	52	33
21	NWASHC	57	32
22	LTA	30	29
23	NOCAL	28	28
24	LWSC	47	26
25	NPHIL	66	26
26	LRRRC	41	25
27	MGCSP (Project)	20	20
28	EPA	29	19
29	NLA	35	19
30	JFKMC	41	18
31	LAA	27	18
32	NaFAA	29	15
33	NPA	13	13
34	LiMA	33	10
35	MOE (Projects)	10	10
36	NIC	24	8
37	RREA (Project)	11	8

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

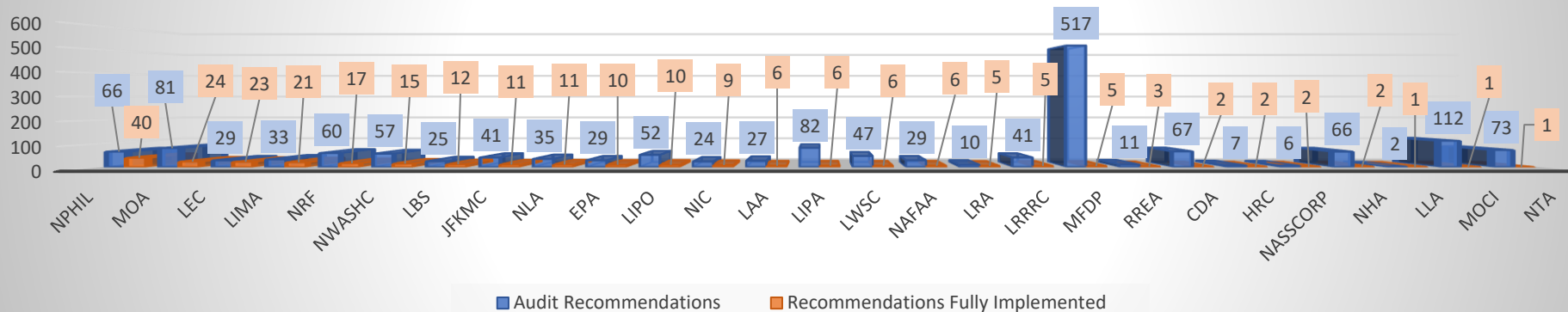
38	LBS	25	7
39	NBC	11	7
40	MCC (Project)	6	6
41	LEC (Projects)	29	5
42	LRA	10	5
43	FDA (Project)	4	4
44	HRC	7	3
45	NIR	10	3
46	MOJ	16	2
47	NASSCORP	6	2
<b>47</b>	<b>Totals</b>	<b>2591</b>	<b>2164</b>

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**

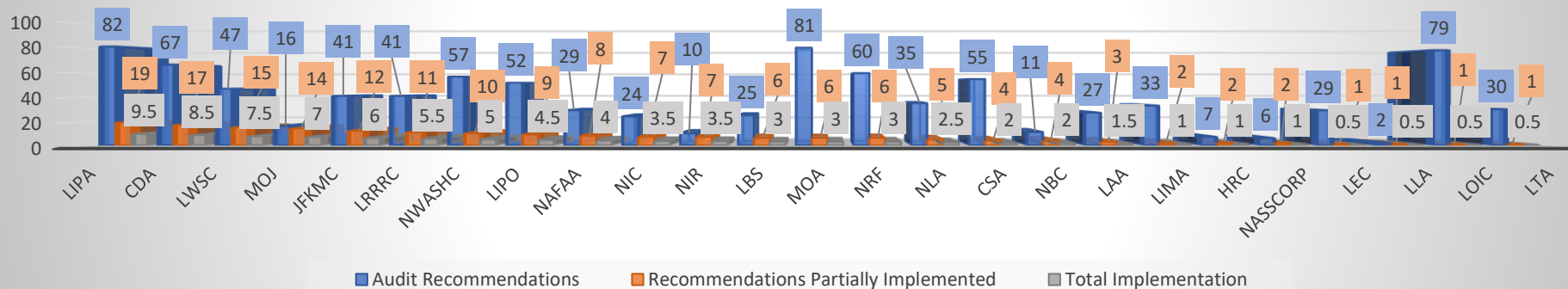


**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

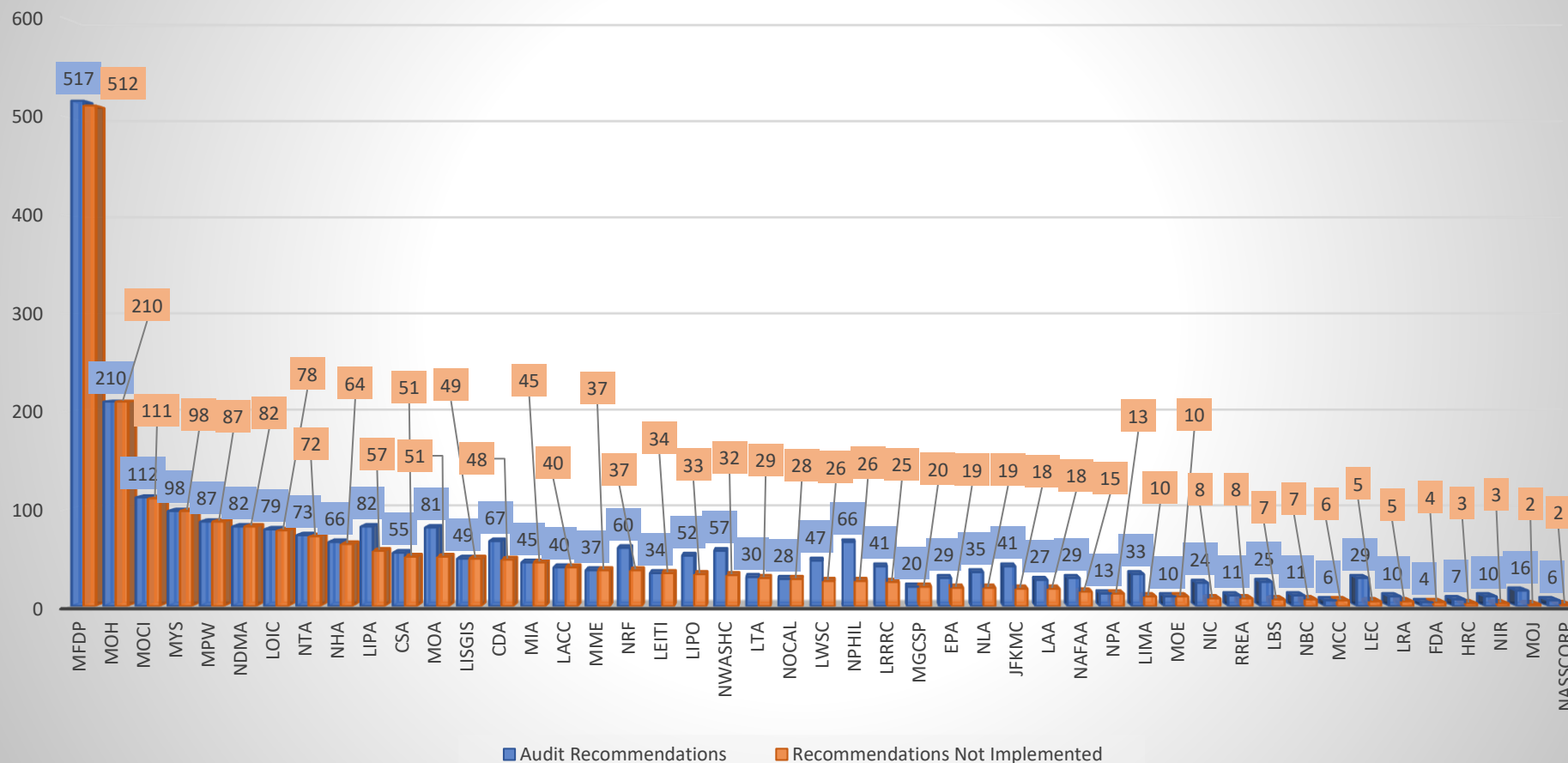
## AUDIT RECOMMENDATIONS IMPLEMENTATION STATUS - FULLY IMPLEMENTED



## AUDIT RECOMMENDATIONS IMPLEMENTATION STATUS - PARTIALLY IMPLEMENTED



## AUDIT RECOMMENDATIONS IMPLEMENTATION STATUS - NOT IMPLEMENTED



**Table 5: Audit Recommendations by Audit Type**

The Audit Follow-up Activity summarized audits performed based on the categories of audit:

1. Financial Statements Audits (audits of financial statements) – 842 findings and 1,186 audit recommendations, with 174 recommendations implemented.
2. Compliance Audits (audits of compliance with laws and regulations) – 424 findings and 726 audit recommendations, with 96.5 recommendations implemented.
3. Performance Audits (audits of the efficiency and economy of programs and projects) – 165 findings and 98 audit recommendations, with 7 recommendations implemented.
4. Project Audits (audits of donor projects) – 419 findings and 505 audit recommendations, with 65 recommendations implemented.
5. Special Audits (audits of specialized activities and programs) – 0 finding and 0 audit recommendation.
6. Information Technology (IT) Audits (audits of IT systems) – 87 findings and 78 audit recommendations, with 0 recommendation implemented.

The table and graphs below provide the details.

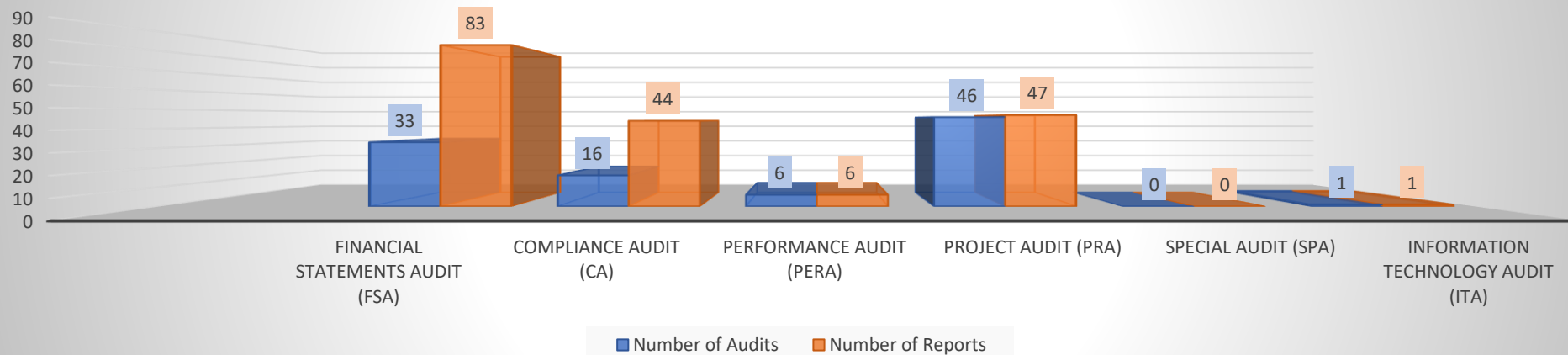
<b>Table 5: Audit Recommendations by Audit Type</b>											
<b>No</b>	<b>Audit Type</b>	<b>Number of Entities</b>	<b>Number of Audits</b>	<b>Number of Reports</b>	<b>Number of Audit Findings</b>	<b>Total Audit Recommendations</b>	<b>Fully Implemented (100%)</b>	<b>Partially Implemented</b>	<b>Not Implemented</b>	<b>Total Implementation</b>	<b>Implementation Percentage</b>
1	Financial Statements Audit (FSA)	26	33	83	842	1186	143	62	981	174.00	15%
2	Compliance Audit (CA)	12	16	44	424	726	54	85	587	96.50	13%
3	Performance Audit (PERA)	4	6	6	165	98	0	14	84	7.00	7%
4	Project Audit (PRA)	16	46	47	419	505	59	12	434	65.00	13%
5	Special Audit (SPA)	0	0	0	0	0	0	0	0	0.00	0%
6	Information Technology Audit (ITA)	1	1	1	87	78	0	0	78	0.00	0%
<b>Totals</b>			<b>102</b>	<b>181</b>	<b>1937</b>	<b>2593</b>	<b>256</b>	<b>173</b>	<b>2164</b>	<b>342.50</b>	<b>13%</b>

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**

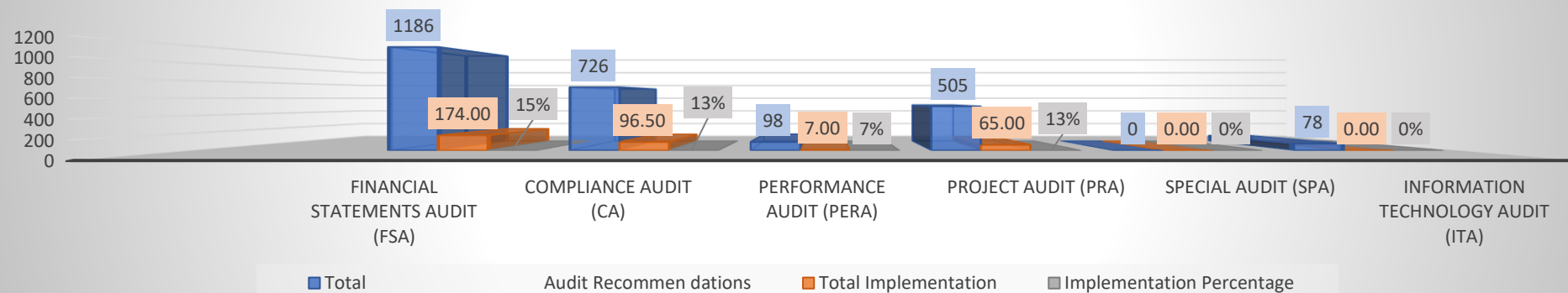


**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

### AUDIT TYPE - NUMBER OF AUDITS & REPORTS



### AUDIT TYPE - AUDIT RECOMMENDATIONS, TOTAL IMPLEMENTATION, & IMPLEMENTATION PERCENTAGE



**Table 6: Audit Recommendations - MACs and SOEs**

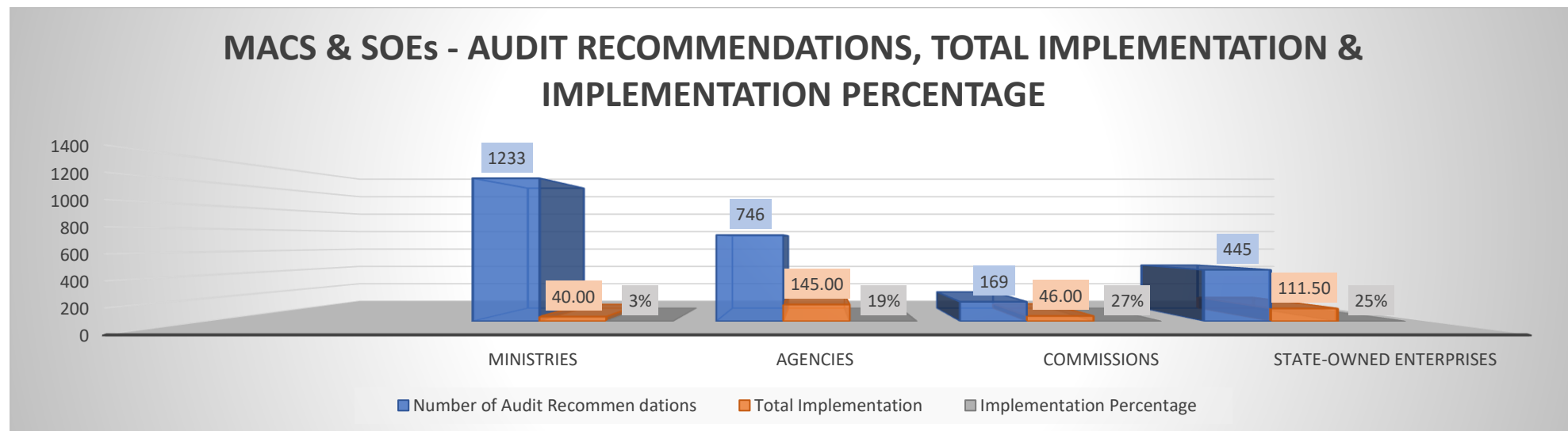
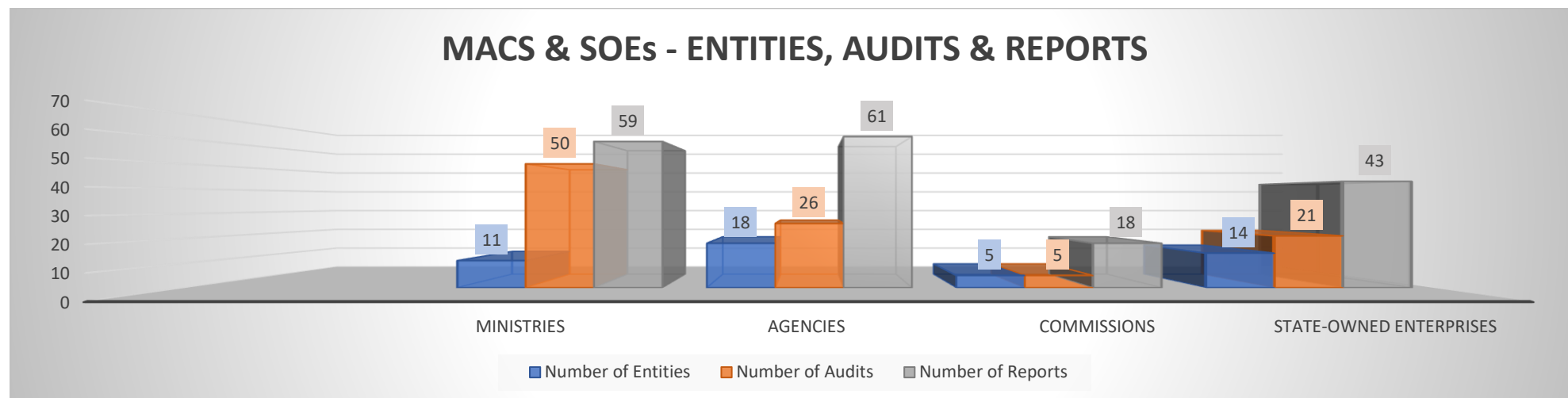
The Audit Follow-up Activity summarized audits performed for audited entities:

1. Ministries – 11 entities, 992 findings and 1,233 audit recommendations, with 40 recommendations implemented.
2. Agencies – 18 entities, 503 findings and 746 audit recommendations, with 145 recommendations implemented.
3. Commissions – 5 entities, 102 findings and 169 audit recommendations, with 46 recommendations implemented.
4. State-Owned Enterprises (SOEs) – 14 entities, 340 findings and 445 audit recommendations, with 111.5 recommendations implemented.

The table and graphs below provide the details.

No	Entity Type	Number of Entities	Number of Audits	Number of Reports	Number of Audit Findings	Number of Audit Recommendations	Fully Implemented	Partially Implemented	Not Implemented (Resource Constraint)	Not Implemented (Management Responsibility )	Total Implementation	Implementation Percentage
1	Ministries	11	50	59	992	1233	30	20	0	1183	40	3%
2	Agencies	18	26	61	503	746	105	80	0	561	145	19%
3	Commissions	5	5	18	102	169	31	30	0	108	46	27%
4	State-Owned Enterprises	14	21	43	340	445	90	43	0	312	111.5	25%
	<b>Totals</b>	<b>48</b>	<b>102</b>	<b>181</b>	<b>1937</b>	<b>2593</b>	<b>256</b>	<b>173</b>	<b>0</b>	<b>2164</b>	<b>342.5</b>	<b>13%</b>

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Table 7: Audit Recommendations by Sector**

The Audit Follow-up Activity summarized audits performed for audited entities based on sectors as provided in the approved National Budget:

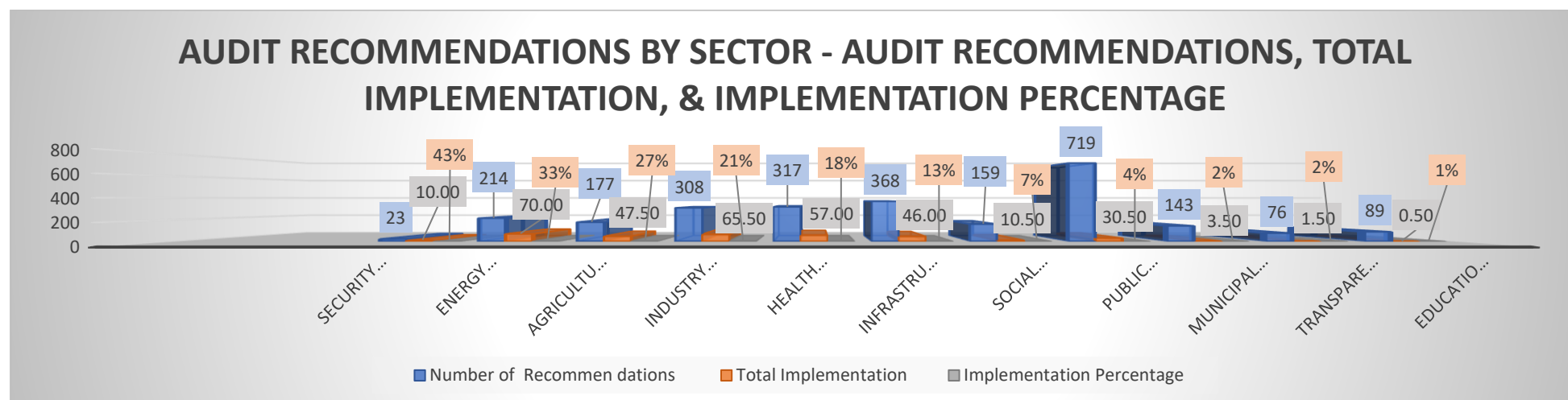
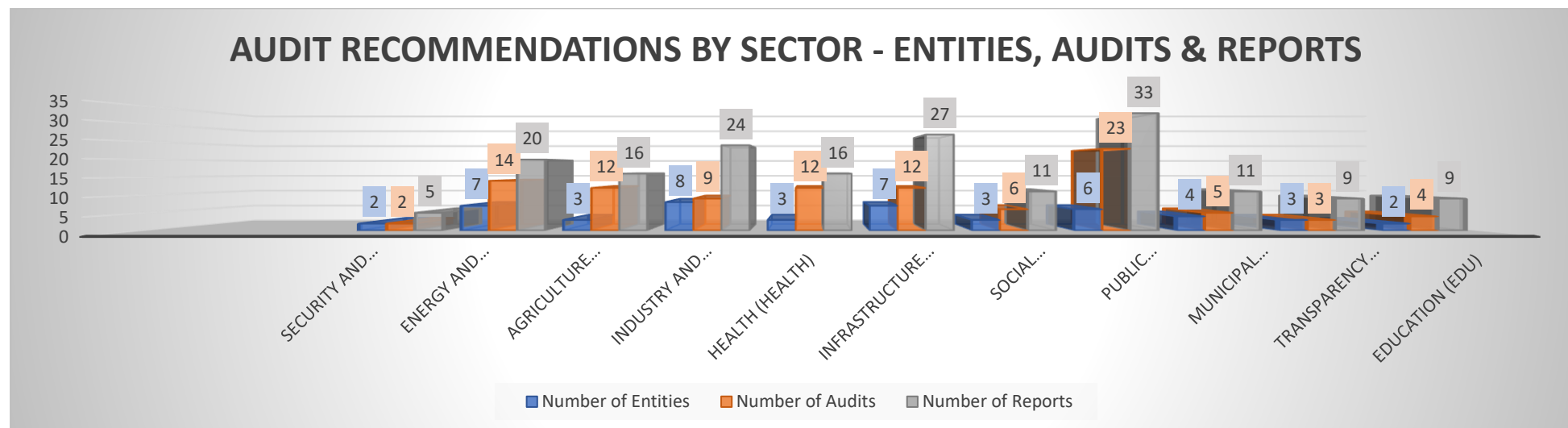
1. Security and Rule of Law (ROL) – 2 entities, 24 findings and 23 audit recommendations, with 10 recommendations implemented.
2. Energy and Environment (ENEENV) – 7 entities, 210 findings and 214 audit recommendations, with 70 recommendations implemented.
3. Agriculture (AGRI) – 3 entities, 113 findings and 177 audit recommendations, with 47.50 recommendations implemented.
4. Industry and Commerce (INCOM) – 8 entities, 218 findings and 308 audit recommendations, with 65.50 recommendations implemented.
5. Health (HEALTH) – 3 entities, 245 findings and 317 audit recommendations, with 57 recommendations implemented.
6. Infrastructure and Basic Services (INFRA) – 7 entities, 305 findings and 368 audit recommendations, with 46 recommendations implemented.
7. Social Development Services (SOD) – 3 entities, 88 findings and 159 audit recommendations, with 10.50 recommendations implemented.
8. Public Administration (PADM) – 6 entities, 507 findings and 719 audit recommendations, with 30.50 recommendations implemented.
9. Municipal Government (MUNGOV) – 4 entities, 113 findings and 143 audit recommendations, with 3.50 recommendations implemented.
10. Transparency and Accountability (TRACT) – 3 entities, 52 findings and 76 audit recommendations, with 1.50 recommendations implemented.
11. Education (EDU) – 2 entities, 62 findings and 89 audit recommendations, with 0.50 recommendations implemented.

The table and graphs below provide the details.

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

<b>Table 7: Audit Recommendations by Sector</b>												
<b>No</b>	<b>Sectors</b>	<b>Number of Entities</b>	<b>Number of Audits</b>	<b>Number of Reports</b>	<b>Number of Audit Findings</b>	<b>Number of Recommendations</b>	<b>Fully Implemented</b>	<b>Partially Implemented</b>	<b>Not Implemented (Resource Constraint)</b>	<b>Not Implemented (Management Responsibility)</b>	<b>Total Implementation</b>	<b>Implementation Percentage</b>
1	Security and Rule of Law (ROL)	2	2	5	24	23	2	16	0	5	10.00	43%
2	Energy and Environment (ENEENV)	7	14	20	210	214	57	26	0	131	70.00	33%
3	Agriculture (AGRI)	3	12	16	113	177	32	31	0	114	47.50	27%
4	Industry and Commerce (INCOM)	8	9	24	218	308	52	27	0	229	65.50	21%
5	Health (HEALTH)	3	12	16	245	317	51	12	0	254	57.00	18%
6	Infrastructure and Basic Services (INFRA)	7	12	27	305	368	38	16	0	314	46.00	13%
7	Social Development Services (SOD)	3	6	11	88	159	5	11	0	143	10.50	7%
8	Public Administration (PADM)	6	23	33	507	719	18	25	0	676	30.50	4%
9	Municipal Government (MUNGOV)	4	5	11	113	143	0	7	0	136	3.50	2%
10	Transparency and Accountability (TRACT)	3	3	9	52	76	1	1	0	74	1.50	2%
11	Education (EDU)	2	4	9	62	89	0	1	0	88	0.50	1%
<b>11</b>	<b>Totals</b>	<b>48</b>	<b>102</b>	<b>181</b>	<b>1937</b>	<b>2593</b>	<b>256</b>	<b>173</b>	<b>0</b>	<b>2164</b>	<b>342.5</b>	<b>13%</b>

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

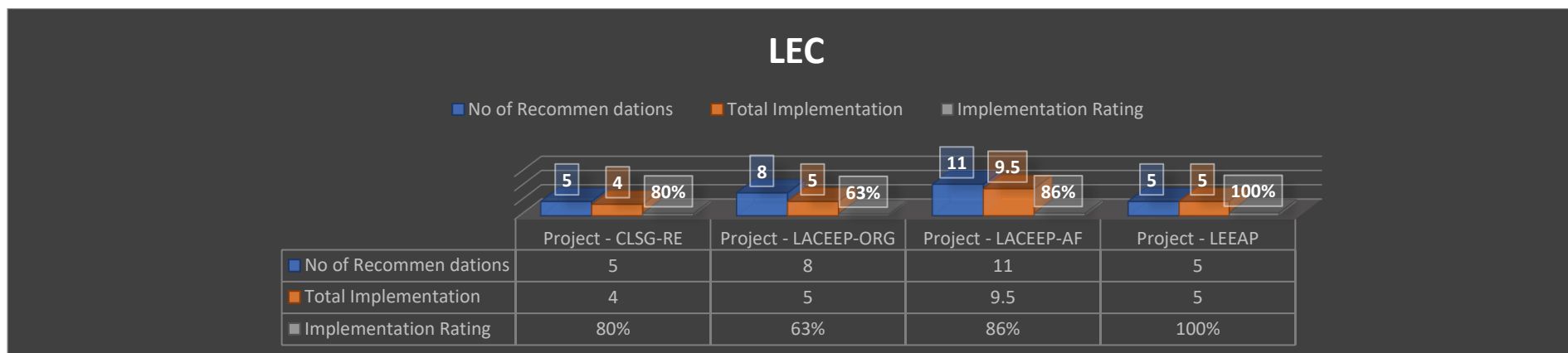
## 2.0 Progress Reports for Audited Entities

### 1. LEC (Projects)

#### a. Audits Completed

Entity: Liberia Electricity Corporation (LEC)											Sector: Energy and Environment				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Project - CLSG-RE	PRA	2020/2021	December 30, 2021	2021	Unqualified	1	1	6	5	4	0	1	4	80%
2	Project - LACEEP-ORG	PRA	2020/2021	December 30, 2021	2021	Unqualified	1	1	9	8	5	0	3	5	63%
3	Project - LACEEP-AF	PRA	2020/2021	December 30, 2021	2021	Unqualified	1	1	12	11	9	1	1	9.5	86%
4	Project - LEEAP	PRA	2020/2021	December 30, 2021	2021	Unqualified	1	1	6	5	5	0	0	5	100%
4	<b>Totals</b>						4	4	33	29	23	1	5	23.5	81%
	Similar Findings and Recommendations						4	4	33	29	23	1	5	23.5	81%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Tables on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: LEC CLSG-RE</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 30, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	6	5
<b>1</b>	<b>Totals</b>		<b>6</b>	<b>5</b>
	<b>Similar Findings &amp; Recommendation</b>		<b>6</b>	<b>5</b>
	<b>Implementation Status:</b>			
	Fully implemented			4
	Partially implemented			0
	Not implemented			1
<b>Follow-up Comment:</b> Implemented 80% (4) of the audit recommendations.				

<b>Entity: LEC LACEEP-AF</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 30, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	12	11
<b>1</b>	<b>Totals</b>		<b>12</b>	<b>11</b>
	<b>Similar Findings &amp; Recommendation</b>		<b>12</b>	<b>11</b>
	<b>Implementation Status:</b>			
	Fully implemented			9
	Partially implemented			1
	Not implemented			1
<b>Follow-up Comment:</b> Implemented 86% (9.5) of the audit recommendations.				

<b>Entity: LEC LACEEP-ORG</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 30, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	9	8
<b>1</b>	<b>Totals</b>		<b>9</b>	<b>8</b>
	<b>Similar Findings &amp; Recommendation</b>		<b>9</b>	<b>8</b>
	<b>Implementation Status:</b>			
	Fully implemented			5
	Partially implemented			0
	Not implemented			3
<b>Follow-up Comment:</b> Implemented 630% (5) of the audit recommendations.				

<b>Entity: LEC LEEAP</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 30, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	6	5
<b>1</b>	<b>Totals</b>		<b>6</b>	<b>5</b>
	<b>Similar Findings &amp; Recommendation</b>		<b>6</b>	<b>5</b>
	<b>Implementation Status:</b>			
	Fully implemented			5
	Partially implemented			0
	Not implemented			0
<b>Follow-up Comment:</b> Implemented 100% of the audit recommendations.				



**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

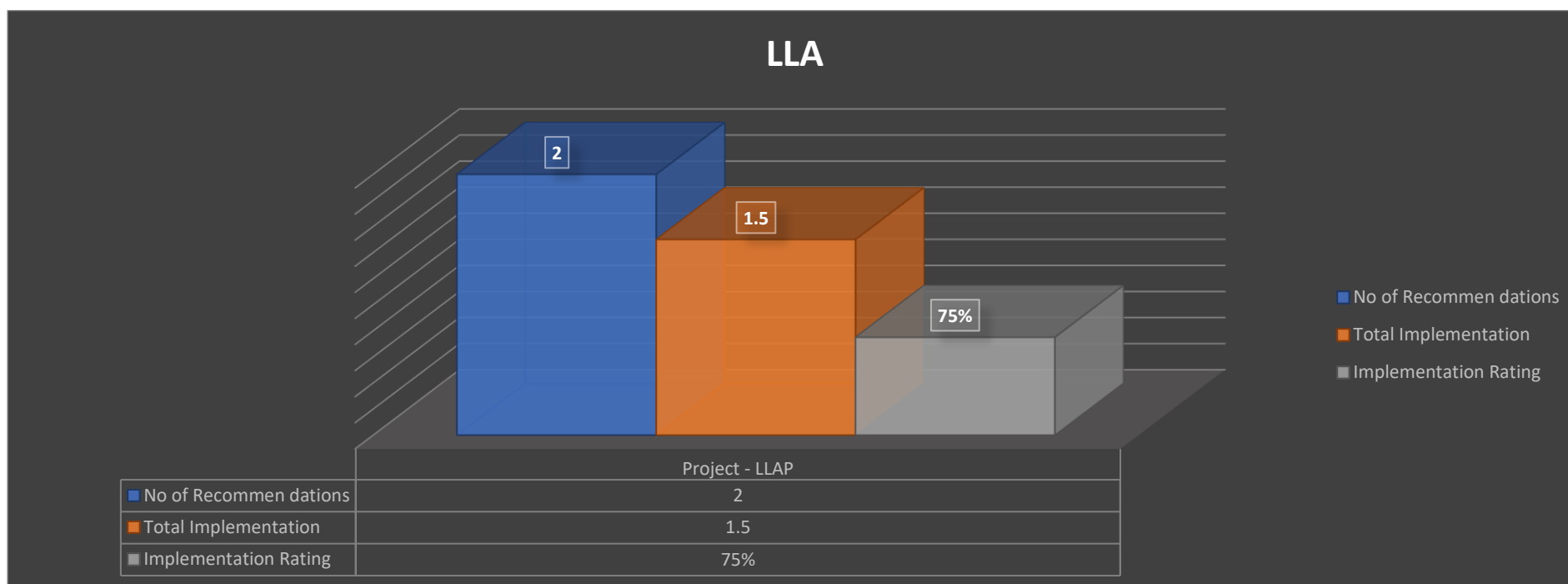
In the absence of Management's response, we maintain the follow-up findings.

## 2. LLA (Project)

### a. Audit Completed

Entity: Liberia Land Authority (LLA)												Sector: Transparency and Accountability			
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Project - LLAP	PRA	2020/2021	December 30, 2021	2021	Unqualified	1	1	3	2	1	1	0	1.5	75%
1	<b>Totals</b>						<b>1</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1.5</b>	<b>75%</b>
	Similar Findings and Recommendations						1	1	3	2	1	1	0	1.5	75%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: LLA LLAP</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 30, 2021</b>				
<b>Year Published: 2021</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2020/2021	Unqualified	3	2
<b>1</b>	<b>Totals</b>		<b>3</b>	<b>2</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>3</b>	<b>2</b>
	<b>Implementation Status:</b>			
	Fully implemented			1
	Partially implemented			1
	Not implemented			0
<b>Follow-up Comment:</b> Implemented 75% (1.5) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

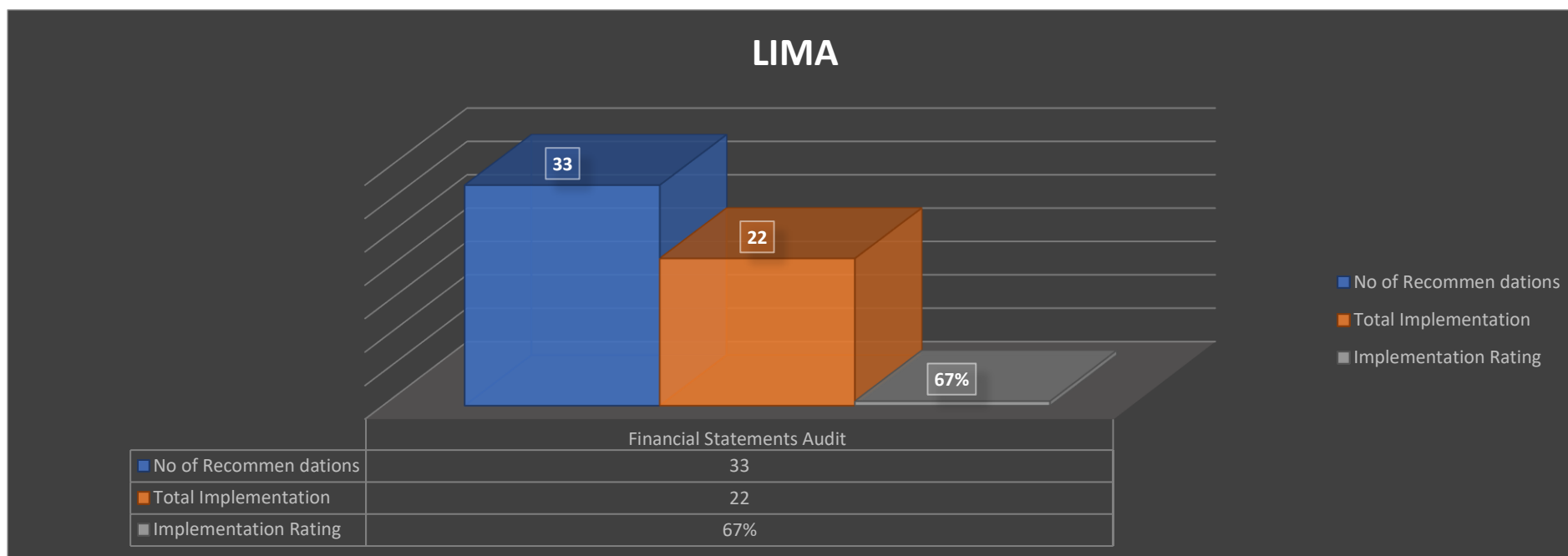
In the absence of Management's response, we maintain the follow-up findings.

### 3. LiMA

#### a. Audit Completed

Entity: Liberia Maritime Authority (LiMA)											Sector: Industry and Commerce				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	FYs 2018/2019-2019/2020	December 14, 2022	2022	Qualified	1	2	25	33	21	2	10	22	67%
1	<b>Totals</b>						<b>1</b>	<b>2</b>	<b>25</b>	<b>33</b>	<b>21</b>	<b>2</b>	<b>10</b>	<b>22</b>	<b>67%</b>
	Similar Findings and Recommendations						1	2	25	33	21	2	10	22	67%

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: LiMA</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: December 14, 2022</b>				
<b>Year Published: 2022</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2018/2019	Qualified	21	27
2	<b>FY2019/2020</b>	<b>Qualified</b>	<b>19</b>	<b>20</b>
2	<b>Totals</b>		<b>40</b>	<b>47</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>25</b>	<b>33</b>
	<b>Implementation Status:</b>			
	Fully implemented			21
	Partially implemented			2
	Not implemented			10
<b>Follow-up Comment:</b> Implemented 67% (22) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

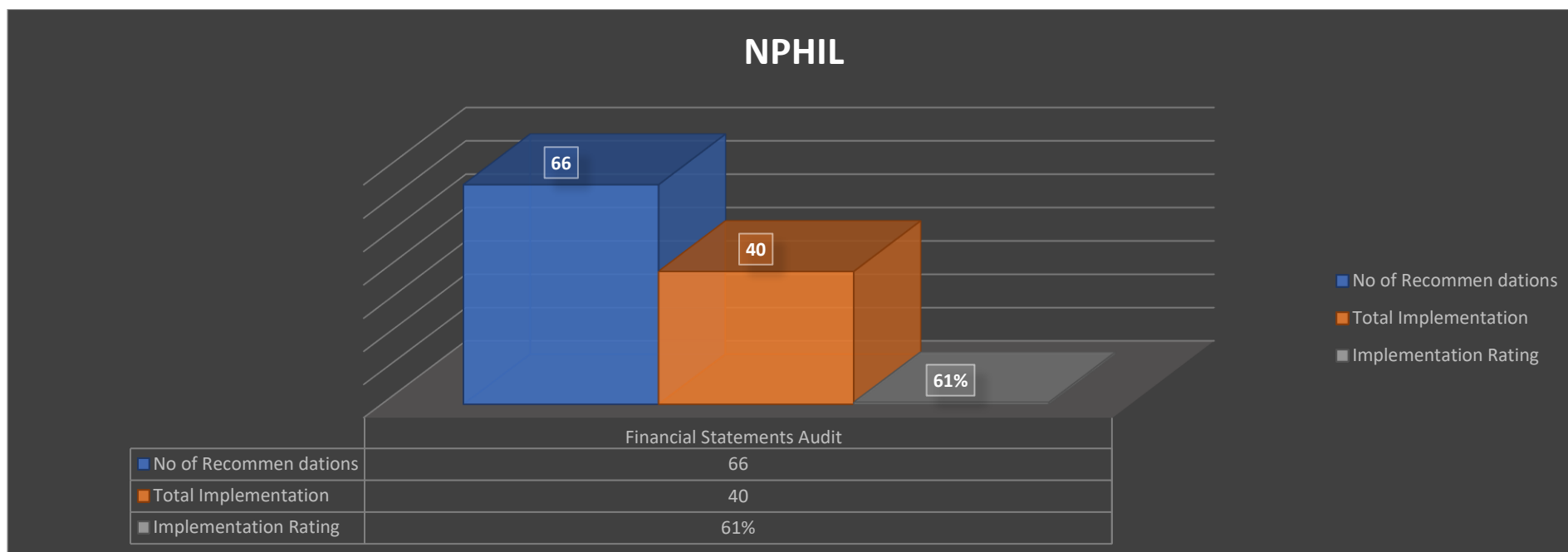
In the absence of Management's response, we maintain the follow-up findings.

## 4. NPHIL

### a. Audit Completed

Entity: National Public Health Institute of Liberia (NPHIL)															Sector: Health
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	FYs 2016/2017-2017/2018	September 30, 2020	2020	Qualified & Adverse	1	2	44	66	40	0	26	40	61%
	<b>Totals</b>						<b>1</b>	<b>2</b>	<b>44</b>	<b>66</b>	<b>40</b>	<b>0</b>	<b>26</b>	<b>40</b>	<b>61%</b>
	Similar Findings and Recommendations						<b>1</b>	<b>2</b>	<b>44</b>	<b>66</b>	<b>40</b>	<b>0</b>	<b>26</b>	<b>40</b>	<b>61%</b>

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: NPHIL</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: September 30, 2020</b>				
<b>Year Published: 2020</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2016/2017	Qualified	29	47
2	FY2017/2018	Adverse	44	61
<b>2</b>	<b>Totals</b>		<b>73</b>	<b>108</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>44</b>	<b>66</b>
	<b>Implementation Status:</b>			
	Fully implemented			40
	Partially implemented			0
	Not implemented			26
<b>Follow-up Comment:</b> Implemented 61% (40) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

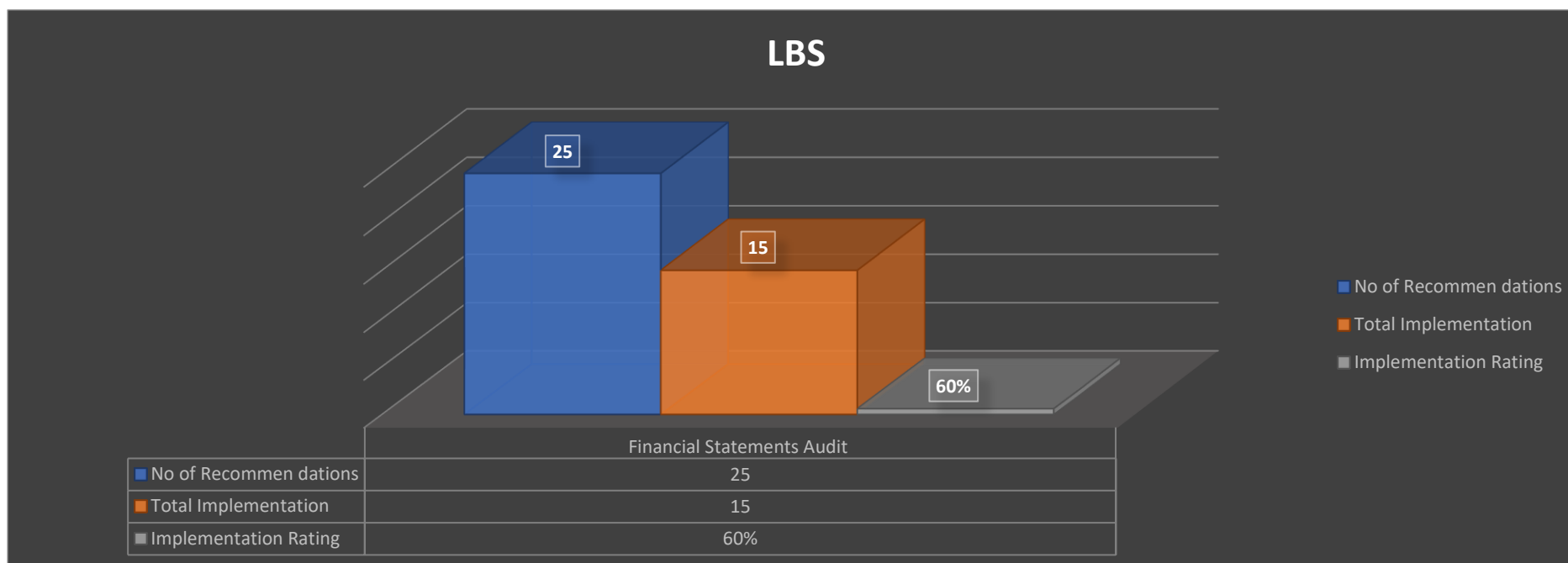
In the absence of Management's response, we maintain the follow-up findings.

## 5. LBS

### a. Audit Completed

Entity: Liberia Broadcasting System (LBS)											Sector: Infrastructure and Basic Services				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	FYs 2015/2016-2018/2019	April 21, 2022	2022	Adverse	1	4	20	25	12	6	7	15	60%
1	<b>Totals</b>						<b>1</b>	<b>4</b>	<b>20</b>	<b>25</b>	<b>12</b>	<b>6</b>	<b>7</b>	<b>15</b>	<b>60%</b>
	Similar Findings and Recommendations						1	4	20	25	12	6	7	15	60%

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.





**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: LBS</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: April 21, 2022</b>				
<b>Year Published: 2022</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2015/2016	Adverse	18	23
2	FY2016/2017	Adverse	18	23
3	FY2017/2018	Adverse	18	23
4	FY2018/2019	Adverse	15	20
<b>4</b>	<b>Totals</b>		<b>69</b>	<b>89</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>20</b>	<b>25</b>
	<b>Implementation Status:</b>			
	Fully implemented			12
	Partially implemented			6
	Not implemented			7
<b>Follow-up Comment:</b> Implemented 60% (15) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

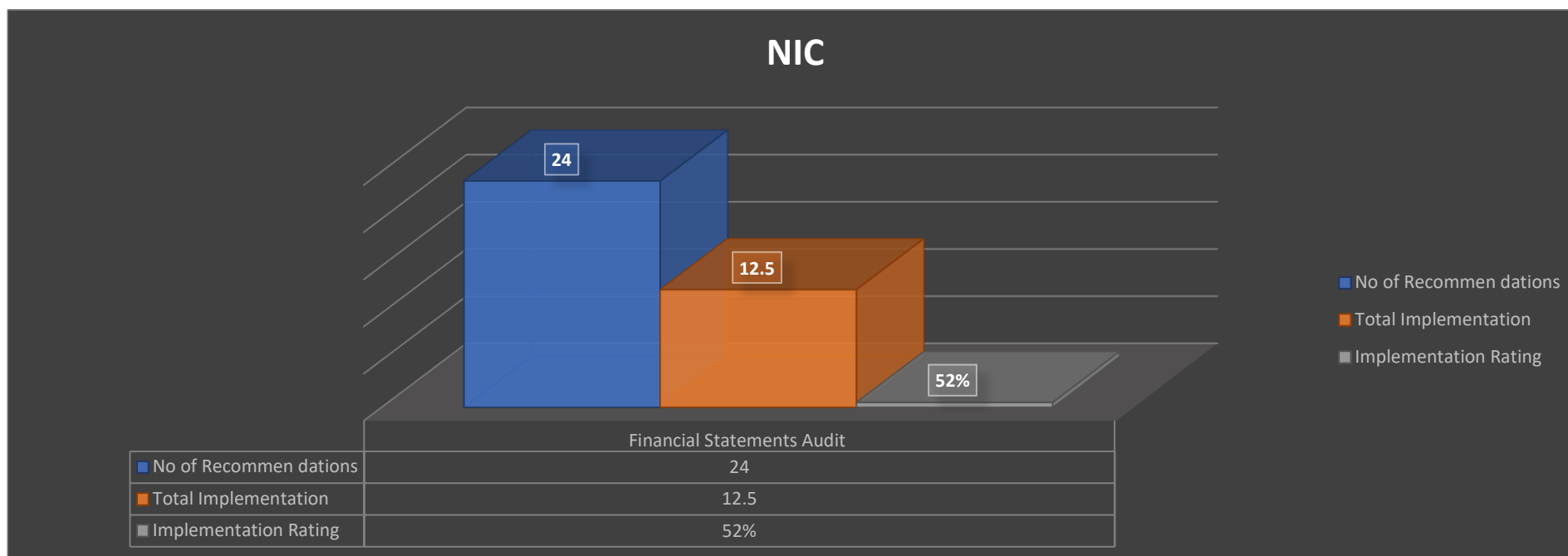
In the absence of Management's response, we maintain the follow-up findings.

## 6. NIC

### a. Audit Completed

Entity: National Investment Commission (NIC)													Sector: Industry and Commerce		
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	2018/2019-2020/2021	December 30, 2022	2022	Qualified	1	1	19	24	9	7	8	12.5	52%
1	<b>Totals</b>						<b>1</b>	<b>1</b>	<b>19</b>	<b>24</b>	<b>9</b>	<b>7</b>	<b>8</b>	<b>12.5</b>	<b>52%</b>
	Similar Findings and Recommendations						1	3	19	24	9	7	8	12.5	52%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: NIC</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: December 30, 2022</b>				
<b>Year Published: 2022</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2018/2019	Qualified	14	18
2	FY2019/2020	Qualified	13	16
3	FY2020/2021	Qualified	15	18
<b>3</b>	<b>Totals</b>		<b>42</b>	<b>52</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>19</b>	<b>24</b>
	<b>Implementation Status:</b>			
	Fully implemented			9
	Partially implemented			7
	Not implemented			8
<b>Follow-up Comment:</b> Implemented 52% (12.5) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

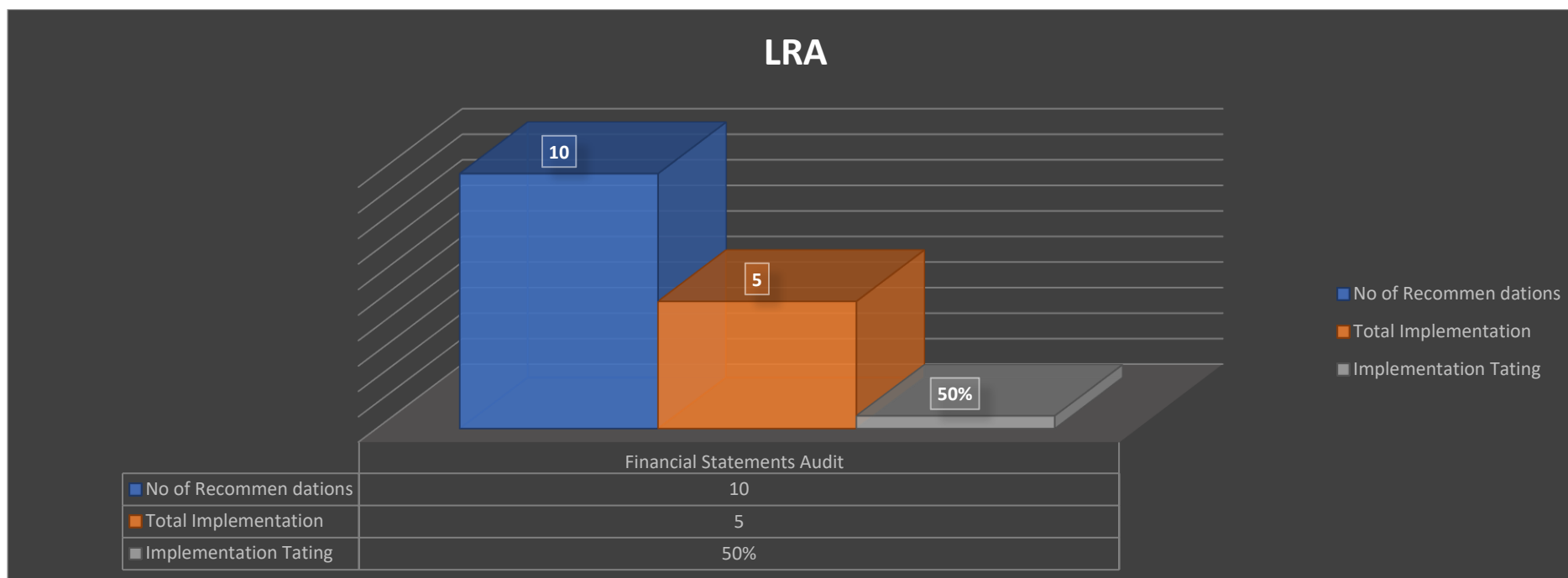
In the absence of Management's response, we maintain the follow-up findings.

## 7. LRA

### a. Audit Completed

Entity: Liberia Revenue Authority (LRA)											Sector: Public Administration				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Tating
1	Financial Statements Audit	FSA	FYs 2015/2016-2017/2018	January 25, 2021	2021	Unqualified & Adverse	1	3	10	10	5	0	5	5	50%
1	<b>Totals</b>						1	3	10	10	5	0	5	5	50%
	Similar Findings and Recommendations						1	3	10	10	5	0	5	5	50%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: LRA</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: January 25, 2021</b>				
<b>Year Published: 2021</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2015/2016	Unqualified	7	7
2	FY2016/2017	Adverse	4	4
3	FY2017/2018	Unqualified	5	4
<b>3</b>	<b>Totals</b>		<b>16</b>	<b>15</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>10</b>	<b>10</b>
	<b>Implementation Status:</b>			
	Fully implemented			5
	Partially implemented			0
	Not implemented			5
<b>Follow-up Comment:</b> Implemented 50% (5) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

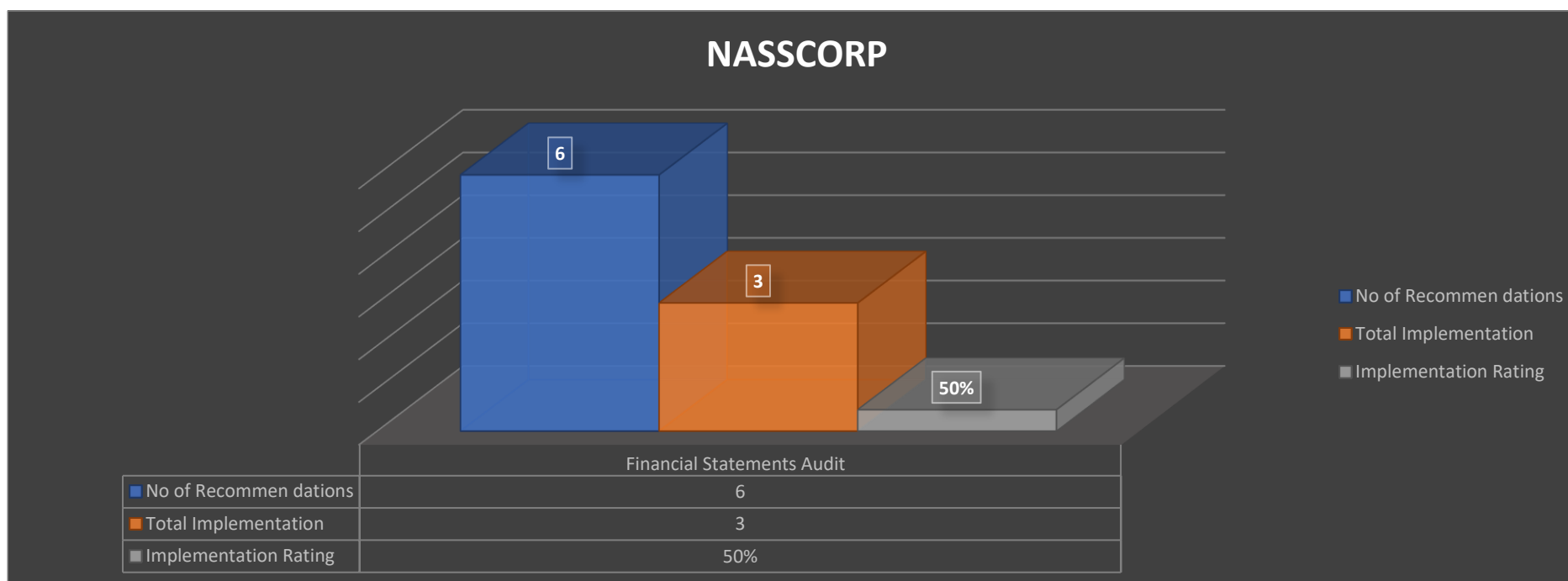
In the absence of Management's response, we maintain the follow-up findings.

## 8. NASSCORP

### a. Audit Completed

Entity: National Social Security and Welfare Corporation (NASSCORP)											Sector: Public Administration				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	2019/2020	March 22, 2022	2022	Unqualified	1	1	7	6	2	2	2	3	50%
1	Totals						1	1	7	6	2	2	2	3	50%
	Similar Findings and Recommendations						1	1	7	6	2	2	2	3	50%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: NASSCORP</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: March 22, 2022</b>				
<b>Year Published: 2022</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2019/2020	Unqualified	7	6
<b>1</b>	<b>Totals</b>		<b>7</b>	<b>6</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>7</b>	<b>6</b>
	<b>Implementation Status:</b>			
	Fully implemented			2
	Partially implemented			2
	Not implemented			2
<b>Follow-up Comment:</b> Implemented 50% (3) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

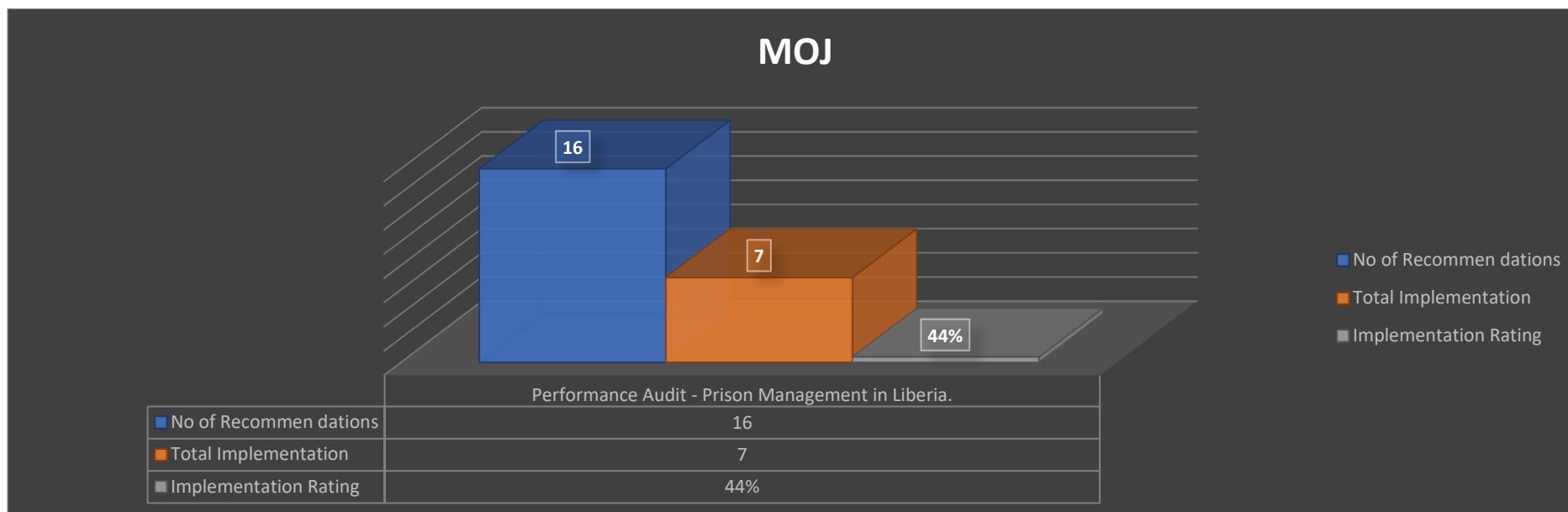
In the absence of Management's response, we maintain the follow-up findings.

## 9. MOJ

### a. Audit Completed

Entity: Ministry of Justice (MOJ)											Sector: Security and Rule of Law				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Performance Audit - Prison Management in Liberia.	PERA	2012	October 2021	2021	Not applicable.	1	1	15	16	0	14	2	7	44%
1	<b>Totals</b>						1	1	15	16	0	14	2	7	44%
	Similar Findings and Recommendations						1	1	15	16	0	14	2	7	44%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**





**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: MOJ Management of Prison System in Liberia</b>				
<b>Audit Type: Performance (PERA)</b>				
<b>Report Date: October 2021</b>				
<b>Year Published: 2021</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	Follow-up 2012 (Initial Audit - 2008/2009-2009/2010)	Not Applicable	15	16
<b>1</b>	<b>Totals</b>		<b>15</b>	<b>16</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>15</b>	<b>16</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			14
	Not implemented			2
<b>Follow-up Comment:</b> Implemented 44% (7) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

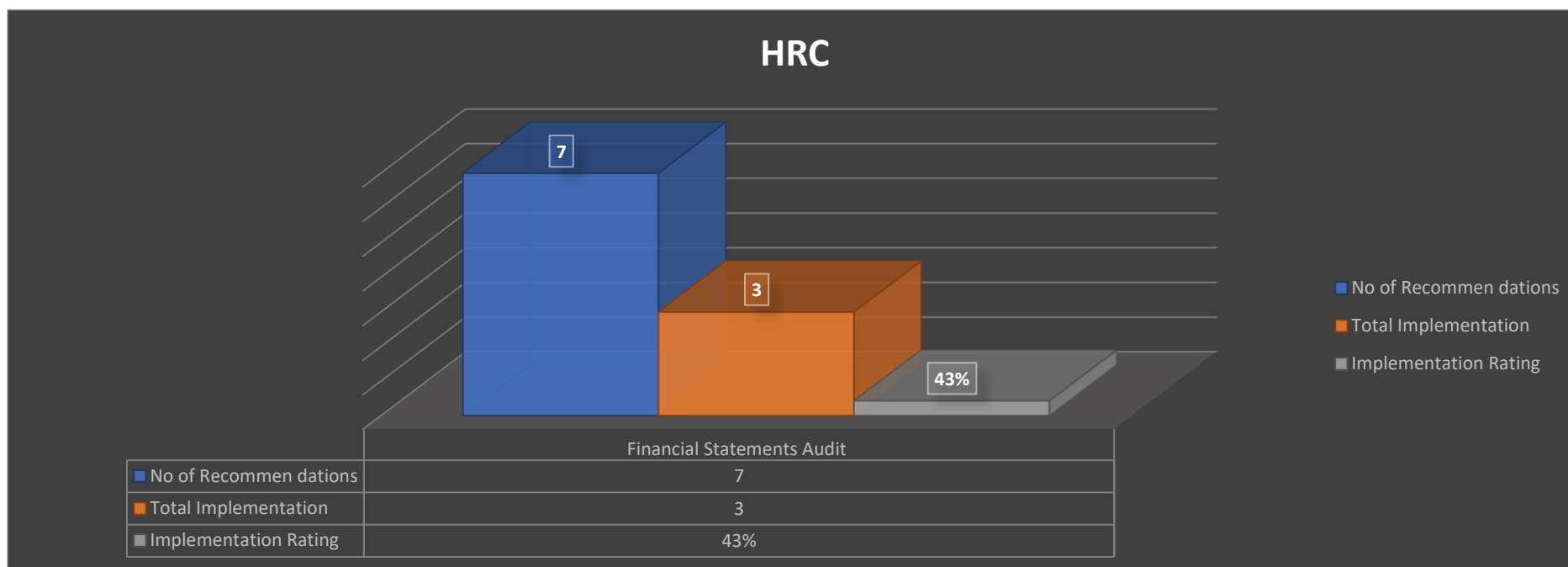
In the absence of Management's response, we maintain the follow-up findings.

## 10. HRC

### a. Audit Completed

Entity: Human Rights Commission (HRC)											Sector: Security and Rule of Law				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	FYs 2016/2017-2019/2020	March 2, 2021	2021	Adverse	1	4	9	7	2	2	3	3	43%
1	<b>Totals</b>						<b>1</b>	<b>4</b>	<b>9</b>	<b>7</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>43%</b>
	Similar Findings and Recommendations						1	4	9	7	2	2	3	3	43%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: HRC</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: March 2, 2021</b>				
<b>Year Published: 2021</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2016/2017	Unqualified	4	4
2	FY2017/2018	Unqualified	4	4
3	FY2018/2019	Unqualified	3	3
4	FY2019/2020	Adverse	8	6
<b>4</b>	<b>Totals</b>		<b>19</b>	<b>17</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>9</b>	<b>7</b>
	<b>Implementation Status:</b>			
	Fully implemented			2
	Partially implemented			2
	Not implemented			3
<b>Follow-up Comment:</b> Implemented 43% (3) of the audit recommendations.				

**c. Entity's Response**

The following response for the HRC was provided by the Comptroller, James S. Paye:

"On behalf of the Commission, we acknowledge receipt of the final progress report transmitted to the Commission and your team's commitment to ensuring that queries raised during audits are adequately implemented within the functional and administrative capacity of the audited institution.

As we acknowledge receipt, the Commission disagrees with your final report conclusion noted hereunder in quote:

**"Implementation Status: Poor Implementation"**

While we do not have access to your working papers and the matrix deployed to reach such conclusions, we believe that our Commission rating does not reflect the final picture portrayed and as such, we resend! Besides, as indicated in your report, most of the queries raised were repeated. Hence, in our view, that might have been a rolling error in the audit report.

Besides, except for the fiscal year 2019/2020 adverse report which had findings directed to the Commission on third party transactions of which the Commission had no expenditure trail and considering the complexities around these findings, the recommendations borne from the report were highly-likely that queries in such a category would be addressed. In addition, we shared the records in full length and our efforts undertaken

with you and the pushback received as well; yet, your report did not consider that.

As you are aware, during our email exchanges and in person meetings at our office, we informed you about all the details regarding these transactions and our official response to the Auditor General expressly conspicuous in the GAC later year report as mentioned. knowing all these details and yet rating the Commission in such a manner is unfair.

The Commission anticipates the final Auditor General report and hope that the GAC will consider helping the Commission reverse the financial disadvantage experienced in the hands of its partner and heave a path to account for the amounts tabled in the 2019/2020 report of the Auditor General.

The Commission remains audit ready to support the role of the Nation's Supreme Audit institution.  
Thanks very kindly!!!”

**d. Auditor General's Follow-up Position**

We acknowledge Management's response. However, the response is not supported by adequate documentation. Documents submitted were reviewed consistent with the Documents Request Listing (DRL) and audit findings & recommendations in the audit reports. There was no evidence of resolution to the findings & recommendations with “no implementation” status. Therefore, we maintain the follow-up findings.

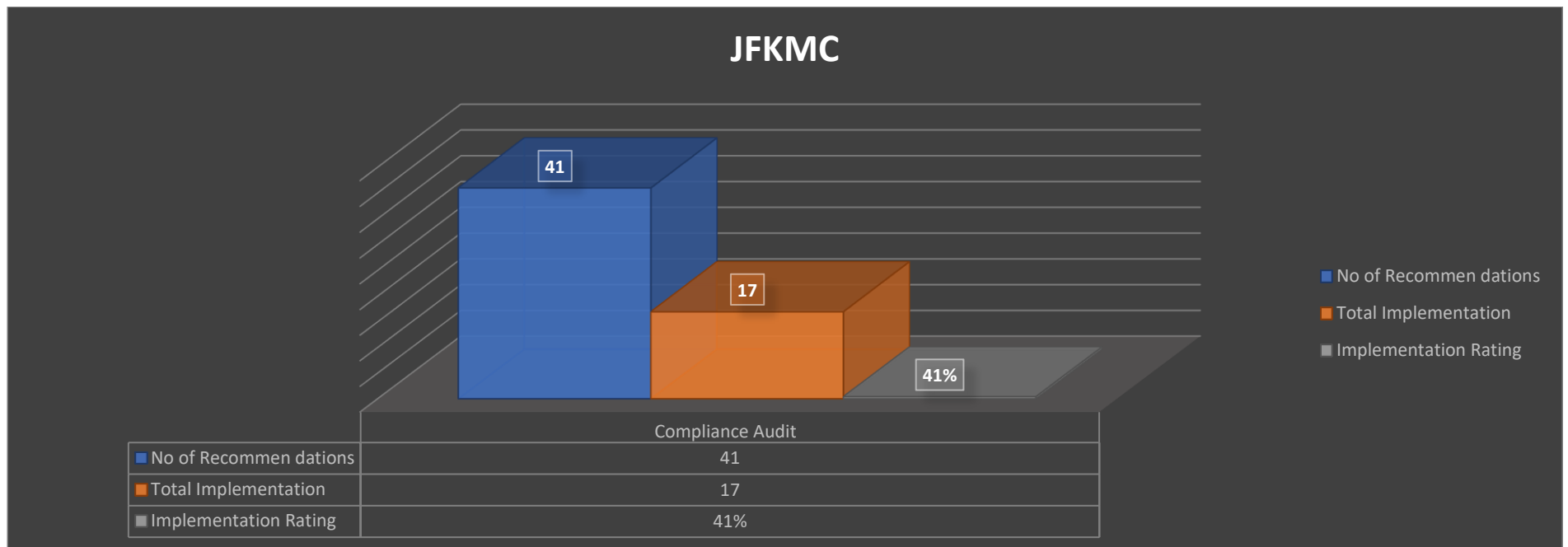
**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

## 11. JFKMC

### a. Audit Completed

Entity: John F. Kennedy Medical Center (JFKMC)											Sector: Health				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Compliance Audit	CA	FYs 2017/2018-2019/2020	December 2022	2022	Adverse	1	3	21	41	11	12	18	17	41%
1	Totals						1	3	21	41	11	12	18	17	41%
	Similar Findings and Recommendations						1	3	21	41	11	12	18	17	41%

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: JFKMC</b>				
<b>Audit Type: Compliance (CA)</b>				
<b>Report Date: December 2022</b>				
<b>Year Published: 2022</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2017/2018	Adverse	19	39
2	FY2018/2019	Adverse	16	37
3	FY2019/2020	Adverse	16	38
<b>3</b>	<b>Totals</b>		<b>51</b>	<b>114</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>21</b>	<b>41</b>
	<b>Implementation Status:</b>			
	Fully implemented			11
	Partially implemented			12
	Not implemented			18
<b>Follow-up Comment:</b> Implemented 41% (17) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

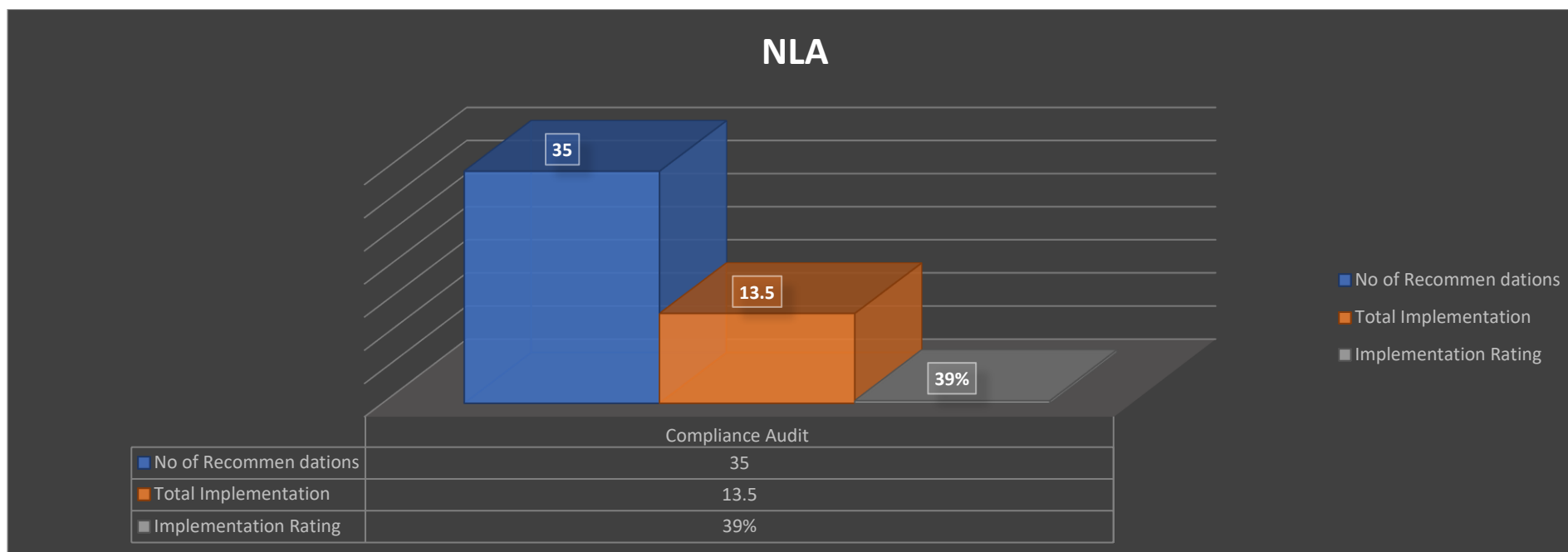
In the absence of Management's response, we maintain the follow-up findings.

## 12. NLA

### a. Audit Completed

Entity: National Lottery Authority (NLA)													Sector: Industry and Commerce		
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Compliance Audit	CA	FYs 2019/2020-2020/2021	December 2022	2022	Adverse	1	2	16	35	11	5	19	13.5	39%
1	Totals						1	2	16	35	11	5	19	13.5	39%
	Similar Findings and Recommendations						1	2	16	35	11	5	19	13.5	39%

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: NLA</b>				
<b>Audit Type: Compliance (CA)</b>				
<b>Report Date: December 2022</b>				
<b>Year Published: 2022</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2019/2020	Adverse	15	33
2	FY2020/2021	Adverse	14	30
<b>2</b>	<b>Totals</b>		<b>29</b>	<b>63</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>16</b>	<b>35</b>
	<b>Implementation Status:</b>			
	Fully implemented			11
	Partially implemented			5
	Not implemented			19
<b>Follow-up Comment:</b> Implemented 39% (13.5) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

In the absence of Management's response, we maintain the follow-up findings.

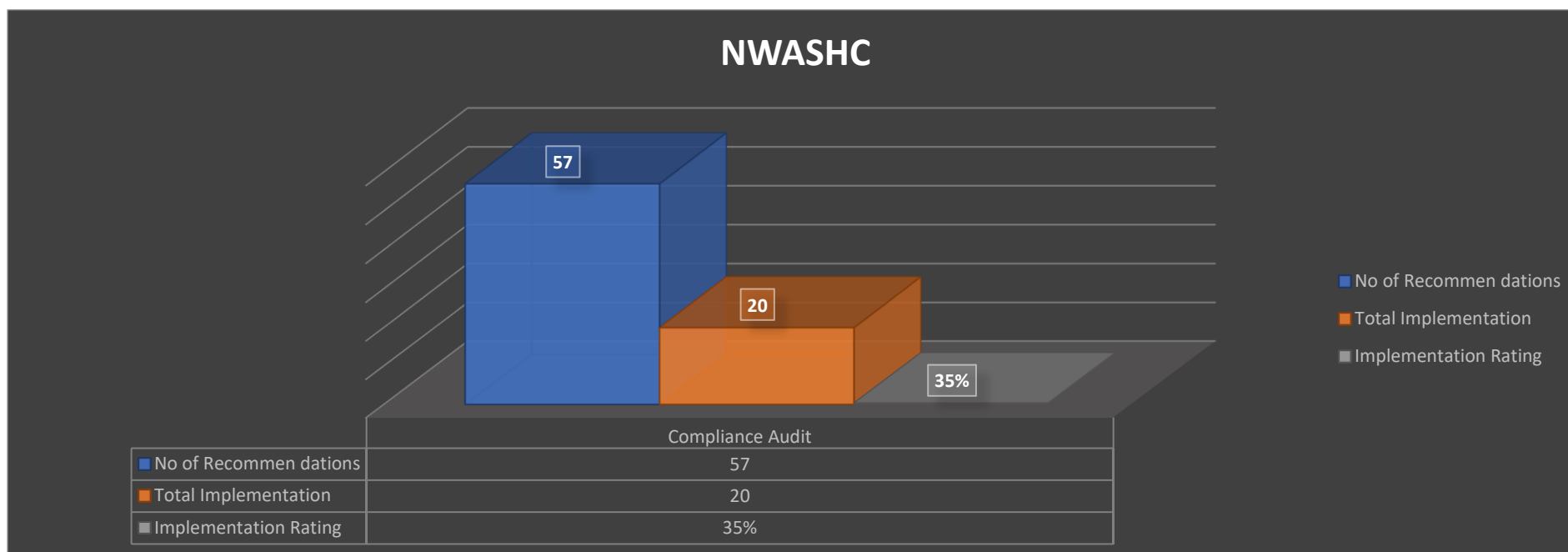


### 13. NWASHC

#### a. Audit Completed

Entity: National Water Sanitation and Hygiene Commission (NWASHC)											Sector: Energy and Environment				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Compliance Audit	CA	FYs 2018/2019-2020/2021	December 2022	2022	Adverse	1	3	22	57	15	10	32	20	35%
1	Totals						1	3	22	57	15	10	32	20	35%
	Similar Findings and Recommendations						1	3	22	57	15	10	32	20	35%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: NWASHC</b>				
<b>Audit Type: Compliance (CA)</b>				
<b>Report Date: December 2022</b>				
<b>Year Published: 2022</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2018/2019	Adverse	14	36
2	FY2019/2020	Adverse	13	37
3	FY2020/2021	Adverse	17	48
<b>3</b>	<b>Totals</b>		<b>44</b>	<b>121</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>22</b>	<b>57</b>
	<b>Implementation Status:</b>			
	Fully implemented			15
	Partially implemented			10
	Not implemented			32
<b>Follow-up Comment:</b> Implemented 35% (20) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

In the absence of Management's response, we maintain the follow-up findings.

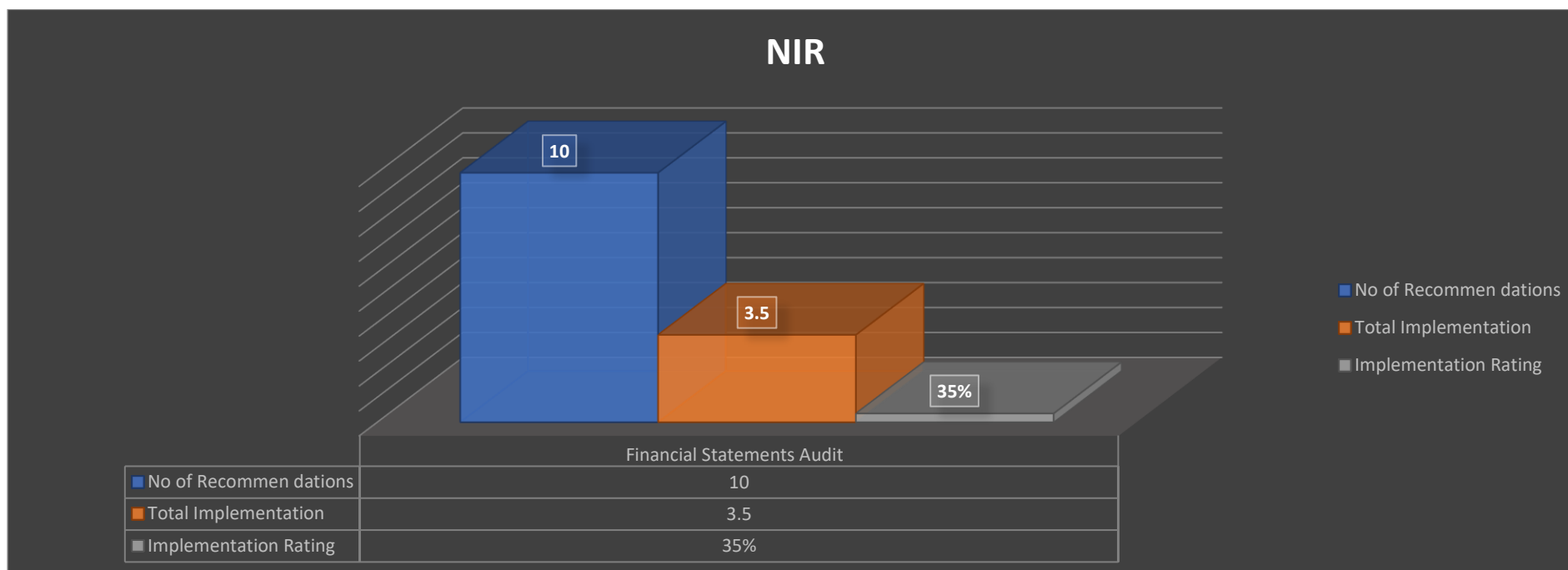
**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

## 14. NIR

### a. Audit Completed

Entity: National Identification Registry (NIR)										Sector: Municipal Government					
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	FYs 2015/2016-2017/2018	February 22, 2021	2021	Qualified	1	3	14	10	0	7	3	3.5	35%
1	<b>Totals</b>						1	3	14	10	0	7	3	3.5	35%
	Similar Findings and Recommendations						1	3	14	10	0	7	3	3.5	35%

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: NIR</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: February 22, 2021</b>				
<b>Year Published: 2021</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2015/2016	Qualified	13	9
2	FY2016/2017	Qualified	10	7
3	FY2017/2018	Qualified	6	5
<b>3</b>	<b>Totals</b>		<b>29</b>	<b>21</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>14</b>	<b>10</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			7
	Not implemented			3
<b>Follow-up Comment:</b> Implemented 35% (3.5) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

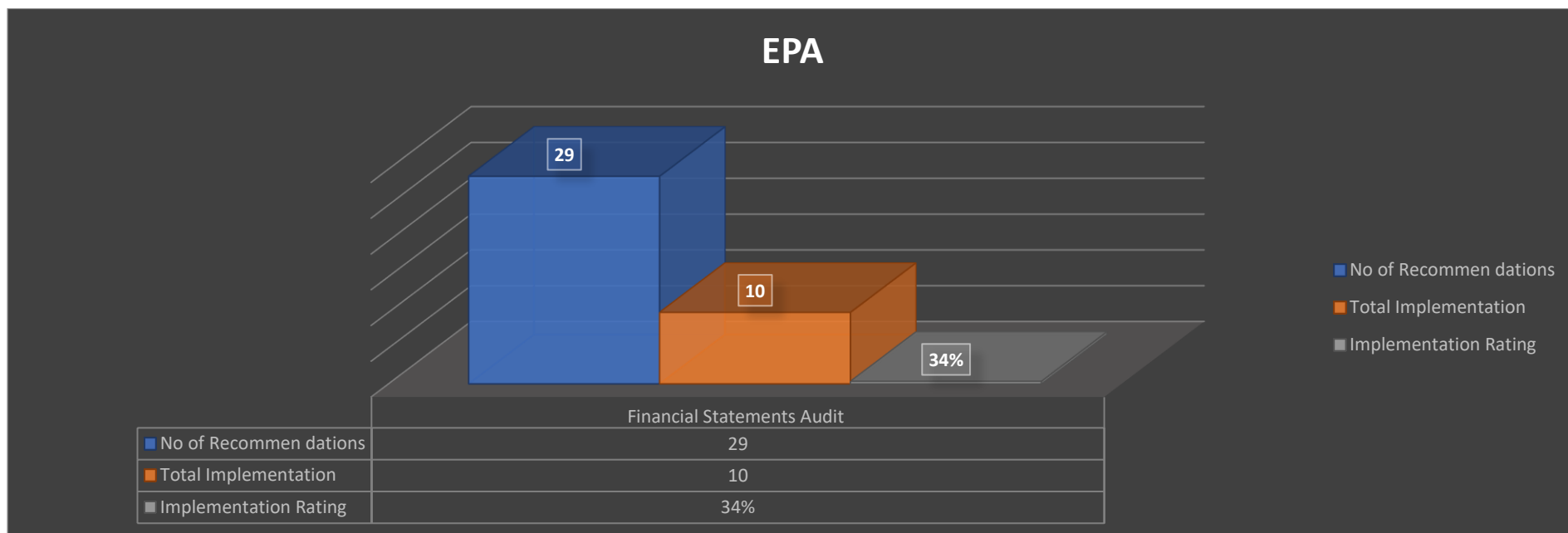
In the absence of Management's response, we maintain the follow-up findings.

## 15. EPA

### a. Audit Completed

Entity: Environmental Protection Agency (EPA)										Sector: Energy and Environment					
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	FYs 2016/2017 - 2018/2019	December 14, 2022	2022	Qualified	1	3	24	29	10	0	19	10	34%
1	Totals						1	3	24	29	10	0	19	10	34%
	Similar Findings and Recommendations						1	3	24	29	10	0	19	10	34%

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: EPA</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: December 14, 2022</b>				
<b>Year Published: 2022</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2016/2017	Qualified	19	25
2	FY2017/2018	Qualified	15	19
3	FY2018/2019	Qualified	17	19
<b>3</b>	<b>Totals</b>		<b>51</b>	<b>63</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>24</b>	<b>29</b>
	<b>Implementation Status:</b>			
	Fully implemented			10
	Partially implemented			0
	Not implemented			19
<b>Follow-up Comment:</b> Implemented 34% (10) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

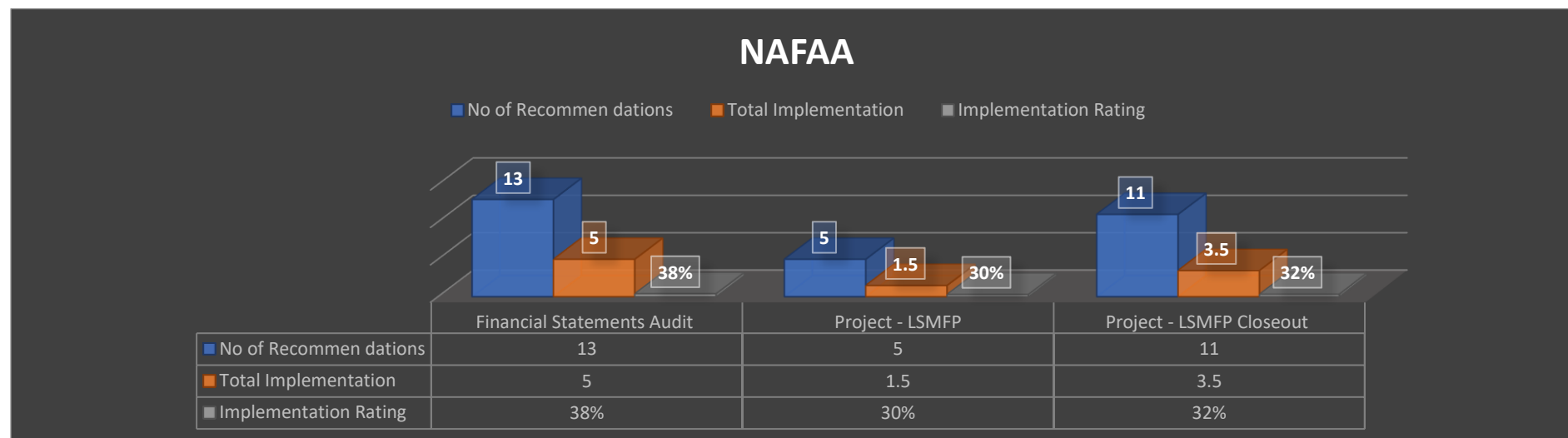
In the absence of Management's response, we maintain the follow-up findings.

## 16. NaFAA

### a. Audits Completed

Entity: National Fisheries and Aquaculture Authority (NaFAA)															Sector: Agriculture
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	FYs 2018/2019-2019/2020	June 7, 2021	2021	Qualified	1	2	13	13	3	4	6	5	38%
2	Project - LSMFP	PRA	2020/2021	December 30, 2021	2021	Unqualified	1	1	5	5	0	3	2	1.5	30%
3	Project - LSMFP Closeout	PRA	July 1- December 31, 2021	June 29, 2022	2022	Unqualified	1	1	4	11	3	1	7	3.5	32%
3	<b>Totals</b>						<b>3</b>	<b>4</b>	<b>22</b>	<b>29</b>	<b>6</b>	<b>8</b>	<b>15</b>	<b>10</b>	<b>34%</b>
Aggregate Similar Findings and Recommendations							<b>3</b>	<b>4</b>	<b>22</b>	<b>29</b>	<b>6</b>	<b>8</b>	<b>15</b>	<b>10</b>	<b>34%</b>

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Tables on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: NaFAA</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: June 7, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2018/2019	Qualified	13	13
2	FY2019/2020	Qualified	12	12
<b>2</b>	<b>Totals</b>		<b>25</b>	<b>25</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>13</b>	<b>13</b>
	<b>Implementation Status:</b>			
	Fully implemented			3
	Partially implemented			4
	Not implemented			6
<b>Follow-up Comment:</b> Implemented 38% (5) of the audit recommendations.				

<b>Entity: NaFAA LSMFP Closeout</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: June 29, 2022</b>				
<b>Year Published: 2022</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	July 1-Dec 31, 2021	Unqualified	4	11
<b>1</b>	<b>Totals</b>		<b>4</b>	<b>11</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>4</b>	<b>11</b>
	<b>Implementation Status:</b>			
	Fully implemented			3
	Partially implemented			1
	Not implemented			7
<b>Follow-up Comment:</b> Implemented 32% (3.5) of the audit recommendations.				

<b>Entity: NaFAA LSMFP</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 30, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	5	5
<b>1</b>	<b>Totals</b>		<b>5</b>	<b>5</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>5</b>	<b>5</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			3
	Not implemented			2
<b>Follow-up Comment:</b> Implemented 30.00% (1.5) of the audit recommendations.				



**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

In the absence of Management's response, we maintain the follow-up findings.

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

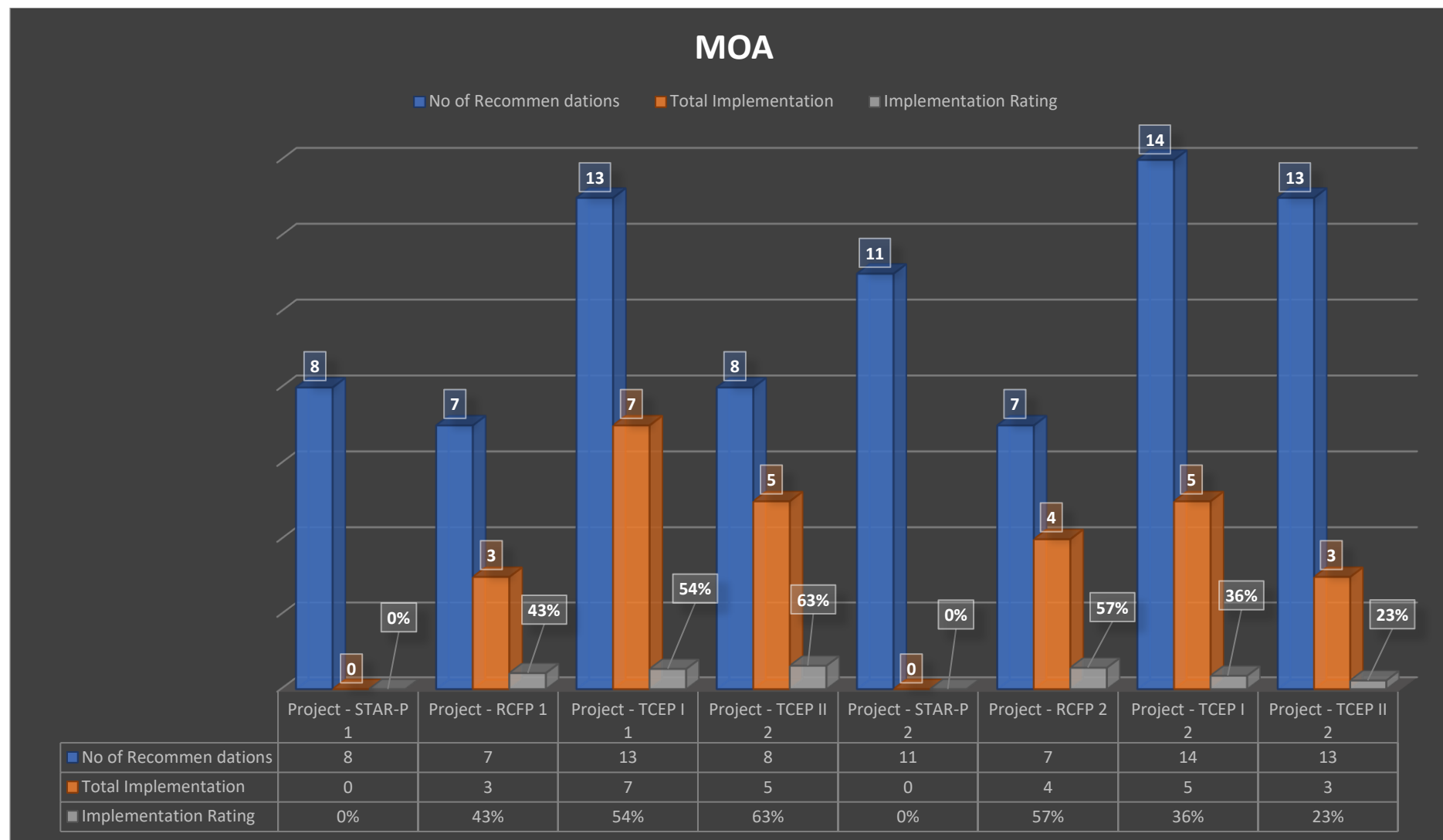
## 17. MOA (Projects)

### a. Audits Completed

Entity: Ministry of Agriculture (MOA)														Sector: Agriculture	
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Project - STAR-P 1	PRA	2019/2020	December 29, 2020	2020	Unqualified	1	1	9	8	0	0	8	0	0%
2	Project - RCFP 1	PRA	2020/2021	December 30, 2021	2021	Unqualified	1	1	6	7	3	0	4	3	43%
3	Project - TCEP I 1	PRA	2020/2021	December 30, 2021	2021	Unqualified	1	1	11	13	6	2	5	7	54%
4	Project - TCEP II 2	PRA	2020/2021	December 30, 2021	2021	Unqualified	1	1	4	8	4	2	2	5	63%
5	Project - STAR-P 2	PRA	2020/2021	January 31, 2021	2021	Unqualified	1	1	13	11	0	0	11	0	0%
6	Project - RCFP 2	PRA	July 1- December 31, 2021	September 30, 2022	2022	Unqualified	1	1	3	7	4	0	3	4	57%
7	Project - TCEP I 2	PRA	July 1- December 31, 2021	September 30, 2022	2022	Unqualified	1	1	9	14	5	0	9	5	36%
8	Project - TCEP II 2	PRA	July 1- December 31, 2021	September 30, 2022	2022	Unqualified	1	1	7	13	2	2	9	3	23%
8	<b>Totals</b>						<b>8</b>	<b>8</b>	<b>62</b>	<b>81</b>	<b>24</b>	<b>6</b>	<b>51</b>	<b>27</b>	<b>33%</b>
	<b>Similar Findings and Recommendations</b>						<b>8</b>	<b>8</b>	<b>62</b>	<b>81</b>	<b>24</b>	<b>6</b>	<b>51</b>	<b>27</b>	<b>33%</b>

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Tables on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: MOA STAR-P</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 29, 2020</b>				
<b>Year Published: 2020</b>				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	FY2019/2020	Unqualified	9	8
<b>1</b>	<b>Totals</b>		<b>9</b>	<b>8</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>9</b>	<b>8</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			8
<b>Follow-up Comment:</b> No evidence of implementation of audit recommendations.				

<b>Entity: MOA RCFP</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 30, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	6	7
<b>1</b>	<b>Totals</b>		<b>6</b>	<b>7</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>6</b>	<b>7</b>
	<b>Implementation Status:</b>			
	Fully implemented			3
	Partially implemented			0
	Not implemented			4
<b>Follow-up Comment:</b> Implemented 43% (3) of the audit recommendations.				

<b>Entity: MOA STAR-P</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: January 31, 2022</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	13	11
<b>1</b>	<b>Totals</b>		<b>13</b>	<b>11</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>13</b>	<b>11</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			11
<b>Follow-up Comment:</b> No evidence of implementation of audit recommendations.				

<b>Entity: MOA TCEP I</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 30, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	11	13
<b>1</b>	<b>Totals</b>		<b>11</b>	<b>13</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>11</b>	<b>13</b>
	<b>Implementation Status:</b>			
	Fully implemented			6
	Partially implemented			2
	Not implemented			5
<b>Follow-up Comment:</b> Implemented 54% (7) of the audit recommendations.				

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

<b>Entity: MOA TCEP II</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 30, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	4	8
<b>1</b>	<b>Totals</b>		<b>4</b>	<b>8</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>4</b>	<b>8</b>
	<b>Implementation Status:</b>			
	Fully implemented			4
	Partially implemented			2
	Not implemented			2
<b>Follow-up Comment:</b> Implemented 63% (5) of the audit recommendations.				

<b>Entity: MOA TCEP I</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: September 30, 2022</b>				
<b>Year Published: 2022</b>				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	Jul 1-Dec 31, 2021	Unqualified	9	14
<b>1</b>	<b>Totals</b>		<b>9</b>	<b>14</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>9</b>	<b>14</b>
	<b>Implementation Status:</b>			
	Fully implemented			5
	Partially implemented			0
	Not implemented			9
<b>Follow-up Comment:</b> Implemented 36% (5) of the audit recommendations.				

<b>Entity: MOA RCFP</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: September 30, 2022</b>				
<b>Year Published: 2022</b>				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	Jul 1-Dec 31, 2021	Unqualified	3	7
<b>1</b>	<b>Totals</b>		<b>3</b>	<b>7</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>3</b>	<b>7</b>
	<b>Implementation Status:</b>			
	Fully implemented			4
	Partially implemented			0
	Not implemented			3
<b>Follow-up Comment:</b> Implemented 57% (4) of the audit recommendations.				

<b>Entity: MOA TCEP II</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: September 30, 2022</b>				
<b>Year Published: 2022</b>				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	Jul 1-Dec 31, 2021	Unqualified	7	13
<b>1</b>	<b>Totals</b>		<b>7</b>	<b>13</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>7</b>	<b>13</b>
	<b>Implementation Status:</b>			
	Fully implemented			2
	Partially implemented			2
	Not implemented			9
<b>Follow-up Comment:</b> Implemented 23% (3) of total recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

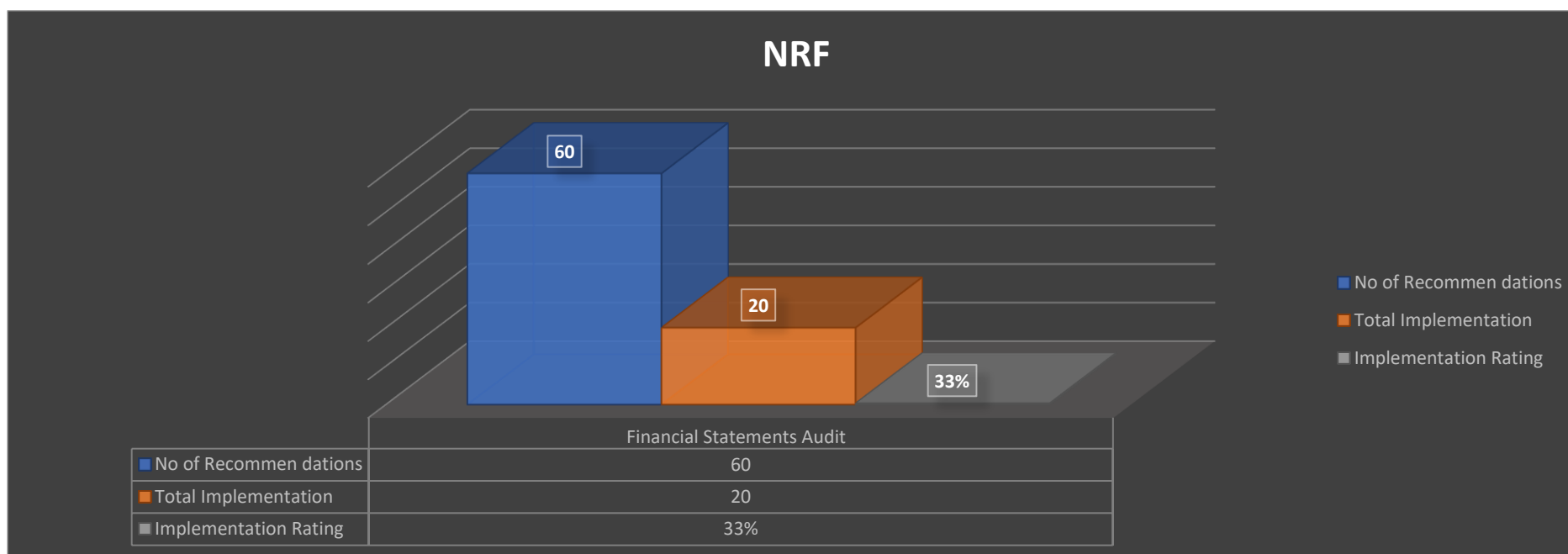
In the absence of Management's response, we maintain the follow-up findings.

## 18. NRF

### a. Audit Completed

Entity: National Road Funds (NRF)											Sector: Infrastructure and Basic Services				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	FYs 2018/2019-2019/2020	March 11, 2022	2021	Unqualified	1	2	41	60	17	6	37	20	33%
1	<b>Totals</b>						<b>1</b>	<b>2</b>	<b>41</b>	<b>60</b>	<b>17</b>	<b>6</b>	<b>37</b>	<b>20</b>	<b>33%</b>
	Similar Findings and Recommendations						1	2	41	60	17	6	37	20	33%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: NRF</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: March 11, 2022</b>				
<b>Year Published: 2021</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2018/2019	Unqualified	25	41
2	FY2019/2020	Unqualified	22	55
<b>2</b>	<b>Totals</b>		<b>47</b>	<b>96</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>41</b>	<b>60</b>
	Implementation Status:			
	Fully implemented			17
	Partially implemented			6
	Not implemented			37
<b>Follow-up Comment:</b> Implemented 33% (20) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

In the absence of Management's response, we maintain the follow-up findings.

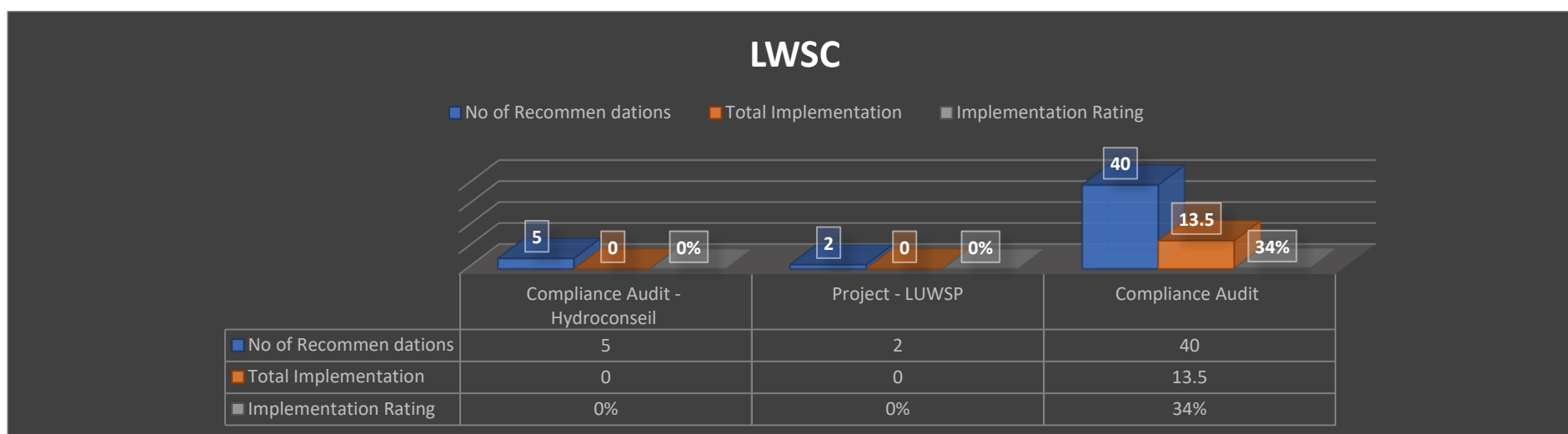
**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

## 19. LWSC

### a. Audits Completed

Entity: Liberia Water and Sewer Corporation (LWSC)											Sector: Energy and Environment				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Compliance Audit - Hydroconseil	CA	2019/2020	August 2021	2021	Not applicable	1	1	7	5	0	0	5	0	0%
2	Project - LUWSP	PRA	2020/2021	December 30, 2021	2021	Unqualified	1	1	1	2	0	0	2	0	0%
1	Compliance Audit	CA	FYs 2018/2019 - 2020/2021	December 2021	2021	Adverse	1	3	48	40	6	15	19	13.5	34%
	<b>Totals</b>						<b>3</b>	<b>5</b>	<b>56</b>	<b>47</b>	<b>6</b>	<b>15</b>	<b>26</b>	<b>13.5</b>	<b>29%</b>
	Aggregate Similar Findings and Recommendations						<b>3</b>	<b>5</b>	<b>56</b>	<b>47</b>	<b>6</b>	<b>15</b>	<b>26</b>	<b>13.5</b>	<b>29%</b>

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**





**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Tables on Audit Reports and Implementation Status of Audit Recommendations**

Entity: LWSC HYDROCONSEIL				
Audit Type: Compliance (CA)				
Report Date: August 2021				
Year Published: 2021				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2019/2020	Not Applicable	7	5
<b>1</b>	<b>Totals</b>		<b>7</b>	<b>5</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>7</b>	<b>5</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			5
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

Entity: LWSC LUWSP				
Audit Type: Project (PRA)				
Report Date: December 30, 2021				
Year Published: 2021				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	1	2
<b>1</b>	<b>Totals</b>		<b>1</b>	<b>2</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>1</b>	<b>2</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			2
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

Entity: LWSC				
Audit Type: Compliance (CA)				
Report Date: December 2021				
Year Published: 2021				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2018/2019	Adverse	38	29
2	FY2019/2020	Adverse	41	33
3	FY2020/2021	Adverse	36	32
<b>3</b>	<b>Totals</b>		<b>115</b>	<b>94</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>48</b>	<b>40</b>
	<b>Implementation Status:</b>			
	Fully implemented			6
	Partially implemented			15
	Not implemented			19
<b>Follow-up Comment:</b> Implemented 34% (13.5) of the audit recommendations.				

### **c. Entity's Response**

The following response was provided by Mr. Franklin Z. Kpadeh, Financial Expert, on behalf of the Management of the LWSC:

1. With reference to **issue number four (4); "Complete and Accurate records on total bills generated"**, With records of submission, we actually implemented in referencing the GAC to the Utility master System to see the implementation as the best source of verification, THEREFORE, THE ASSERTION OF GAC IS WRONG.
2. With reference to **issue number seven (7); "Records on depreciation calculation and depreciation schedule"**, With records of submission, we actually implemented in reference to the Fixed Assets or Plant and Property Equipment (PPE) Schedule attached to the Financial Statements send to GAC.THEREFORE, THE ASSERTION OF GAC IS WRONG.
3. With reference to **issue number eight (8); "Records on fuel distribution logs"**, With records of submission, we actually implemented in reference to the Fuel Consumption(usage) and Distribution Log received from Material Administration Department. THEREFORE, THE ASSERTION OF GAC IS WRONG.
4. With reference to **issue number eleven (11); "updated personal files of all Employees with appropriate documents (application letters, police clearance, medical certificates etc.)"**, With records of submission, we actually implemented in reference to copies of personnel files that were send to GAC with all other require documents such as application letter, police clearance etc. THEREFORE, THE ASSERTION OF GAC IS WRONG.
5. With reference to **issue number seventeen (17); "Documents on deductions and receipts of withholdings"**, With records of submission, we actually implemented in reference to our report to them making available copies of withholding document of payroll attached to a voucher. THEREFORE, THE ASSERTION OF GAC IS WRONG.
6. With reference to **issue number twenty (20); "Evidence (Disposal of vehicles listing with agreed selling prices, deposit slips and receipts to beneficiaries)" on sale of dispose assets and remittance to designated account"**, With records of submission, we actually implemented in reference to our report to them making available list of all vehicles disposed and documents of deposits made to designated consolidated GOL Revenue Account, Official LRA Receipt (Flag Receipt), etc. Their assertion is even contradicting to their attestation of issue number 19 which is directly related to issue number 20. THEREFORE, THE ASSERTION OF GAC IS WRONG.
7. With reference to **"Special Audit Issue (Hydroconseil)"**, World Bank PIU stated that they cannot submit evidence respond to audit follow up recommendation because the project have not had any contract of such since the Compliance Audit. THEREFORE, THE ASSERTION OF GAC IS WRONG.
8. With regards to PIU World Bank Hydroconseil issues, we been told that an email was send to you by former Accounts Director James Fromah, in which PIU stated that Transaction like the Hydroconseil have not happen since the last compliance Audit, therefore they cannot obviously provide evidence on Audit recommendations follow up.

9. Again, in concluding, let me state that LWSC World Bank PIU Response on Hydroconseil which was submitted by Former Accounts Director, James Fromah, which state that they cannot come out with evidence on Audit recommendations due to the fact that no similar transactions happen after the last Compliance Audit.

**d. Auditor General's Follow-up Position**

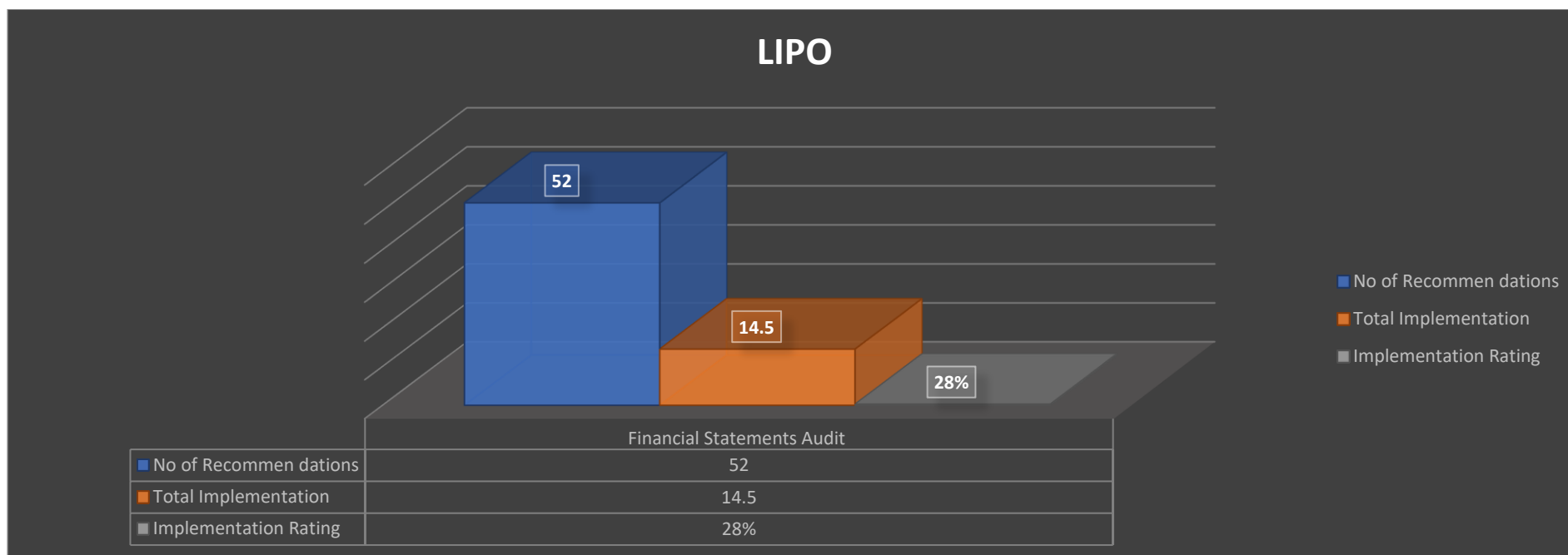
We acknowledge Management's response. However, the response is not supported by adequate documentation. Documents submitted were reviewed consistent with the Documents Request Listing (DRL) and audit findings & recommendations in the audit reports. There was no evidence of resolution to the findings & recommendations with "no implementation" status. Therefore, we maintain the follow-up findings.

## 20. LIPO

### a. Audit Completed

Entity: Liberia Intellectual Property Office (LIPO)											Sector: Industry and Commerce				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	FYs 2018/2019-2020/2021	December 14, 2022	2022	Adverse	1	3	23	52	10	9	33	14.5	28%
1	<b>Totals</b>						<b>1</b>	<b>3</b>	<b>23</b>	<b>52</b>	<b>10</b>	<b>9</b>	<b>33</b>	<b>14.5</b>	<b>28%</b>
	Similar Findings and Recommendations						1	3	23	52	10	9	33	14.5	28%

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: LIPO</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: December 14, 2022</b>				
<b>Year Published: 2022</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2018/2019	Adverse	23	52
2	FY2019/2020	Adverse	23	52
3	FY2020/2021	Adverse	22	48
<b>3</b>	<b>Totals</b>		<b>68</b>	<b>152</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>23</b>	<b>52</b>
	<b>Implementation Status:</b>			
	Fully implemented			10
	Partially implemented			9
	Not implemented			33
<b>Follow-up Comment:</b> Implemented 28% (14.5) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

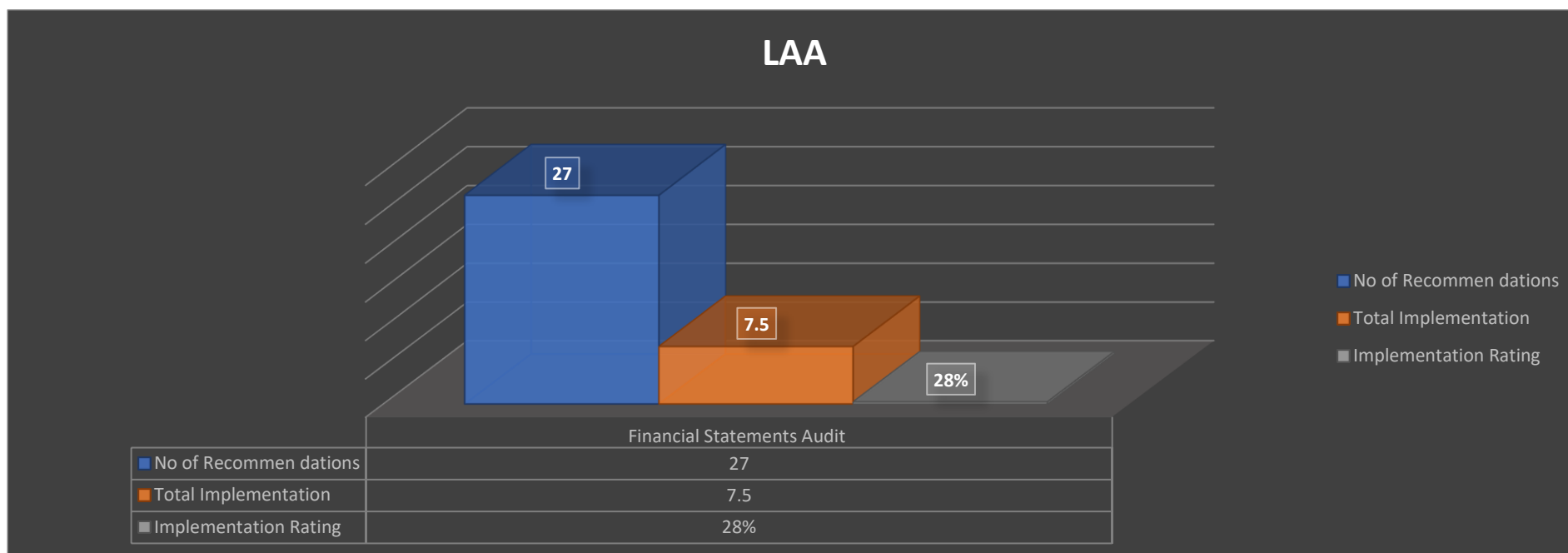
In the absence of Management's response, we maintain the follow-up findings.

## 21. LAA

### a. Audit Completed

Entity: Liberia Airport Authority (LAA)											Sector: Infrastructure and Basic Services				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	2017/2018-2019/2020	December 30, 2022	2022	Adverse	1	3	17	27	6	3	18	7.5	28%
1	<b>Totals</b>						<b>1</b>	<b>3</b>	<b>17</b>	<b>27</b>	<b>6</b>	<b>3</b>	<b>18</b>	<b>7.5</b>	<b>28%</b>
	Similar Findings and Recommendations						1	3	17	27	6	3	18	7.5	28%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: LAA</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: December 30, 2022</b>				
<b>Year Published: 2022</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2017/2018	Adverse	15	25
2	FY2018/2019	Adverse	13	19
3	FY2019/2020	Adverse	12	18
<b>3</b>	<b>Totals</b>		<b>40</b>	<b>62</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>17</b>	<b>27</b>
	<b>Implementation Status:</b>			
	Fully implemented			6
	Partially implemented			3
	Not implemented			18
<b>Follow-up Comment:</b> Implemented 28% (7.5) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

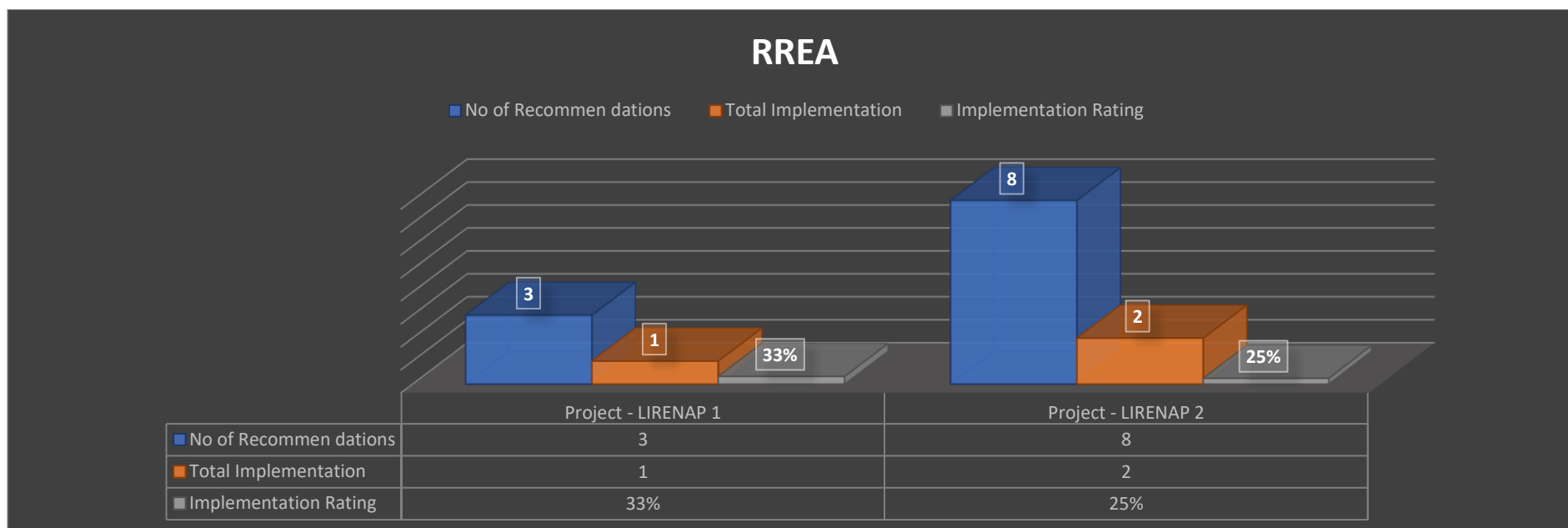
In the absence of Management's response, we maintain the follow-up findings.

## 22. RREA (Project)

### a. Audits Completed

Entity: Rural Renewable Energy Agency (RREA)											Sector: Energy and Environment				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Project - LIRENAP 1	PRA	2020/2021	December 30, 2021	2021	Unqualified	1	1	3	3	1	0	2	1	33%
2	Project - LIRENAP 2	PRA	2021/2022	December 30, 2022	2022	Unqualified	1	1	3	8	2	0	6	2	25%
2	Totals						2	2	6	11	3	0	8	3	27%
	Similar Findings and Recommendations						2	2	6	11	3	0	8	3	27%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**





**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Tables on Audit Reports and Implementation Status of Audit Recommendations**

Entity: RREA LIRENAP				
Audit Type: Project (PRA)				
Report Date: December 30, 2021				
Year Published: 2021				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	3	3
<b>1</b>	<b>Totals</b>		<b>3</b>	<b>3</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>3</b>	<b>3</b>
	<b>Implementation Status:</b>			
	Fully implemented			1
	Partially implemented			0
	Not implemented			2
<b>Follow-up Comment:</b> Implemented 33% (1) of the audit recommendations.				

Entity: RREA LIRENAP				
Audit Type: Project (PRA)				
Report Date: December 30, 2022				
Year Published: 2022				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2021/2022	Unqualified	3	8
<b>1</b>	<b>Totals</b>		<b>3</b>	<b>8</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>3</b>	<b>8</b>
	<b>Implementation Status:</b>			
	Fully implemented			2
	Partially implemented			0
	Not implemented			6
<b>Follow-up Comment:</b> Implemented 25% (2) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

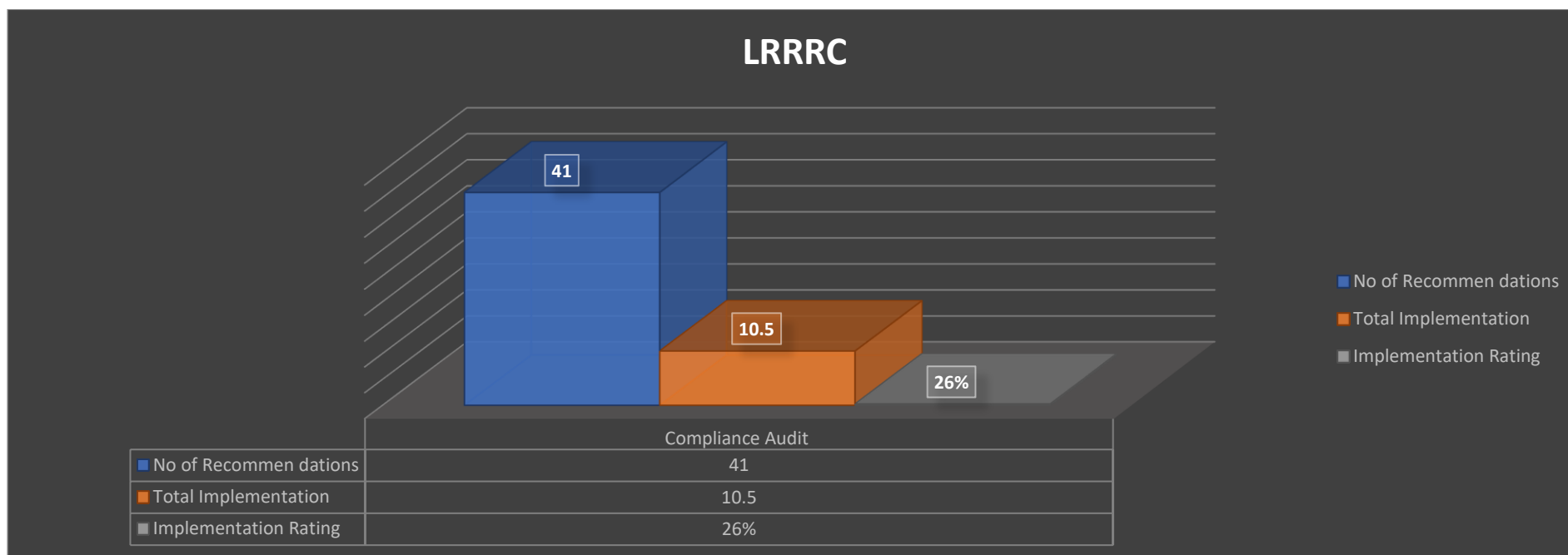
In the absence of Management's response, we maintain the follow-up findings.

## 23. LRRRC

### a. Audit Completed

Entity: Liberia Refugee Repatriation and Resettlement Commission (LRRRC)												Sector: Social Development Services			
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Compliance Audit	CA	FYs 2016/2017-2019/2020	December 2022	2022	Adverse	1	4	20	41	5	11	25	10.5	26%
1	Totals						1	4	20	41	5	11	25	10.5	26%
	Similar Findings and Recommendations						1	4	20	41	5	11	25	10.5	26%

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: LRRRC</b>				
<b>Audit Type: Compliance (CA)</b>				
<b>Report Date: December 2022</b>				
<b>Year Published: 2022</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2016/2017	Adverse	20	41
2	FY2017/2018	Adverse	20	41
3	FY2018/2019	Adverse	20	41
4	FY2019/2020	Adverse	17	40
<b>4</b>	<b>Totals</b>		<b>77</b>	<b>163</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>20</b>	<b>41</b>
	<b>Implementation Status:</b>			
	Fully implemented			5
	Partially implemented			11
	Not implemented			25
<b>Follow-up Comment:</b> Implemented 26% (10.5) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

In the absence of Management's response, we maintain the follow-up findings.

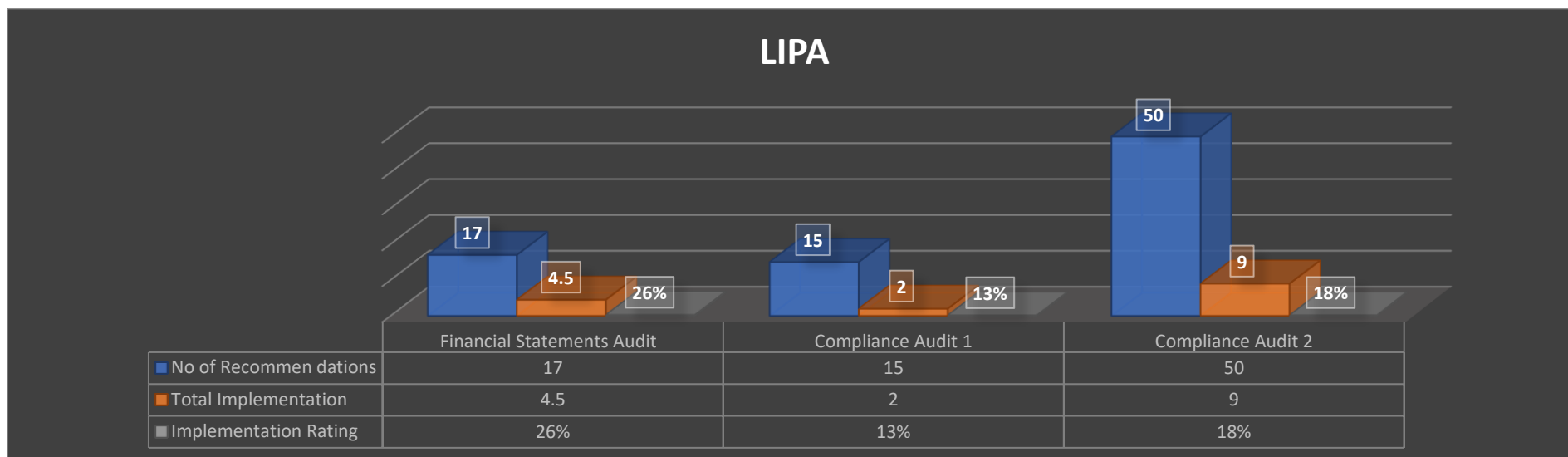
**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

## 24. LIPA

### a. Audits Completed

Entity: Liberia Institute of Public Administration (LIPA)														Sector: Public Administration	
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	2016/2017	December 17, 2020	2020	Adverse	1	1	19	17	2	5	10	4.5	26%
2	Compliance Audit 1	CA	2017/2018	December 17, 2020	2020	Adverse	1	1	20	15	1	2	12	2	13%
3	Compliance Audit 2	CA	FYs 2018/2019-2020/2021	December 2022	2022	Adverse	1	3	22	50	3	12	35	9	18%
3	Totals						3	5	61	82	6	19	57	15.5	19%
	Similar Findings and Recommendations						3	5	61	82	6	19	57	15.5	19%

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Tables on Audit Reports and Implementation Status of Audit Recommendations**

Entity: LIPA				
Audit Type: Financial Statements (FSA)				
Report Date: December 17, 2020				
Year Published: 2020				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2016/2017	Adverse	19	17
<b>1</b>	<b>Totals</b>		<b>19</b>	<b>17</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>19</b>	<b>17</b>
	<b>Implementation Status:</b>			
	Fully implemented			2
	Partially implemented			5
	Not implemented			10
<b>Follow-up Comment:</b> Implemented 26%% (4.5) of the audit recommendations.				

Entity: LIPA				
Audit Type: Compliance Audit (CA)				
Report Date: December 17, 2020				
Year Published: 2020				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2017/2018	Adverse	20	15
<b>1</b>	<b>Totals</b>		<b>20</b>	<b>15</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>20</b>	<b>15</b>
	<b>Implementation Status:</b>			
	Fully implemented			1
	Partially implemented			2
	Not implemented			12
<b>Follow-up Comment:</b> Implemented 13% (2) of the audit recommendations.				

Entity: LIPA				
Audit Type: Compliance (CA)				
Report Date: December 2022				
Year Published: 2022				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2018/2019	Adverse	22	50
2	FY2019/2020	Adverse	21	49
3	FY2020/2021	Adverse	21	49
<b>3</b>	<b>Totals</b>		<b>64</b>	<b>148</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>22</b>	<b>50</b>
	<b>Implementation Status:</b>			
	Fully implemented			3
	Partially implemented			12
	Not implemented			35
<b>Follow-up Comment:</b> Implemented 18% (9) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

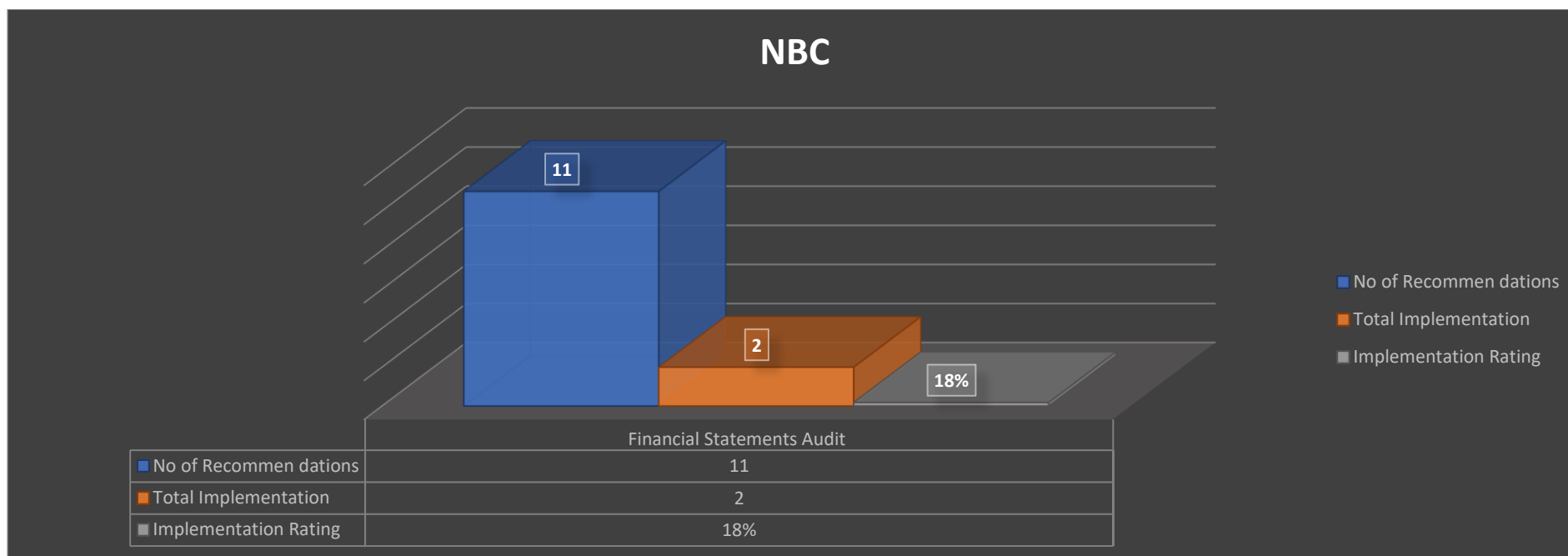
In the absence of Management's response, we maintain the follow-up findings.

## 25. NBC

### a. Audit Completed

Entity: National Bureau of Concessions (NBC)											Sector: Industry and Commerce				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	FYs 2015/2016-2017/2018	December 31, 2020	2020	Adverse	1	3	10	11	0	4	7	2	18%
1	<b>Totals</b>						<b>1</b>	<b>3</b>	<b>10</b>	<b>11</b>	<b>0</b>	<b>4</b>	<b>7</b>	<b>2</b>	<b>18%</b>
	Similar Findings and Recommendations						1	3	10	11	0	4	7	2	18%

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: NBC</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: December 31, 2020</b>				
<b>Year Published: 2020</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2015/2016	Adverse	8	9
2	FY2016/2017	Adverse	8	9
3	FY2017/2018	Adverse	8	9
<b>3</b>	<b>Totals</b>		<b>24</b>	<b>27</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>10</b>	<b>11</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			4
	Not implemented			7
<b>Follow-up Comment:</b> Implemented 18% (2) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

In the absence of Management's response, we maintain the follow-up findings.

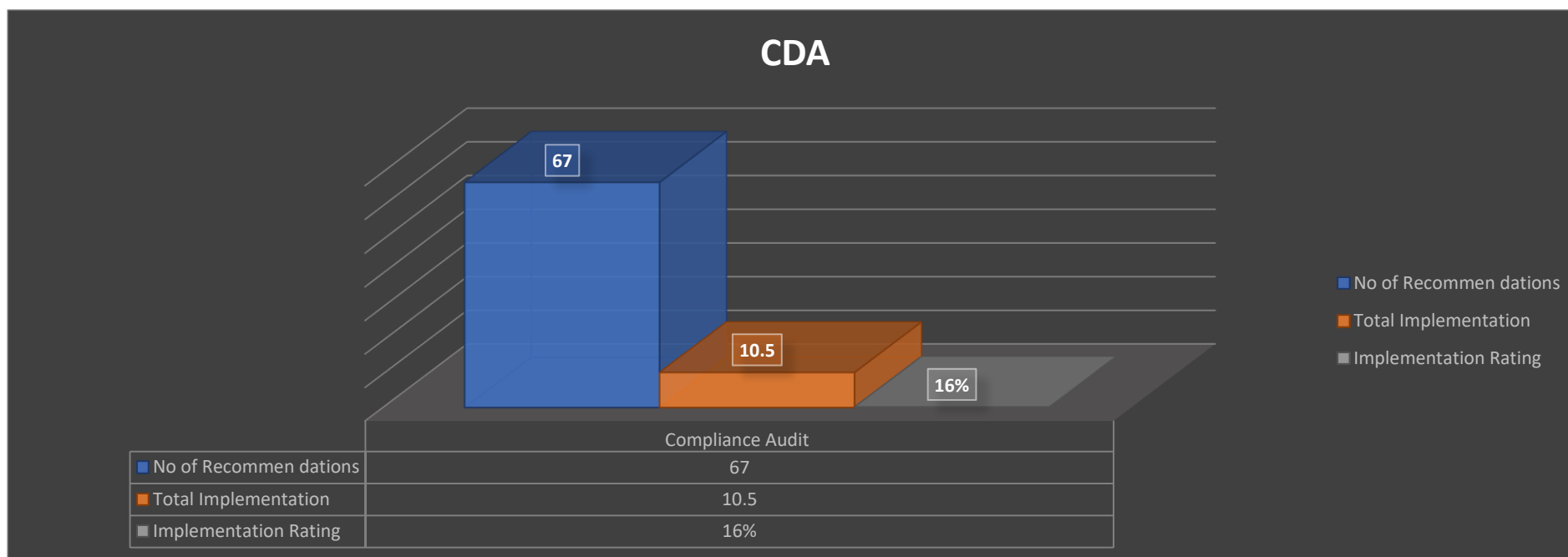


## 26. CDA

### a. Audit Completed

Entity: Cooperative Development Authority (CDA)														Sector: Agriculture	
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Compliance Audit	CA	FYs 2016/2017-2019/2020	December 2022	2022	Adverse	1	4	29	67	2	17	48	10.5	16%
1	Totals						1	4	29	67	2	17	48	10.5	16%
	Similar Findings and Recommendations						1	4	29	67	2	17	48	10.5	16%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: CDA</b>				
<b>Audit Type: Compliance (CA)</b>				
<b>Report Date: December 2022</b>				
<b>Year Published: 2022</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2016/2017	Adverse	29	67
2	FY2017/2018	Adverse	22	61
3	FY2018/2019	Adverse	24	55
4	FY2019/2020	Adverse	22	54
<b>4</b>	<b>Totals</b>		<b>97</b>	<b>237</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>29</b>	<b>67</b>
	<b>Implementation Status:</b>			
	Fully implemented			2
	Partially implemented			17
	Not implemented			48
<b>Follow-up Comment:</b> Implemented 16% (10.5) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

In the absence of Management's response, we maintain the follow-up findings.

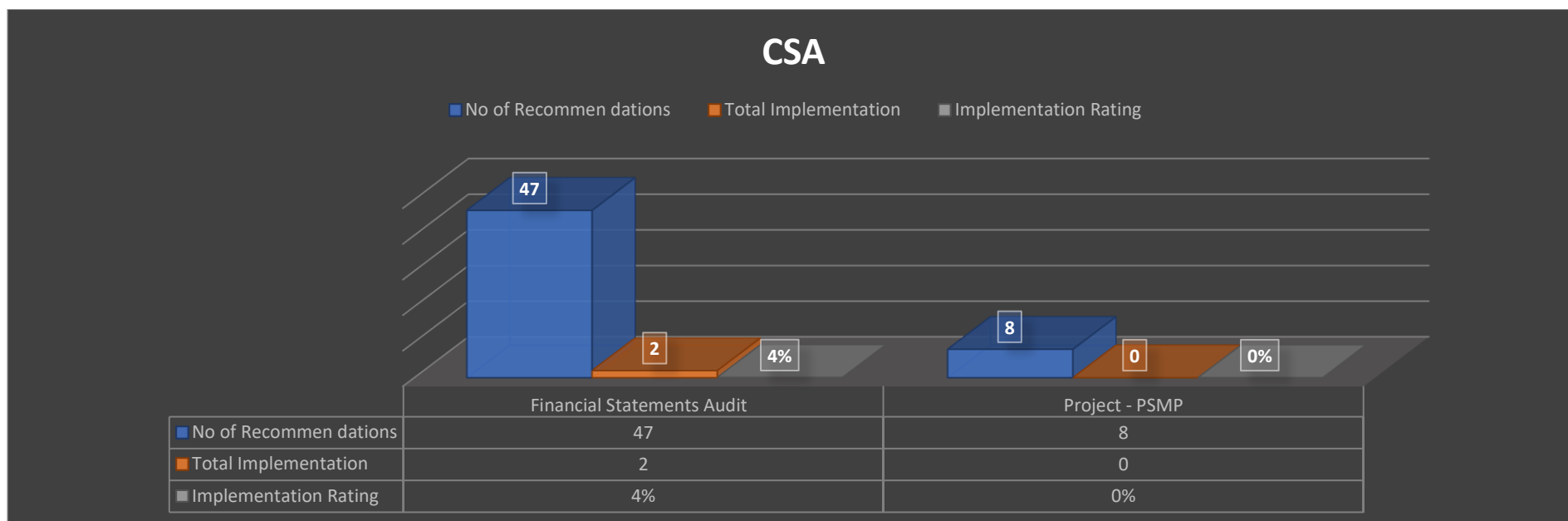
**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

## 27. CSA

### a. Audits Completed

Entity: Civil Service Agency (CSA)														Sector: Public Administration	
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	FYs 2015/2016-2018/2019	June 21, 2021	2021	Adverse	1	4	46	47	0	4	43	2	4%
2	Project – PSMP	PRA	2020/2021	December 31, 2021	2021	Unqualified	1	1	5	8	0	0	8	0	0%
2	Totals						2	5	51	55	0	4	51	2	4%
Similar Findings and Recommendations							2	5	51	55	0	4	51	2	4%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Tables on Audit Reports and Implementation Status of Audit Recommendations**

Entity: CSA PSMP				
Audit Type: Project (PRA)				
Report Date: December 31, 2021				
Year Published: 2021				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	5	8
<b>1</b>	<b>Totals</b>		<b>5</b>	<b>8</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>5</b>	<b>8</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			8
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

Entity: CSA				
Audit Type: Financial Statements (FSA)				
Report Date: June 21, 2021				
Year Published: 2021				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	FY2015/2016	Adverse	42	43
2	FY2016/2017	Adverse	42	43
3	FY2017/2018	Adverse	41	42
4	FY2018/2019	Adverse	41	41
<b>4</b>	<b>Totals</b>		<b>166</b>	<b>169</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>46</b>	<b>47</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			4
	Not implemented			43
<b>Follow-up Comment:</b> Implemented 4% (2) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

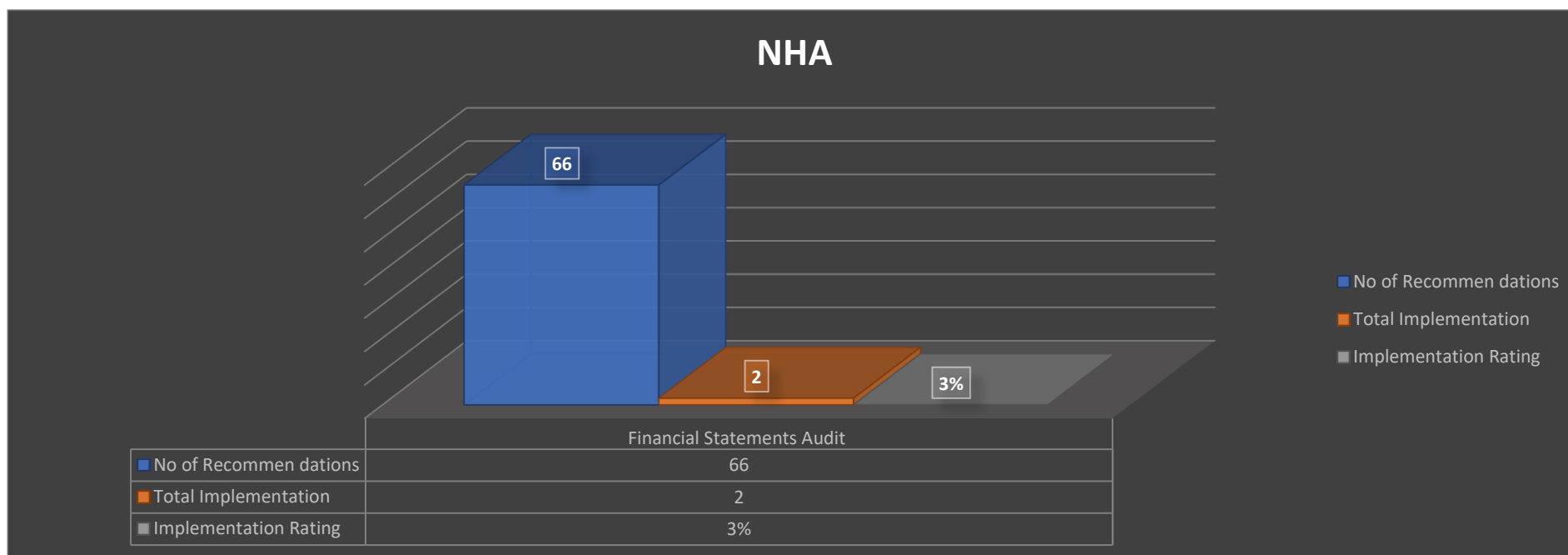
In the absence of Management's response, we maintain the follow-up findings.

## 28. NHA

### a. Audit Completed

Entity: National Housing Authority (NHA)											Sector: Infrastructure and Basic Services				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	FYs 2016/2017-2019/2020	December 4, 2022	2022	Adverse	1	4	31	66	2	0	64	2	3%
1	<b>Totals</b>						<b>1</b>	<b>4</b>	<b>31</b>	<b>66</b>	<b>2</b>	<b>0</b>	<b>64</b>	<b>2</b>	<b>3%</b>
	Similar Findings and Recommendations						1	4	31	66	2	0	64	2	3%

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: NHA</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: December 4, 2022</b>				
<b>Year Published: 2022</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2016/2017	Adverse	24	54
2	FY2017/2018	Adverse	25	57
3	FY2018/2019	Adverse	25	48
4	FY2019/2020	Adverse	25	54
<b>4</b>	<b>Totals</b>		<b>99</b>	<b>213</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>31</b>	<b>66</b>
	<b>Implementation Status:</b>			
	Fully implemented			2
	Partially implemented			0
	Not implemented			64
<b>Follow-up Comment:</b> Implemented 3% (2) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

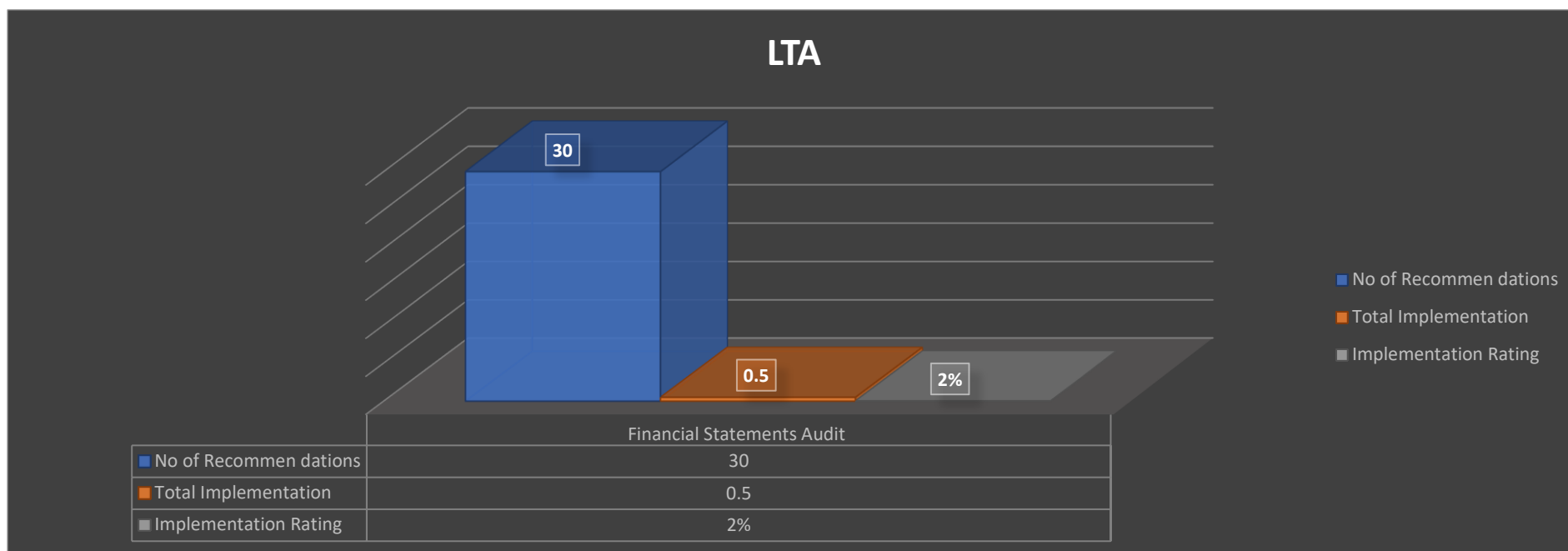
In the absence of Management's response, we maintain the follow-up findings.

## 29. LTA

### a. Audit Completed

Entity: Liberia Telecommunications Authority (LTA)											Sector: Infrastructure and Basic Services				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	FYs 2015/2016-2017/2018	December 31, 2020	2020	Adverse	1	3	30	30	0	1	29	0.5	2%
1	<b>Totals</b>						<b>1</b>	<b>3</b>	<b>30</b>	<b>30</b>	<b>0</b>	<b>1</b>	<b>29</b>	<b>0.5</b>	<b>2%</b>
	Similar Findings and Recommendations						1	3	30	30	0	1	29	0.5	2%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: LTA</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: December 31, 2020</b>				
<b>Year Published: 2020</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2015/2016	Adverse	25	25
2	FY2016/2017	Adverse	19	19
3	FY2017/2018	Adverse	20	21
<b>3</b>	<b>Totals</b>		<b>64</b>	<b>65</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>30</b>	<b>30</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			1
	Not implemented			29
<b>Follow-up Comment:</b> Implemented 2% (0.50) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

In the absence of Management's response, we maintain the follow-up findings.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

### 30. MFDP

#### a. Audits Completed

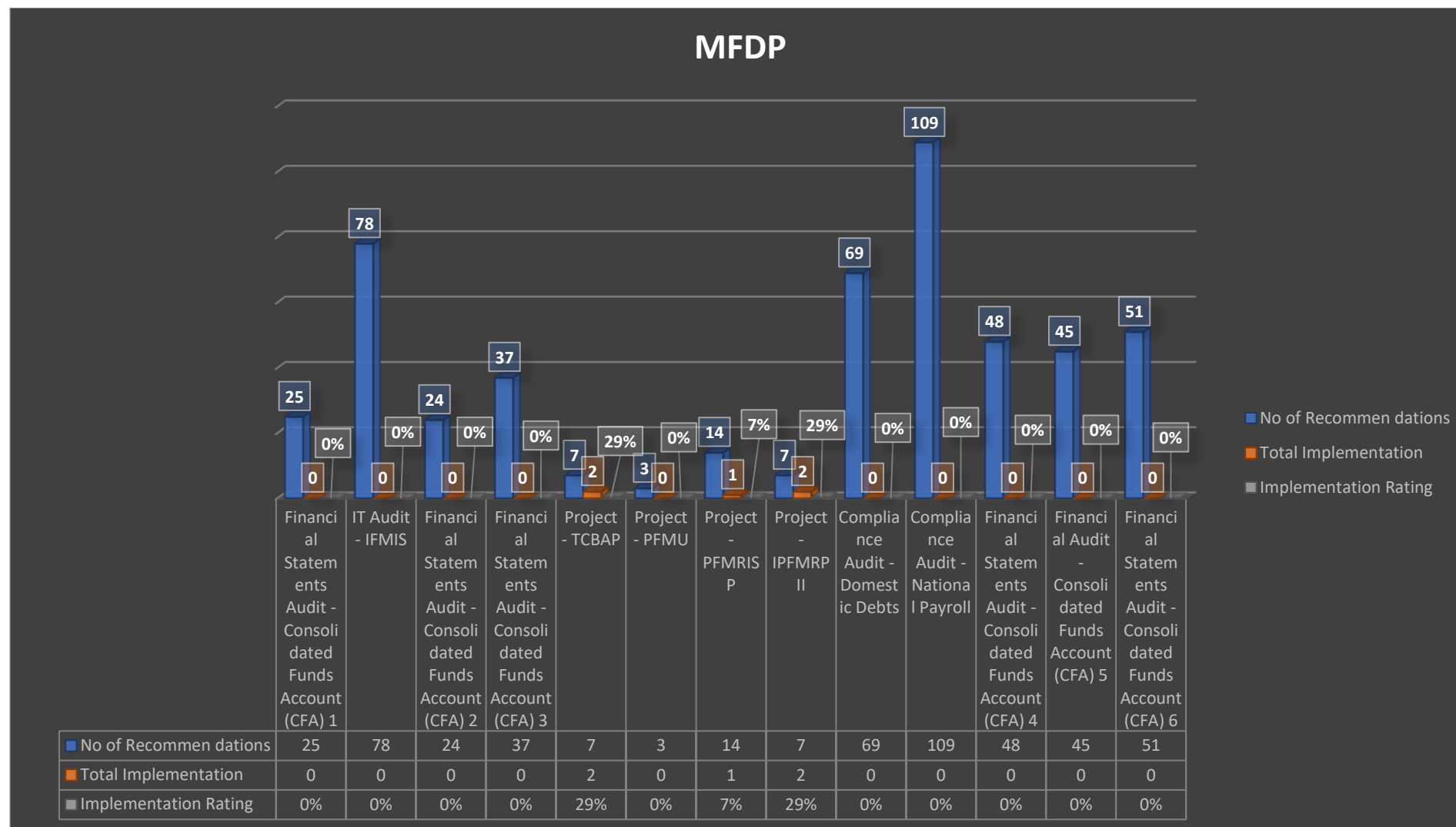
Entity: Ministry of Finance and Development Planning (MFDP)											Sector: Public Administration				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit - Consolidated Funds Account (CFA) 1	FSA	2017/2018	December 3, 2020	2020	Adverse	1	1	21	25	0	0	25	0	0%
2	IT Audit - IFMIS	ITA	July 2017- December 2020	November 2020	2020	Not applicable	1	1	87	78	0	0	78	0	0%
3	Financial Statements Audit - Consolidated Funds Account (CFA) 2	FSA	2018/2019	May 31, 2021	2021	Adverse	1	1	21	24	0	0	24	0	0%
4	Financial Statements Audit - Consolidated Funds Account (CFA) 3	FSA	2019/2020	March 22, 2022	2021	Adverse	1	1	20	37	0	0	37	0	0%
5	Project - TCBAP	PRA	2020/2021	December 31, 2021	2021	Unqualified	1	1	7	7	2	0	5	2	29%
6	Project - PFMU	PRA	February- December 2020	June 17, 2021	2021	Unqualified	1	1	3	3	0	0	3	0	0%
7	Project - PFMIRSP	PRA	2020/2021	December 31, 2021	2021	Unqualified	1	1	9	14	1	0	13	1	7%
8	Project - IPFMRP II	PRA	2020/2021	December 31, 2021	2021	Unqualified	1	1	7	7	2	0	5	2	29%

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

9	Compliance Audit - Domestic Debts	CA	January 1, 1980-December 31, 2021	December 2022	2022	Adverse	1	1	37	69	0	0	69	0	0%
10	Compliance Audit - National Payroll	CA	January 1, 2018-December 31, 2021	December 2022	2022	Adverse	1	1	53	109	0	0	109	0	0%
11	Financial Statements Audit - Consolidated Funds Account (CFA) 4	FSA	2020/2021	December 20, 2022	2022	Adverse	1	1	27	48	0	0	48	0	0%
12	Financial Audit - Consolidated Funds Account (CFA) 5	FSA	July 1-December 31, 2021	December 20, 2022	2022	Qualified	1	1	27	45	0	0	45	0	0%
13	Financial Statements Audit - Consolidated Funds Account (CFA) 6	FSA	2022 (January 1-December 31, 2022)	August 31, 2023	2023	Qualified	1	1	28	51	0	0	51	0	0%
13	<b>Totals</b>						13	13	347	517	5	0	512	5	1%
	<b>Similar Findings and Recommendations</b>						13	13	347	517	5	0	512	5	1%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Tables on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: MFDP IFMIS</b>				
<b>Audit Type: IT Audit (ITA)</b>				
<b>Report Date: November 2020</b>				
<b>Year Published: 2020</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	Jul 1, 2017-Dec 31, 2020	Not Applicable	87	78
<b>1</b>	<b>Totals</b>		<b>87</b>	<b>78</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>87</b>	<b>78</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			78
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: MFDP PFMU</b>				
<b>Audit Type: Project (RA)</b>				
<b>Report Date: June 17, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	Feb 1-Dec 31, 2020	Unqualified	3	3
<b>1</b>	<b>Totals</b>		<b>3</b>	<b>3</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>3</b>	<b>3</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			3
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: MFDP TCBAP</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 31, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	7	7
<b>1</b>	<b>Totals</b>		<b>7</b>	<b>7</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>7</b>	<b>7</b>
	<b>Implementation Status:</b>			
	Fully implemented			2
	Partially implemented			0
	Not implemented			5
<b>Follow-up Comment:</b> Implemented 29% (2) of the audit recommendations.				

<b>Entity: MFDP IPFMRP II</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 31, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	7	7
<b>1</b>	<b>Totals</b>		<b>7</b>	<b>7</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>7</b>	<b>7</b>
	<b>Implementation Status:</b>			
	Fully implemented			2
	Partially implemented			0
	Not implemented			5
<b>Follow-up Comment:</b> Implemented 29% (2) of the audit recommendations.				

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

<b>Entity: MFDP PFMRI SP</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 31, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	9	14
<b>1</b>	<b>Totals</b>		<b>9</b>	<b>14</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>9</b>	<b>14</b>
	<b>Implementation Status:</b>			
	Fully implemented			1
	Partially implemented			0
	Not implemented			13
<b>Follow-up Comment:</b> Implemented 7% (1) of the audit recommendations.				

<b>Entity: MFDP Consolidated Funds Account (CFA)</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: December 3, 2020</b>				
<b>Year Published: 2020</b>				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	FY2017/2018	Adverse	21	25
<b>1</b>	<b>Totals</b>		<b>21</b>	<b>25</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>21</b>	<b>25</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			25
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: MFDP Consolidated Funds Account (CFA)</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: May 31, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	FY2018/2019	Adverse	21	24
<b>1</b>	<b>Totals</b>		<b>21</b>	<b>24</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>21</b>	<b>24</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			24
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: MFDP Consolidated Funds Account (CFA)</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: March 22, 2022</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	FY2019/2020	Adverse	20	37
<b>1</b>	<b>Totals</b>		<b>20</b>	<b>37</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>20</b>	<b>37</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			37
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

<b>Entity: MFDP Consolidated Funds Account (CFA)</b>				
<b>Audit Type: Financial Statements Audit (FSA)</b>				
<b>Report Date: December 20, 2022</b>				
<b>Year Published: 2022</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Adverse	27	48
<b>1</b>	<b>Totals</b>		<b>27</b>	<b>48</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>27</b>	<b>48</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			48
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: MFDP Consolidated Funds Account (CFA)</b>				
<b>Audit Type: Financial Statements Audit (FSA)</b>				
<b>Report Date: December 20, 2022</b>				
<b>Year Published: 2022</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	July 1-December 31, 2021	Qualified	27	45
<b>1</b>	<b>Totals</b>		<b>27</b>	<b>45</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>27</b>	<b>45</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			45
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: MFDP National Civil Servants Payroll</b>				
<b>Audit Type: Compliance (CA)</b>				
<b>Report Date: December 2022</b>				
<b>Year Published: 2022</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	Jan 1, 2018-Dec 31, 2021	Adverse	53	109
<b>1</b>	<b>Totals</b>		<b>53</b>	<b>109</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>53</b>	<b>109</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			109
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: MFDP Domestic Debts</b>				
<b>Audit Type: Compliance (CA)</b>				
<b>Report Date: December 2022</b>				
<b>Year Published: 2022</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	Jan 1, 1980-Dec 31, 2021	Adverse	37	69
<b>1</b>	<b>Totals</b>		<b>37</b>	<b>69</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>37</b>	<b>69</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			69
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

<b>Entity: MFDP Consolidated Funds Account (CFA)</b>				
<b>Audit Type: Financial Statements Audit (FSA)</b>				
<b>Report Date: August 31, 2023</b>				
<b>Year Published: 2023</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/ Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2022 (January-December)	Qualified	28	51
<b>1</b>	<b>Totals</b>		<b>28</b>	<b>51</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>28</b>	<b>51</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			51
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

In the absence of Management's response, we maintain the follow-up findings.

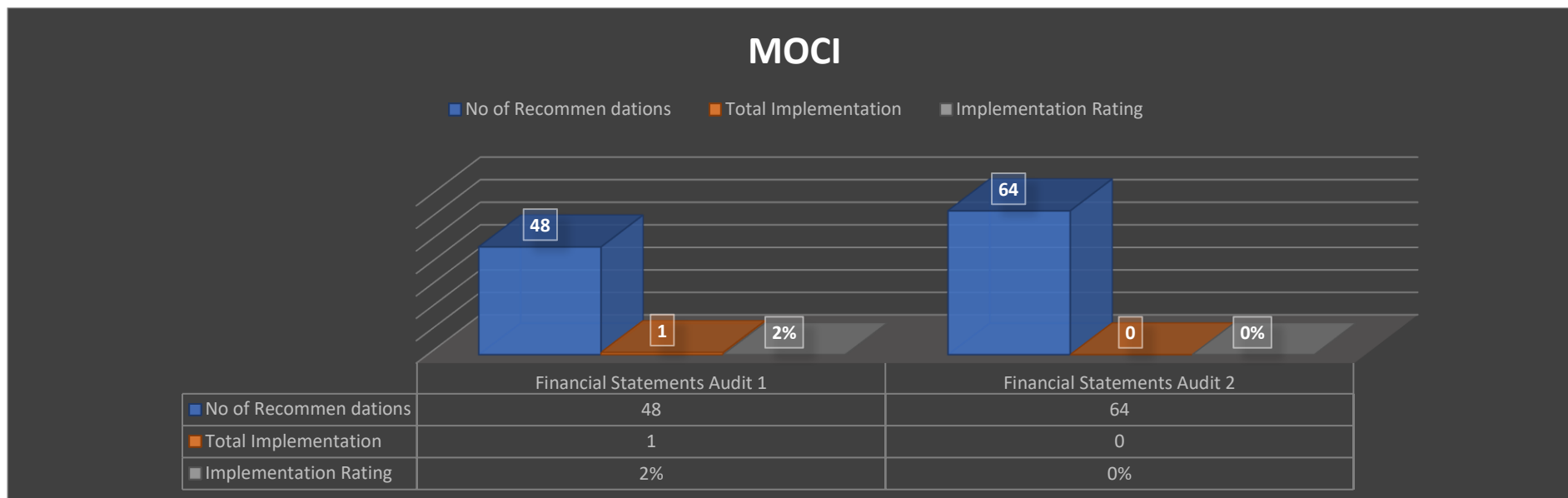
**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

## 31. MoCI

### a. Audits Completed

Entity: Ministry of Commerce and Industry (MoCI)											Sector: Industry and Commerce				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit 1	FSA	FYs 2015/2016-2017/2018	January 29, 2021	2021	Adverse	1	3	57	48	1	0	47	1	2%
2	Financial Statements Audit 2	FSA	FYs 2018/2019-2020/2021	December 17, 2022	2022	Adverse	1	3	35	64	0	0	64	0	0%
2	<b>Totals</b>						2	6	92	112	1	0	111	1	1%
	<b>Similar Findings and Recommendations</b>						2	6	92	112	1	0	111	1	1%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**





**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Tables on Audit Reports and Implementation Status of Audit Recommendations**

Audit Type: Financial Statements (FSA)				
Report Date: January 29, 2021				
Year Published: 2021				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2015/2016	Adverse	34	30
2	FY2016/2017	Adverse	33	32
3	FY2017/2018	Adverse	35	32
<b>3</b>	<b>Totals</b>		<b>102</b>	<b>94</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>57</b>	<b>48</b>
	<b>Implementation Status:</b>			
	Fully implemented			1
	Partially implemented			0
	Not implemented			47
<b>Follow-up Comment:</b> Implemented 2% (1) of the audit recommendations.				

Audit Type: Financial Statements (FSA)				
Report Date: December 17, 2022				
Year Published: 2022				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2018/2019	Adverse	29	55
2	FY2019/2020	Adverse	26	48
3	FY2020/2021	Adverse	29	54
<b>3</b>	<b>Totals</b>		<b>84</b>	<b>157</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>35</b>	<b>64</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			64
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

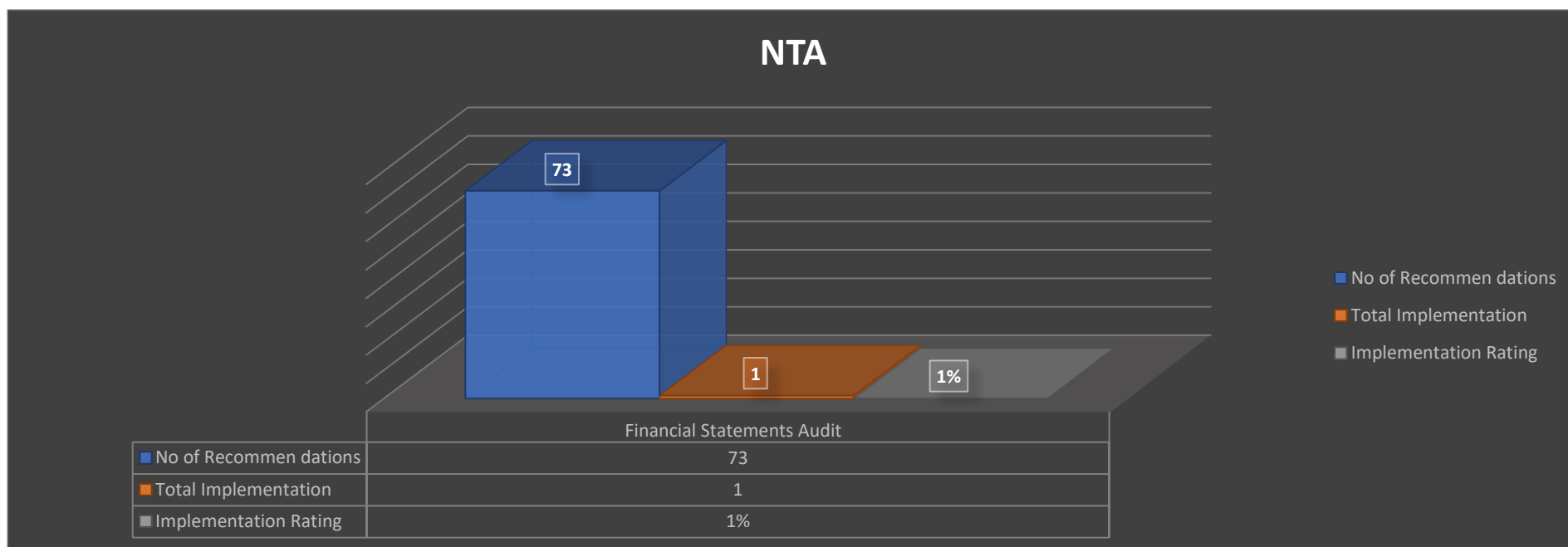
In the absence of Management's response, we maintain the follow-up findings.

## 32. NTA

### a. Audit Completed

Entity: National Transit Authority (NTA)											Sector: Infrastructure and Basic Services				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	FYs 2016/2017-2020/2021	December 9, 2022	2022	Adverse	1	5	47	73	1	0	72	1	1%
1	<b>Totals</b>						<b>1</b>	<b>5</b>	<b>47</b>	<b>73</b>	<b>1</b>	<b>0</b>	<b>72</b>	<b>1</b>	<b>1%</b>
	Similar Findings and Recommendations						1	5	47	73	1	0	72	1	1%

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: NTA</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: December 9, 2022</b>				
<b>Year Published: 2022</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2016/2017	Adverse	11	20
2	FY2017/2018	Adverse	15	21
3	FY2018/2019	Adverse	21	32
4	FY2019/2020	Adverse	24	39
5	FY2020/2021	Adverse	34	59
<b>5</b>	<b>Totals</b>		<b>105</b>	<b>171</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>47</b>	<b>73</b>
	<b>Implementation Status:</b>			
	Fully implemented			1
	Partially implemented			0
	Not implemented			72
<b>Follow-up Comment:</b> Implemented 1% (1) of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

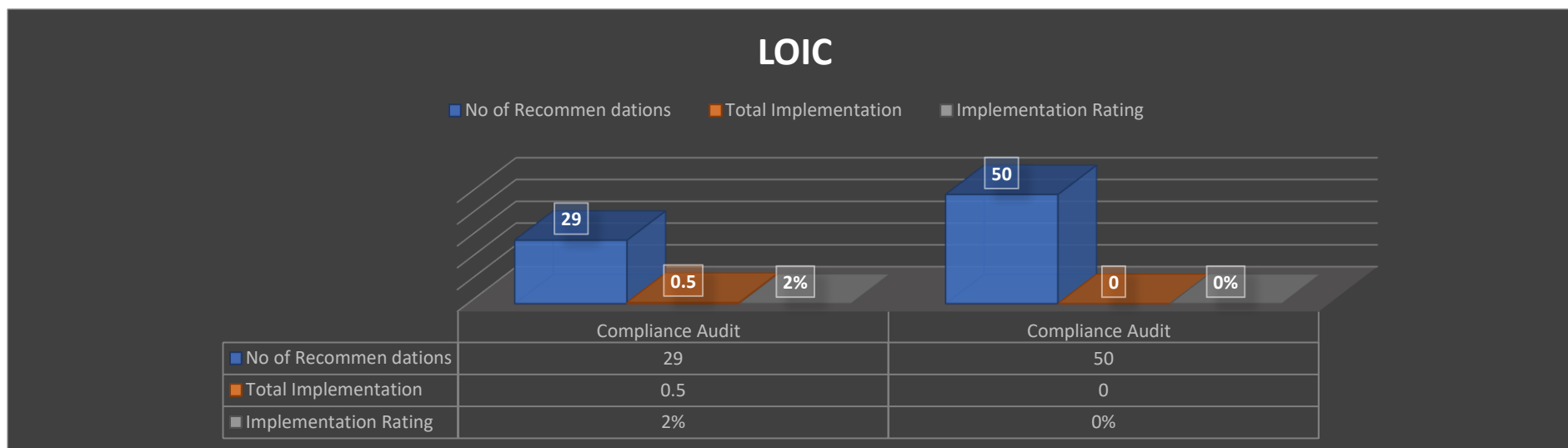
In the absence of Management's response, we maintain the follow-up findings.

### 33. LOIC

#### a. Audits Completed

Entity: Liberia Opportunities Industrialization Center (LOIC)														Sector: Education	
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Compliance Audit	CA	FYs 2014/2015 - 2017/2018	January 20, 2021	2021	Qualified & Adverse	1	4	28	29	0	1	28	0.5	2%
1	Compliance Audit	CA	FYs 2018/2019 - 2020/2021	December 2022	2022	Adverse	1	3	26	50	0	0	50	0	0%
1	<b>Totals</b>						<b>2</b>	<b>7</b>	<b>54</b>	<b>79</b>	<b>0</b>	<b>1</b>	<b>78</b>	<b>0.5</b>	<b>1%</b>
	Aggregate Similar Findings and Recommendations						<b>2</b>	<b>7</b>	<b>54</b>	<b>79</b>	<b>0</b>	<b>1</b>	<b>78</b>	<b>0.5</b>	<b>1%</b>

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Tables on Audit Reports and Implementation Status of Audit Recommendations**

Entity: LOIC				
Audit Type: Compliance (CA)				
Report Date: January 20, 2021				
Year Published: 2021				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2014/2015	Adverse	20	20
2	FY2015/2016	Qualified	15	20
3	FY2016/2017	Qualified	12	15
4	FY2017/2018	Adverse	16	19
<b>4</b>	<b>Totals</b>		<b>63</b>	<b>74</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>28</b>	<b>29</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			1
	Not implemented			28
<b>Follow-up Comment:</b> Implemented 2% (0.50) of the audit recommendations.				

Entity: LOIC				
Audit Type: Compliance (CA)				
Report Date: December 2022				
Year Published: 2022				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2018/2019	Adverse	21	41
2	FY2019/2020	Adverse	13	28
3	FY2020/2021	Adverse	16	33
<b>3</b>	<b>Totals</b>		<b>50</b>	<b>102</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>26</b>	<b>50</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			50
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

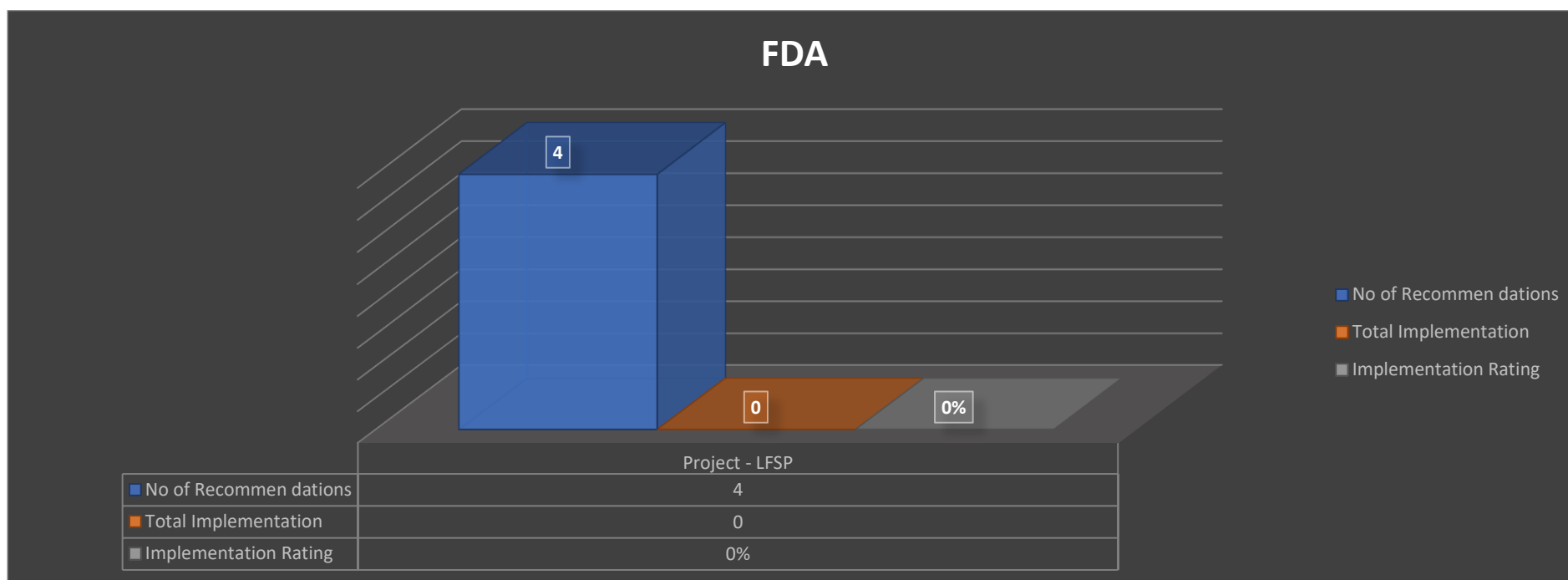
In the absence of Management's response, we maintain the follow-up findings.

### 34. FDA (Project)

#### a. Audit Completed

Entity: Forestry Development Authority (FDA)											Sector: Energy and Environment				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Project - LFSP	PRA	2020/2021	December 30, 2021	2021	Unqualified	1	1	3	4	0	0	4	0	0%
1	<b>Totals</b>						<b>1</b>	<b>1</b>	<b>3</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0%</b>
	Similar Findings and Recommendations						1	1	3	4	0	0	4	0	0%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: FDA LFSP</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 30, 2021</b>				
<b>Year Published: 2021</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2020/2021	Unqualified	3	4
<b>1</b>	<b>Totals</b>		<b>3</b>	<b>4</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>3</b>	<b>4</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			4
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

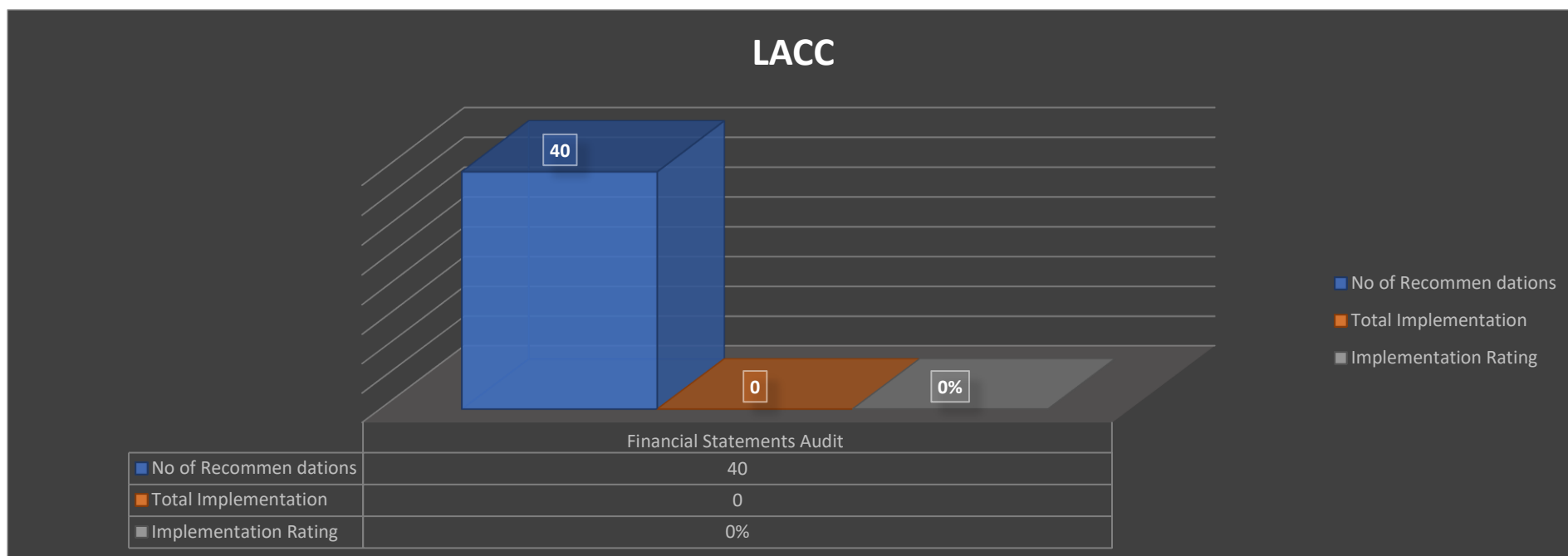
In the absence of Management's response, we maintain the follow-up findings.

## 35. LACC

### a. Audit Completed

Entity: Liberia Anti-Corruption Commission (LACC)											Sector: Transparency and Accountability				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	FYs 2014/2015-2017/2018	December 31, 2020	2020	Adverse	1	4	32	40	0	0	40	0	0%
1	<b>Totals</b>						<b>1</b>	<b>4</b>	<b>32</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>40</b>	<b>0</b>	<b>0%</b>
	Similar Findings and Recommendations						1	4	32	40	0	0	40	0	0%

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.





**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: LACC</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: December 31, 2020</b>				
<b>Year Published: 2020</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2014/2015	Qualified	18	24
2	FY2015/2016	Adverse	20	28
3	FY2016/2017	Adverse	18	25
4	FY2017/2018	Adverse	28	36
<b>4</b>	<b>Totals</b>		<b>84</b>	<b>113</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>32</b>	<b>40</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			40
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

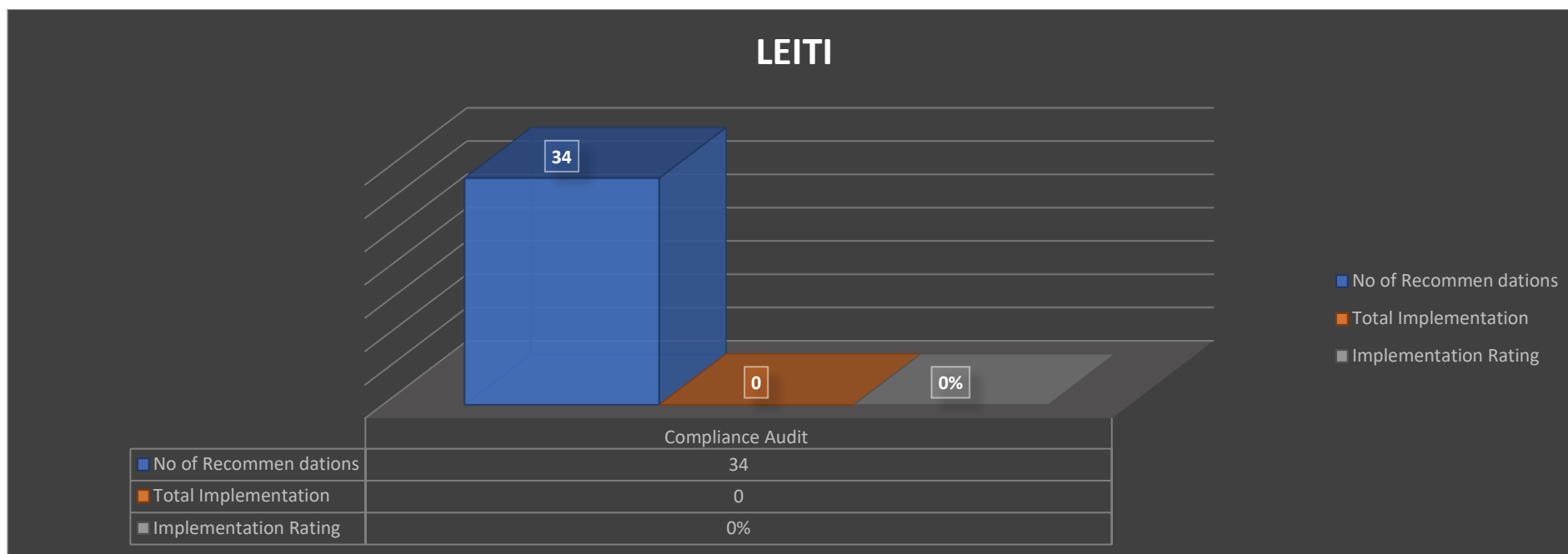
In the absence of Management's response, we maintain the follow-up findings.

## 36. LEITI

### a. Audit Completed

Entity: Liberia Extractive Industries Transparency Initiatives (LEITI)											Sector: Transparency and Accountability				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Compliance Audit	CA	FYs 2016/2017-2019/2020	December 2022	2022	Adverse	1	4	17	34	0	0	34	0	0%
1	Totals						1	4	17	34	0	0	34	0	0%
	Similar Findings and Recommendations						1	4	17	34	0	0	34	0	0%

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: LEITI</b>				
<b>Audit Type: Compliance (CA)</b>				
<b>Report Date: December 2022</b>				
<b>Year Published: 2022</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2016/2017	Adverse	17	34
2	FY2017/2018	Adverse	17	34
3	FY2018/2019	Adverse	17	34
4	FY2019/2020	Adverse	17	34
<b>4</b>	<b>Totals</b>		<b>68</b>	<b>136</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>17</b>	<b>34</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			34
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

In the absence of Management's response, we maintain the follow-up findings.

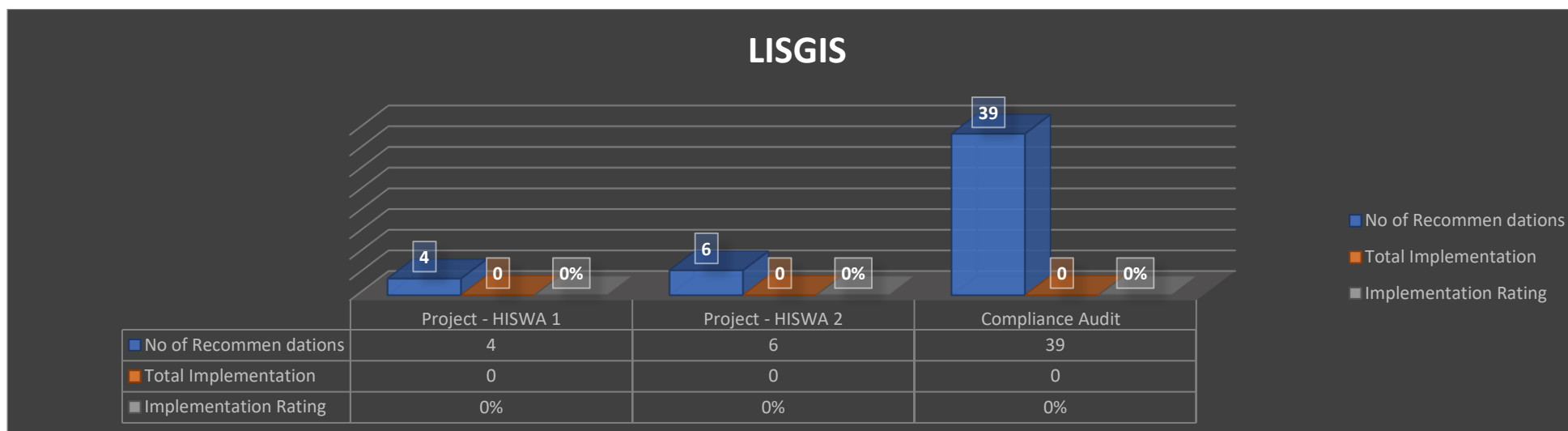
**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

### 37. LISGIS

#### a. Audits Completed

Entity: Liberia Institute of Statistics and Geo-Information Services (LISGIS)											Sector: Public Administration				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Project - HISWA 1	PRA	Mar 3, 2020-Jan 7, 2021	June 18, 2021	2021	Unqualified	1	1	4	4	0	0	4	0	0%
2	Project - HISWA 2	PRA	January 8-June 30, 2021	December 31, 2021	2021	Unqualified	1	1	4	6	0	0	6	0	0%
3	Compliance Audit	CA	FYs 2016/2017-2019/2020	December 2022	2022	Adverse	1	4	23	39	0	0	39	0	0%
3	Totals						3	6	31	49	0	0	49	0	0%
Similar Findings and Recommendations							3	6	31	49	0	0	49	0	0%

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Tables on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: LISGIS HISWA</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: June 18, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	Mar 3, 2020-Jan 7, 2021	Unqualified	4	4
<b>1</b>	<b>Totals</b>		<b>4</b>	<b>4</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>4</b>	<b>4</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			4
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: LISGIS HISWA</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 31, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	Jan 8-Jun 30, 2021	Unqualified	4	6
<b>1</b>	<b>Totals</b>		<b>4</b>	<b>6</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>4</b>	<b>6</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			6
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: LISGIS</b>				
<b>Audit Type: Compliance (CA)</b>				
<b>Report Date: December 2022</b>				
<b>Year Published: 2022</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2016/2017	Adverse	19	36
2	FY2017/2018	Adverse	19	36
3	FY2018/2019	Adverse	19	36
4	FY2019/2020	Adverse	22	39
<b>4</b>	<b>Totals</b>		<b>79</b>	<b>147</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>23</b>	<b>39</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			39
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

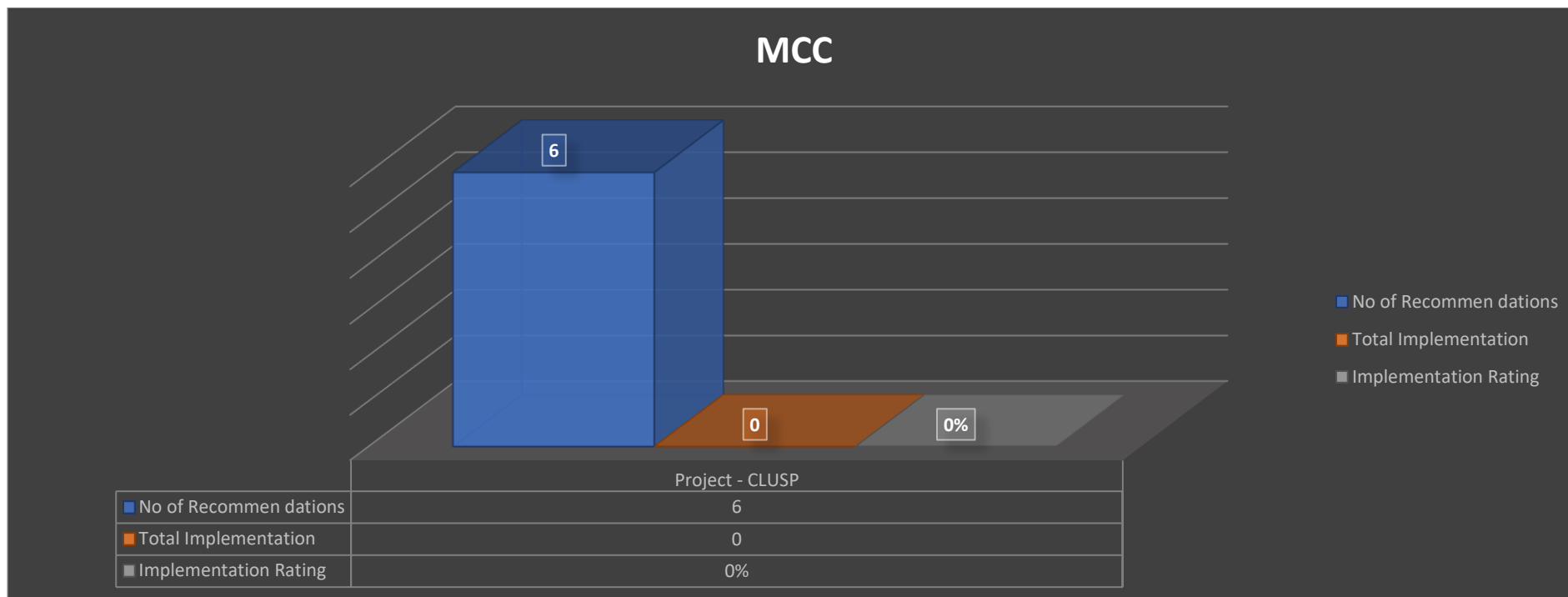
In the absence of Management's response, we maintain the follow-up findings.

### 38. MCC (Project)

#### a. Audit Completed

Entity: Monrovia City Corporation (MCC)											Sector: Municipal Government				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Project - CLUSP	PRA	2020/2021	December 30, 2021	2021	Unqualified	1	1	9	6	0	0	6	0	0%
1	Totals						1	1	9	6	0	0	6	0	0%
Similar Findings and Recommendations							1	1	9	6	0	0	6	0	0%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: MCC CLUSP</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 30, 2021</b>				
<b>Year Published: 2021</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2020/2021	Unqualified	9	6
<b>1</b>	<b>Totals</b>		<b>9</b>	<b>6</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>9</b>	<b>6</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			6
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

In the absence of Management's response, we maintain the follow-up findings.

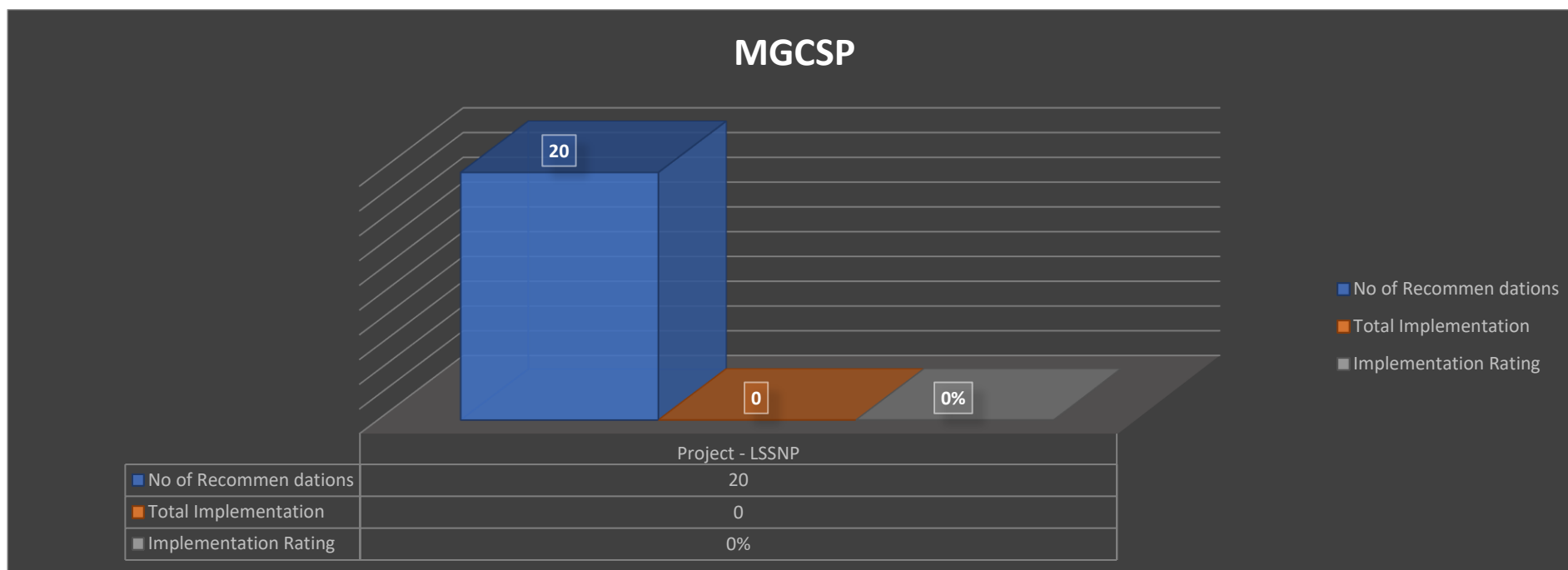


### 39. MGCSP (Project)

#### a. Audit Completed

Entity: Ministry of Gender, Children, and Social Protection (MGCSP)											Sector: Social Development Services				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Project - LSSNP	PRA	2020/2021	December 31, 2021	2021	Unqualified	1	1	14	20	0	0	20	0	0%
1	<b>Totals</b>						<b>1</b>	<b>1</b>	<b>14</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>0%</b>
	Similar Findings and Recommendations						1	1	14	20	0	0	20	0	0%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: MGCSP LSSNP</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 31, 2021</b>				
<b>Year Published: 2021</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2020/2021	Unqualified	14	20
<b>1</b>	<b>Totals</b>		<b>14</b>	<b>20</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>14</b>	<b>20</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			20
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

In the absence of Management's response, we maintain the follow-up findings.

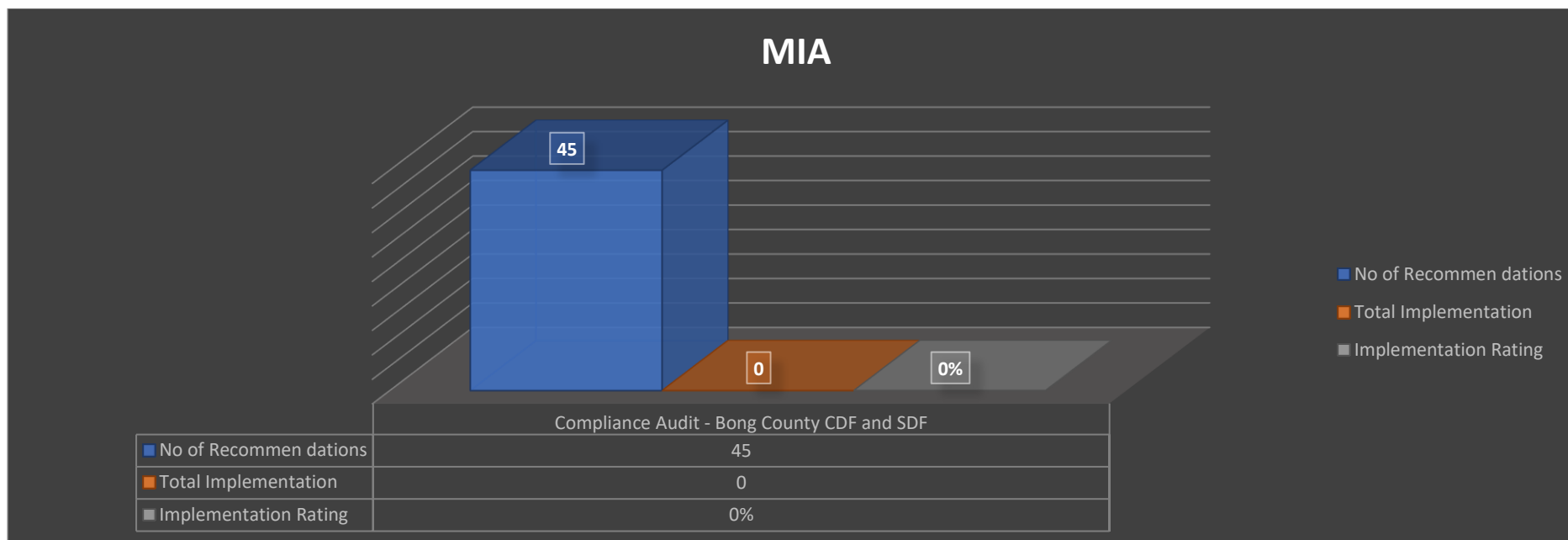
**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

## 40. MIA

### a. Audit Completed

Entity: Ministry of Internal Affairs (MIA)											Sector: Municipal Government				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Compliance Audit - Bong County CDF and SDF	CA	FYs 2018/2019-2020/2021	March 2022	2022	Adverse	1	3	35	45	0	0	45	0	0%
1	<b>Totals</b>						1	3	35	45	0	0	45	0	0%
	Similar Findings and Recommendations						1	3	35	45	0	0	45	0	0%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: MIA Bong County CDF and SDF</b>				
<b>Audit Type: Compliance (CA)</b>				
<b>Report Date: March 2022</b>				
<b>Year Published: 2022</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2018/2019	Adverse	32	42
2	FY2019/2020	Adverse	35	46
3	FY2020/2021	Adverse	35	46
<b>3</b>	<b>Totals</b>		<b>102</b>	<b>134</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>35</b>	<b>45</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			45
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

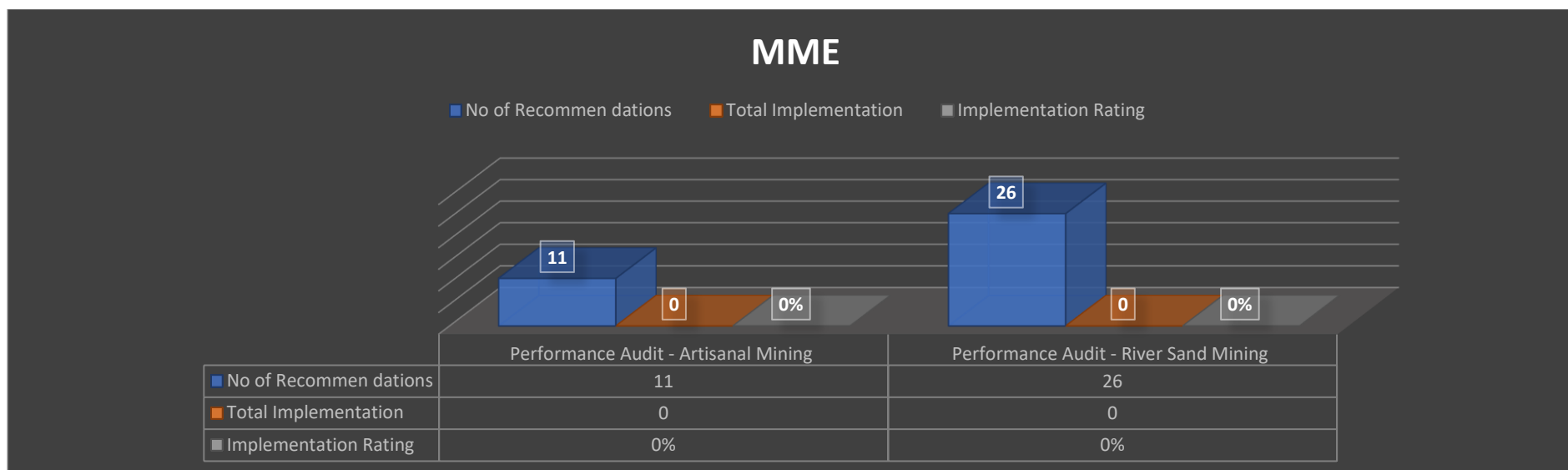
In the absence of Management's response, we maintain the follow-up findings.

## 41. MME

### a. Audits Completed

Entity: Ministry of Mines and Energy (MME)											Sector: Energy and Environment				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Performance Audit - Artisanal Mining	PERA	2016/2017-2018/2019	October 2021	2021	Not applicable	1	1	9	11	0	0	11	0	0%
2	Performance Audit - River Sand Mining	PERA	2016/2017-2020/2021	December 2022	2022	Not applicable	1	1	57	26	0	0	26	0	0%
2	<b>Totals</b>						<b>2</b>	<b>2</b>	<b>66</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>37</b>	<b>0</b>	<b>0%</b>
	Similar Findings and Recommendations						<b>2</b>	<b>2</b>	<b>66</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>37</b>	<b>0</b>	<b>0%</b>

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Tables on Audit Reports and Implementation Status of Audit Recommendations**

Entity: MME Artisanal Mining				
Audit Type: Performance (PERA)				
Report Date: October 2021				
Year Published: 2021				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FYs 2015/2016-2018/2019	Not Applicable	9	11
<b>1</b>	<b>Totals</b>		<b>9</b>	<b>11</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>9</b>	<b>11</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			11
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

Entity: MME River Sand Mining				
Audit Type: Performance (PERA)				
Report Date: December 2022				
Year Published: 2022				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FYs 2016/2017-2020/2021	Not Applicable	57	26
<b>1</b>	<b>Totals</b>		<b>57</b>	<b>26</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>57</b>	<b>26</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			26
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

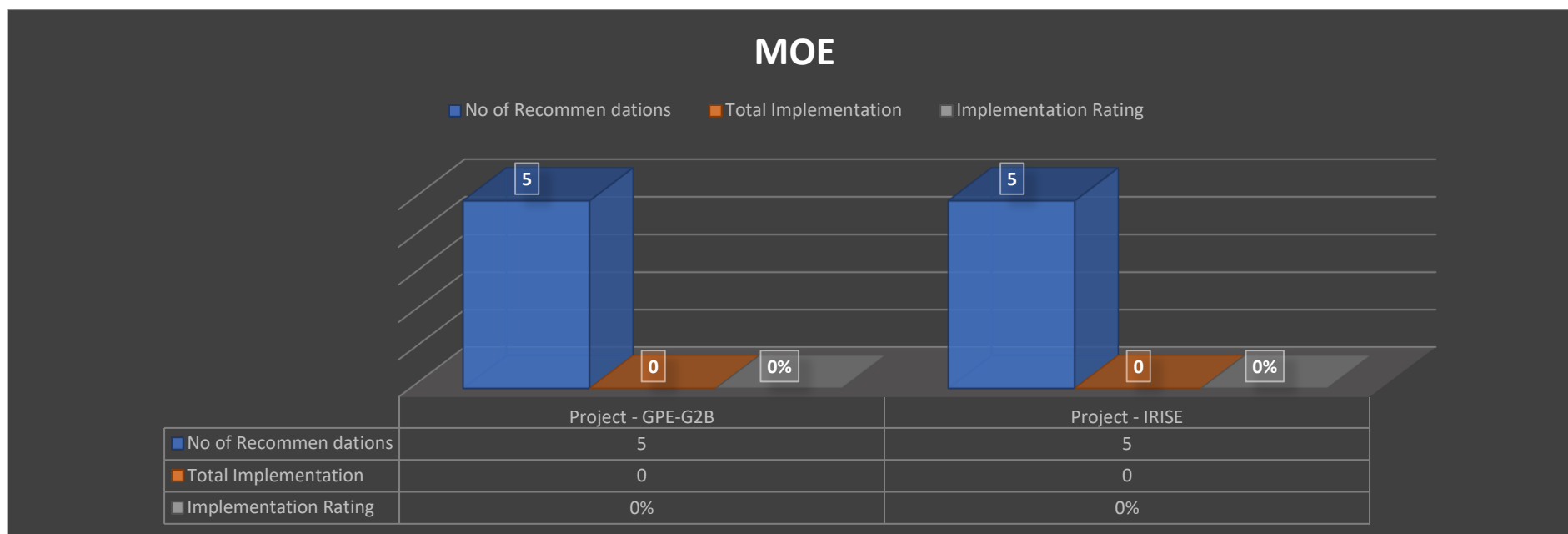
In the absence of Management's response, we maintain the follow-up findings.

## 42. MOE (Projects)

### a. Audits Completed

Entity: Ministry of Education (MOE)															Sector: Education
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Project - GPE-G2B	PRA	2020/2021	December 31, 2021	2021	Unqualified	1	1	4	5	0	0	5	0	0%
2	Project - IRISE	PRA	2020/2021	December 31, 2021	2021	Unqualified	1	1	4	5	0	0	5	0	0%
2	Totals						2	2	8	10	0	0	10	0	0%
	Similar Findings and Recommendations						2	2	8	10	0	0	10	0	0%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Tables on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: MOE GPE-G2B</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 31, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	4	5
<b>1</b>	<b>Totals</b>		<b>4</b>	<b>5</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>4</b>	<b>5</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			5
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: MOE IRISE</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 31, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	4	5
<b>1</b>	<b>Totals</b>		<b>4</b>	<b>5</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>4</b>	<b>5</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			5
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

In the absence of Management's response, we maintain the follow-up findings.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

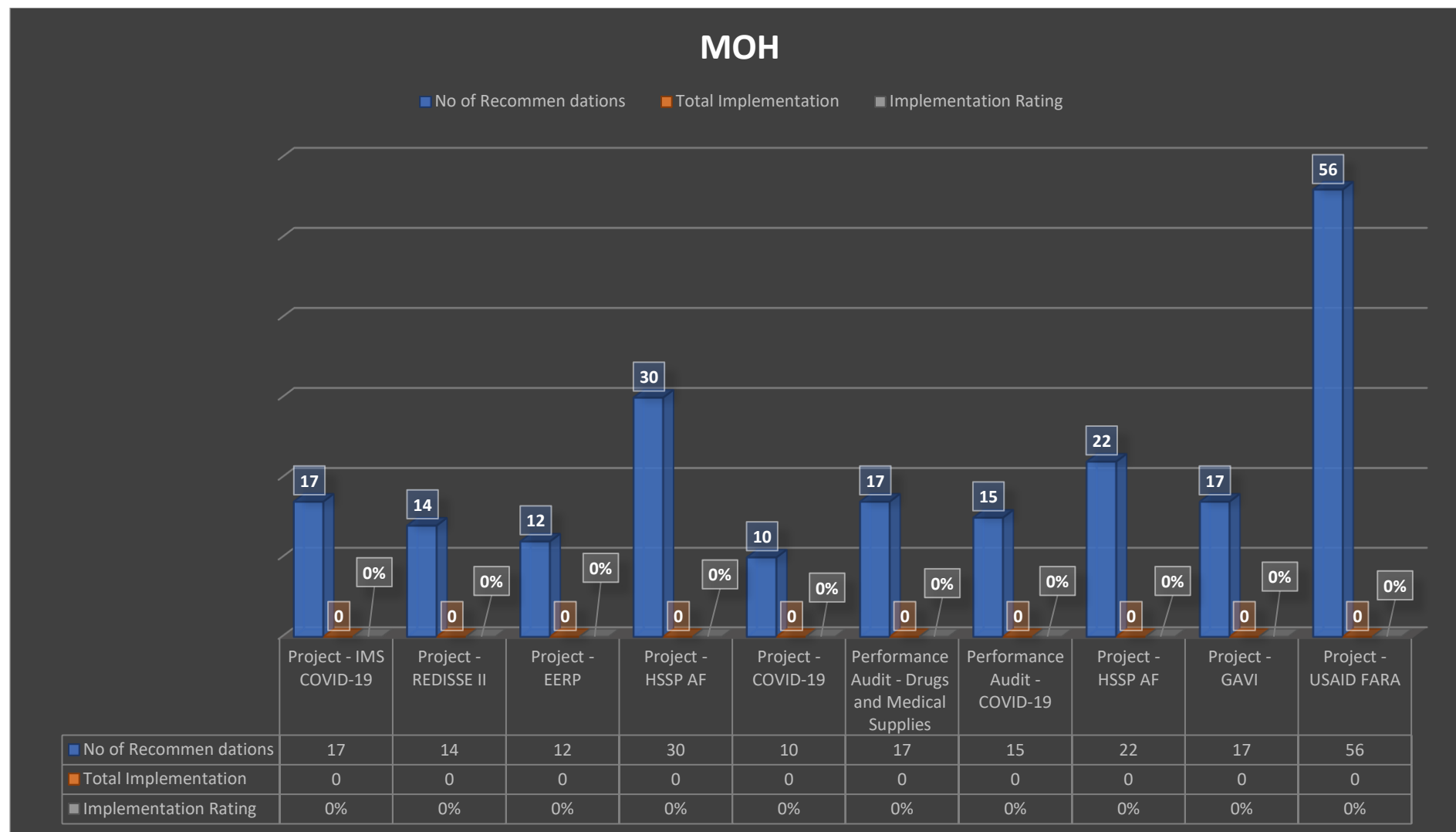
**43. MOH**

**a. Audits Completed**

Entity: Ministry of Health (MOH)															Sector: Health
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Project - IMS COVID-19	PRA	February-June 2020	March 26, 2021	2020	Adverse	1	1	33	17	0	0	17	0	0%
2	Project - REDISSE II	PRA	2020/2021	December 30, 2021	2021	Unqualified	1	1	7	14	0	0	14	0	0%
3	Project - EERP	PRA	2020/2021	December 30, 2021	2021	Unqualified	1	1	7	12	0	0	12	0	0%
4	Project - HSSP AF	PRA	2020/2021	December 31, 2021	2021	Unqualified	1	1	20	30	0	0	30	0	0%
5	Project - COVID-19	PRA	2020/2021	December 31, 2021	2021	Unqualified	1	1	4	10	0	0	10	0	0%
6	Performance Audit - Drugs and Medical Supplies	PERA	2015/2016-2018/2019	June 2022	2022	Not applicable	1	1	23	17	0	0	17	0	0%
7	Performance Audit - COVID-19	PERA	2019/2020-2022	December 2022	2022	Not applicable	1	1	24	15	0	0	15	0	0%
8	Project - HSSP AF	PRA	July 1, 2021-April 30, 2022	December 30, 2022	2022	Unqualified	1	1	9	22	0	0	22	0	0%
9	Project - GAVI	PRA	2019/2020-2020/2021	April 13, 2022	2022	Unqualified	1	2	13	17	0	0	17	0	0%
10	Project - USAID FARA	PRA	2020/2021	August 25, 2022	2022	Unqualified	1	1	40	56	0	0	56	0	0%
10	Totals						10	11	180	210	0	0	210	0	0%
	Similar Findings and Recommendations						10	11	180	210	0	0	210	0	0%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Tables on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: MOH IMS COVID-19</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: March 26, 2021</b>				
<b>Year Published: 2020</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	Feb 1-Jun 30, 2020	Adverse	33	17
<b>1</b>	<b>Totals</b>		<b>33</b>	<b>17</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>33</b>	<b>17</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			17
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: MOH EERP</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 30, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	7	12
<b>1</b>	<b>Totals</b>		<b>7</b>	<b>12</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>7</b>	<b>12</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			12
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: MOH REDISSE II</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 30, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	7	14
<b>1</b>	<b>Totals</b>		<b>7</b>	<b>14</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>7</b>	<b>14</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			14
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: MOH COVID-19</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 31, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	4	10
<b>1</b>	<b>Totals</b>		<b>4</b>	<b>10</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>4</b>	<b>10</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			10
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

<b>Entity: MOH HSSP AF</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 31, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	20	30
<b>1</b>	<b>Totals</b>		<b>20</b>	<b>30</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>20</b>	<b>30</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			30
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: MOH HSSP AF Closeout</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 30, 2022</b>				
<b>Year Published: 2022</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	July 1, 2021-April 30, 2022	Unqualified	9	22
<b>1</b>	<b>Totals</b>		<b>9</b>	<b>22</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>9</b>	<b>22</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			22
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: MOH Drugs and Medical Supplies</b>				
<b>Audit Type: Performance (PERA)</b>				
<b>Report Date: June 2022</b>				
<b>Year Published: 2022</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FYs 2015/2016-2018/2019	Not Applicable	23	17
<b>1</b>	<b>Totals</b>		<b>23</b>	<b>17</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>23</b>	<b>17</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			17
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: MOH COVID-19 Response</b>				
<b>Audit Type: Performance (PERA)</b>				
<b>Report Date: December 2022</b>				
<b>Year Published: 2022</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FYs 2019/2020 - 2022	Not Applicable	24	15
<b>1</b>	<b>Totals</b>		<b>24</b>	<b>15</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>24</b>	<b>15</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			15
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

<b>Entity: MOH USAID FARA</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: August 25, 2022</b>				
<b>Year Published: 2022</b>				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	40	56
<b>1</b>	<b>Totals</b>		<b>40</b>	<b>56</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>40</b>	<b>56</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			56
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: MOH GAVI - HSSP</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: April 13, 2022</b>				
<b>Year Published: 2022</b>				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	FY2019/2020	Unqualified	13	17
2	FY2020/2021	Unqualified	11	15
<b>2</b>	<b>Totals</b>		<b>24</b>	<b>32</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>13</b>	<b>17</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			17
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

In the absence of Management's response, we maintain the follow-up findings.

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

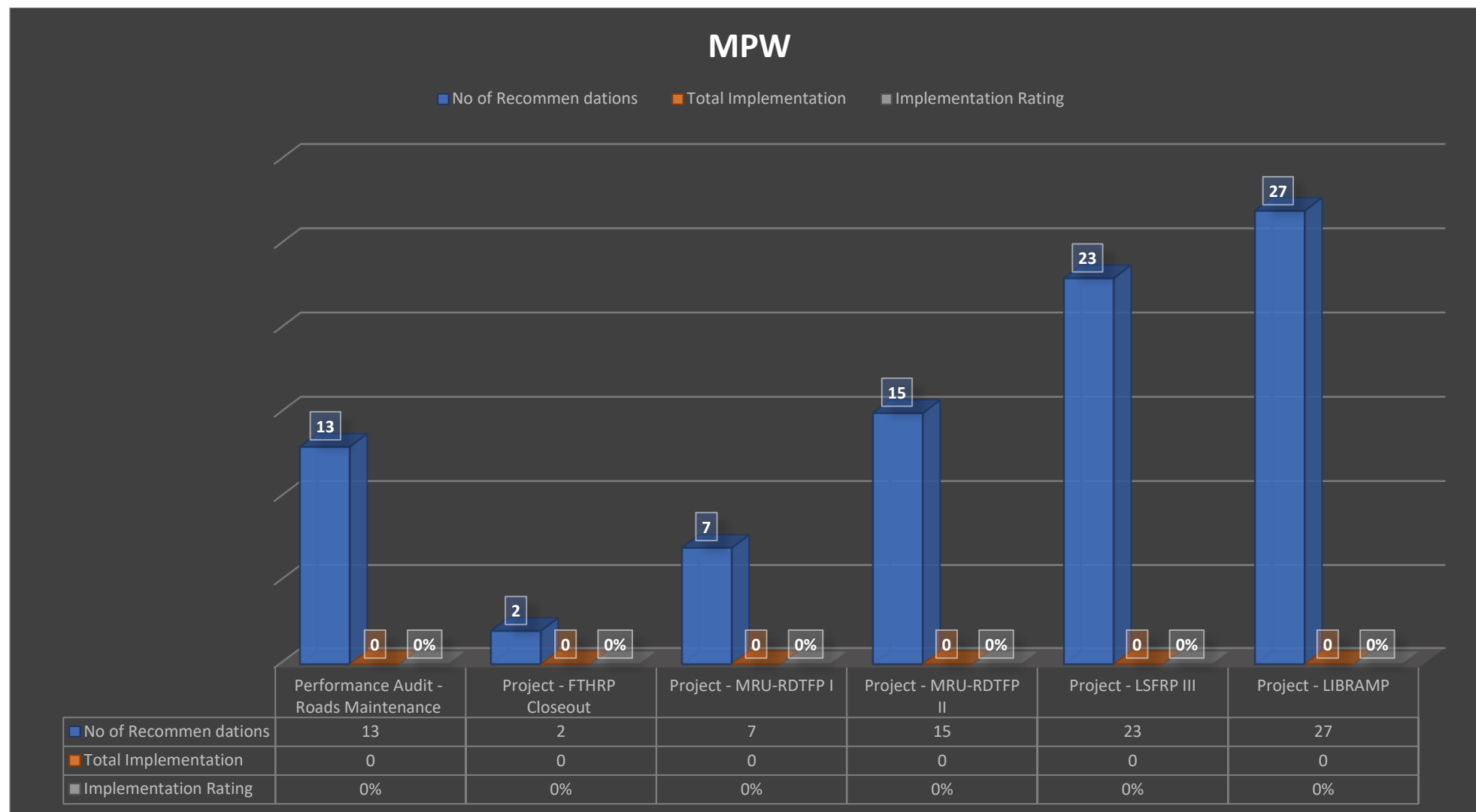
#### 44. MPW

##### a. Audits Completed

Entity: Ministry of Public Works (MPW)											Sector: Infrastructure and Basic Services				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Imple mented	Not Imple mented	Total Implementation	Implementation Rating
1	Performance Audit - Roads Maintenance	PERA	2015/2016-2018/2019	February 2021	2021	Not applicable	1	1	37	13	0	0	13	0	0%
2	Project - FTHRP Closeout	PRA	2020/2021	December 30, 2021	2021	Unqualified	1	1	3	2	0	0	2	0	0%
3	Project - MRU-RDTFP I	PRA	2020/2021	December 30, 2021	2021	Unqualified	1	1	12	7	0	0	7	0	0%
4	Project - MRU-RDTFP II	PRA	2020/2021	December 30, 2021	2021	Unqualified	1	1	20	15	0	0	15	0	0%
5	Project - LSFRP III	PRA	2019/2020	January 29, 2021	2021	Qualified	1	1	24	23	0	0	23	0	0%
6	Project - LIBRAMP	PRA	2020/2021	December 31, 2021	2021	Unqualified	1	1	23	27	0	0	27	0	0%
6	Totals						6	6	119	87	0	0	87	0	0%
	Similar Findings and Recommendations						6	6	119	87	0	0	87	0	0%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Tables on Audit Reports and Implementation Status of Audit Recommendations**

Entity: MPW Roads Maintenance				
Audit Type: Performance (PERA)				
Report Date: February 2021				
Year Published: 2021				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FYs 2016/2017-2019/2020	Not Applicable	37	13
<b>1</b>	<b>Totals</b>		<b>37</b>	<b>13</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>37</b>	<b>13</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			13
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

Entity: MPW FTHRP Closeout				
Audit Type: Project (PRA)				
Report Date: December 30, 2021				
Year Published: 2021				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	3	2
<b>1</b>	<b>Totals</b>		<b>3</b>	<b>2</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>3</b>	<b>2</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			2
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

Entity: MPW LSFRP-3				
Audit Type: Project (PRA)				
Report Date: January 29, 2021				
Year Published: 2021				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2019/2020	Qualified	24	23
<b>1</b>	<b>Totals</b>		<b>24</b>	<b>23</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>24</b>	<b>23</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			23
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

Entity: MPW LIBRAMP				
Audit Type: Project (PRA)				
Report Date: December 31, 2021				
Year Published: 2021				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	23	27
<b>1</b>	<b>Totals</b>		<b>23</b>	<b>27</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>23</b>	<b>27</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			27
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

<b>Entity: MPW MRU/RDTFP I</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 30, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	12	7
<b>1</b>	<b>Totals</b>		<b>12</b>	<b>7</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>12</b>	<b>7</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			7
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: MPW MRU/RDTFP II</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 30, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	20	15
<b>1</b>	<b>Totals</b>		<b>20</b>	<b>15</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>20</b>	<b>15</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			15
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

In the absence of Management's response, we maintain the follow-up findings.

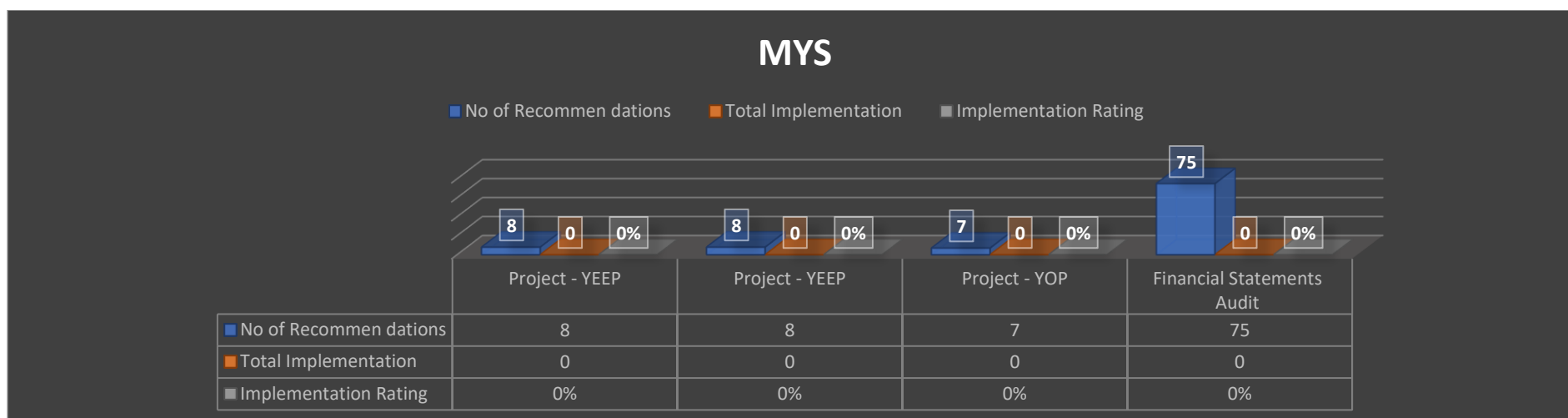
**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

## 45. MYS

### a. Audits Completed

Entity: Ministry of Youth and Sports (MYS)											Sector: Social Development Services				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Project - YEOP	PRA	2019/2020	April 30, 2021	2021	Unqualified	1	1	8	8	0	0	8	0	0%
2	Project - YEOP	PRA	2020/2021	December 31, 2021	2021	Unqualified	1	1	4	8	0	0	8	0	0%
3	Project - YOP	PRA	2020/2021	December 31, 2021	2021	Unqualified	1	1	5	7	0	0	7	0	0%
4	Financial Statements Audit	FSA	FYs 2017/2018-2019/2020	December 19, 2022	2022	Adverse	1	3	37	75	0	0	75	0	0%
4	<b>Totals</b>						<b>4</b>	<b>6</b>	<b>54</b>	<b>98</b>	<b>0</b>	<b>0</b>	<b>98</b>	<b>0</b>	<b>0%</b>
	Similar Findings and Recommendations						<b>4</b>	<b>6</b>	<b>54</b>	<b>98</b>	<b>0</b>	<b>0</b>	<b>98</b>	<b>0</b>	<b>0%</b>

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Tables on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: MYS YEEP</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: April 30, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	FY2019/2020	Unqualified	8	8
<b>1</b>	<b>Totals</b>		<b>8</b>	<b>8</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>8</b>	<b>8</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			8
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: MYS YEEP</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 31, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	4	8
<b>1</b>	<b>Totals</b>		<b>4</b>	<b>8</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>4</b>	<b>8</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			8
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: MYS YOP</b>				
<b>Audit Type: Project (PRA)</b>				
<b>Report Date: December 31, 2021</b>				
<b>Year Published: 2021</b>				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	FY2020/2021	Unqualified	5	7
<b>1</b>	<b>Totals</b>		<b>5</b>	<b>7</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>5</b>	<b>7</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			7
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

<b>Entity: MYS</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: December 19, 2022</b>				
<b>Year Published: 2022</b>				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	FY2017/2018	Adverse	34	69
2	FY2018/2019	Adverse	34	68
3	FY2019/2020	Adverse	37	73
<b>3</b>	<b>Totals</b>		<b>105</b>	<b>210</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>37</b>	<b>75</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			75
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

In the absence of Management's response, we maintain the follow-up findings.

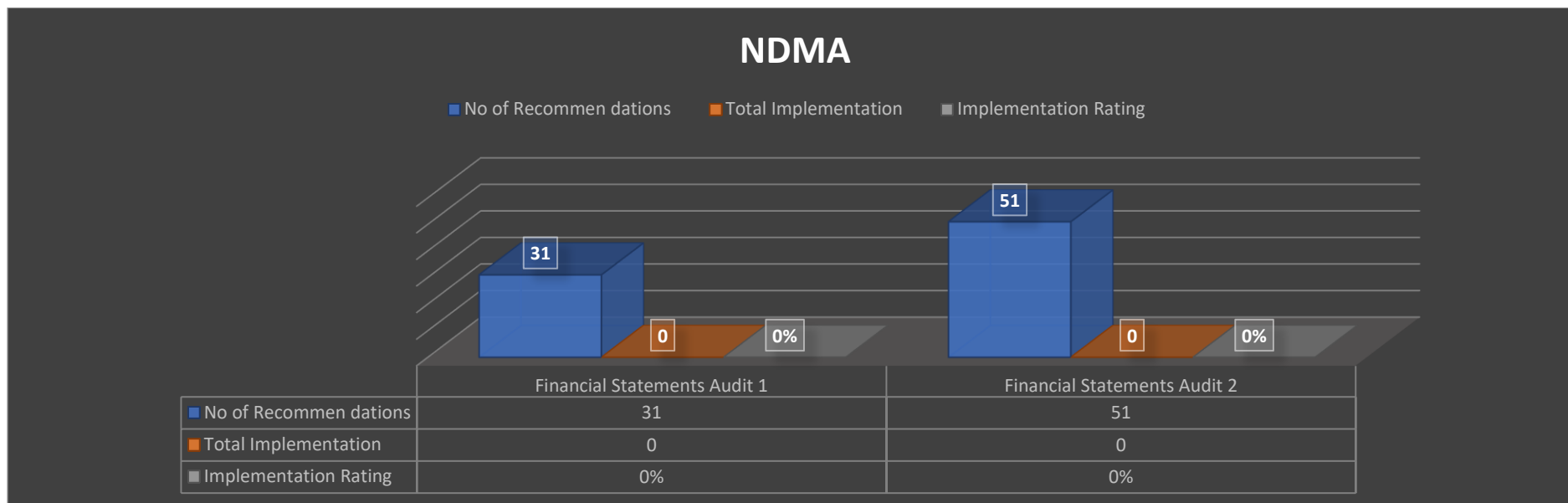
**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

## 46. NDMA

### a. Audits Completed

Entity: National Disaster Management Agency (NDMA)													Sector: Municipal Government		
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit 1	FSA	FYs 2017/2018-2018/2019	October 20, 2020	2020	Adverse	1	2	30	31	0	0	31	0	0%
2	Financial Statements Audit 2	FSA	FYs 2019/2020-2020/2021	April 13, 2023	2022	Adverse	1	2	25	51	0	0	51	0	0%
2	Totals						2	4	55	82	0	0	82	0	0%
	Similar Findings and Recommendations						2	4	55	82	0	0	82	0	0%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Tables on Audit Reports and Implementation Status of Audit Recommendations**

Entity: NDMA				
Audit Type: Financial Statements (FSA)				
Report Date: October 20, 2020				
Year Published: 2020				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2017/2018	Adverse	25	25
2	FY2018/2019	Adverse	23	26
<b>2</b>	<b>Totals</b>		<b>48</b>	<b>51</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>30</b>	<b>31</b>
	Implementation Status:			
	Fully implemented			0
	Partially implemented			0
	Not implemented			31
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

Entity: NDMA				
Audit Type: Financial Statements (FSA)				
Report Date: April 13, 2023				
Year Published: 2022				
No	Audited Period	Audit Opinion/ Conclusion	Audit Findings	Audit Recommendations
1	FY2019/2020	Adverse	18	42
2	FY2020/2021	Adverse	21	41
<b>2</b>	<b>Totals</b>		<b>39</b>	<b>83</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>25</b>	<b>51</b>
	Implementation Status:			
	Fully implemented			0
	Partially implemented			0
	Not implemented			51
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

In the absence of Management's response, we maintain the follow-up findings.

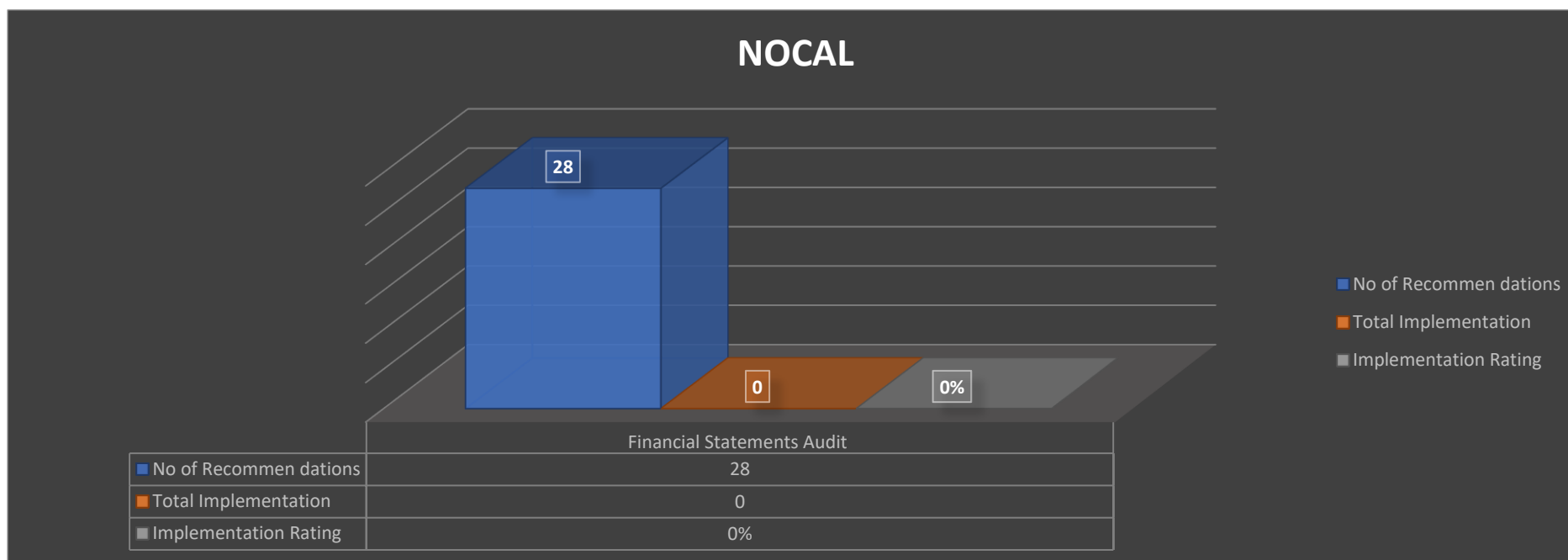
**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

## 47. NOCAL

### a. Audit Completed

Entity: National Oil Company of Liberia (NOCAL)											Sector: Industry and Commerce				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/ Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	2018/2019-2019/2020	April 17, 2023	2022	Qualified	1	2	21	28	0	0	28	0	0%
1	<b>Totals</b>						<b>1</b>	<b>2</b>	<b>21</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>28</b>	<b>0</b>	<b>0%</b>
	Similar Findings and Recommendations						1	2	21	28	0	0	28	0	0%

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

Audit Type: Financial Statements (FSA)				
Report Date: April 17, 2023				
Year Published: 2022				
No	Audited Period	Audit Opinion/Conclusion	Audit Findings	Audit Recommendations
1	FY2018/2019	Qualified	20	27
2	FY2019/2020	Qualified	18	25
<b>2</b>	<b>Totals</b>		<b>38</b>	<b>52</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>21</b>	<b>28</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			28
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

In the absence of Management's response, we maintain the follow-up findings.



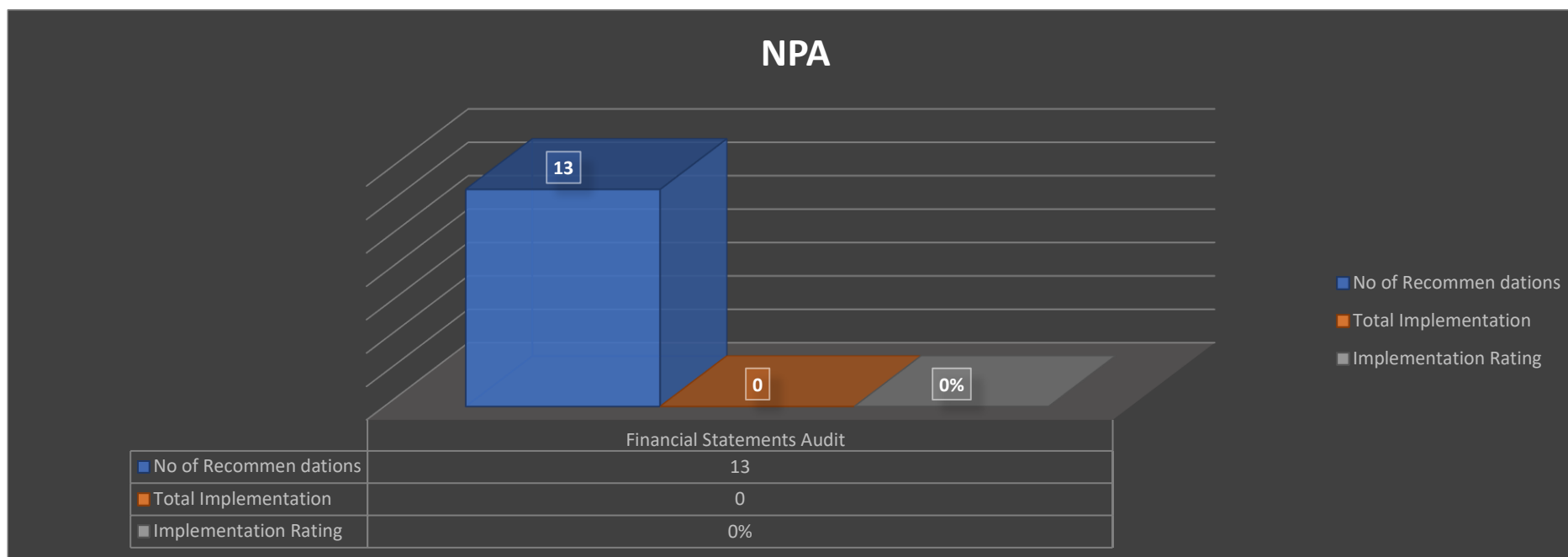
**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**48. NPA**

**a. Audit Completed**

Entity: National Port Authority (NPA)											Sector: Industry and Commerce				
No	Audit Description	Audit Type	Audit Period	Report Date	Year Published	Audit Opinions/Conclusions	No of Audits	No of Reports	No of Findings	No of Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total Implementation	Implementation Rating
1	Financial Statements Audit	FSA	FYS 2016/2017-2018/2019	May 31, 2021	2021	Adverse	1	3	12	13	0	0	13	0	0%
1	<b>Totals</b>						<b>1</b>	<b>3</b>	<b>12</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>0%</b>
	Similar Findings and Recommendations						1	3	12	13	0	0	13	0	0%

**Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.**



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

**b. Table on Audit Reports and Implementation Status of Audit Recommendations**

<b>Entity: NPA</b>				
<b>Audit Type: Financial Statements (FSA)</b>				
<b>Report Date: May 31, 2021</b>				
<b>Year Published: 2021</b>				
<b>No</b>	<b>Audited Period</b>	<b>Audit Opinion/Conclusion</b>	<b>Audit Findings</b>	<b>Audit Recommendations</b>
1	FY2016/2017	Adverse	12	13
2	FY2017/2018	Adverse	11	12
3	FY2018/2019	Adverse	6	7
<b>3</b>	<b>Totals</b>		<b>29</b>	<b>32</b>
	<b>Similar Findings &amp; Recommendations</b>		<b>12</b>	<b>13</b>
	<b>Implementation Status:</b>			
	Fully implemented			0
	Partially implemented			0
	Not implemented			13
<b>Follow-up Comment:</b> Management provided no evidence of implementation of the audit recommendations.				

**c. Entity's Response**

No response from Management.

**d. Auditor General's Follow-up Position**

In the absence of Management's response, we maintain the follow-up findings.

### 3.0 Detailed Categories of Audit Findings and Recommendations

#### a. Financial Issues

##### 1. Financial Reporting Irregularities

Financial Reporting					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Non-Preparation and Submission of Financial Statements	Partially implemented	Compliance	CDA	Financial Reporting
2	Manual Financial Reporting	Partially implemented	Financial Statements	HRC	Financial Reporting
3	Non-Submission of Financial Statements and Accounts	Fully implemented	Compliance	JFKMC	Financial Reporting
4	Financial Reporting Requirements	Not implemented	Financial Statements	LAA	Financial Reporting
5	Inconsistencies in the application of the Financial Reporting Framework	Not implemented	Financial Statements	LACC	Financial Reporting
6	Foreign Currency Exchange Gain	Not implemented	Financial Statements	LACC	Financial Reporting
7	Presentation of comparison of Budget and Actual Amounts	Fully implemented	Project	LEC	Financial Reporting
8	Accounting Policies and Explanatory Notes	Fully implemented	Project	LEC	Financial Reporting
9	Signing date of the Financial Statements not specify	Fully implemented	Project	LEC	Financial Reporting
10	Lack of Information about the Entity	Fully implemented	Project	LEC	Financial Reporting
11	Presentation of Statement of Comparison of Budget and Actual Amount	Fully implemented	Project	LEC	Financial Reporting
12	Lack of Information about the Entity	Fully implemented	Project	LEC	Financial Reporting
13	Withholding Taxes	Fully implemented	Project	LEC	Financial Reporting
14	Accounting Policies and Explanatory Notes	Fully implemented	Project	LEC	Financial Reporting
15	Signing Date of the Financial Statements not Specified	Fully implemented	Project	LEC	Financial Reporting
16	Transactions without Narratives	Fully implemented	Project	LEC	Financial Reporting
17	Presentation of Statement of Comparison of Budget and Actual Amount	Fully implemented	Project	LEC	Financial Reporting
18	Lack of Information about the Entity	Fully implemented	Project	LEC	Financial Reporting
19	Withholding Taxes	Fully implemented	Project	LEC	Financial Reporting
20	Accounting Policies and Explanatory Notes	Fully implemented	Project	LEC	Financial Reporting

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

21	Signing Date of the Financial Statements not Specified	Fully implemented	Project	LEC	Financial Reporting
22	Transactions without Narratives	Fully implemented	Project	LEC	Financial Reporting
23	Presentation of Comparison of Budget and Actual Amount	Fully implemented	Project	LEC	Financial Reporting
24	Lack of Information about the Entity	Fully implemented	Project	LEC	Financial Reporting
25	Accounting Policies and Explanatory Notes	Fully implemented	Project	LEC	Financial Reporting
26	Signing Date of the Financial Statements not Specified	Fully implemented	Project	LEC	Financial Reporting
27	Non-Submission of Financial Statements and Accounts	Not implemented	Compliance	LEITI	Financial Reporting
28	Non-Presentation of Finance Cost	Fully implemented	Financial Statements	LiMA	Financial Reporting
29	Non-Recognition of Expected Credit Losses	Fully implemented	Financial Statements	LiMA	Financial Reporting
30	Property, Plant and Equipment Discrepancy	Fully implemented	Financial Statements	LiMA	Financial Reporting
31	Construction -in -Progress	Fully implemented	Financial Statements	LiMA	Financial Reporting
32	Obsolete Inventories	Fully implemented	Financial Statements	LiMA	Financial Reporting
33	Understated Accounts Receivables	Partially implemented	Financial Statements	LiMA	Financial Reporting
34	Overstated Accounts Receivables	Partially implemented	Financial Statements	LiMA	Financial Reporting
35	Preparation of Financial Statements	Partially implemented	Compliance	LIPA	Financial Reporting
36	Non-Preparation and Submission of Financial Statements	Partially implemented	Compliance	LIPA	Financial Reporting
37	Unreported Expenditure	Partially implemented	Financial Statements	LIPO	Financial Reporting
38	Irregularity Associated with Financial Reporting	Not implemented	Financial Statements	LIPO	Financial Reporting
39	Non-Preparation of Financial Statements	Not implemented	Compliance	LOIC	Financial Reporting
40	Exchange Difference	Fully implemented	Financial Statements	LRA	Financial Reporting
41	Cash Position	Fully implemented	Financial Statements	LRA	Financial Reporting
42	Non-Submission of Financial Statements and Accounts	Fully implemented	Compliance	LRRRC	Financial Reporting
43	CBL Exchange Rate	Not implemented	Financial Statements	LTA	Financial Reporting
44	Financial Statement Irregularities	Not implemented	Compliance	LWSC	Financial Reporting
45	Non-Disclosure of Foreign Currency Translation Difference and Rate	Not implemented	Project	MCC	Financial Reporting
46	Inadequate Disclosure of Cash and Cash Equivalent	Not implemented	Financial Statements	MFDP	Financial Reporting
47	Cash Controlled by the Reporting Entity	Not implemented	Financial Statements	MFDP	Financial Reporting
48	Restriction on Cash Balances and Access to Borrowing	Not implemented	Financial Statements	MFDP	Financial Reporting
49	Correction of Errors	Not implemented	Financial Statements	MFDP	Financial Reporting
50	Consolidation Disclosures	Not implemented	Financial Statements	MFDP	Financial Reporting

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

51	Translation of Foreign Currency Transaction	Not implemented	Financial Statements	MFDP	Financial Reporting
52	Note Disclosure of Budgetary Basis, Period and Scope	Not implemented	Financial Statements	MFDP	Financial Reporting
53	External Assistance	Not implemented	Financial Statements	MFDP	Financial Reporting
54	Variance - Financial Statement Amounts vs. General Ledger Amount	Not implemented	Financial Statements	MFDP	Financial Reporting
55	Quarterly Government Agency or Fund accounts	Not implemented	Financial Statements	MFDP	Financial Reporting
56	Title of Financial Statements	Not implemented	Financial Statements	MFDP	Financial Reporting
57	Explanation of Material Variance	Not implemented	Financial Statements	MFDP	Financial Reporting
58	Inconsistency in Classification	Not implemented	Financial Statements	MFDP	Financial Reporting
59	Basis of Preparation	Not implemented	Financial Statements	MFDP	Financial Reporting
60	Inadequate Disclosure of Cash and Cash Equivalent	Not implemented	Financial Statements	MFDP	Financial Reporting
61	Cash Controlled by Reporting Entity	Not implemented	Financial Statements	MFDP	Financial Reporting
62	Restriction on Cash Balances and Access to Borrowing	Not implemented	Financial Statements	MFDP	Financial Reporting
63	Translation of Foreign Currency Transaction	Not implemented	Financial Statements	MFDP	Financial Reporting
64	Note Disclosure of Budgetary Basis, Period and Scope	Not implemented	Financial Statements	MFDP	Financial Reporting
65	Information Presented in the Statement of Cash Receipts and Payments	Not implemented	Financial Statements	MFDP	Financial Reporting
66	Consolidation of Reporting Entity	Not implemented	Financial Statements	MFDP	Financial Reporting
67	Misclassification	Not implemented	Financial Statements	MFDP	Financial Reporting
68	Misclassification of Expenditure	Not implemented	Project	MFDP	Financial Reporting
69	Misstated Closing Cash Balance	Not implemented	Financial Statements	MFDP	Financial Reporting
70	Misstated Opening Balance	Not implemented	Financial Statements	MFDP	Financial Reporting
71	Adjustment not Cross Referenced	Not implemented	Financial Statements	MFDP	Financial Reporting
72	Explanation of Material Variance	Not implemented	Financial Statements	MFDP	Financial Reporting
73	Information Presented in the Statement of Cash Receipts and Payments	Not implemented	Financial Statements	MFDP	Financial Reporting
74	Consolidation of Reporting Entity	Not implemented	Financial Statements	MFDP	Financial Reporting
75	Misclassification	Not implemented	Financial Statements	MFDP	Financial Reporting
76	Inconsistency in Numerical Classification	Not implemented	Financial Statements	MFDP	Financial Reporting
77	Basis of Preparation	Not implemented	Financial Statements	MFDP	Financial Reporting
78	Inadequate Disclosure of Cash and Cash Equivalent	Not implemented	Financial Statements	MFDP	Financial Reporting

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

79	Cash Controlled by Reporting Entity	Not implemented	Financial Statements	MFDP	Financial Reporting
80	Restriction on Cash Balances and Access to Borrowing	Not implemented	Financial Statements	MFDP	Financial Reporting
81	Translation of Foreign Currency	Not implemented	Financial Statements	MFDP	Financial Reporting
82	Classification Schemes Not in Line with Classification Schemes Adopted for Presentation of National Budget	Not implemented	Financial Statements	MFDP	Financial Reporting
83	Misstated Opening Balance	Not implemented	Financial Statements	MFDP	Financial Reporting
84	Explanation of Material Variance	Not implemented	Financial Statements	MFDP	Financial Reporting
85	Consolidation of Reporting Entities	Not implemented	Financial Statements	MFDP	Financial Reporting
86	Misclassification of Transactions	Not implemented	Financial Statements	MFDP	Financial Reporting
87	Inadequate Disclosure of Cash and Cash Equivalent	Not implemented	Financial Statements	MFDP	Financial Reporting
88	Cash Not Controlled by Reporting Entity	Not implemented	Financial Statements	MFDP	Financial Reporting
89	Non-Disclosure of Undrawn Borrowing	Not implemented	Financial Statements	MFDP	Financial Reporting
90	Non-Disclosure of Translation of Foreign Currency	Not implemented	Financial Statements	MFDP	Financial Reporting
91	Classification Schemes Not in Line with Classification Schemes Adopted for Presentation of National Budget	Not implemented	Financial Statements	MFDP	Financial Reporting
92	Change in Reporting Period	Not implemented	Financial Statements	MFDP	Financial Reporting
93	Comparative Information	Not implemented	Financial Statements	MFDP	Financial Reporting
94	Misstated Opening Cash Balance	Not implemented	Financial Statements	MFDP	Financial Reporting
95	Explanation of Material Variance	Not implemented	Financial Statements	MFDP	Financial Reporting
96	Consolidation of Reporting Entities	Not implemented	Financial Statements	MFDP	Financial Reporting
97	Inadequate Disclosure of Cash and Cash Equivalent	Not implemented	Financial Statements	MFDP	Financial Reporting
98	Cash not Controlled by Reporting Entity	Not implemented	Financial Statements	MFDP	Financial Reporting
99	Non-Disclosure of Undrawn Borrowing	Not implemented	Financial Statements	MFDP	Financial Reporting
100	Non-Disclosure of Translation of Foreign Currency Schedule	Not implemented	Financial Statements	MFDP	Financial Reporting
101	Classification Schemes Not in Line with Classification Schemes Adopted for Presentation of National Budget	Not implemented	Financial Statements	MFDP	Financial Reporting
102	No Evidence of an Approved Consolidated Schedule	Not implemented	Financial Statements	MFDP	Financial Reporting
103	Explanation of Material Variance	Not implemented	Financial Statements	MFDP	Financial Reporting
104	Non-Preparation of Bank Reconciliation Statements	Not implemented	Financial Statements	MFDP	Financial Reporting
105	Consolidation of Reporting Entities	Not implemented	Financial Statements	MFDP	Financial Reporting
106	Inconsistency in Numerical Classification	Not implemented	Financial Statements	MFDP	Financial Reporting
107	Inadequate Disclosure of Cash and Cash Equivalent	Not implemented	Financial Statements	MFDP	Financial Reporting

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

108	Cash Not Controlled by Reporting Entity	Not implemented	Financial Statements	MFDP	Financial Reporting
109	Non-Disclosure of Undrawn Borrowing	Not implemented	Financial Statements	MFDP	Financial Reporting
110	Non-Submission of Financial Statements and Accounts	Not implemented	Compliance	MIA	Financial Reporting
111	Discrepancy in Financial Reporting	Not implemented	Financial Statements	MoCI	Financial Reporting
112	Structure of Notes to the Financial Statements	Not implemented	Financial Statements	MoCI	Financial Reporting
113	Comparison of Budget and Actual Amounts	Not implemented	Financial Statements	MoCI	Financial Reporting
114	Incomplete Notes to the Financial Statement	Not implemented	Financial Statements	MoCI	Financial Reporting
115	External Assistance	Not implemented	Financial Statements	MoCI	Financial Reporting
116	Omitted Expenditure	Not implemented	Financial Statements	MoCI	Financial Reporting
117	Note Disclosure of Budgetary Basis, Period and Scope	Not implemented	Project	MOE	Financial Reporting
118	SOE annexed to Financial Statements	Not implemented	Project	MOE	Financial Reporting
119	Note Disclosure of Budgetary Basis, Period and Scope	Not implemented	Project	MOE	Financial Reporting
120	COVID-19 Budget Allocation	Not implemented	Project	MOH	Financial Reporting
121	Financial Statements	Not implemented	Project	MOH	Financial Reporting
122	Funding Discrepancies per Financial Statements	Not implemented	Project	MOH	Financial Reporting
123	Disclosures and Notes to the Financial Statements	Not implemented	Project	MOH	Financial Reporting
124	Undisclosed Bank Balances	Not implemented	Project	MOH	Financial Reporting
125	Liquidation of Advances	Not implemented	Project	MOH	Financial Reporting
126	Inadequate Liquidation Report	Not implemented	Project	MOH	Financial Reporting
127	Payments without Liquidation Report	Not implemented	Project	MOH	Financial Reporting
128	Non-Disclosure of Government Contribution	Not implemented	Project	MYS	Financial Reporting
129	Face of Financial Statements Inconsistent with Notes	Not implemented	Financial Statements	MYS	Financial Reporting
130	Lack of Comparative Information in the Financial Statements	Not implemented	Financial Statements	MYS	Financial Reporting
131	Exact Final Budget and Actual Amounts	Not implemented	Financial Statements	MYS	Financial Reporting
132	Note Disclosure of Budgetary Basis, Period and Scope	Not implemented	Financial Statements	MYS	Financial Reporting
133	Inadequate Basis of Preparation	Not implemented	Financial Statements	MYS	Financial Reporting
134	Misstated Opening Balance	Not implemented	Financial Statements	MYS	Financial Reporting
135	Financial Reporting Requirement	Not implemented	Financial Statements	NaFAA	Financial Reporting
136	Non-Disclosure of Withholding Taxes	Fully implemented	Project	NaFAA	Financial Reporting
137	Inappropriate Financial Reporting Requirements	Not implemented	Financial Statements	NASSCORP	Financial Reporting
138	Inconsistent Cash Flows Statement	Fully implemented	Financial Statements	NASSCORP	Financial Reporting
139	Financial Reporting Requirements	Not implemented	Financial Statements	NDMA	Financial Reporting

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

140	IPSAS Cash Basis Financial Reporting Framework	Not implemented	Financial Statements	NDMA	Financial Reporting
141	Unsupported Foreign Currency Translation Difference	Not implemented	Financial Statements	NDMA	Financial Reporting
142	Unrecorded Donor Assets	Not implemented	Financial Statements	NDMA	Financial Reporting
143	Lack of Comparative Information in the Financial	Not implemented	Financial Statements	NDMA	Financial Reporting
144	Face of Financial Statements Inconsistent with Notes	Partially implemented	Financial Statements	NHA	Financial Reporting
145	Explanation of Material Variance	Not implemented	Financial Statements	NHA	Financial Reporting
146	Note Disclosure of Budgetary Basis, Period and Scope	Not implemented	Financial Statements	NHA	Financial Reporting
147	Lack of Comparative Information	Not implemented	Financial Statements	NHA	Financial Reporting
148	Basis of Preparation	Not implemented	Financial Statements	NHA	Financial Reporting
149	Preparation of Financial Statements	Partially implemented	Financial Statements	NIR	Financial Reporting
150	Non-Preparation of Financial Statements	Not implemented	Compliance	NLA	Financial Reporting
151	Non-Disclosure of Lease Rental	Not implemented	Financial Statements	NOCAL	Financial Reporting
152	Prior Period Adjustments	Not implemented	Financial Statements	NOCAL	Financial Reporting
153	Financial Reporting Requirements	Not implemented	Financial Statements	NPA	Financial Reporting
154	Manual Financial Reporting	Not implemented	Financial Statements	NPA	Financial Reporting
155	Discrepancies in the application of the Financial Reporting Framework	Fully implemented	Financial Statements	NPHIL	Financial Reporting
156	Difference in Closing Cash Balance	Partially implemented	Financial Statements	NPHIL	Financial Reporting
157	Unsupported Foreign Currency Translation	Not implemented	Financial Statements	NRF	Financial Reporting
158	Non-Preparation and Submission of Financial Statements	Partially implemented	Compliance	NWASHC	Financial Reporting
159	Presentation of Statement of Comparison of Budget and Actual Amount	Fully implemented	Project	RREA	Financial Reporting



## 2. Financial Variances/Discrepancies

Financial Variances/Discrepancies					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Discrepancy between the IFMIS Ledger and CDA Financial Report	Not implemented	Compliance	CDA	Financial Variances/Discrepancies
2	Discrepancy between Personnel Cost per IFMIS Ledger and Quarterly Budget Performance Report	Not implemented	Compliance	CDA	Financial Variances/Discrepancies
3	Discrepancy between the MFDP Fiscal Outturn Report & CSA Financial Statements	Partially implemented	Financial Statements	CSA	Financial Variances/Discrepancies
4	Discrepancy in Fund Transferred to President Young Professional (PYP)	Not implemented	Financial Statements	CSA	Financial Variances/Discrepancies
5	Variances in the Ledger and Financial Statements Amounts-GOL Fund	Not implemented	Financial Statements	LACC	Financial Variances/Discrepancies
6	Discrepancy between the Other Receipts in Financial Statements and Trial Balance	Fully implemented	Financial Statements	LBS	Financial Variances/Discrepancies
7	Discrepancy between the Expenses in Financial Statements and General Ledger	Fully implemented	Financial Statements	LBS	Financial Variances/Discrepancies
8	Discrepancy between the IFMIS Ledger and LIPA Performance Report	Not implemented	Compliance	LIPA	Financial Variances/Discrepancies
9	Variance between Personnel Cost per Payroll and the Budget Performance Report (BPR)	Not implemented	Compliance	LIPA	Financial Variances/Discrepancies
10	Discrepancy between Financial Statements and General Ledger	Not implemented	Financial Statements	LTA	Financial Variances/Discrepancies
11	Discrepancies between Payment Voucher and General Ledger	Not implemented	Financial Statements	LTA	Financial Variances/Discrepancies
12	Variances – Comparison of Budget and Actual Amount	Not implemented	Financial Statements	MFDP	Financial Variances/Discrepancies
13	Variance - Financial Statement Amounts vs. General Ledger Amount	Not implemented	Financial Statements	MFDP	Financial Variances/Discrepancies

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

14	Significant Variances - Financial Statement, General Ledger and Trial Balance Amounts	Not implemented	Financial Statements	MFDP	Financial Variances/ Discrepancies
15	Discrepancy between the Fiscal Outturn Report (MFDP) and Expenditure Report (Bong County Administration)	Not implemented	Compliance	MIA	Financial Variances/ Discrepancies
16	Variances in Operational Cash Balance	Not implemented	Financial Statements	MoCI	Financial Variances/ Discrepancies
17	Discrepancies between Financial statements and GOL/IFMIS system	Not implemented	Financial Statements	MoCI	Financial Variances/ Discrepancies
18	Variance without Liquidation Report	Not implemented	Project	MOH	Financial Variances/ Discrepancies
19	Variance between Allotment from IFMIS Ledger and Financial Statements	Not implemented	Financial Statements	MYS	Financial Variances/ Discrepancies
20	Variances in Donor Fund Amounts	Not implemented	Financial Statements	MYS	Financial Variances/ Discrepancies
21	Variance between Expenses in Financial Statements and Cashbook	Not implemented	Financial Statements	MYS	Financial Variances/ Discrepancies
22	Discrepancy between Financial Statement and General Ledger	Not implemented	Financial Statements	NBC	Financial Variances/ Discrepancies
23	Expenditures in the Bank Statements not Recorded in the Financials	Not implemented	Financial Statements	NDMA	Financial Variances/ Discrepancies
24	Variance between Allotment in IFMIS and the Financial Statements	Not implemented	Financial Statements	NHA	Financial Variances/ Discrepancies
25	Variance between Expenses in Financial Statements and Cashbook	Not implemented	Financial Statements	NHA	Financial Variances/ Discrepancies
26	Cash Receipts in Financial Statements inconsistent with Bank Statement	Not implemented	Financial Statements	NHA	Financial Variances/ Discrepancies
27	Financial Irregularities	Not implemented	Financial Statements	NIR	Financial Variances/ Discrepancies
28	Variance between Confirmed Allotment and Financial Statements	Not implemented	Financial Statements	NTA	Financial Variances/ Discrepancies

### 3. Budget and Budget Performance Irregularities

Budget and Budget Performance					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Spending in Excess of Approved Budgeted – GOL Fund	Not implemented	Compliance	CDA	Budget and Budget Performance
2	Unapproved Budget Expenditure	Fully implemented	Financial Statements	LAA	Budget and Budget Performance
3	Budget for Special Operation Services	Not implemented	Financial Statements	LACC	Budget and Budget Performance
4	Re-allocation of Budgeted Funds	Not implemented	Financial Statements	LACC	Budget and Budget Performance
5	No Evidence of Quarterly Budget Performance Reports	Fully implemented	Financial Statements	LBS	Budget and Budget Performance
6	No Evidence of Quarterly Budget Performance Reports	Not implemented	Compliance	LEITI	Budget and Budget Performance
7	Unauthorized Expenditure	Not implemented	Financial Statements	LIPA	Budget and Budget Performance
8	Unauthorized Expenditure	Not implemented	Compliance	LIPA	Budget and Budget Performance
9	No Evidence of Quarterly Budgeted Performance Reports	Not implemented	Financial Statements	LIPO	Budget and Budget Performance
10	Un-Budgeted Expenditure (National Office Support)	Not implemented	Compliance	LOIC	Budget and Budget Performance
11	Operational Budget	Not implemented	Financial Statements	LRA	Budget and Budget Performance
12	No Evidence of Quarterly Budget Performance Reports	Fully implemented	Compliance	LRRRC	Budget and Budget Performance
13	Expenditure above Budgetary Lines	Not implemented	Financial Statements	LTA	Budget and Budget Performance
14	Payments without Budgetary Allocation	Not implemented	Financial Statements	LTA	Budget and Budget Performance
15	Budget Preparation not Performed on IFMIS	Not implemented	Information Technology	MFDP	Budget and Budget Performance
16	Lack of Annual Budgeting of the ICT Unit	Not implemented	Information Technology	MFDP	Budget and Budget Performance
17	Non-Reconciliation of Actual Amounts on a Comparable Basis to Budget and Actual Amounts in the Financial Statements	Not implemented	Financial Statements	MFDP	Budget and Budget Performance
18	Excess Expenditure Over Appropriation	Not implemented	Financial Statements	MFDP	Budget and Budget Performance
19	Under Disbursement of Appropriation	Not implemented	Financial Statements	MFDP	Budget and Budget Performance
20	Excess Expenditure Over Appropriation	Not implemented	Financial Statements	MFDP	Budget and Budget Performance
21	Under Disbursement of Appropriation	Not implemented	Financial Statements	MFDP	Budget and Budget Performance
22	Excess Grant Expenditure Over Approved Appropriation	Not implemented	Financial Statements	MFDP	Budget and Budget Performance
23	Under Disbursement of Appropriation	Not implemented	Financial Statements	MFDP	Budget and Budget Performance
24	Excess Expenditure Over Appropriation	Not implemented	Financial Statements	MFDP	Budget and Budget Performance

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

25	No Evidence of Quarterly Budget Performance Reports	Not implemented	Compliance	MIA	Budget and Budget Performance
26	Unsupported Operational Fund	Not implemented	Financial Statements	MoCI	Budget and Budget Performance
27	Non-Contribution to National Revenue	Not implemented	Compliance	NLA	Budget and Budget Performance
28	Re-allocation of Budgeted Funds	Partially implemented	Financial Statements	NPHIL	Budget and Budget Performance
29	Discrepancy in Budgeted Amounts	Fully implemented	Financial Statements	NRF	Budget and Budget Performance
30	NRF Support to National Budget	Not implemented	Financial Statements	NRF	Budget and Budget Performance
31	Unbudgeted Recruitment	Not implemented	Financial Statements	NTA	Budget and Budget Performance
32	No Evidence of Quarterly Budget Performance Reports	Not implemented	Financial Statements	NTA	Budget and Budget Performance

#### 4. Bank Accounts Irregularities

Bank Accounts					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Uncommitted Cash Balances	Not implemented	Financial Statements	CSA	Bank Accounts
2	Bank Transfers	Not implemented	Financial Statements	CSA	Bank Accounts
3	Irregular Deposit into ESIA/EPA's Account	Not implemented	Financial Statements	EPA	Bank Accounts
4	Unremitted Surplus Cash Balance	Not implemented	Financial Statements	EPA	Bank Accounts
5	Undisclosed Bank Account	Not implemented	Financial Statements	LIPA	Bank Accounts
6	Lack of Designated Account	Fully implemented	Compliance	LIPA	Bank Accounts
7	Lack of Designated Account	Partially implemented	Compliance	LIPA	Bank Accounts
8	Undisclosed Bank Account Balance	Partially implemented	Financial Statements	LIPO	Bank Accounts
9	Inconsistency in Bank Account Number	Not implemented	Project	LISGIS	Bank Accounts
10	LOIC Global Bank LD Account # 103020004488 Debited in Favor of NDS and MOH	Not implemented	Compliance	LOIC	Bank Accounts
11	Irregular Disbursement of Funds	Not implemented	Compliance	LOIC	Bank Accounts
12	Un-Disclosed Bank Accounts at LBDI	Not implemented	Compliance	LOIC	Bank Accounts
13	Un-reconciled Transfer	Not implemented	Financial Statements	LTA	Bank Accounts
14	LTA/GOL Escrow Account	Not implemented	Financial Statements	LTA	Bank Accounts
15	Undisclosed Transactions	Not implemented	Financial Statements	LTA	Bank Accounts
16	Bank Statements	Not implemented	Financial Statements	LTA	Bank Accounts

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

17	Proceeds of Disposed Assets not Remitted to Designated Account	Fully implemented	Compliance	LWSC	Bank Accounts
18	Unauthorized Bank Transfers	Not implemented	Compliance	MIA	Bank Accounts
19	Transfer Without Approval	Not implemented	Financial Statements	MoCI	Bank Accounts
20	Comingling of COVID-19 Fund	Not implemented	Project	MOH	Bank Accounts
21	Co-mingling of Project's Funds	Not implemented	Project	MOH	Bank Accounts
22	Co-mingling of Project's Funds	Not implemented	Project	MOH	Bank Accounts
23	Uncommitted Cash Balance	Not implemented	Financial Statements	MYS	Bank Accounts
24	Undisclosed Bank Accounts	Not implemented	Financial Statements	NDMA	Bank Accounts
25	Unremitted Closing Cash Balance	Not implemented	Financial Statements	NHA	Bank Accounts
26	Cash Balances	Not implemented	Financial Statements	NHA	Bank Accounts
27	Unremitted Closing Cash Balance	Not implemented	Financial Statements	NPHIL	Bank Accounts
28	Fuel Levy Fees Account	Not implemented	Financial Statements	NRF	Bank Accounts
29	Multiple NRF Bank Accounts	Not implemented	Financial Statements	NRF	Bank Accounts
30	Overdraft on NTA's Accounts	Not implemented	Financial Statements	NTA	Bank Accounts
31	Unsupported Bank Withdrawals	Not implemented	Financial Statements	MoCI	Bank Accounts

## 5. Bank Loans Irregularities

Bank Loans					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Borrowing during the Year	Not implemented	Financial Statements	MFDP	Bank Loans
2	Interest and Loan Repayments	Not implemented	Financial Statements	MFDP	Bank Loans
3	High Cost of UBA Loan	Not implemented	Financial Statements	NRF	Bank Loans
4	Discrepancies on UBA Loan Amortization Schedule	Not implemented	Financial Statements	NRF	Bank Loans

## 6. Bank Reconciliation Discrepancies

Bank Reconciliation					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Non-Preparation of Bank Reconciliation	Partially implemented	Compliance	CDA	Bank Reconciliation
2	Bank Reconciliation	Partially implemented	Financial Statements	CSA	Bank Reconciliation
3	Bank Reconciliation	Fully implemented	Financial Statements	HRC	Bank Reconciliation
4	Non-Preparation of Bank Reconciliation	Fully implemented	Compliance	JFKMC	Bank Reconciliation
5	Difference in Closing Cash Balance	Not implemented	Financial Statements	LACC	Bank Reconciliation
6	Deficiencies in the preparation of bank reconciliation statement	Not implemented	Financial Statements	LACC	Bank Reconciliation
7	Non- Preparation of Bank Reconciliation	Fully implemented	Financial Statements	LBS	Bank Reconciliation
8	Bank Reconciliation	Partially implemented	Financial Statements	LIPA	Bank Reconciliation
9	Irregularities associated with Bank Reconciliations	Partially implemented	Compliance	LIPA	Bank Reconciliation
10	Non-Preparation of Bank Reconciliation	Partially implemented	Financial Statements	LIPO	Bank Reconciliation
11	No Bank Reconciliation Statements	Not implemented	Compliance	LOIC	Bank Reconciliation
12	Bank Reconciliation Statements not signed by the Preparer	Not implemented	Compliance	LOIC	Bank Reconciliation
13	Non-Preparation of Bank Reconciliation	Partially implemented	Compliance	LRRRC	Bank Reconciliation
14	Non-Performance of Bank Reconciliation	Partially implemented	Compliance	LWSC	Bank Reconciliation
15	Unreconciled Cash Balances	Not implemented	Project	MCC	Bank Reconciliation
16	Bank Reconciliation	Not implemented	Financial Statements	MFDP	Bank Reconciliation
17	Bank Reconciliation	Not implemented	Financial Statements	MFDP	Bank Reconciliation
18	Reconciliation of Transitory Accounts	Not implemented	Financial Statements	MFDP	Bank Reconciliation
19	Bank Reconciliation	Not implemented	Project	MFDP	Bank Reconciliation
20	Bank Reconciliation	Not implemented	Financial Statements	MFDP	Bank Reconciliation
21	Reconciliation of Transitory Accounts	Not implemented	Financial Statements	MFDP	Bank Reconciliation
22	Non-Preparation Bank Reconciliation	Not implemented	Financial Statements	MFDP	Bank Reconciliation
23	Reconciliation of Transitory Revenue Accounts	Not implemented	Financial Statements	MFDP	Bank Reconciliation
24	Non-Preparation of Bank Reconciliation	Not implemented	Financial Statements	MFDP	Bank Reconciliation
25	Reconciliation of Transitory Revenue Accounts	Not implemented	Financial Statements	MFDP	Bank Reconciliation
26	Non-Performance of Bank Reconciliation	Not implemented	Compliance	MFDP	Bank Reconciliation

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

27	Non-Reconciliation of Transitory Accounts	Not implemented	Financial Statements	MFDP	Bank Reconciliation
28	Unpresented Checks	Not implemented	Project	MGCSP	Bank Reconciliation
29	Bank Reconciliation Report	Not implemented	Project	MGCSP	Bank Reconciliation
30	Non-Preparation of Bank Reconciliation	Not implemented	Compliance	MIA	Bank Reconciliation
31	Bank Reconciliation	Not implemented	Financial Statements	MoCI	Bank Reconciliation
32	Non-Preparation of Bank Reconciliation	Not implemented	Financial Statements	MoCI	Bank Reconciliation
33	Bank Reconciliation	Not implemented	Project	MOH	Bank Reconciliation
34	Unpresented Checks	Not implemented	Project	MOH	Bank Reconciliation
35	Bank Errors	Not implemented	Project	MOH	Bank Reconciliation
36	Bank Reconciliation Report	Not implemented	Project	MOH	Bank Reconciliation
37	Unpresented Checks	Not implemented	Project	MOH	Bank Reconciliation
38	Bank Reconciliation Report	Not implemented	Project	MOH	Bank Reconciliation
39	Unpresented Checks	Not implemented	Project	MOH	Bank Reconciliation
40	Bank Reconciliation	Not implemented	Project	MOH	Bank Reconciliation
41	Irregularities Associated with Bank Reconciliations	Not implemented	Project	MOH	Bank Reconciliation
42	Non-Preparation of Bank Reconciliation	Not implemented	Project	MOH	Bank Reconciliation
43	Non-Preparation of Bank Reconciliation	Not implemented	Project	MOH	Bank Reconciliation
44	Irregularities Associated with Bank Reconciliations- County Health Facilities	Not implemented	Project	MOH	Bank Reconciliation
45	Unreconciled Cash Balances	Not implemented	Financial Statements	MYS	Bank Reconciliation
46	Stale Check	Not implemented	Financial Statements	MYS	Bank Reconciliation
47	Bank Reconciliation	Partially implemented	Financial Statements	NBC	Bank Reconciliation
48	Differences in Cash Balance	Not implemented	Financial Statements	NDMA	Bank Reconciliation
49	Misstated Opening Cash Balance	Not implemented	Financial Statements	NDMA	Bank Reconciliation
50	Irregularities Associated with Bank Balance Reconciliation	Not implemented	Financial Statements	NDMA	Bank Reconciliation
51	Misstated Closing Balance	Not implemented	Financial Statements	NDMA	Bank Reconciliation
52	Misstated Opening Balance	Not implemented	Financial Statements	NHA	Bank Reconciliation
53	Non-Preparation of Bank Reconciliation	Not implemented	Financial Statements	NHA	Bank Reconciliation
54	Inconsistency of Cash Balance	Not implemented	Financial Statements	NHA	Bank Reconciliation
55	Bank Reconciliation	Fully implemented	Financial Statements	NIC	Bank Reconciliation
56	Closing Bank Balances	Partially implemented	Financial Statements	NIR	Bank Reconciliation



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

57	Bank Reconciliation Variances	Partially implemented	Financial Statements	NIR	Bank Reconciliation
58	Non-Preparation of Bank Reconciliation	Partially implemented	Compliance	NLA	Bank Reconciliation
59	Bank Reconciliation	Not implemented	Financial Statements	NPA	Bank Reconciliation
60	Deficiencies in the Preparation of Bank Reconciliation	Partially implemented	Financial Statements	NPHIL	Bank Reconciliation
61	Donor Funds – Preparation of Bank Reconciliation	Partially implemented	Financial Statements	NPHIL	Bank Reconciliation
62	Late Performance of Bank Reconciliation	Partially implemented	Financial Statements	NRF	Bank Reconciliation
63	Non-Preparation of Bank Reconciliation	Not implemented	Financial Statements	NTA	Bank Reconciliation
64	Ending Cash Balance Discrepancy	Not implemented	Financial Statements	NTA	Bank Reconciliation
65	Non-Preparation of Bank Reconciliation	Fully implemented	Compliance	NWASHC	Bank Reconciliation

## 7. General Reconciliations Discrepancies

General Reconciliations					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Non-Reconciliation of Actual Amounts on a Comparable Basis to Budget and Actual Amounts in the Financial Statements	Not implemented	Financial Statements	MFDP	General Reconciliations
2	Financial Statements Not Reconciled to Ledger Figure	Not implemented	Project	MFDP	General Reconciliations
3	Financial Statement Not Reconciled to Ledger Figure	Not implemented	Project	MFDP	General Reconciliations
4	Lack of Reconciliation Among Dataset on the ATAPS	Not implemented	Compliance	MFDP	General Reconciliations
5	Payment Schedule Unreconciled with Debt Service Bank Statement	Not implemented	Compliance	MFDP	General Reconciliations
6	No Reconciliation Between Classification Schemes Adopted for Presentation of National Budget and Financial Statements	Not implemented	Financial Statements	MFDP	General Reconciliations
7	Financial Statements Not Reconciled to Leger and Trial Balance Figures	Partially implemented	Project	NaFAA	General Reconciliations



## 8. Chart of Accounts Irregularities

Chart of Accounts					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Chart of Account Code not used	Not implemented	Compliance	MFDP	Chart of Accounts
2	Misapplication of Chart of Account	Not implemented	Financial Statements	MFDP	Chart of Accounts
3	Chart of Accounts	Not implemented	Financial Statements	NDMA	Chart of Accounts

## 9. Books of Accounts Irregularities

Books of Accounts					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	No Supporting Detailed General Ledgers	Not implemented	Compliance	CDA	Books of Accounts
2	General Ledger	Not implemented	Financial Statements	CSA	Books of Accounts
3	No Supporting Detailed General Ledgers	Not implemented	Compliance	JFKMC	Books of Accounts
4	No Supporting General Ledgers and Trial Balance	Fully implemented	Financial Statements	LBS	Books of Accounts
5	Transactions without Narratives	Fully implemented	Project	LEC	Books of Accounts
6	No Supporting Detailed General Ledgers	Not implemented	Compliance	LEITI	Books of Accounts
7	Failure to Maintain Books and Records	Partially implemented	Compliance	LIPA	Books of Accounts
8	No Supporting Detailed General Ledgers	Partially implemented	Compliance	LIPA	Books of Accounts
9	Unrecorded Invoices and Purchase Orders Numbers	Not implemented	Compliance	LOIC	Books of Accounts
10	Inadequate Descriptions of Transactions Recorded in Cashbook/Ledgers	Not implemented	Compliance	LOIC	Books of Accounts
11	No Supporting Detailed General Ledgers	Partially implemented	Compliance	LRRRC	Books of Accounts
12	Transactions per CBL Bank Statement not on the General Ledger	Not implemented	Financial Statements	LTA	Books of Accounts
13	Imbalanced Trial Balance	Not implemented	Financial Statements	MFDP	Books of Accounts
14	Anomaly Noted with the Trial Balance	Not implemented	Financial Statements	MFDP	Books of Accounts
15	General Ledger	Not implemented	Financial Statements	MFDP	Books of Accounts
16	Entries on the Bank Statements Which Were Not Traced to Cash Book	Not implemented	Financial Statements	MFDP	Books of Accounts

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

17	No Supporting General Ledger	Not implemented	Compliance	MIA	Books of Accounts
18	Detailed General Ledger	Not implemented	Financial Statements	MoCI	Books of Accounts
19	No Supporting Detailed General Ledgers	Not implemented	Financial Statements	MoCI	Books of Accounts
20	Unrecorded Amounts	Not implemented	Project	MOH	Books of Accounts
21	Un-authorized Payment Vouchers	Not implemented	Project	MOH	Books of Accounts
22	No Evidence of Electronic Cash Book	Not implemented	Project	MOH	Books of Accounts
23	No evidence of Electronic Cash Book	Not implemented	Project	MOH	Books of Accounts
24	Bank Receipts Not Trace to Ledger	Not implemented	Project	MOH	Books of Accounts
25	Bank Receipts not Traced to Ledger	Not implemented	Project	MOH	Books of Accounts
26	Bank Receipts Not Traced to Ledger	Not implemented	Project	MOH	Books of Accounts
27	Lack of Trial balance	Not implemented	Financial Statements	NDMA	Books of Accounts
28	Non-existence of Cash Book	Not implemented	Financial Statements	NHA	Books of Accounts
29	Payments not recorded in Cash Book	Not implemented	Compliance	NLA	Books of Accounts
30	Proper Book of Accounts	Not implemented	Financial Statements	NTA	Books of Accounts
31	Non-Maintenance of Book of Accounts	Not implemented	Compliance	NWASHC	Books of Accounts

## 10. No/Inadequate Accounting Software

Accounting Software					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Lack of an Accounting Software	Not implemented	Financial Statements	NDMA	Accounting Software
2	Limited QuickBooks System	Not implemented	Financial Statements	NTA	Accounting Software
3	Accounting System	Not implemented	Financial Statements	LRA	Accounting Software
4	LTA QuickBooks System	Not implemented	Financial Statements	LTA	Accounting Software

## 11. Revenue and Receipts Irregularities

Revenue and Receipts					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Contributions/Donations and Grants	Partially implemented	Compliance	CDA	Revenue and Receipts
2	Internally Generated Revenue	Partially implemented	Compliance	CDA	Revenue and Receipts
3	Internally Generated Revenue	Not implemented	Compliance	JFKMC	Revenue and Receipts
4	Contributions/Donations and Grants	Not implemented	Compliance	JFKMC	Revenue and Receipts
5	Aeronautical Revenue–Throughput Fees	Partially implemented	Financial Statements	LAA	Revenue and Receipts
6	International Registry Fund	Not implemented	Financial Statements	LiMA	Revenue and Receipts
7	Revenue Irregularity	Partially implemented	Financial Statements	LIPA	Revenue and Receipts
8	Inconsistency in Revenue Collection	Not implemented	Compliance	LIPA	Revenue and Receipts
9	Monthly Financial Statements – Internally Generated Funds	Not implemented	Compliance	LIPA	Revenue and Receipts
10	Disparity in Cash Receipts and Bank Deposits of Students' Fees and Other Income	Not implemented	Compliance	LIPA	Revenue and Receipts
11	Undisclosed Generated Income	Fully implemented	Financial Statements	LIPO	Revenue and Receipts
12	Documentation for Income Received/Generated	Not implemented	Project	LISGIS	Revenue and Receipts
13	Outstanding Fees from Students	Not implemented	Compliance	LOIC	Revenue and Receipts
14	Revenue Distribution	Not implemented	Financial Statements	LTA	Revenue and Receipts
15	Disparity in Daily Cash Receipts and Bank Deposits (Central Monrovia Office)	Not implemented	Compliance	LWSC	Revenue and Receipts
16	Outstation Daily Cash Collected not Deposited in Bank (Buchanan Office)	Not implemented	Compliance	LWSC	Revenue and Receipts
17	Disparity in Outstation Daily Cash Receipts and Bank Deposits (Kakata Office)	Not implemented	Compliance	LWSC	Revenue and Receipts
18	Bills Generated not Collected	Not implemented	Compliance	LWSC	Revenue and Receipts
19	No Records on Total Bills Generated and Collected	Not implemented	Compliance	LWSC	Revenue and Receipts
20	Incomplete Records on Bills Generated and Collected	Not implemented	Compliance	LWSC	Revenue and Receipts
21	Underlying Records Tax and Non-Tax Revenue Generation	Not implemented	Financial Statements	MFDP	Revenue and Receipts
22	Funding Support	Not implemented	Project	MFDP	Revenue and Receipts

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

23	Limited Revenue Generation from Mines	Not implemented	Performance	MME	Revenue and Receipts
24	Revenue Documentation	Not implemented	Financial Statements	MoCI	Revenue and Receipts
25	Internally Generated Revenue	Not implemented	Financial Statements	MoCI	Revenue and Receipts
26	Contributions/Grants or Donations	Not implemented	Financial Statements	MoCI	Revenue and Receipts
27	In-Kind Donations	Not implemented	Project	MOH	Revenue and Receipts
28	Delays in Funding	Not implemented	Performance	MOH	Revenue and Receipts
29	Government Contribution	Not implemented	Project	MYS	Revenue and Receipts
30	Other Receipts Discrepancies	Not implemented	Financial Statements	MYS	Revenue and Receipts
31	Revenue Sharing	Not implemented	Financial Statements	NaFAA	Revenue and Receipts
32	Revenue without Supporting Documents	Partially implemented	Financial Statements	NaFAA	Revenue and Receipts
33	Undisclosed Donor Funding	Not implemented	Financial Statements	NaFAA	Revenue and Receipts
34	Cash Receipts Analysis	Not implemented	Financial Statements	NDMA	Revenue and Receipts
35	Undisclosed Donor Assets	Not implemented	Financial Statements	NDMA	Revenue and Receipts
36	Revenue generated without documentation	Not implemented	Financial Statements	NHA	Revenue and Receipts
37	No Standard Rates for Administrative/Incentive Fees Collected	Partially implemented	Financial Statements	NIC	Revenue and Receipts
38	Receipt Booklets	Fully implemented	Financial Statements	NIC	Revenue and Receipts
39	Un-Substantiated Administrative/Incentive Fees	Partially implemented	Financial Statements	NIC	Revenue and Receipts
40	Unrecorded Receipts	Not implemented	Financial Statements	NIC	Revenue and Receipts
41	Incentive Fees	Not implemented	Financial Statements	NIC	Revenue and Receipts
42	Revenue Variances	Not implemented	Financial Statements	NIR	Revenue and Receipts
43	Operational fees without Board Approval	Fully implemented	Compliance	NLA	Revenue and Receipts
44	Revenue	Not implemented	Financial Statements	NPA	Revenue and Receipts
45	In-Kind Contribution	Not implemented	Financial Statements	NPA	Revenue and Receipts
46	Donation	Not implemented	Financial Statements	NPA	Revenue and Receipts
47	Unremitted Fuel Levy Fees	Partially implemented	Financial Statements	NRF	Revenue and Receipts
48	Duplicates of receipt Book	Not implemented	Financial Statements	NTA	Revenue and Receipts
49	Disparity in Daily Cash Receipts and Bank Deposits	Not implemented	Financial Statements	NTA	Revenue and Receipts
50	Delay in Deposits	Not implemented	Financial Statements	NTA	Revenue and Receipts
51	Irregularities Noted with Bus Tickets	Not implemented	Financial Statements	NTA	Revenue and Receipts

## 12. Income Taxes Irregularities

Income Taxes					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Income Tax not Withheld	Not implemented	Compliance	JFKMC	Income Taxes
2	Income Tax Not Remitted	Not implemented	Compliance	LEITI	Income Taxes
3	Non-Remittance of Income Taxes	Partially implemented	Financial Statements	LiMA	Income Taxes
4	Income Tax Not Remitted	Not implemented	Compliance	LRRRC	Income Taxes
5	Personnel Management-Non-Remittance of Tax Deductions	Partially implemented	Compliance	LWSC	Income Taxes
6	Income Tax Not Withheld	Not implemented	Compliance	MIA	Income Taxes
7	Withholding Taxes	Not implemented	Financial Statements	MoCI	Income Taxes
8	Income Tax Not Withheld	Not implemented	Financial Statements	MoCI	Income Taxes
9	Non-Remittance of Staffers' Withholding Taxes	Not implemented	Project	MOH	Income Taxes
10	Unremitted Taxes to the Liberia Revenue Authority (LRA)	Not implemented	Project	MOH	Income Taxes
11	Withholding Taxes	Not implemented	Project	MYS	Income Taxes
12	Non-Remittance of Withholding Taxes	Not implemented	Project	MYS	Income Taxes
13	Non-Remittance of Withholding Tax	Not implemented	Project	MYS	Income Taxes
14	Wrong Calculations of Employees Income Tax	Not implemented	Financial Statements	NIC	Income Taxes
15	Non-remittance of Employees' Withholding Tax	Not implemented	Financial Statements	NOCAL	Income Taxes

## 13. Social Security Contributions Irregularities

Social Security Contributions (SSC)					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	NASSCORP'S Contributions	Not implemented	Financial Statements	CSA	Social Security Contributions
2	Non-remittance of NASSCORP'S Contributions	Not implemented	Compliance	JFKMC	Social Security Contributions
3	Non- Remittance of NASSCORP Withholding Tax	Not implemented	Financial Statements	LAA	Social Security Contributions
4	Irregularities Associated with NASSCORP Contributions	Fully implemented	Financial Statements	LiMA	Social Security Contributions
5	NASSCORP Contribution	Not implemented	Compliance	LIPA	Social Security Contributions

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

6	Failure to Deduct and Remit Budgeted Social Security Contributions	Not implemented	Compliance	LOIC	Social Security Contributions
7	Non-remittance of NASSCORP's Contributions	Not implemented	Compliance	LRRRC	Social Security Contributions
8	Irregularities Associated with NASSCORP Contributions	Not implemented	Compliance	MFDP	Social Security Contributions
9	NASSCORP Contributions' Claim	Not implemented	Compliance	MFDP	Social Security Contributions
10	Salaries - National Social Security Withholding	Not implemented	Project	MOA	Social Security Contributions
11	Payment without Social Security Numbers	Fully implemented	Project	MOA	Social Security Contributions
12	Payment without Social Security Numbers	Fully implemented	Project	MOA	Social Security Contributions
13	NASSCORP Contribution	Not implemented	Financial Statements	MoCI	Social Security Contributions
14	Non-Remittance of Tax Deductions to NASSCORP's Contributions	Not implemented	Financial Statements	MoCI	Social Security Contributions
15	No evidence of remittance of National Social Security Taxes	Not implemented	Financial Statements	MYS	Social Security Contributions
16	Non-Remittance of employee contribution	Partially implemented	Financial Statements	NASSCORP	Social Security Contributions
17	No evidence of remittance of National Social Security Taxes	Not implemented	Financial Statements	NHA	Social Security Contributions
18	Inconsistent Deduction of National Social Security Tax	Fully implemented	Financial Statements	NIC	Social Security Contributions
19	Social Security Contributions	Partially implemented	Financial Statements	NIR	Social Security Contributions
20	Miscalculation of National Social Security Tax	Not implemented	Financial Statements	NOCAL	Social Security Contributions
21	Non-remittance of NASSCORP Tax	Not implemented	Financial Statements	NOCAL	Social Security Contributions
22	Non-remittance of Tax Deductions to NASSCORP'S Contributions	Not implemented	Financial Statements	NTA	Social Security Contributions
23	Failure to deduct and remit NASSCORP Contribution	Partially implemented	Compliance	NLA	Social Security Contributions

#### 14. Goods and Services Taxes Irregularities

Goods and Services Taxes (GTS)					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Withholding and Remittance of Goods/Services Tax	Not implemented	Compliance	CDA	Goods and Services Taxes
2	Withholding taxes	Partially implemented	Financial Statements	CSA	Goods and Services Taxes
3	Non-Remittance of Withholding Tax	Not implemented	Project	CSA	Goods and Services Taxes
4	Non-Remittance of Withholding Tax	Not implemented	Financial Statements	LAA	Goods and Services Taxes
5	Withholding and Remittance of Goods/Services Tax	Not implemented	Compliance	LIPA	Goods and Services Taxes
6	Withholding and Remittance of Goods/Services Tax	Not implemented	Financial Statements	LIPO	Goods and Services Taxes
7	Withholding Tax	Not implemented	Compliance	LOIC	Goods and Services Taxes
8	Withholding Tax	Not implemented	Compliance	LOIC	Goods and Services Taxes
9	Withholding Taxes	Fully implemented	Financial Statements	LRA	Goods and Services Taxes
10	Procurement Irregularities – Non-Remittance of Withholding Taxes	Fully implemented	Compliance	LWSC	Goods and Services Taxes
11	Withholding Tax	Not implemented	Project	MFDP	Goods and Services Taxes
12	Non-Remittance of Withholding Taxes	Not implemented	Project	MFDP	Goods and Services Taxes
13	Non-Remittance of Withholding Taxes	Not implemented	Project	MFDP	Goods and Services Taxes
14	Unremitted Taxes	Not implemented	Project	MGCSP	Goods and Services Taxes
15	Withholding Taxes	Not implemented	Project	MOH	Goods and Services Taxes
16	Non-Remittance of Withholding Taxes	Not implemented	Project	MOH	Goods and Services Taxes
17	Unremitted Taxes Withheld from Service Providers	Not implemented	Project	MOH	Goods and Services Taxes
18	Non remittance of Vendor's Withholding Taxes	Not implemented	Project	MOH	Goods and Services Taxes
19	Withholding and Remittance of Goods/Services Tax	Not implemented	Project	MOH	Goods and Services Taxes
20	Withholding and Remittance of Goods/Services Tax	Not implemented	Project	MOH	Goods and Services Taxes
21	Non- Withholding and Remittance of GST	Not implemented	Financial Statements	MYS	Goods and Services Taxes
22	Non-Remittance of Goods and Service Tax (GST)	Not implemented	Financial Statements	NDMA	Goods and Services Taxes
23	Non remittance of Vendor's withholding Taxes	Not implemented	Financial Statements	NHA	Goods and Services Taxes
24	Withholding and Remittance of Goods/Services Tax	Partially implemented	Financial Statements	NPHIL	Goods and Services Taxes
25	Non-Remittance of Vendor's Withholding Taxes	Not implemented	Financial Statements	NTA	Goods and Services Taxes



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

26	Non-Withholding and Remittance of Goods/Services Tax	Not implemented	Compliance	NWASHC	Goods and Services Taxes
27	Non-Remittance of Withholding Taxes	Not implemented	Project	RREA	Goods and Services Taxes

### 15. Payment Voucher and Payment Authorization Irregularities

Payment Voucher and Payment Authorization					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Payment Voucher System	Not implemented	Financial Statements	LACC	Payment Voucher and Payment Authorization
2	Unapproved Payment	Not implemented	Project	LEC	Payment Voucher and Payment Authorization
3	Vouchers not Properly Filled Out	Fully implemented	Financial Statements	LiMA	Payment Voucher and Payment Authorization
4	Authorization and Approval	Not implemented	Project	LISGIS	Payment Voucher and Payment Authorization
5	Unapproved Payment Voucher	Not implemented	Compliance	LOIC	Payment Voucher and Payment Authorization
6	Unapproved Payments Voucher	Not implemented	Financial Statements	LRA	Payment Voucher and Payment Authorization
7	Payments made on the same voucher Number	Not implemented	Project	MCC	Payment Voucher and Payment Authorization
8	Unauthorized Payment Vouchers	Not implemented	Project	MOH	Payment Voucher and Payment Authorization
9	Unauthorized Payment	Not implemented	Compliance	MIA	Payment Voucher and Payment Authorization
10	Outstanding Transactions without Dates and Numbers	Not implemented	Project	MOH	Payment Voucher and Payment Authorization
11	Payment Without Authorization	Not implemented	Project	MOH	Payment Voucher and Payment Authorization
12	Delayed Incentive Payments - PBF	Not implemented	Project	MOH	Payment Voucher and Payment Authorization



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

13	Signing of Payment Vouchers	Not implemented	Financial Statements	MYS	Payment Voucher and Payment Authorization
14	Overpayment for Printed Materials	Not implemented	Financial Statements	NDMA	Payment Voucher and Payment Authorization
15	Operating Expenses	Partially implemented	Financial Statements	NPHIL	Payment Voucher and Payment Authorization
16	Unapproved Payments	Not implemented	Financial Statements	NRF	Payment Voucher and Payment Authorization
17	Overpayment for Goods and Services	Not implemented	Financial Statements	NRF	Payment Voucher and Payment Authorization
18	Payment Vouchers	Not implemented	Financial Statements	NTA	Payment Voucher and Payment Authorization

## 16. Payrolls Irregularities

Payrolls					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Unapproved Salary Increment	Not implemented	Compliance	CDA	Payrolls
2	Salary Discrepancy	Not implemented	Financial Statements	CSA	Payrolls
3	CSA Payroll	Not implemented	Financial Statements	CSA	Payrolls
4	Double Emoluments	Not implemented	Financial Statements	CSA	Payrolls
5	Unrecovered Salary Advances	Not implemented	Financial Statements	EPA	Payrolls
6	Unlawful Allowance	Not implemented	Financial Statements	EPA	Payrolls
7	Undefined Salary Payment	Fully implemented	Financial Statements	EPA	Payrolls
8	Disparity in Basic Salaries	Not implemented	Compliance	JFKMC	Payrolls
9	Employees on Payroll but not on Personnel Listing	Fully implemented	Compliance	JFKMC	Payrolls
10	Double Emolument AFL/LNP/ERU	Not implemented	Financial Statements	LAA	Payrolls
11	Salary Arrears	Not implemented	Financial Statements	LACC	Payrolls
12	Allowance Irregularities	Partially implemented	Financial Statements	LIPA	Payrolls
13	Payroll Irregularities	Not implemented	Financial Statements	LIPA	Payrolls
14	Payment for Honorarium	Not implemented	Financial Statements	LIPA	Payrolls

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

15	Allowance Irregularities	Not implemented	Compliance	LIPA	Payrolls
16	Payroll Irregularities	Partially implemented	Compliance	LIPA	Payrolls
17	Unverified Salary Record	Not implemented	Financial Statements	LIPO	Payrolls
18	Payroll Management	Not implemented	Project	LISGIS	Payrolls
19	Payments to Individuals not on Personnel Listing	Not implemented	Compliance	LOIC	Payrolls
20	Reimbursement of Salary Advance	Not implemented	Compliance	LOIC	Payrolls
21	Staffs on Payroll and not on Personnel Listing	Not implemented	Compliance	LOIC	Payrolls
22	Bulk Payment of Employees' Salaries in the Name of a Single Employee	Not implemented	Compliance	LOIC	Payrolls
23	Employees of Retirement Age Maintained on Payrolls	Not implemented	Compliance	LOIC	Payrolls
24	Salary Advances Without Recovery Mechanism	Not implemented	Compliance	LOIC	Payrolls
25	Personnel Management-Non-Adherence to Direct Deposit Payments	Partially implemented	Compliance	LWSC	Payrolls
26	CSM Module not used for Payroll Processing for all Ministries and Agencies	Not implemented	Information Technology	MFDP	Payrolls
27	Individuals not Found on the ATAPS Database	Not implemented	Compliance	MFDP	Payrolls
28	Harmonized Pay-grade Not Applied Consistently	Not implemented	Compliance	MFDP	Payrolls
29	Suspected Impersonation	Not implemented	Compliance	MFDP	Payrolls
30	Pay-Grade Not Interfaced with ATAPS	Not implemented	Compliance	MFDP	Payrolls
31	Understaffed Institutions	Not implemented	Compliance	MFDP	Payrolls
32	Payroll Variances	Not implemented	Compliance	MFDP	Payrolls
33	Payroll Irregularities	Not implemented	Compliance	MFDP	Payrolls
34	Mobile Money Discrepancies	Not implemented	Compliance	MFDP	Payrolls
35	Lack of National Identification Number (NIN)	Not implemented	Compliance	MFDP	Payrolls
36	Duplications of National Identification Number (NIN)	Not implemented	Compliance	MFDP	Payrolls
37	Invalid Date of Birth	Not implemented	Compliance	MFDP	Payrolls
38	Over-aged Employees on the Payroll Database of ATAPS	Not implemented	Compliance	MFDP	Payrolls
39	Employees without Social Security Number	Not implemented	Compliance	MFDP	Payrolls
40	Employees with Shared Bank Accounts	Not implemented	Compliance	MFDP	Payrolls
41	Salary Arrears and Severance Benefits Claims	Not implemented	Compliance	MFDP	Payrolls
42	Separated Staff Maintained on Payroll	Not implemented	Compliance	MIA	Payrolls
43	Transportation Allowance	Not implemented	Project	MOA	Payrolls

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

44	Payments to Individuals without Evidence of Employment	Not implemented	Financial Statements	MoCI	Payrolls
45	Payroll discrepancy	Not implemented	Financial Statements	MoCI	Payrolls
46	Claim by Health Workers for Stipends Payment	Not implemented	Performance	MOH	Payrolls
47	Payroll Discrepancies	Not implemented	Financial Statements	MYS	Payrolls
48	Employees on Payroll but not Personnel Listing	Not implemented	Financial Statements	MYS	Payrolls
49	Outstanding Payroll	Not implemented	Financial Statements	MYS	Payrolls
50	Non-usage of payroll format	Fully implemented	Financial Statements	NASSCORP	Payrolls
51	Salaries Deduction from Employees	Not implemented	Financial Statements	NBC	Payrolls
52	Payment to Individuals not on Personnel Listing	Not implemented	Financial Statements	NDMA	Payrolls
53	Unreconciled Salary Amounts	Not implemented	Financial Statements	NDMA	Payrolls
54	Discrepancies in Mobile Money Payments	Not implemented	Financial Statements	NDMA	Payrolls
55	Double emolument	Not implemented	Compliance	NLA	Payrolls
56	Payroll Irregularities	Not implemented	Compliance	NLA	Payrolls
57	Overstatement of Salary Expense	Not implemented	Financial Statements	NOCAL	Payrolls
58	Unsupported Adjustment to Net Salary Payable	Not implemented	Financial Statements	NOCAL	Payrolls
59	Overstatement of Net Salary Payable	Not implemented	Financial Statements	NOCAL	Payrolls
60	Professional Fees	Not implemented	Financial Statements	NPA	Payrolls
61	Double Payment of Salary	Not implemented	Financial Statements	NPHIL	Payrolls
62	Discrepancies in the Management of NPHIL's Payroll	Partially implemented	Financial Statements	NPHIL	Payrolls
63	Movements in Payrolls	Partially implemented	Financial Statements	NPHIL	Payrolls
64	GOL – Human Resource Review/Approval of Payroll	Partially implemented	Financial Statements	NPHIL	Payrolls
65	Double Emolument	Not implemented	Financial Statements	NTA	Payrolls
66	Unapproved Salary Increment	Not implemented	Financial Statements	NTA	Payrolls
67	Employees on Payroll but not on Personnel Listing	Not implemented	Financial Statements	NTA	Payrolls

### 17. Petty Cash Irregularities

Petty Cash					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	No Petty Cash System	Not implemented	Compliance	CDA	Petty Cash
2	Petty Cash Threshold	Fully implemented	Financial Statements	HRC	Petty Cash
3	Petty Cash Management	Not implemented	Financial Statements	LACC	Petty Cash
4	Petty Cash	Not implemented	Financial Statements	LIPA	Petty Cash
5	Petty Cash System	Not implemented	Compliance	LIPA	Petty Cash
6	No Petty Cash expenditure report	Not implemented	Project	MCC	Petty Cash
7	Petty Cash Management	Fully implemented	Financial Statements	MoCI	Petty Cash
8	Petty Cash Replenishment without Documentation	Not implemented	Financial Statements	MoCI	Petty Cash
9	Petty Cash Discrepancies	Not implemented	Financial Statements	MYS	Petty Cash
10	Unsupported Petty Cash Transactions	Not implemented	Financial Statements	NDMA	Petty Cash
11	Retirement of Imprest Fund	Not implemented	Financial Statements	NDMA	Petty Cash
12	No Approved Payment Request for Disbursement of Petty Cash	Not implemented	Financial Statements	NDMA	Petty Cash
13	Petty Cash Vouchers Not Serially Pre-numbered	Not implemented	Financial Statements	NDMA	Petty Cash
14	No Clearly Defined Petty Cash Custodian	Not implemented	Financial Statements	NDMA	Petty Cash
15	No Petty Cash System	Not implemented	Financial Statements	NDMA	Petty Cash
16	Petty Cash Management	Partially implemented	Financial Statements	NPHIL	Petty Cash
17	Petty Cash	Not implemented	Financial Statements	NTA	Petty Cash
18	Inappropriate Usage of Petty Cash	Not implemented	Financial Statements	NTA	Petty Cash

### 18. Inadequate Supporting Documents for Expenditures Processed

Inadequate Supporting Documents for Expenditures Processed					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Expenditure without evidence of adequate supporting documents	Not implemented	Compliance	CDA	Inadequate Supporting Documents for Expenditures Processed
2	Payment without Adequate Supporting Documents	Not implemented	Financial Statements	CSA	Inadequate Supporting Documents for Expenditures Processed
3	Expenditure Lacking Adequate Supporting Documentation	Fully implemented	Financial Statements	EPA	Inadequate Supporting Documents for Expenditures Processed
4	Payments made without Quotations	Fully implemented	Financial Statements	EPA	Inadequate Supporting Documents for Expenditures Processed
5	Payment Made on Expired Tax Clearance	Fully implemented	Financial Statements	EPA	Inadequate Supporting Documents for Expenditures Processed
6	Payment made on invalid document	Not implemented	Financial Statements	EPA	Inadequate Supporting Documents for Expenditures Processed
7	Irregularities noted with Payments made by EPA	Fully implemented	Financial Statements	EPA	Inadequate Supporting Documents for Expenditures Processed
8	Payment without Evidence of Adequate Supporting Documents	Not implemented	Compliance	JFKMC	Inadequate Supporting Documents for Expenditures Processed
9	PIU Consultant and Contractors Payment on Expired Contracts	Not implemented	Financial Statements	LAA	Inadequate Supporting Documents for Expenditures Processed
10	Payments without adequate supporting documents-GOL Fund	Not implemented	Financial Statements	LACC	Inadequate Supporting Documents for Expenditures Processed
11	Payment for Special Operation and Intelligent Services	Not implemented	Financial Statements	LACC	Inadequate Supporting Documents for Expenditures Processed
12	Upgrading of Air Tickets	Not implemented	Financial Statements	LACC	Inadequate Supporting Documents for Expenditures Processed
13	Payment without Evidence of Adequate Supporting Documents	Not implemented	Financial Statements	LBS	Inadequate Supporting Documents for Expenditures Processed
14	Payment without Evidence of Adequate Supporting Documents	Not implemented	Compliance	LEITI	Inadequate Supporting Documents for Expenditures Processed

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

15	Inadequate Documentation	Partially implemented	Financial Statements	LIMA	Inadequate Supporting Documents for Expenditures Processed
16	Insufficient Evidence for Payments	Fully implemented	Financial Statements	LiMA	Inadequate Supporting Documents for Expenditures Processed
17	Payments without adequate Supporting Documentation	Not implemented	Financial Statements	LIPA	Inadequate Supporting Documents for Expenditures Processed
18	Consulting/Facilitators	Partially implemented	Financial Statements	LIPA	Inadequate Supporting Documents for Expenditures Processed
19	Payments without Adequate Supporting Documentation	Not implemented	Compliance	LIPA	Inadequate Supporting Documents for Expenditures Processed
20	Consulting/Facilitators	Not implemented	Compliance	LIPA	Inadequate Supporting Documents for Expenditures Processed
21	Expenditure without evidence of adequate supporting documents	Not implemented	Compliance	LIPA	Inadequate Supporting Documents for Expenditures Processed
22	Expenditure Lacking Adequate Supporting Documentation	Not implemented	Financial Statements	LIPO	Inadequate Supporting Documents for Expenditures Processed
23	Expenditure without adequate supporting documents	Not implemented	Project	LISGIS	Inadequate Supporting Documents for Expenditures Processed
24	Payment without evidence of adequate Supporting Documents	Not implemented	Compliance	LRRRC	Inadequate Supporting Documents for Expenditures Processed
25	Adequate Supporting Documentation	Not implemented	Financial Statements	MFDP	Inadequate Supporting Documents for Expenditures Processed
26	Adequate Supporting Documentation	Not implemented	Financial Statements	MFDP	Inadequate Supporting Documents for Expenditures Processed
27	Payment without Evidence of Adequate Supporting Documents	Not implemented	Compliance	MIA	Inadequate Supporting Documents for Expenditures Processed
28	Expenditure Without Evidence of Adequate Supporting Documents	Not implemented	Financial Statements	MoCI	Inadequate Supporting Documents for Expenditures Processed
29	Inadequate Supporting Documents	Not implemented	Project	MOH	Inadequate Supporting Documents for Expenditures Processed
30	Expenditure Without Adequate Supporting Documents	Not implemented	Project	MOH	Inadequate Supporting Documents for Expenditures Processed

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

31	Expenditure Without Adequate Supporting Documents	Not implemented	Project	MOH	Inadequate Supporting Documents for Expenditures Processed
32	Expenditure Without Adequate Supporting Documents	Not implemented	Project	MOH	Inadequate Supporting Documents for Expenditures Processed
33	Expenditure Without Adequate Supporting Documents	Not implemented	Project	MOH	Inadequate Supporting Documents for Expenditures Processed
34	Payments to Traditional Midwives (TTM's)	Not implemented	Project	MOH	Inadequate Supporting Documents for Expenditures Processed
35	Payments without adequate supporting documentation	Not implemented	Project	MOH	Inadequate Supporting Documents for Expenditures Processed
36	Expenditure with Inadequate Supporting Documents	Not implemented	Financial Statements	MYS	Inadequate Supporting Documents for Expenditures Processed
37	Transactions Without Adequate Supporting Documents	Not implemented	Financial Statements	NDMA	Inadequate Supporting Documents for Expenditures Processed
38	Expenditure with Inadequate Supporting Documents	Not implemented	Financial Statements	NHA	Inadequate Supporting Documents for Expenditures Processed
39	Payments without adequate supporting documents	Not implemented	Compliance	NLA	Inadequate Supporting Documents for Expenditures Processed
40	Payments without Adequate Supporting Documentation	Not implemented	Financial Statements	NOCAL	Inadequate Supporting Documents for Expenditures Processed
41	Inadequate Documentation	Not implemented	Financial Statements	NPA	Inadequate Supporting Documents for Expenditures Processed
42	Payment without Adequate Supporting Documents	Fully implemented	Financial Statements	NPHIL	Inadequate Supporting Documents for Expenditures Processed
43	Expenditure without Adequate Supporting Documents	Not implemented	Compliance	NWASHC	Inadequate Supporting Documents for Expenditures Processed

### 19.No Supporting Documents for Expenditures Processed

No Supporting Documents for Expenditures Processed					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Unsupported Project Expenditure	Not implemented	Financial Statements	HRC	No Supporting Documents for Expenditures Processed
2	COVID-19 Response Payments	Not implemented	Financial Statements	HRC	No Supporting Documents for Expenditures Processed
3	Cash Transferred without Source Document	Partially implemented	Financial Statements	LIPA	No Supporting Documents for Expenditures Processed
4	Payments without Supporting Documentation	Not implemented	Project	LISGIS	No Supporting Documents for Expenditures Processed
5	Un-supported Expenditures	Not implemented	Compliance	LOIC	No Supporting Documents for Expenditures Processed
6	Un-Supported Payments for Radio Coverage	Not implemented	Compliance	LOIC	No Supporting Documents for Expenditures Processed
7	Payments without Supporting Documents	Not implemented	Financial Statements	LTA	No Supporting Documents for Expenditures Processed
8	Outstanding Payment Vouchers	Not implemented	Financial Statements	MFDP	No Supporting Documents for Expenditures Processed
9	Unpresented Payments Vouchers	Not implemented	Financial Statements	MFDP	No Supporting Documents for Expenditures Processed
10	Transactions Without Supporting Documentation	Fully implemented	Project	MFDP	No Supporting Documents for Expenditures Processed
11	Transaction Without Supporting Documentation	Fully implemented	Project	MFDP	No Supporting Documents for Expenditures Processed
12	Transaction Without Supporting Documentation	Fully implemented	Project	MFDP	No Supporting Documents for Expenditures Processed
13	Lack of supporting documents for SME Grants Beneficiaries	Not implemented	Project	MOA	No Supporting Documents for Expenditures Processed
14	Lack of supporting documentation for the MOA-CERC Food Program	Not implemented	Project	MOA	No Supporting Documents for Expenditures Processed



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

15	Transactions without Supporting Documentation	Not implemented	Financial Statements	MoCI	No Supporting Documents for Expenditures Processed
16	Unsupported Reimbursement	Not implemented	Financial Statements	MoCI	No Supporting Documents for Expenditures Processed
17	Unsupported School Grant Expenditure	Not implemented	Project	MOE	No Supporting Documents for Expenditures Processed
18	Unsupported Repairs and Maintenance Transactions	Not implemented	Project	MOH	No Supporting Documents for Expenditures Processed
19	Payments Without Supporting Documentation	Not implemented	Project	MOH	No Supporting Documents for Expenditures Processed
20	Expenditure without Supporting Documents	Not implemented	Financial Statements	MYS	No Supporting Documents for Expenditures Processed
21	Unsupported Disbursements of Gbanipea Gold Mine Disaster Fund	Not implemented	Financial Statements	NDMA	No Supporting Documents for Expenditures Processed
22	Unsupported Purchase of Power Generator and Accessories	Not implemented	Financial Statements	NDMA	No Supporting Documents for Expenditures Processed
23	Expenditure without Supporting Documents	Not implemented	Financial Statements	NHA	No Supporting Documents for Expenditures Processed
24	Unsubmitted Documents	Fully implemented	Financial Statements	NIC	No Supporting Documents for Expenditures Processed
25	Payments without Supporting Documentation	Partially implemented	Financial Statements	NIR	No Supporting Documents for Expenditures Processed
26	Outstanding Payment Documents	Partially implemented	Financial Statements	NPHIL	No Supporting Documents for Expenditures Processed
27	Unsupported Payments	Not implemented	Financial Statements	NRF	No Supporting Documents for Expenditures Processed
28	Payment without Supporting Documentation	Partially implemented	Financial Statements	NTA	No Supporting Documents for Expenditures Processed

## 20. Third Party Payments

Third Party Payments					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Payment to staff on behalf of Third Party	Not implemented	Financial Statements	CSA	Third Party Payments
2	Third Party Payments	Fully implemented	Financial Statements	EPA	Third Party Payments
3	Payments to Third Party	Not implemented	Financial Statements	LACC	Third Party Payments
4	Third Party Payments Made to Employees	Not implemented	Compliance	LEITI	Third Party Payments
5	Payments to Third Party	Not implemented	Financial Statements	LIPA	Third Party Payments
6	Third Party Payments	Not implemented	Financial Statements	LIPO	Third Party Payments
7	Third Party Payments	Not implemented	Compliance	LOIC	Third Party Payments
8	Third Party Payment	Fully implemented	Financial Statements	LRA	Third Party Payments
9	Third Party Payment	Not implemented	Project	MCC	Third Party Payments
10	Third Party Payment	Not implemented	Project	MFDP	Third Party Payments
11	Third Party Payment	Not implemented	Project	MFDP	Third Party Payments
12	Payment to Staff on Behalf of Third Party	Not implemented	Compliance	MIA	Third Party Payments
13	Payments Made to Third Party	Not implemented	Financial Statements	MoCI	Third Party Payments
14	Third Party Payment	Not implemented	Financial Statements	MoCI	Third Party Payments
15	Third Party Payments made to employees	Not implemented	Project	MOH	Third Party Payments
16	Third Party Payment	Not implemented	Project	MOH	Third Party Payments
17	Payments to Third Party	Not implemented	Project	MOH	Third Party Payments
18	Payments to Third Party	Not implemented	Project	MOH	Third Party Payments
19	Third Party Payments	Not implemented	Project	MOH	Third Party Payments
20	Third Party Payments	Not implemented	Project	MOH	Third Party Payments
21	Payments to Third Party	Not implemented	Project	MYS	Third Party Payments
22	Third Party Payments	Not implemented	Financial Statements	MYS	Third Party Payments
23	Third Party Payment	Not implemented	Financial Statements	NBC	Third Party Payments
24	Third Party Payment	Not implemented	Financial Statements	NDMA	Third Party Payments
25	Third Party Payments	Fully implemented	Financial Statements	NIC	Third Party Payments
26	Payments to Third Party	Not implemented	Financial Statements	NIR	Third Party Payments

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

27	Donor Funds – Payments to Third Party	Partially implemented	Financial Statements	NPHIL	Third Party Payments
28	Apparent Conflict of Interest	Not implemented	Financial Statements	NPHIL	Third Party Payments
29	Business Transactions with Employees	Partially implemented	Financial Statements	NPHIL	Third Party Payments
30	GOL – Payments to Third Party	Partially implemented	Financial Statements	NPHIL	Third Party Payments
31	Payments by Third parties on Behalf of the Entity	Fully implemented	Project	RREA	Third Party Payments

## 21. Receivables and Payables Management Irregularities

Receivables and Payables Management					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	CSA Liability	Not implemented	Financial Statements	CSA	Receivables and Payables Management
2	Undisclosed Liabilities and Receivables	Fully implemented	Financial Statements	LBS	Receivables and Payables Management
3	Unconfirmed Account Receivable Balances	Not implemented	Financial Statements	LiMA	Receivables and Payables Management
4	Inadequate Controls Over Receivables Management	Partially implemented	Financial Statements	LiMA	Receivables and Payables Management
5	Irregularities Associated with Receivable Management	Not implemented	Compliance	LIPA	Receivables and Payables Management
6	Bad Debts	Not implemented	Financial Statements	LTA	Receivables and Payables Management
7	Non-Maintenance of Receivables Ledger	Not implemented	Compliance	LWSC	Receivables and Payables Management
8	Unconfirmed Significant Receivable Balances	Not implemented	Compliance	LWSC	Receivables and Payables Management
9	Unpaid Tax Liabilities	Not implemented	Financial Statements	MFDP	Receivables and Payables Management
10	Unpaid Tax Liabilities	Not implemented	Financial Statements	MFDP	Receivables and Payables Management

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

11	Unpaid Tax Liabilities	Not implemented	Financial Statements	MFDP	Receivables and Payables Management
12	Liabilities to Contractors	Not implemented	Compliance	MIA	Receivables and Payables Management
13	Undisclosed Liabilities and Receivables	Not implemented	Financial Statements	NHA	Receivables and Payables Management
14	Misstatement of Accounts Receivable	Not implemented	Financial Statements	NOCAL	Receivables and Payables Management
15	Outstanding Commitment	Not implemented	Financial Statements	NRF	Receivables and Payables Management
16	Receivables Due from Petroleum Importers	Partially implemented	Financial Statements	NRF	Receivables and Payables Management
17	Receivable Due from LPRC	Not implemented	Financial Statements	NRF	Receivables and Payables Management
18	Undisclosed Receivable Balances	Not implemented	Financial Statements	NTA	Receivables and Payables Management

## 22. Debt Management Irregularities

Debt Management					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Unpresented Documents and Records	Not implemented	Compliance	MFDP	Debt Management
2	Unsupported Domestic Debt Payments	Not implemented	Compliance	MFDP	Debt Management
3	Unreconciled Domestic Debt Payments	Not implemented	Compliance	MFDP	Debt Management
4	Unbudgeted Domestic Debt Payments	Not implemented	Compliance	MFDP	Debt Management
5	Court Related Claims for Special Consideration	Not implemented	Compliance	MFDP	Debt Management
6	Irregularities in the Recording of Claims into the MFDP Database	Not implemented	Compliance	MFDP	Debt Management
7	Inaccurate Computation in the Domestic Debt Database	Not implemented	Compliance	MFDP	Debt Management
8	Irregularities Associated with Invalid/Rejected Claims	Not implemented	Compliance	MFDP	Debt Management
9	Unverified Claims	Not implemented	Compliance	MFDP	Debt Management

**b. Governance Issues**

**1. Non-Compliance with Laws and Regulations**

<b>Compliance with Laws and Regulations</b>					
<b>Ref</b>	<b>Description of Audit Findings and Recommendations</b>	<b>Implementation Status</b>	<b>Audit Type</b>	<b>Entity</b>	<b>Category of Audit Findings and Recommendations</b>
1	Irregularities Associated with Cooperatives Auditors Functions	Not implemented	Compliance	CDA	Compliance with Laws and Regulations
2	LACC Financial Autonomy and Operational Independence	Not implemented	Financial Statements	LACC	Compliance with Laws and Regulations
3	Legal Title of LOIC Undefined (Legislative Act vs. Articles of Incorporation)	Not implemented	Compliance	LOIC	Compliance with Laws and Regulations
4	Payments of International Dues	Not implemented	Financial Statements	LTA	Compliance with Laws and Regulations
5	Disposal of Vehicles without GSA Approval	Fully implemented	Compliance	LWSC	Compliance with Laws and Regulations
6	Partial-Adherence to the Health Protocols by the General Public	Not implemented	Performance	MOH	Compliance with Laws and Regulations
7	Non-compliance with Travel ordinance	Partially implemented	Financial Statements	NASSCORP	Compliance with Laws and Regulations
8	Non-Compliance to Act on Revenue Collection	Not implemented	Financial Statements	NIC	Compliance with Laws and Regulations
9	Non-Renewal of Operational Licenses for Gaming Entities	Not implemented	Compliance	NLA	Compliance with Laws and Regulations
10	Non-submission of Audited Financial Statements before renewal of licenses	Not implemented	Compliance	NLA	Compliance with Laws and Regulations
11	Non-Application of Penalty on Delay Payments	Not implemented	Financial Statements	NRF	Compliance with Laws and Regulations

## 2. No/Inadequate Policy Documents (Policies and Procedures)

Policy Documents (Policies and Procedures)					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Lack of Policies and Procedures	Not implemented	Compliance	CDA	Policy Documents (Policies and Procedures)
2	Policies and Procedures on Payment of Benefits	Not implemented	Financial Statements	CSA	Policy Documents (Policies and Procedures)
3	Approved Accounting Manual	Not implemented	Financial Statements	CSA	Policy Documents (Policies and Procedures)
4	Policies and Procedures	Partially implemented	Financial Statements	HRC	Policy Documents (Policies and Procedures)
5	Lack of Policies and Procedures	Partially implemented	Compliance	JFKMC	Policy Documents (Policies and Procedures)
6	No Approved Consolidated Human Resource Manual	Partially implemented	Financial Statements	LAA	Policy Documents (Policies and Procedures)
7	No Approved Consolidated Financial Manual	Partially implemented	Financial Statements	LAA	Policy Documents (Policies and Procedures)
8	Lack of Policies and Procedures	Fully implemented	Financial Statements	LBS	Policy Documents (Policies and Procedures)
9	No Policy for Honorarium Distribution	Not implemented	Compliance	LIPA	Policy Documents (Policies and Procedures)
10	No Policy on Local Scholarship	Fully implemented	Compliance	LIPA	Policy Documents (Policies and Procedures)
11	Policies and Procedures	Not implemented	Compliance	LIPA	Policy Documents (Policies and Procedures)
12	Lack of Approved Policies and Procedures	Fully implemented	Financial Statements	LIPO	Policy Documents (Policies and Procedures)
13	Operating without Financial Manual	Not implemented	Compliance	LOIC	Policy Documents (Policies and Procedures)

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

14	Corporate Social Responsibility	Not implemented	Financial Statements	LTA	Policy Documents (Policies and Procedures)
15	Unapproved Policies and Procedures	Not implemented	Compliance	LWSC	Policy Documents (Policies and Procedures)
16	Lack of Baseline Security Documentation	Not implemented	Information Technology	MFDP	Policy Documents (Policies and Procedures)
17	Non-Configuration of Policies on the Active Directory	Not implemented	Information Technology	MFDP	Policy Documents (Policies and Procedures)
18	Inadequate Security Awareness Program	Not implemented	Information Technology	MFDP	Policy Documents (Policies and Procedures)
19	Inadequate User Access Revocation Procedures	Not implemented	Information Technology	MFDP	Policy Documents (Policies and Procedures)
20	Inadequate Controls over Standing Data Maintenance	Not implemented	Information Technology	MFDP	Policy Documents (Policies and Procedures)
21	No Approval Process for Additions to the Vendor Listing	Not implemented	Information Technology	MFDP	Policy Documents (Policies and Procedures)
22	Lack of Approved IFMIS Manual	Not implemented	Information Technology	MFDP	Policy Documents (Policies and Procedures)
23	Lack of Change Management Policy	Not implemented	Information Technology	MFDP	Policy Documents (Policies and Procedures)
24	Service Level Agreement (SLA)	Not implemented	Information Technology	MFDP	Policy Documents (Policies and Procedures)
25	Lack of Change Management Policy	Not implemented	Financial Statements	MFDP	Policy Documents (Policies and Procedures)
26	Lack of Change Management Policy	Not implemented	Financial Statements	MFDP	Policy Documents (Policies and Procedures)
27	Lack of Service Contract	Not implemented	Compliance	MFDP	Policy Documents (Policies and Procedures)
28	Lack of Service Level Agreement (SLA)	Not implemented	Compliance	MFDP	Policy Documents (Policies and Procedures)
29	Inadequate Procedures for Vetting Claims	Not implemented	Compliance	MFDP	Policy Documents (Policies and Procedures)

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

30	Lack of Service Level Agreement	Not implemented	Compliance	MFDP	Policy Documents (Policies and Procedures)
31	Lack of Change Management Policy	Not implemented	Financial Statements	MFDP	Policy Documents (Policies and Procedures)
32	No Evidence of Approved Financial Manual	Not implemented	Compliance	MIA	Policy Documents (Policies and Procedures)
33	Lack of Policies and Procedures	Not implemented	Compliance	MIA	Policy Documents (Policies and Procedures)
34	Inappropriate procedures for user access	Not implemented	Project	MOA	Policy Documents (Policies and Procedures)
35	Recruitment Procedures	Not implemented	Project	MOA	Policy Documents (Policies and Procedures)
36	Payments without Approved Policy	Not implemented	Financial Statements	MoCI	Policy Documents (Policies and Procedures)
37	Policy on General Allowance	Not implemented	Financial Statements	MoCI	Policy Documents (Policies and Procedures)
38	No Financial Policy Manual	Not implemented	Financial Statements	MoCI	Policy Documents (Policies and Procedures)
39	Lack of Policies and Procedures	Not implemented	Financial Statements	MoCI	Policy Documents (Policies and Procedures)
40	Unapproved Financial Manual	Not implemented	Financial Statements	MYS	Policy Documents (Policies and Procedures)
41	Corporate Social Responsibility	Fully implemented	Financial Statements	NaFAA	Policy Documents (Policies and Procedures)
42	Fleet Management Policy	Not implemented	Financial Statements	NBC	Policy Documents (Policies and Procedures)
43	Unapproved Policy Documents	Not implemented	Financial Statements	NDMA	Policy Documents (Policies and Procedures)
44	Unapproved Policy Documents	Not implemented	Financial Statements	NDMA	Policy Documents (Policies and Procedures)
45	Memorandum of Understanding/Contract Agreement	Not implemented	Financial Statements	NHA	Policy Documents (Policies and Procedures)



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

46	Lack of Policies and Procedures	Not implemented	Financial Statements	NHA	Policy Documents (Policies and Procedures)
47	Policies and Procedures	Partially implemented	Financial Statements	NIR	Policy Documents (Policies and Procedures)
48	Corporate Social Responsibility (CSR)	Not implemented	Financial Statements	NPA	Policy Documents (Policies and Procedures)
49	Donor Funds – Memorandum of Understanding for Donor Fund	Partially implemented	Financial Statements	NPHIL	Policy Documents (Policies and Procedures)
50	Unapproved Policy Documents/Policies and Procedures	Not implemented	Financial Statements	NRF	Policy Documents (Policies and Procedures)
51	Lack of Policies and Procedures	Not implemented	Financial Statements	NTA	Policy Documents (Policies and Procedures)
52	Operating without Financial Manual	Partially implemented	Compliance	NWASHC	Policy Documents (Policies and Procedures)
53	Lack of Policies and Procedures	Partially implemented	Compliance	NWASHC	Policy Documents (Policies and Procedures)
54	Un-Approved Human Resource Policy	Not implemented	Compliance	NWASHC	Policy Documents (Policies and Procedures)

### 3. No/Inadequate Organizational Structures

Organizational Structures					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	The Absence of an Approved Organization Chart	Not implemented	Financial Statements	LAA	Organizational Structures
2	Organizational Chart	Not implemented	Financial Statements	NDMA	Organizational Structures
3	Organizational Chart	Not implemented	Financial Statements	NDMA	Organizational Structures
4	No Organizational Chart	Fully implemented	Financial Statements	NRF	Organizational Structures

#### 4. No/Inadequate Segregation of Duties

Segregation of Duties					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Segregation of Duty	Not implemented	Compliance	CDA	Segregation of Duties
2	Non-Segregation of Duty between Finance and Human Resource Units	Not implemented	Compliance	LIPA	Segregation of Duties
3	No Segregation of Duty	Not implemented	Financial Statements	LTA	Segregation of Duties
4	Inadequate Segregation of IT Duties and Functions	Not implemented	Information Technology	MFDP	Segregation of Duties
5	Inadequate Segregation of Duty (SOD)	Not implemented	Information Technology	MFDP	Segregation of Duties
6	Inadequate Segregation of IT Duties (SOD)	Not implemented	Financial Statements	MFDP	Segregation of Duties
7	Inadequate Segregation of IT Duties (SOD)	Not implemented	Financial Statements	MFDP	Segregation of Duties
8	Inadequate Segregation of IT Duties (SOD)	Not implemented	Financial Statements	MFDP	Segregation of Duties
9	No Evidence of ICT Section	Not implemented	Compliance	MIA	Segregation of Duties
10	Duty to Institute Effective Internal Controls	Partially implemented	Financial Statements	NIR	Segregation of Duties

#### 5. No/Inadequate Strategic Plan

Strategic Plan					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Strategic and Operation Plan	Not implemented	Financial Statements	CSA	Strategic Plan
2	EPA Strategic Plan	Fully implemented	Financial Statements	EPA	Strategic Plan
3	Strategic Plan	Not implemented	Financial Statements	LACC	Strategic Plan
4	Strategic Plan	Not implemented	Financial Statements	LIPO	Strategic Plan
5	No Evidence of Approved Strategic Plan	Not implemented	Financial Statements	MoCI	Strategic Plan
6	Unapproved Business Plan	Not implemented	Project	MOH	Strategic Plan
7	No Evidence of Business Plan	Not implemented	Project	MOH	Strategic Plan
8	Strategic Plan	Fully implemented	Financial Statements	NPHIL	Strategic Plan
9	Strategic and Operation Plans	Not implemented	Financial Statements	NTA	Strategic Plan

## 6. No/Inadequate Operational Plans

Operational Plans					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Disaster Recovery Plan	Not implemented	Financial Statements	CSA	Operational Plans
2	Disaster Recovery Plan	Not implemented	Financial Statements	EPA	Operational Plans
3	Disaster Recovery Plan	Fully implemented	Compliance	JFKMC	Operational Plans
4	Lack of Disaster Recovery Plan	Not implemented	Compliance	LEITI	Operational Plans
5	Disaster Recovery Plan	Not implemented	Financial Statements	LIPO	Operational Plans
6	Disaster Recovery Plan	Not implemented	Compliance	LOIC	Operational Plans
7	Lack of Disaster Recovery Plan	Not implemented	Compliance	LRRRC	Operational Plans
8	No Disaster Recovery Plan	Not implemented	Financial Statements	NRF	Operational Plans

## 7. No/Inadequate Board

Board					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Absence of Policy Councils	Not implemented	Financial Statements	EPA	Board
2	Non-functional Board of Directors	Not implemented	Financial Statements	EPA	Board
3	No Evidence of Board Meetings	Not implemented	Compliance	JFKMC	Board
4	Board Meeting Minutes	Not implemented	Financial Statements	LAA	Board
5	Body of Commissioners (BOCs) Resolution	Not implemented	Financial Statements	LACC	Board
6	No Evidence of Board Meetings	Not implemented	Financial Statements	LBS	Board
7	Non-Functional Board of Directors	Fully implemented	Financial Statements	LiMA	Board
8	Non- Functional Board of Directors	Not implemented	Financial Statements	LIPO	Board
9	Unapproved Board Constitution and By-Laws	Not implemented	Compliance	LOIC	Board
10	No Evidence of Board Meetings	Not implemented	Compliance	LRRRC	Board
11	Technical Advisory Board	Not implemented	Project	MYS	Board
12	Non-Technical Advisory Board	Not implemented	Project	MYS	Board
13	Board Members	Partially implemented	Financial Statements	NaFAA	Board

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

14	Lack of a Functional Board of Directors	Not implemented	Financial Statements	NDMA	Board
15	No Evidence of Board Meeting	Not implemented	Financial Statements	NDMA	Board
16	Failure to Conduct Board Meetings	Fully implemented	Compliance	NLA	Board
17	Payment of Both Board and Sitting Fees	Not implemented	Financial Statements	NOCAL	Board
18	Board of Directors	Not implemented	Financial Statements	NTA	Board

## 8. No/Inadequate Audit Committee

Audit Committee					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Lack of Audit Committee	Not implemented	Compliance	CDA	Audit Committee
2	Audit Committee	Not implemented	Financial Statements	CSA	Audit Committee
3	The Absence of an Audit Committee	Not implemented	Financial Statements	LAA	Audit Committee
4	Lack of Audit Committee	Not implemented	Financial Statements	LACC	Audit Committee
5	Lack of Audit Committee	Not implemented	Compliance	LIPA	Audit Committee
6	Establishment of an Audit Committee	Not implemented	Financial Statements	LIPO	Audit Committee
7	Audit Committee	Partially implemented	Compliance	LOIC	Audit Committee
8	Audit Committee	Not implemented	Financial Statements	LTA	Audit Committee
9	Lack Audit Committee	Not implemented	Financial Statements	MoCI	Audit Committee
10	Lack of Audit Committee	Not implemented	Financial Statements	MYS	Audit Committee
11	Audit Committee	Partially implemented	Financial Statements	NBC	Audit Committee
12	Audit Committee	Not implemented	Financial Statements	NDMA	Audit Committee
13	Audit Committee	Not implemented	Financial Statements	NDMA	Audit Committee
14	Audit Committee	Not implemented	Financial Statements	NHA	Audit Committee
15	No Evidence of Audit Committee	Not implemented	Compliance	NLA	Audit Committee
16	Audit Committee	Not implemented	Financial Statements	NOCAL	Audit Committee
17	Lack of Audit Committee	Fully implemented	Financial Statements	NPHIL	Audit Committee
18	No Established Audit Committee	Partially implemented	Financial Statements	NRF	Audit Committee
19	Lack of Audit Committee	Not implemented	Compliance	NWASHC	Audit Committee

## 9. No/Inadequate Internal Audit

Internal Audit					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	No Internal Audit Unit	Partially implemented	Compliance	CDA	Internal Audit
2	Internal Audit	Not implemented	Financial Statements	CSA	Internal Audit
3	Internal Audit Charter	Fully implemented	Financial Statements	LAA	Internal Audit
4	No Internal Audit Unit	Not implemented	Compliance	LEITI	Internal Audit
5	Internal Audit Function	Not implemented	Compliance	LIPA	Internal Audit
6	Internal Audit Unit	Not implemented	Financial Statements	LIPO	Internal Audit
7	Internal Audit Charter	Not implemented	Compliance	LRRRC	Internal Audit
8	Internal Audit Function	Not implemented	Compliance	LRRRC	Internal Audit
9	Internal Audit Independence	Not implemented	Financial Statements	LTA	Internal Audit
10	Payment without Internal Audit Review	Not implemented	Project	MOA	Internal Audit
11	Payments without Internal Audit Review	Not implemented	Project	MOA	Internal Audit
12	Internal Audit Charter	Fully implemented	Financial Statements	NaFAA	Internal Audit
13	Internal Audit	Partially implemented	Financial Statements	NBC	Internal Audit
14	No Internal Audit Unit	Fully implemented	Financial Statements	NRF	Internal Audit
15	No Internal Audit Unit	Fully implemented	Compliance	NWASHC	Internal Audit

## 10. No/Inadequate Budget Committee

Budget Committee					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Budget Committee	Not implemented	Compliance	LOIC	Budget Committee
2	No Evidence of Budget Committee	Not implemented	Compliance	MIA	Budget Committee
3	Budget Committee	Not implemented	Financial Statements	MoCI	Budget Committee
4	Budget Committee	Not implemented	Compliance	NWASHC	Budget Committee

### 11. No/Inadequate Procurement Committee

Procurement Committee					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	No Procurement Committee Minutes	Not implemented	Compliance	LEITI	Procurement Committee
2	Lack of Procurement Committee	Not implemented	Compliance	MIA	Procurement Committee
3	No Procurement Committee Meeting	Not implemented	Financial Statements	MYS	Procurement Committee
4	Procurement Committee	Not implemented	Financial Statements	NHA	Procurement Committee
5	No Procurement Committee Minutes	Not implemented	Financial Statements	NRF	Procurement Committee

### 12. No/Inadequate Risk Management

Risk Management					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	No Risk Management Policy and Report	Not implemented	Compliance	CDA	Risk Management
2	Risk Management Policy	Not implemented	Financial Statements	CSA	Risk Management
3	Risk Assessment Processes	Partially implemented	Financial Statements	EPA	Risk Management
4	No Risk Management Policy and Report	Not implemented	Compliance	LEITI	Risk Management
5	Risk Assessment Processes	Partially implemented	Financial Statements	LIPO	Risk Management
6	No Evidence of Risk Assessment	Not implemented	Compliance	LOIC	Risk Management
7	No Risk Management Policy and Report	Not implemented	Compliance	LRRRC	Risk Management
8	Lack of Information System Auditors and Risk Assessment Tools	Not implemented	Information Technology	MFDP	Risk Management
9	No Risk Assessment Process	Not implemented	Financial Statements	MFDP	Risk Management
10	No Risk Assessment Process	Not implemented	Financial Statements	MFDP	Risk Management
11	No Risk Assessment Process	Not implemented	Financial Statements	MFDP	Risk Management
12	Risk Assessment Process	Not implemented	Project	MOA	Risk Management
13	Risk and Compliance Officer	Not implemented	Project	MOA	Risk Management
14	No Risk Assessment Process	Not implemented	Project	MOA	Risk Management
15	No Risk Assessment Process	Not implemented	Project	MOA	Risk Management

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

16	No Risk Assessment Process	Not implemented	Project	MOA	Risk Management
17	No Risk Management Policy and Report	Not implemented	Financial Statements	MoCI	Risk Management
18	No Risk Management Policy and Report	Not implemented	Project	MOH	Risk Management
19	Risk Management Policy and Report	Not implemented	Financial Statements	NDMA	Risk Management
20	No Risk Management Policy and Report	Not implemented	Financial Statements	NDMA	Risk Management
21	No Risk Management Policy and Report	Partially implemented	Financial Statements	NRF	Risk Management
22	No Risk Management Policy and Report	Not implemented	Financial Statements	NTA	Risk Management
23	No Evidence of Risk Assessment	Partially implemented	Compliance	NWASHC	Risk Management

### 13. Lack of Implementation of Prior Audit Recommendations

Prior Audit Recommendations					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Prior Year Audit Irregularities	Not implemented	Financial Statements	MFDP	Prior Audit Recommendations
2	Prior Year Audit Irregularities	Not implemented	Financial Statements	MFDP	Prior Audit Recommendations
3	Non- Implementation of Internal Audit Recommendations	Not implemented	Financial Statements	MYS	Prior Audit Recommendations
4	Non-implementation of Internal Audit Recommendations	Not implemented	Financial Statements	NTA	Prior Audit Recommendations

### c. Internal Control Issues

#### 1. Human Resource and Personnel Management Irregularities

Human Resource and Personnel Management					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Non-Monitoring of Attendance Log	Partially implemented	Compliance	CDA	Human Resource and Personnel Management
2	Retired, Resigned and Deceased Employees	Partially implemented	Compliance	CDA	Human Resource and Personnel Management
3	Employees' Files	Partially implemented	Financial Statements	CSA	Human Resource and Personnel Management
4	Attendance Log	Not implemented	Financial Statements	CSA	Human Resource and Personnel Management
5	Declaration of Assets and Performance Bonds	Not implemented	Financial Statements	CSA	Human Resource and Personnel Management
6	Approved Training Plan	Not implemented	Financial Statements	CSA	Human Resource and Personnel Management
7	CSA Personnel Verification	Not implemented	Financial Statements	CSA	Human Resource and Personnel Management
8	Inadequate Records in Personnel Files	Partially implemented	Compliance	JFKMC	Human Resource and Personnel Management
9	Employees due for Retirement	Fully implemented	Compliance	JFKMC	Human Resource and Personnel Management
10	Non-compliance with Recruitment Policy	Not implemented	Financial Statements	LAA	Human Resource and Personnel Management
11	Inadequate Records in Personnel Files	Partially implemented	Financial Statements	LBS	Human Resource and Personnel Management
12	Employees for Retirement	Not implemented	Financial Statements	LBS	Human Resource and Personnel Management
13	Non- Monitoring of Attendance Log	Not implemented	Financial Statements	LBS	Human Resource and Personnel Management
14	Training and Development Plan	Not implemented	Compliance	LEITI	Human Resource and Personnel Management
15	Employees Performance Appraisal	Not implemented	Compliance	LEITI	Human Resource and Personnel Management
16	Local Scholarship Award	Fully implemented	Financial Statements	LIPA	Human Resource and Personnel Management
17	Un-submitted Key Management Personnel Files	Not implemented	Financial Statements	LIPO	Human Resource and Personnel Management
18	Irregularities Associated with Personnel Management	Not implemented	Project	LISGIS	Human Resource and Personnel Management
19	Inadequate Records in Personnel Files	Not implemented	Compliance	LOIC	Human Resource and Personnel Management
20	Employees did not Sign on Attendance Sheets	Not implemented	Compliance	LOIC	Human Resource and Personnel Management
21	Inadequate Records in Personnel Files	Not implemented	Compliance	LRRRC	Human Resource and Personnel Management
22	Non-Monitoring of Attendance Log	Not implemented	Compliance	LRRRC	Human Resource and Personnel Management



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

23	Employees Performance Appraisal	Not implemented	Compliance	LRRRC	Human Resource and Personnel Management
24	Non-Compliance with Recruitment Policy	Not implemented	Compliance	LWSC	Human Resource and Personnel Management
25	Employees' Unapproved Absences	Partially implemented	Compliance	LWSC	Human Resource and Personnel Management
26	Lack of Training to Remote users of the System	Not implemented	Information Technology	MFDP	Human Resource and Personnel Management
27	Lack of IT Training/Capacity-Building Program	Not implemented	Financial Statements	MFDP	Human Resource and Personnel Management
28	Lack of IT Training/Capacity-Building program	Not implemented	Financial Statements	MFDP	Human Resource and Personnel Management
29	Employees Not Verified	Not implemented	Compliance	MFDP	Human Resource and Personnel Management
30	Temporary Employees/Volunteers/Replacements	Not implemented	Compliance	MFDP	Human Resource and Personnel Management
31	Lack of IT Training/Capacity-building program	Not implemented	Financial Statements	MFDP	Human Resource and Personnel Management
32	Inadequate Records in Personnel Files	Not implemented	Compliance	MIA	Human Resource and Personnel Management
33	Employees for Retirement	Not implemented	Compliance	MIA	Human Resource and Personnel Management
34	Non-Monitoring of Attendance Log	Not implemented	Compliance	MIA	Human Resource and Personnel Management
35	No daily Attendance Record	Fully implemented	Project	MOA	Human Resource and Personnel Management
36	No Daily Attendance Record	Fully implemented	Project	MOA	Human Resource and Personnel Management
37	Training and Development	Not implemented	Financial Statements	MoCI	Human Resource and Personnel Management
38	Merit based employment	Not implemented	Financial Statements	MoCI	Human Resource and Personnel Management
39	Attendance Report	Not implemented	Financial Statements	MoCI	Human Resource and Personnel Management
40	Inadequate Records in Personnel Files	Not implemented	Financial Statements	MoCI	Human Resource and Personnel Management
41	Employees Performance Appraisal	Not implemented	Project	MOH	Human Resource and Personnel Management
42	Employees Performance Appraisal	Not implemented	Project	MOH	Human Resource and Personnel Management
43	Absence of Trained Data Clerks at Health Facilities	Not implemented	Performance	MOH	Human Resource and Personnel Management
44	No Evidence of Approved Contract	Not implemented	Financial Statements	MYS	Human Resource and Personnel Management
45	Employees without Personnel Files	Not implemented	Financial Statements	MYS	Human Resource and Personnel Management
46	Employees Performance Appraisal	Not implemented	Financial Statements	MYS	Human Resource and Personnel Management
47	Personnel Listing not Updated in a Timely Manner	Not implemented	Financial Statements	MYS	Human Resource and Personnel Management
48	Personnel Management	Not implemented	Financial Statements	NaFAA	Human Resource and Personnel Management

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

49	Recruitment Process	Not implemented	Financial Statements	NBC	Human Resource and Personnel Management
50	Unbudgeted Recruitment	Not implemented	Financial Statements	NDMA	Human Resource and Personnel Management
51	Uncompetitive Recruitment of Security Firm	Not implemented	Financial Statements	NDMA	Human Resource and Personnel Management
52	Deficiencies Noted with Personnel files	Not implemented	Financial Statements	NDMA	Human Resource and Personnel Management
53	Inadequate Records in Personnel Files	Not implemented	Financial Statements	NDMA	Human Resource and Personnel Management
54	Attendance Log	Not implemented	Financial Statements	NHA	Human Resource and Personnel Management
55	Training and Development Plan	Not implemented	Financial Statements	NHA	Human Resource and Personnel Management
56	Personnel and Personnel Files Verification	Fully implemented	Financial Statements	NIC	Human Resource and Personnel Management
57	Uncompetitive Recruitment of Consultants	Not implemented	Financial Statements	NRF	Human Resource and Personnel Management
58	Annual Employment Contract	Not implemented	Financial Statements	NRF	Human Resource and Personnel Management
59	Non-Maintenance of Proper Personnel files	Not implemented	Financial Statements	NRF	Human Resource and Personnel Management
60	Recruitment of Consultants	Not implemented	Financial Statements	NRF	Human Resource and Personnel Management
61	Recruitment of Security Firm	Fully implemented	Financial Statements	NRF	Human Resource and Personnel Management
62	Non-Monitoring of Attendance Log	Not implemented	Financial Statements	NTA	Human Resource and Personnel Management
63	Inadequate Records in Personnel Files	Not implemented	Financial Statements	NTA	Human Resource and Personnel Management
64	Staff Transferred	Not implemented	Financial Statements	NTA	Human Resource and Personnel Management
65	Personnel Verification	Not implemented	Financial Statements	NTA	Human Resource and Personnel Management
66	Non-Monitoring of Attendance Log	Not implemented	Compliance	NWASHC	Human Resource and Personnel Management
67	Retired, Resigned and Deceased Employees	Not implemented	Compliance	NWASHC	Human Resource and Personnel Management
68	Employees not Verified	Not implemented	Compliance	NWASHC	Human Resource and Personnel Management

## 2. Fixed Assets Irregularities

Fixed Assets					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Irregularities Associated with Fixed Asset Management	Partially implemented	Compliance	CDA	Fixed Assets
2	Fixed Assets Register	Not implemented	Financial Statements	CSA	Fixed Assets
3	Donated Assets	Not implemented	Financial Statements	CSA	Fixed Assets
4	Asset Movement Log	Not implemented	Financial Statements	CSA	Fixed Assets
5	Unassigned Assets	Not implemented	Financial Statements	CSA	Fixed Assets
6	Irregularities Associated with Fixed Asset Register	Partially implemented	Compliance	JFKMC	Fixed Assets
7	Fixed Assets Irregularities	Partially implemented	Financial Statements	LAA	Fixed Assets

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

8	Deficiencies in the Management of Fixed Assets	Not implemented	Financial Statements	LACC	Fixed Assets
9	No Fixed Asset Register	Partially implemented	Financial Statements	LBS	Fixed Assets
10	Irregularities Associated with Fixed Asset Management	Not implemented	Compliance	LEITI	Fixed Assets
11	Fixed Assets Management	Fully implemented	Financial Statements	LIPA	Fixed Assets
12	Fixed Assets – Unaccounted For	Not implemented	Compliance	LIPA	Fixed Assets
13	Irregularities Associated with Fixed Asset Management	Partially implemented	Compliance	LIPA	Fixed Assets
14	Irregularity Associated with Fixed Assets Management	Fully implemented	Financial Statements	LIPO	Fixed Assets
15	Irregularities in Asset Management	Not implemented	Project	LISGIS	Fixed Assets
16	Fixed Asset Irregularities	Not implemented	Project	LISGIS	Fixed Assets
17	Donated Assets	Not implemented	Compliance	LOIC	Fixed Assets
18	Lands and other Properties not included on Fixed Asset Register	Not implemented	Compliance	LOIC	Fixed Assets
19	Fixed Assets not Recorded on Fixed Asset Register	Not implemented	Compliance	LOIC	Fixed Assets
20	Inadequate Control Features of Fixed Assets Register	Not implemented	Compliance	LOIC	Fixed Assets
21	Irregularities Associated with Fixed Asset Management	Partially implemented	Compliance	LRRRC	Fixed Assets
22	Inappropriate Fixed Asset Management	Partially implemented	Compliance	LWSC	Fixed Assets
23	Fixed Assets Irregularities	Not implemented	Project	MFDP	Fixed Assets
24	Fixed Assets Irregularities	Not implemented	Project	MGCSP	Fixed Assets
25	No Fixed Asset Register	Not implemented	Compliance	MIA	Fixed Assets
26	Missing Assets	Not implemented	Compliance	MIA	Fixed Assets
27	Asset Movement Log	Not implemented	Compliance	MIA	Fixed Assets
28	Fixed Assets Irregularities	Not implemented	Project	MOA	Fixed Assets
29	Fixed Assets Irregularities	Not implemented	Project	MOA	Fixed Assets
30	Fixed Assets	Not implemented	Financial Statements	MoCI	Fixed Assets
31	Missing Assets	Not implemented	Financial Statements	MoCI	Fixed Assets
32	Irregularities Associated with Fixed Asset Management	Not implemented	Financial Statements	MoCI	Fixed Assets
33	Fixed Assets Register	Not implemented	Project	MOH	Fixed Assets
34	Fixed Assets Irregularities	Not implemented	Project	MOH	Fixed Assets
35	Irregularities noted with Project Assets	Not implemented	Project	MOH	Fixed Assets
36	Fixed Asset Irregularities	Not implemented	Project	MOH	Fixed Assets
37	Fixed Asset Irregularities	Not implemented	Project	MOH	Fixed Assets
38	Fixed Asset Irregularities	Not implemented	Project	MOH	Fixed Assets
39	Fixed Asset Irregularities	Not implemented	Project	MOH	Fixed Assets

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

40	Fixed Asset Register	Not implemented	Project	MYS	Fixed Assets
41	Unverified Assets	Not implemented	Project	MYS	Fixed Assets
42	Fixed Asset Irregularities	Not implemented	Financial Statements	MYS	Fixed Assets
43	Fixed Assets	Partially implemented	Financial Statements	NaFAA	Fixed Assets
44	Lack of Fixed Assets Management	Partially implemented	Project	NaFAA	Fixed Assets
45	Fixed Asset Irregularities	Partially implemented	Project	NaFAA	Fixed Assets
46	Asset Identification Code	Not implemented	Financial Statements	NBC	Fixed Assets
47	Fixed Assets Register	Partially implemented	Financial Statements	NBC	Fixed Assets
48	Assets Register	Not implemented	Financial Statements	NDMA	Fixed Assets
49	Fixed Assets Irregularities	Not implemented	Financial Statements	NDMA	Fixed Assets
50	Fixed Assets Irregularities	Not implemented	Financial Statements	NHA	Fixed Assets
51	Fixed Assets Register	Fully implemented	Financial Statements	NIC	Fixed Assets
52	Fixed Asset Discrepancies	Not implemented	Financial Statements	NOCAL	Fixed Assets
53	Fixed Assets Management	Not implemented	Financial Statements	NPA	Fixed Assets
54	GOL – Deficiencies in the Management of Fixed Assets	Fully implemented	Financial Statements	NPHIL	Fixed Assets
55	Incomplete Assets Register	Not implemented	Financial Statements	NRF	Fixed Assets
56	Asset Disposal	Not implemented	Financial Statements	NTA	Fixed Assets
57	Irregularities Associated with Fixed Assets Management	Not implemented	Financial Statements	NTA	Fixed Assets
58	Irregularities Associated with Fixed Asset Management	Partially implemented	Compliance	NWASHC	Fixed Assets

### 3. Inventory/Storeroom Management Irregularities

Inventory/Storeroom Management					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Store Room Management	Not implemented	Compliance	CDA	Inventory/Storeroom Management
2	Store Room Management	Not implemented	Financial Statements	CSA	Inventory/Storeroom Management
3	Inventory and Store/Supplies Management	Partially implemented	Compliance	LIPA	Inventory/Storeroom Management
4	Failure to Take Inventory	Not implemented	Compliance	LOIC	Inventory/Storeroom Management
5	Lack of Inventory Records	Partially implemented	Compliance	LWSC	Inventory/Storeroom Management
6	Store Room Management	Not implemented	Compliance	MIA	Inventory/Storeroom Management
7	Store Room Management	Not implemented	Financial Statements	MoCI	Inventory/Storeroom Management
8	Limited Medical Supplies in Health Centers	Not implemented	Performance	MOH	Inventory/Storeroom Management

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

9	Late Distribution of Medical Supplies to Health Centers	Not implemented	Performance	MOH	Inventory/Storeroom Management
10	Expired Medical Supplies/Drugs at Health Facilities	Not implemented	Performance	MOH	Inventory/Storeroom Management
11	Inappropriate Storage Facilities at Health Centers	Not implemented	Performance	MOH	Inventory/Storeroom Management
12	Inadequate inventory Management System	Not implemented	Performance	MOH	Inventory/Storeroom Management
13	Inconsistency between Quantity Supplied and Quantity Requested of Medical Supplies/Drugs	Not implemented	Performance	MOH	Inventory/Storeroom Management
14	Inventory Management Medical Supplies and Non-Medical Supplies	Not implemented	Project	MOH	Inventory/Storeroom Management
15	Inventory Management Non-Medical Supplies	Not implemented	Project	MOH	Inventory/Storeroom Management
16	Inventory Management	Not implemented	Project	MOH	Inventory/Storeroom Management
17	Inventory Management Non-Medical Supplies	Not implemented	Project	MOH	Inventory/Storeroom Management
18	Inventory Management Non-Medical Supplies	Not implemented	Project	MOH	Inventory/Storeroom Management
19	Inventory Management Non-Medical Supplies	Not implemented	Project	MOH	Inventory/Storeroom Management
20	Inventory Management	Partially implemented	Financial Statements	NIC	Inventory/Storeroom Management
21	Storeroom Management	Not implemented	Financial Statements	NTA	Inventory/Storeroom Management
22	Inventory Management	Not implemented	Compliance	NWASHC	Inventory/Storeroom Management

**4. Logistics and Fleet (Vehicle, Generator, and Machinery) Management Irregularities**

<b>Logistics and Fleet (Vehicles, Generators, and Machinery) Management</b>					
<b>Ref</b>	<b>Description of Audit Findings and Recommendations</b>	<b>Implementation Status</b>	<b>Audit Type</b>	<b>Entity</b>	<b>Category of Audit Findings and Recommendations</b>
1	Generator/Vehicle Fuel Consumption Log	Not implemented	Compliance	CDA	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
2	Fuel Consumption Log (Generator)	Not implemented	Financial Statements	CSA	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
3	Fuel/Gasoline Management System	Not implemented	Financial Statements	LACC	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
4	Generator/Vehicles Fuel Consumption Log	Fully implemented	Financial Statements	LBS	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
5	Generator/Vehicle Fuel Consumption Log	Not implemented	Compliance	LEITI	Logistics and Fleet (Vehicles, Generators, and Machinery) Management

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

6	Fuel Consumption Log	Not implemented	Project	LISGIS	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
7	Generator/Vehicle Fuel Consumption Log	Partially implemented	Compliance	LRRRC	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
8	Fuel Distribution Logs	Partially implemented	Financial Statements	LTA	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
9	Fuel/Gasoline	Not implemented	Financial Statements	LTA	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
10	No Fuel Consumption/Distribution Logs	Partially implemented	Compliance	LWSC	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
11	Fuel Consumption Report/Log	Not implemented	Project	MGCSP	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
12	Generator/Vehicle Fuel Consumption Log	Not implemented	Compliance	MIA	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
13	Rice and Scratch Cards Distribution	Not implemented	Financial Statements	MoCI	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
14	Petroleum Products	Not implemented	Financial Statements	MoCI	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
15	Fuel Distribution Log	Not implemented	Financial Statements	MoCI	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
16	Generator/Vehicle Fuel Consumption Log	Not implemented	Financial Statements	MoCI	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
17	Scratch Cards Consumption Log	Not implemented	Financial Statements	MoCI	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
18	Variance Between Fuel Procured and Quantity Distributed	Not implemented	Project	MOH	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
19	Irregularities Associated with Fuel Consumption	Not implemented	Project	MOH	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
20	Fuel/Gasoline Management System	Not implemented	Project	MOH	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
21	Fuel and Gas	Not implemented	Project	MOH	Logistics and Fleet (Vehicles, Generators, and Machinery) Management

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

22	Purchased of Spare Parts Bikes/Vehicles from Uncontracted Vendor	Not implemented	Project	MOH	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
23	Fuel and Gas	Not implemented	Project	MOH	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
24	No Consumption Reports for fuel Purchased	Not implemented	Project	MOH	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
25	No Fuel Consumption Log & Policy	Not implemented	Financial Statements	NDMA	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
26	Donor Funds – Fuel/Gasoline and Scratch Card Management System	Fully implemented	Financial Statements	NPHIL	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
27	GOL – Fuel/Gasoline and Scratch Card Management System	Fully implemented	Financial Statements	NPHIL	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
28	Generator/Vehicle Fuel Consumption	Not implemented	Financial Statements	NTA	Logistics and Fleet (Vehicles, Generators, and Machinery) Management
29	Generator/Vehicle Fuel Consumption Log	Partially implemented	Compliance	NWASHC	Logistics and Fleet (Vehicles, Generators, and Machinery) Management

## 5. No/Inadequate Records Room

Records Room					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Records Room	Not implemented	Financial Statements	CSA	Records Room
2	Archives	Not implemented	Financial Statements	NTA	Records Room

## 6. Activities and Performance Reporting Irregularities

Activities and Performance Reporting					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	No Quarterly Review Reports	Not implemented	Project	CSA	Activities and Performance Reporting
2	Quarterly and Annual Reports	Not implemented	Project	MOA	Activities and Performance Reporting
3	No Quarterly and Annual Reports	Fully implemented	Financial Statements	NRF	Activities and Performance Reporting



#### **d. Compliance Issues**

##### **1. Non-Retirement of Foreign and Local Travels**

<b>Non-Retirement of Foreign and Local Travels</b>					
<b>Ref</b>	<b>Description of Audit Findings and Recommendations</b>	<b>Implementation Status</b>	<b>Audit Type</b>	<b>Entity</b>	<b>Category of Audit Findings and Recommendations</b>
1	Non-Retirement of Domestic Travel	Not implemented	Compliance	CDA	Non-Retirement of Foreign and Local Travels
2	Foreign Travel DSA	Not implemented	Financial Statements	HRC	Non-Retirement of Foreign and Local Travels
3	Non-Retirement of Foreign Travel	Not implemented	Compliance	JFKMC	Non-Retirement of Foreign and Local Travels
4	Non-retirement of Foreign Travels	Not implemented	Financial Statements	LAA	Non-Retirement of Foreign and Local Travels
5	Adherence to Travel Ordinance	Not implemented	Financial Statements	LACC	Non-Retirement of Foreign and Local Travels
6	Non-Retirement of Foreign Travel	Partially implemented	Financial Statements	LBS	Non-Retirement of Foreign and Local Travels
7	Non-Retirement of Domestic Travel	Partially implemented	Financial Statements	LBS	Non-Retirement of Foreign and Local Travels
8	Non-Retirement of Foreign and Domestic Travels	Not implemented	Compliance	LEITI	Non-Retirement of Foreign and Local Travels
9	Retirement of Travel Expense	Not implemented	Compliance	LIPA	Non-Retirement of Foreign and Local Travels
10	Travel – Allowance	Not implemented	Financial Statements	LRA	Non-Retirement of Foreign and Local Travels
11	Foreign Travel	Not implemented	Financial Statements	LTA	Non-Retirement of Foreign and Local Travels
12	Non -Retirement of Foreign Travel	Not implemented	Project	MFDP	Non-Retirement of Foreign and Local Travels
13	Non-Remittance of Withholding Taxes	Not implemented	Project	MFDP	Non-Retirement of Foreign and Local Travels
14	DSA Overpaid for Domestic Travel	Not implemented	Project	MFDP	Non-Retirement of Foreign and Local Travels
15	Non-Retirement of Foreign Travel	Not implemented	Project	MFDP	Non-Retirement of Foreign and Local Travels
16	No Evidence of Back to Office Reports	Not implemented	Project	MOA	Non-Retirement of Foreign and Local Travels
17	Irregularities Associated with Local Travel	Not implemented	Project	MOA	Non-Retirement of Foreign and Local Travels
18	Foreign Travel	Not implemented	Financial Statements	MoCI	Non-Retirement of Foreign and Local Travels
19	Domestic Travel	Not implemented	Financial Statements	MoCI	Non-Retirement of Foreign and Local Travels
20	Unretired Foreign Travel Advance	Not implemented	Financial Statements	MoCI	Non-Retirement of Foreign and Local Travels
21	Non-Retirement of Travel	Not implemented	Project	MOH	Non-Retirement of Foreign and Local Travels
22	Non-Retirement of Travel	Not implemented	Project	MOH	Non-Retirement of Foreign and Local Travels
23	Payments for DSA without Evidence of Field Report	Not implemented	Project	MOH	Non-Retirement of Foreign and Local Travels
24	No evidence of Travel Retirement	Not implemented	Financial Statements	NHA	Non-Retirement of Foreign and Local Travels



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

25	Adherence to Travel Ordinance	Fully implemented	Financial Statements	NPHIL	Non-Retirement of Foreign and Local Travels
26	Donor Funds – Adherence to Travel Ordinance	Fully implemented	Financial Statements	NPHIL	Non-Retirement of Foreign and Local Travels

## 2. Procurement Management Irregularities

Procurement Management					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Irregularities Associated with Procurement Management	Not implemented	Compliance	CDA	Procurement Management
2	Report on Procurement Processes	Not implemented	Financial Statements	CSA	Procurement Management
3	Splitting of Procurement	Not implemented	Financial Statements	EPA	Procurement Management
4	No Evidence of Bid Evaluation Report and Request for Quotations	Partially implemented	Compliance	JFKMC	Procurement Management
5	Procurement Plan	Fully implemented	Financial Statements	LAA	Procurement Management
6	Quarterly reports not Prepared and Submitted to PPCC	Not implemented	Financial Statements	LACC	Procurement Management
7	No Evidence of Request for Quotation (RFQ)	Not implemented	Compliance	LEITI	Procurement Management
8	No Evidence of Three Quotations	Fully implemented	Financial Statements	LiMA	Procurement Management
9	Irregularities Associated with Procurement Management	Fully implemented	Compliance	LIPA	Procurement Management
10	Valid Tax Clearance	Not implemented	Project	LISGIS	Procurement Management
11	Procurement Irregularities	Not implemented	Project	LISGIS	Procurement Management
12	Non-Competitive Procurement of Goods and services	Not implemented	Compliance	LOIC	Procurement Management
13	Goods Receiving Notes	Not implemented	Compliance	LOIC	Procurement Management
14	Transactions with Unregistered Businesses	Not implemented	Compliance	LOIC	Procurement Management
15	No Procurement Plan	Not implemented	Compliance	LOIC	Procurement Management
16	Procurement Irregularities	Not implemented	Compliance	LOIC	Procurement Management
17	Procurement Plan	Fully implemented	Financial Statements	LRA	Procurement Management
18	Procurement Irregularities (Request for Quotations and Procurement Document)	Not implemented	Compliance	LRRRC	Procurement Management
19	Procurement Irregularities - No Evidence of Bid Documents for Items Procured	Fully implemented	Compliance	LWSC	Procurement Management

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

20	Procurement Irregularities - No Adherence to Approved Procurement Methods	Not implemented	Compliance	LWSC	Procurement Management
21	Procurement Irregularities - Lack of Procurement Plan	Fully implemented	Compliance	LWSC	Procurement Management
22	Procurement Irregularity	Not implemented	Project	MFDP	Procurement Management
23	Procurement Irregularities	Not implemented	Project	MFDP	Procurement Management
24	Procurement Irregularities	Not implemented	Project	MFDP	Procurement Management
25	Lack of Approved Procurement Plan	Not implemented	Compliance	MIA	Procurement Management
26	No Evidence of Bid Documents for Projects	Not implemented	Compliance	MIA	Procurement Management
27	Documented Procedure for the Receiving and Issuance of Goods	Not implemented	Project	MOA	Procurement Management
28	Lack of Commitment and Running balances in schedule (Contract Register)	Not implemented	Project	MOA	Procurement Management
29	No evidence of Business Registration & Tax Clearances	Not implemented	Project	MOA	Procurement Management
30	No Goods Received Note	Not implemented	Project	MOA	Procurement Management
31	Receiving and Inspection Report	Fully implemented	Project	MOA	Procurement Management
32	No Evidence of Receiving and Inspection Report	Fully implemented	Project	MOA	Procurement Management
33	Non-Preparation of Monthly Statement of Supplies	Partially implemented	Project	MOA	Procurement Management
34	Unauthorized Approval in Procurement Process	Not implemented	Project	MOA	Procurement Management
35	No Evidence Receiving and Inspection Report	Fully implemented	Project	MOA	Procurement Management
36	Non-Preparation of Monthly Statement of Supplies	Partially implemented	Project	MOA	Procurement Management
37	Payment without Valid Business Registration Certificate and Tax Receipts	Fully implemented	Project	MOA	Procurement Management
38	No Evidence of Receiving and Inspection Report	Fully implemented	Project	MOA	Procurement Management
39	Non-Usage of the Required Procurement Method	Not implemented	Project	MOA	Procurement Management
40	No Evidence of Receiving and Inspection Report	Fully implemented	Project	MOA	Procurement Management
41	No Evidence of Delivery and Distribution of Supplies	Not implemented	Project	MOA	Procurement Management
42	Non-Usage of the Required Procurement Method	Not implemented	Project	MOA	Procurement Management
43	No Evidence of Delivery and Distribution of Supplies	Not implemented	Project	MOA	Procurement Management
44	No Evidence of Receiving and Inspection Report	Fully implemented	Project	MOA	Procurement Management
45	Non-Preparation of Monthly Statement of Supplies	Partially implemented	Project	MOA	Procurement Management
46	No Quarterly Reports by the Procurement Committee	Not implemented	Financial Statements	MoCI	Procurement Management
47	Absence of Communication to Evaluation Panel	Not implemented	Financial Statements	MoCI	Procurement Management
48	Irregularities Associated with Procurement Management	Not implemented	Financial Statements	MoCI	Procurement Management

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

49	Procurement Compliance	Not implemented	Project	MOH	Procurement Management
50	Procurement without Evidence of Delivery	Not implemented	Project	MOH	Procurement Management
51	Procurement without Delivery Note	Not implemented	Project	MOH	Procurement Management
52	Quarterly reports not prepared and submitted to PPCC	Not implemented	Project	MOH	Procurement Management
53	Quarterly reports not prepared and submitted to PPCC	Not implemented	Project	MOH	Procurement Management
54	Delay in the Procurement of Medical Supplies/drugs	Not implemented	Performance	MOH	Procurement Management
55	Procuring from a Non-Contracted Vendor	Not implemented	Project	MOH	Procurement Management
56	Procuring from a Non-Contracted Vendor	Not implemented	Project	MOH	Procurement Management
57	Purchase made without Contract	Not implemented	Project	MOH	Procurement Management
58	Procuring from a Non-Contracted Vendor	Not implemented	Project	MOH	Procurement Management
59	Purchases made without Contract	Not implemented	Project	MOH	Procurement Management
60	Unverified Gearbox Replacement	Not implemented	Project	MOH	Procurement Management
61	Procuring from Non-Contracted Vendor	Not implemented	Project	MOH	Procurement Management
62	Procurement Irregularities	Not implemented	Project	MOH	Procurement Management
63	Goods Received Note	Not implemented	Project	MOH	Procurement Management
64	No Evidence of Delivery Note	Not implemented	Financial Statements	MYS	Procurement Management
65	Procurement Planning	Not implemented	Financial Statements	NaFAA	Procurement Management
66	Procurement Irregularities	Not implemented	Financial Statements	NDMA	Procurement Management
67	No Evidence of Tax Clearance and Business Registration	Not implemented	Financial Statements	NHA	Procurement Management
68	Non-Compliance to RFQ Method of Procurement	Fully implemented	Financial Statements	NIC	Procurement Management
69	Procurement Irregularities	Fully implemented	Compliance	NLA	Procurement Management
70	Procurement Irregularities	Not implemented	Financial Statements	NOCAL	Procurement Management
71	Procurement Plan	Not implemented	Financial Statements	NPA	Procurement Management
72	Procurement Method	Not implemented	Financial Statements	NPA	Procurement Management
73	Tax Clearance Signed by Proxy	Fully implemented	Financial Statements	NPHIL	Procurement Management
74	Procurement Procedures	Partially implemented	Financial Statements	NPHIL	Procurement Management
75	Procurement Committee and Plan	Partially implemented	Financial Statements	NPHIL	Procurement Management
76	GOL – Quarterly reports not prepared and submitted to PPCC	Fully implemented	Financial Statements	NPHIL	Procurement Management
77	Payments without Bill of Quantity (BOQ)	Fully implemented	Financial Statements	NRF	Procurement Management
78	Irregularities Associated with Procurement Management	Partially implemented	Compliance	NWASHC	Procurement Management

### 3. No/Inadequate Monitoring and Evaluation

Monitoring and Evaluation (M&E)					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Lack of Monitoring and Evaluation	Not implemented	Compliance	NLA	Monitoring and Evaluation
2	Non-inclusion of NRF Employees on Fuel Levy Fees Collection	Fully implemented	Financial Statements	NRF	Monitoring and Evaluation

### 4. Project Management Irregularities

Project Management					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Project Oversight Sub-Committees	Not implemented	Project	CSA	Project Management
2	Project Oversight Committee	Not implemented	Project	CSA	Project Management
3	Uncompleted Project Deliverables	Not implemented	Project	FDA	Project Management
4	Lack of Forest Trees Maintenance	Not implemented	Project	FDA	Project Management
5	No Evidence of Bid Documents for Projects	Fully implemented	Compliance	JFKMC	Project Management
6	Field Visitation – Fire Alarm and Smoke Detectors	Not implemented	Project	LEC	Project Management
7	Field Visitation – Component 1 Extension of Electricity Transmission and Distribution System	Fully implemented	Project	LEC	Project Management
8	Field Visitation – Fire Alarm and Smoke Detectors	Partially implemented	Project	LEC	Project Management
9	Field Visitation – Lack of Title Deed for Substations	Partially implemented	Project	LEC	Project Management
10	Non-implementation of Project Programs	Not implemented	Project	LISGIS	Project Management
11	Project Governance Structure	Not implemented	Project	LISGIS	Project Management
12	Supervision & Monitoring	Not implemented	Project	LISGIS	Project Management
13	Uncompleted Project Deliverables	Partially implemented	Project	LLA	Project Management
14	Payment in Contravention of Project Agreement	Not implemented	Compliance	LOIC	Project Management
15	Real Estate Block Mapping Project	Not implemented	Financial Statements	LRA	Project Management
16	No Evidence of Evaluation Reports from Inception to Completion of the Project	Not implemented	Compliance	LWSC	Project Management

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

17	Payments by LWSC to Hydroconseil were not Consistent with Contract Terms	Not implemented	Compliance	LWSC	Project Management
18	Bank Transfer Not Consistent Contract Terms	Not implemented	Compliance	LWSC	Project Management
19	Non-Achievement of Project Deliverables	Not implemented	Project	LWSC	Project Management
20	Status of Project Implementation	Not implemented	Project	MGCSP	Project Management
21	SARA Inc. Contract	Not implemented	Project	MGCSP	Project Management
22	Untimely Replenishment (SCT)	Not implemented	Project	MGCSP	Project Management
23	Social Protection Technical Committee (SPTC) Meeting Minutes	Not implemented	Project	MGCSP	Project Management
24	Mutilated Liberian Dollars Note	Not implemented	Project	MGCSP	Project Management
25	Uncompleted Projects	Not implemented	Compliance	MIA	Project Management
26	Projects that received Payment but no Evidence of Work Done	Not implemented	Compliance	MIA	Project Management
27	Completed Projects with Procurement Irregularities	Not implemented	Compliance	MIA	Project Management
28	Support to Institutions from the County Development Fund	Not implemented	Compliance	MIA	Project Management
29	Unverified Renovation works	Not implemented	Project	MOA	Project Management
30	Unseen Farmer Groups and Equipment/Materials	Not implemented	Project	MOA	Project Management
31	Incomplete Construction Works	Fully implemented	Project	MOA	Project Management
32	Verification of Distribution of Power Tillers	Not implemented	Project	MOA	Project Management
33	Delay in the Completion of Works	Not implemented	Project	MOA	Project Management
34	Lofa Women Weaving Center Project	Not implemented	Financial Statements	MoCI	Project Management
35	Monrovia Industrial Park Fence Project	Not implemented	Financial Statements	MoCI	Project Management
36	Project Supervision	Not implemented	Financial Statements	MoCI	Project Management
37	Non-implementation of Project's Programs	Not implemented	Project	MOE	Project Management
38	Non-implementation of Project's Programs	Not implemented	Project	MOE	Project Management
39	Health Kits Distribution	Not implemented	Project	MOE	Project Management
40	Delay in the Construction project of the New Redemption Hospital	Not implemented	Project	MOH	Project Management
41	Project Implementation Status	Not implemented	Project	MOH	Project Management
42	Meeting Minutes and Attendance Listing	Not implemented	Project	MOH	Project Management
43	FARA Project Compliance Officers	Not implemented	Project	MOH	Project Management
44	Limited Testing Centers at Border Entry Around the Country	Not implemented	Performance	MOH	Project Management
45	Slow Patch in the Administration of the COVID-19 Vaccine in the Country	Not implemented	Performance	MOH	Project Management

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

46	Inadequate Monitoring of COVID-19 Activities	Not implemented	Performance	MOH	Project Management
47	Congested Triages at Land Border Point of Entries	Not implemented	Performance	MOH	Project Management
48	Limited Referral Laboratories Nationwide	Not implemented	Performance	MOH	Project Management
49	Irregularities Associated with the Management of Project Assets	Not implemented	Project	MOH	Project Management
50	Entrepreneurship Center	Not implemented	Project	MYS	Project Management
51	Project Steering Committee	Not implemented	Project	MYS	Project Management
52	Non-Meeting Minutes of Project Steering Committee	Not implemented	Project	MYS	Project Management
53	Seeds grant Not Received	Not implemented	Project	MYS	Project Management
54	No Committee Meeting Minutes	Not implemented	Project	MYS	Project Management
55	Non-Distribution of Billboards	Not implemented	Project	MYS	Project Management
56	Uncompleted Project Deliverables	Partially implemented	Project	NaFAA	Project Management
57	Settlement of ex-residents of the Land Designated to NPHIL	Not implemented	Financial Statements	NPHIL	Project Management
58	Donor Funds – Weaknesses in the Management of WHO Fund	Partially implemented	Financial Statements	NPHIL	Project Management
59	Roads and Bridges	Fully implemented	Financial Statements	NRF	Project Management
60	Inaccessible Feeder Roads	Fully implemented	Financial Statements	NRF	Project Management
61	No Erection of Signboards	Fully implemented	Financial Statements	NRF	Project Management
62	Non-Application of Chip Seals Pavement	Fully implemented	Financial Statements	NRF	Project Management
63	Maintenance of Zekepa – Tappita Road Project in Nimba County	Fully implemented	Financial Statements	NRF	Project Management
64	Incomplete Concrete Side Drains on Gbarnga Broad Street	Not implemented	Financial Statements	NRF	Project Management
65	No Monitoring and Supervision Report	Fully implemented	Financial Statements	NRF	Project Management
66	Project Implementation Status	Not implemented	Project	RREA	Project Management

## 5. Road Maintenance Irregularities

Road Maintenance					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Inadequate maintenance of roads (Maintenance of roads does not follow the prescribed schedule)	Not implemented	Performance	MPW	Road Maintenance
2	Limited supervision of road works (There is limited coordination between MPW and Supervising Site Engineers on the monitoring of road works)	Not implemented	Performance	MPW	Road Maintenance
3	Intersection of Robertsfield Highway to Marshall City Road 13.5miles (21.7KM)	Not implemented	Performance	MPW	Road Maintenance
4	Barnesville Dry Rice Market to Johnsonville (11.05KM)	Not implemented	Performance	MPW	Road Maintenance
5	Asphalt Pavement of Gbarnga Broad Streets	Not implemented	Performance	MPW	Road Maintenance
6	Asphalt Pavement of Ganta to Yekepa	Not implemented	Performance	MPW	Road Maintenance
7	Asphalt Pavement of Pipe line to Johnsonville	Not implemented	Performance	MPW	Road Maintenance
8	Not all funds collected under NRF Act have been transferred for their intended use	Not implemented	Performance	MPW	Road Maintenance
9	Delays in making Payment to Contractors	Not implemented	Performance	MPW	Road Maintenance
10	Expenditure Without Evidence of Payment	Not implemented	Project	MPW	Road Maintenance
11	Disbursements to County Administrations	Not implemented	Project	MPW	Road Maintenance
12	Withholding Taxes	Not implemented	Project	MPW	Road Maintenance
13	Training Allowance/Income Tax	Not implemented	Project	MPW	Road Maintenance
14	Double Payment of Salary	Not implemented	Project	MPW	Road Maintenance
15	Third Party Payment	Not implemented	Project	MPW	Road Maintenance
16	Unregistered Businesses	Not implemented	Project	MPW	Road Maintenance
17	Bank Reconciliation	Not implemented	Project	MPW	Road Maintenance
18	No Insurance coverage for CBO Workers	Not implemented	Project	MPW	Road Maintenance
19	Unsupported Payment	Not implemented	Project	MPW	Road Maintenance
20	Fixed Assets	Not implemented	Project	MPW	Road Maintenance
21	Field Inspection (Periodic Maintenance 27.725 km of Zwedru to Boundry Section 1, Grand Gedeh County Road project) a. Improper Backfilling b. Corrugated Metal Pipe (CMP) Unmoved on Zwedru to Boundry Road Project	Not implemented	Project	MPW	Road Maintenance



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

	c. Price Adjustment d. Removal of Vegetation				
22	Periodic Maintenance 31.025 km of Gborbo-Guebuah Road Project, Grand Gedeh County, Contract No: LSFRP-GG-RR-02 a. Improper Backfilling b. Corrugated Metal Pipe (CMP) on Gborbo-Guebuah Road Project c. Removal of Vegetation	Not implemented	Project	MPW	Road Maintenance
23	Periodic Maintenance 26.5km of Zorgowee-Dulay Road Project, Nimba County, Contract No: LSFRP-NM-PM-03 a. Incomplete Grading/Re-grading and Shaping of Road	Not implemented	Project	MPW	Road Maintenance
24	Rehabilitation – Lot-02: Rehabilitation of Harper-Giabo-Fishtown Road Project of 20Km, Maryland County, Contract No: LSFRP-ML-RR-02 a. Incomplete Grading/Re-grading and Shaping of Road	Not implemented	Project	MPW	Road Maintenance
25	Lot-01: Rehabilitation of Kanweaken-Yunken (Momoken) Road Project of 14.925Km, River Gee County, Contract No: LSFRP-RG-RR-03 a. Drainage Excavation and Installation	Not implemented	Project	MPW	Road Maintenance
26	Routine Maintenance – Assertions on Routine Maintenance Roads	Not implemented	Project	MPW	Road Maintenance
27	Establishment of Steering Committee	Not implemented	Project	MPW	Road Maintenance
28	Non-Remittance of Withholding Taxes	Not implemented	Project	MPW	Road Maintenance
29	Non-Deduction of Taxes and Duties (Contracting Entities) CHICO and CICO	Not implemented	Project	MPW	Road Maintenance
30	Payment for Uninstalled County Welcome Signs	Not implemented	Project	MPW	Road Maintenance
31	Inconsistency in Remuneration	Not implemented	Project	MPW	Road Maintenance
32	Variances between Trial Balance and Financial Statements	Not implemented	Project	MPW	Road Maintenance
33	Non-Compliance for Replenishment of Petty Cash	Not implemented	Project	MPW	Road Maintenance
34	Non-Compliance: The Maintenance of Lot 1 Project Camp	Not implemented	Project	MPW	Road Maintenance
35	LOT 1: Field Inspection – Non-Maintenance of Bleeding Asphalt	Not implemented	Project	MPW	Road Maintenance
36	LOT 1: Field Inspection – Pavement Settlement/Depression around Culverts or Similar	Not implemented	Project	MPW	Road Maintenance
37	LOT 1: Field Inspection – Damaged Access Road and Pavement	Not implemented	Project	MPW	Road Maintenance
38	LOT 1: Field Inspection – Cuts on Asphalt Pavement	Not implemented	Project	MPW	Road Maintenance
39	LOT 1: Field Inspection – Damage to Guardrail	Not implemented	Project	MPW	Road Maintenance



**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

40	LOT 1: Field Inspection – Damaged Reflectors Signaling on the Guardrail and Guardrail with No Reflectors	Not implemented	Project	MPW	Road Maintenance
41	LOT 1: Field Inspection – Abandoned Vehicles and Stones Mark MPW/ROW on the Road Shoulder	Not implemented	Project	MPW	Road Maintenance
42	LOT 2: Field Inspection – Several Others (Erosion, sand/debris, Garbage, etc.)	Not implemented	Project	MPW	Road Maintenance
43	LOT 1: Field Inspection – Pavement Settlement/Depression around Culverts or Similar	Not implemented	Project	MPW	Road Maintenance
44	LOT 2: Field Inspection – Pavement Settlement/Depression around Culverts or Similar	Not implemented	Project	MPW	Road Maintenance
45	LOT 2: Field Inspection – Bleeding Asphalt	Not implemented	Project	MPW	Road Maintenance
46	LOT 2: Field Inspection – Crack on Asphalt Pavement	Not implemented	Project	MPW	Road Maintenance
47	LOT 2: Field Inspection – Non-Reflectors Signaling on the Guardrail	Not implemented	Project	MPW	Road Maintenance
48	LOT 2: Field Inspection – Overhanging Tree Branches	Not implemented	Project	MPW	Road Maintenance
49	LOT 2: Field Inspection – Several Others (Erosion, sand/debris, Garbage, etc.)	Not implemented	Project	MPW	Road Maintenance
50	Lack of Road Maintenance	Not implemented	Project	MPW	Road Maintenance
51	Uncompleted Contract Deliverables (Karloken to Fish Town Road; 80km)	Not implemented	Project	MPW	Road Maintenance
52	Unapproved Project Cost and Contract Extension	Not implemented	Project	MPW	Road Maintenance
53	Non-Compliance to Road Pavement Requirement	Not implemented	Project	MPW	Road Maintenance
54	Delays in Road Construction (Fishtown to Kelipo 20km- Lot-1)	Not implemented	Project	MPW	Road Maintenance
55	Delay in Road Construction (Sanniquelle to Loguatu Road Project -Lot -2)	Not implemented	Project	MPW	Road Maintenance
56	Outstanding Payment for Resettlement Action Plan	Not implemented	Project	MPW	Road Maintenance
57	RAP Monitoring and Implementation	Not implemented	Project	MPW	Road Maintenance
58	Non-adherence to Compliance Requirements	Not implemented	Project	MPW	Road Maintenance
59	Untimely Mobilization of Construction Equipment	Not implemented	Project	MPW	Road Maintenance
60	Lack of Environmental and Social Monitoring Workplan	Not implemented	Project	MPW	Road Maintenance
61	Lack of Consultant's Quality Assurance Manual	Not implemented	Project	MPW	Road Maintenance
62	Lack of Foreign Staff Work Permit	Not implemented	Project	MPW	Road Maintenance

## 6. Mining Operations Irregularities

Mining Operations					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Illicit Mining	Not implemented	Performance	MME	Mining Operations
2	Undue Bureaucracy/Lack of Decentralization in the Process of Registration and Issuance of Mining Licenses	Not implemented	Performance	MME	Mining Operations
3	Delays in the Issuance of Mining License	Not implemented	Performance	MME	Mining Operations
4	Inadequate Monitoring and Inspection at Mining Sites	Not implemented	Performance	MME	Mining Operations
5	Limited Skilled Personnel	Not implemented	Performance	MME	Mining Operations
6	Unemployed Personnel used as Patrolmen, Inspectors and Mining Agents	Not implemented	Performance	MME	Mining Operations
7	Limited Guidelines and legal framework to regulate River Sand Mining	Not implemented	Performance	MME	Mining Operations
8	Ineffective Monitoring Mechanisms	Not implemented	Performance	MME	Mining Operations
9	Illegal/Illicit River Sand Mining Activities Illicit Artisanal Miners Illicit/illegal Mining "Company" – Zeph-Na Lib Inc Previously Licensed Companies Not Meeting License Requirements Grass Field Sand Mining Company Inland Investment Inc. (License #AM2005020) Jiangyo Investment Group Ltd	Not implemented	Performance	MME	Mining Operations
10	River Sand Mining Negatively Affecting Communities	Not implemented	Performance	MME	Mining Operations
11	Benefits from Sand Mining Not Impacting the Communities Neekreen Community, Grand Bassa County Schlefflin Town, Margibi County Slagpawein Town, Margibi County Edenton Down Street Community, Caldwell-Montserrado County Tailor Mayor Compound community, Caldwell, Montserrado County	Not implemented	Performance	MME	Mining Operations
12	Limited Qualified Personnel	Not implemented	Performance	MME	Mining Operations
13	Limited Collaboration Between MME and Other Regulatory Bodies	Not implemented	Performance	MME	Mining Operations
14	Unknown Sand Budget and Sustainability	Not implemented	Performance	MME	Mining Operations
15	Lack of Safety Measures and Equipment at Mining Sites	Not implemented	Performance	MME	Mining Operations

## 7. Prison Management Irregularities

Prison Management					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Adequacy and Poor Quality of Food	Partially implemented	Performance	MOJ	Prison Management
2	Safe and Clean Drinking Water	Partially implemented	Performance	MOJ	Prison Management
3	Admission to Prison	Partially implemented	Performance	MOJ	Prison Management
4	Medical Services and Facilities	Partially implemented	Performance	MOJ	Prison Management
5	Management of Communicable Diseases	Not implemented	Performance	MOJ	Prison Management
6	Control of Insects and Rodents	Partially implemented	Performance	MOJ	Prison Management
7	Uniforms	Not implemented	Performance	MOJ	Prison Management
8	Beddings	Partially implemented	Performance	MOJ	Prison Management
9	Accommodation	Partially implemented	Performance	MOJ	Prison Management
10	Waste Disposal and Management	Partially implemented	Performance	MOJ	Prison Management
11	Rehabilitation of inmates	Not implemented	Performance	MOJ	Prison Management
12	Financial Impropriety	Partially implemented	Performance	MOJ	Prison Management

## **e. Information Technology (IT) Issues**

### **1. No/Inadequate IT Policy**

<b>Information Technology (IT) Policy</b>					
<b>Ref</b>	<b>Description of Audit Findings and Recommendations</b>	<b>Implementation Status</b>	<b>Audit Type</b>	<b>Entity</b>	<b>Category of Audit Findings and Recommendations</b>
1	IT Security Policy	Not implemented	Financial Statements	CSA	IT Policy
2	IT Security Policy	Not implemented	Financial Statements	EPA	IT Policy
3	Lack of IS/ICT Security Policy	Fully implemented	Financial Statements	LBS	IT Policy
4	ICT Policy Documents	Not implemented	Compliance	LEITI	IT Policy
5	IT Security Policy	Fully implemented	Financial Statements	LIPO	IT Policy
6	Lack of ICT Security Policy Documents	Not implemented	Compliance	LRRRC	IT Policy
7	Unapproved IT Security Policy and Lack of Fraud Policy	Not implemented	Financial Statements	MFDP	IT Policy
8	Lack of Approved IT Policies and procedures	Not implemented	Compliance	MFDP	IT Policy
9	Lack of Policy/Procedure for Access Right	Not implemented	Compliance	MFDP	IT Policy
10	Unapproved IT Security Policy and Lack of Fraud Policy	Not implemented	Financial Statements	MFDP	IT Policy
11	ICT Policy Documents	Not implemented	Financial Statements	NTA	IT Policy
12	No Evidence of ICT Policy	Not implemented	Financial Statements	CSA	IT Policy
13	Unapproved IT Security Policy and Lack of Fraud Policy	Not implemented	Financial Statements	MFDP	IT Policy

### **2. No/Inadequate IT Committee**

<b>Information Technology (IT) Committee</b>					
<b>Ref</b>	<b>Description of Audit Findings and Recommendations</b>	<b>Implementation Status</b>	<b>Audit Type</b>	<b>Entity</b>	<b>Category of Audit Findings and Recommendations</b>
1	IT Steering Committee	Not implemented	Financial Statements	CSA	IT Committee
2	IT Strategy Committee and IT Steering Committee	Not implemented	Financial Statements	LTA	IT Committee
3	Lack of IT Steering Committee	Not implemented	Information Technology	MFDP	IT Committee
4	IT Strategic Committee/Meeting Minutes	Not implemented	Information Technology	MFDP	IT Committee
5	Lack of IT Strategic Committee	Not implemented	Financial Statements	MFDP	IT Committee
6	Lack of IT Strategic Committee	Not implemented	Financial Statements	MFDP	IT Committee

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

7	Lack of IT Strategic Committee	Not implemented	Financial Statements	MFDP	IT Committee
8	IT Steering Committee	Not implemented	Financial Statements	MoCI	IT Committee
9	ICT Strategic Committee	Not implemented	Financial Statements	MoCI	IT Committee

### 3. No/Inadequate IT Plans

Information Technology (IT) Plans					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	IT Continuity Plans	Not implemented	Financial Statements	EPA	IT Plans
2	IT Strategic Plan	Partially implemented	Financial Statements	LiMA	IT Plans
3	IT Continuity Plans	Not implemented	Financial Statements	LIPO	IT Plans
4	IT Strategic Plan	Not implemented	Financial Statements	LTA	IT Plans
5	Lack of ICT Strategic Plan	Not implemented	Financial Statements	MoCI	IT Plans

### 4. No/Inadequate IT Infrastructure

Information Technology (IT) Infrastructure					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	User Credential in Clear Text	Not implemented	Compliance	MFDP	IT Infrastructure
2	Unresolved Issues on the Console Log	Not implemented	Compliance	MFDP	IT Infrastructure
3	Threat to Business Continuity	Not implemented	Compliance	MFDP	IT Infrastructure
4	Expiration of Meridian License	Not implemented	Compliance	MFDP	IT Infrastructure
5	End-of-Life Computing of Network Equipment	Not implemented	Compliance	MFDP	IT Infrastructure
6	Open Ports with legitimate Services	Not implemented	Compliance	MFDP	IT Infrastructure
7	Lack of Demilitarized Zone (DMZ) and Inadequate Placement of Firewall	Not implemented	Compliance	MFDP	IT Infrastructure
8	Threat to Business Continuity	Not implemented	Financial Statements	MFDP	IT Infrastructure
9	No up-to-date License Anti-Virus	Not implemented	Financial Statements	MoCI	IT Infrastructure
10	Threat to Business Continuity	Not implemented	Financial Statements	MoCI	IT Infrastructure
11	Absence of Software and Anti-Virus for ICT Equipment	Not implemented	Financial Statements	CSA	IT Infrastructure

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities**  
**For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

12	Inadequate Records on Inventory of ICT Equipment	Not implemented	Financial Statements	CSA	IT Infrastructure
13	Offsite back-up	Not implemented	Financial Statements	CSA	IT Infrastructure
14	Lack of Backup Strategy and Off-site Storage	Not implemented	Financial Statements	LBS	IT Infrastructure
15	Lack of Anti-Virus	Not implemented	Financial Statements	LTA	IT Infrastructure
16	Inadequate placement of the firewall and Demilitarized Zone (DMZ)	Not implemented	Information Technology	MFDP	IT Infrastructure
17	End of Life Computing of Network Equipment	Not implemented	Information Technology	MFDP	IT Infrastructure
18	User Credential in Clear Text	Not implemented	Information Technology	MFDP	IT Infrastructure
19	Unresolved Issues on the Console Log	Not implemented	Information Technology	MFDP	IT Infrastructure
20	No Evidence to Confirm Review of Logs on Network Devices	Not implemented	Information Technology	MFDP	IT Infrastructure
21	Improper Configuration Setting of the Domain Controller	Not implemented	Information Technology	MFDP	IT Infrastructure
22	Open Ports with Legitimate Services	Not implemented	Information Technology	MFDP	IT Infrastructure
23	Improper Configuration of the Domain Name System (DNS)	Not implemented	Information Technology	MFDP	IT Infrastructure
24	Database Security Management	Not implemented	Information Technology	MFDP	IT Infrastructure
25	Unrestricted Super User's Privileges	Not implemented	Information Technology	MFDP	IT Infrastructure
26	Lack of Database Performances Monitoring Tools	Not implemented	Information Technology	MFDP	IT Infrastructure
27	Password Expiration Not Enforce at the Application Level	Not implemented	Information Technology	MFDP	IT Infrastructure
28	System Administrator (SA) Account not Rename	Not implemented	Information Technology	MFDP	IT Infrastructure
29	Using Default Port	Not implemented	Information Technology	MFDP	IT Infrastructure
30	Roll-out Ministries and Agencies are not Utilizing IFMIS	Not implemented	Information Technology	MFDP	IT Infrastructure
31	Password Sharing	Not implemented	Information Technology	MFDP	IT Infrastructure
32	Failure to Deactivate Users Accounts	Not implemented	Information Technology	MFDP	IT Infrastructure
33	Plan, Educate and Train ICT Staffs	Not implemented	Information Technology	MFDP	IT Infrastructure
34	ICT Unit not fully structured	Not implemented	Information Technology	MFDP	IT Infrastructure
35	Lack of Redundant Power Supply at the Mini Data Center	Not implemented	Information Technology	MFDP	IT Infrastructure
36	No Redundant Internet Connection Mini Data Center	Not implemented	Information Technology	MFDP	IT Infrastructure
37	Lack of Automated Interface Between IFMIS and Other Applications	Not implemented	Information Technology	MFDP	IT Infrastructure
38	Lack of Automated Reconciliation	Not implemented	Information Technology	MFDP	IT Infrastructure
39	Inability of End Users to Attach Documents on IFMIS	Not implemented	Information Technology	MFDP	IT Infrastructure
40	Threat to Business Continuity	Not implemented	Information Technology	MFDP	IT Infrastructure

**Auditor General's Status Report on the Implementation of Audit Recommendations – 48 Audited Entities  
For the Audit Follow-up Period September 6, 2022 – March 29, 2024**

41	Inadequate Data Backup and Recovery Procedures	Not implemented	Information Technology	MFDP	IT Infrastructure
42	Ineffective Issue Resolution/Management Controls	Not implemented	Information Technology	MFDP	IT Infrastructure
43	Inadequate Environmental Security Controls at the Data Centers	Not implemented	Information Technology	MFDP	IT Infrastructure
44	Lack of Safety Equipment	Not implemented	Information Technology	MFDP	IT Infrastructure
45	IFMIS Reports not Optimally Utilized by End Users	Not implemented	Information Technology	MFDP	IT Infrastructure
46	Inadequacy Coding Block	Not implemented	Information Technology	MFDP	IT Infrastructure
47	System Availability	Not implemented	Information Technology	MFDP	IT Infrastructure
48	User Account and Password Sharing	Not implemented	Information Technology	MFDP	IT Infrastructure
49	No Assigned Account for Users with Responsibility on the System	Not implemented	Information Technology	MFDP	IT Infrastructure
50	Computer not on MFDP Domain	Not implemented	Information Technology	MFDP	IT Infrastructure
51	Purchase orders not processed on IFMIS by some MACs	Not implemented	Information Technology	MFDP	IT Infrastructure
52	IFMIS Environment Unprotected Remotely	Not implemented	Information Technology	MFDP	IT Infrastructure
53	Threat to Business Continuity	Not implemented	Financial Statements	MFDP	IT Infrastructure
54	Threat to Business Continuity	Not implemented	Financial Statements	MFDP	IT Infrastructure
55	Unsupported Academic Credentials	Not implemented	Compliance	MFDP	IT Infrastructure
56	Status of ATAPS Payroll Dataset	Not implemented	Compliance	MFDP	IT Infrastructure
57	The Lack of Adequate Patch Management	Not implemented	Compliance	MFDP	IT Infrastructure
58	Insufficient Storage Capacity of the ATAPS database	Not implemented	Compliance	MFDP	IT Infrastructure
59	No Network Diagrams	Not implemented	Compliance	MFDP	IT Infrastructure
60	Threat to Business Continuity	Not implemented	Compliance	MFDP	IT Infrastructure
61	Lack of Demilitarized Zone (DMZ) and Inadequate Placement of Firewall	Not implemented	Compliance	MFDP	IT Infrastructure
62	End of Life Computing of Network Equipment	Not implemented	Compliance	MFDP	IT Infrastructure
63	No Evidence to Confirm Review of Logs on Network Devices	Not implemented	Compliance	MFDP	IT Infrastructure
64	Open Ports with Legitimate Services	Not implemented	Compliance	MFDP	IT Infrastructure
65	Network Printer Web Interface not Secure	Not implemented	Compliance	MFDP	IT Infrastructure
66	Lack of Independent Review of ATAPS Systems	Not implemented	Compliance	MFDP	IT Infrastructure

## 5. No/Inadequate Environmental Control

Environmental Control					
Ref	Description of Audit Findings and Recommendations	Implementation Status	Audit Type	Entity	Category of Audit Findings and Recommendations
1	Environmental Control	Not implemented	Financial Statements	CSA	Environmental Control
2	Environmental Control	Not implemented	Financial Statements	EPA	Environmental Control
3	Environmental Control	Not implemented	Financial Statements	LIPO	Environmental Control
4	IT Control Environment	Not implemented	Financial Statements	MoCI	Environmental Control



## **Appendix**

### **A. Summary of Audit Findings and Status of Implementation of Recommendations**

#### **1 LEC (Projects)**

##### **1.1 Financial Statements Audit of Project (Cote de Ivory-Liberia-Sierra Leone-Guinea) – FY2020/2021.**

###### **1.1.1 Financial Issues (FI)**

1. Presentation of comparison of Budget and Actual Amounts – fully implemented.
2. Unapproved Payment – not implemented.
3. Accounting Policies and Explanatory Notes – fully implemented.
4. Signing date of the Financial Statements not specify – fully implemented.
5. Lack of Information about the Entity – fully implemented.

##### **1.2 Financial Statements Audit of Project (Liberia Accelerated Electricity Expansion Project Original) – FY2020/2021.**

###### **1.2.1 Financial Issues (FI)**

1. Presentation of Statement of Comparison of Budget and Actual Amount – fully implemented.
2. Transactions without Narratives – fully implemented.
3. Lack of Information about the Entity – fully implemented.
4. Accounting Policies and Explanatory Notes – fully implemented.
5. Signing Date of the Financial Statements not Specified – fully implemented.

###### **1.2.2 Compliance Issues (CI)**

6. Field Visitation – Fire Alarm and Smoke Detectors – not implemented.

##### **1.3 Financial Statements Audit of Project (Liberia Accelerated Electricity Expansion Project Additional Financing) – FY2020/2021.**

###### **1.3.1 Financial Issues (FI)**

1. Transactions without Narratives – fully implemented.
2. Presentation of Statement of Comparison of Budget and Actual Amount – fully implemented.
3. Lack of Information about the Entity – fully implemented.
4. Withholding Taxes – fully implemented.
5. Accounting Policies and Explanatory Notes – fully implemented.
6. Signing Date of the Financial Statements not Specified – fully implemented.

###### **1.3.2 Compliance Issues (CI)**

7. Field Visitation – Component 1 Extension of Electricity Transmission and Distribution System – fully implemented.
8. Field Visitation – Fire Alarm and Smoke Detectors – partially implemented.
9. Field Visitation – Lack of Title Deed for Substations – partially implemented.

## **1.4 Financial Statements Audit of Project (Liberia Energy Efficiency Access Project) – FY2020/2021.**

### **1.4.1 Financial Issues (FI)**

1. Transactions without Narratives – fully implemented.
2. Presentation of Comparison of Budget and Actual Amount – fully implemented.
3. Lack of Information about the Entity – fully implemented.
4. Accounting Policies and Explanatory Notes – fully implemented.
5. Signing Date of the Financial Statements not Specified – fully implemented.

## **2 LLA**

### **2.1 Financial Statements Audit of Project (Liberia Land Administration Project) – FY2020/2021**

#### **2.1.1 Compliance Issue (CI)**

1. Uncompleted Project Deliverables; year 1 – partially implemented.

### **3 LIMA**

#### **3.1 Financial Statements Audit – FYs 2018/2019 – 2019/2020.**

##### **3.1.1 Financial Issues (FI)**

1. International Registry Fund; years 1&2 – not implemented.
2. Irregularities Associated with NASSCORP Contributions; years 1&2 – fully implemented.
3. Non-Remittance of Income Taxes; years 1&2 – partially implemented.
4. Non-Presentation of Finance Cost; years 1&2 – fully implemented.
5. Unconfirmed Account Receivable Balances; years 1&2 – not implemented.
6. Non-Recognition of Expected Credit Losses; years 1&2 – fully implemented.
7. Property, Plant and Equipment Discrepancy; year 1 – fully implemented.
8. Construction -in -Progress; year 1 – fully implemented.
9. Obsolete Inventories; year 1 – fully implemented.
10. Understated Accounts Receivables; year 1 – partially implemented.
11. Overstated Accounts Receivables; year 2 – partially implemented.
12. Inadequate Documentation; year 2 – partially implemented.
13. No Evidence of Three Quotations; year 2 – fully implemented.
14. Insufficient Evidence for Payments; year 2 – fully implemented.

##### **3.1.2 Governance Issue (GI)**

15. Non-Functional Board of Directors; year 1 – fully implemented.
16. IT Strategic Plan year 1 – partially implemented.

##### **3.1.3 Internal Control Issues (ICI)**

17. Vouchers not Properly Filled Out; year 1 – fully implemented.
18. Inadequate Controls Over Receivables Management; year 1 – partially implemented.

## **4 NPHIL**

### **4.1 Financial Statements Audit – FYs 2016/2017 – 2017/2018.**

#### **4.1.1 Financial Issues (FI)**

1. Discrepancies in the application of the Financial Reporting Framework; years 1&2 – fully implemented.
2. Difference in Closing Cash Balance; years 1&2 – partially implemented.
3. Withholding and Remittance of Goods/Services Tax; years 1&2 – partially implemented.
4. Tax Clearance Signed by Proxy; years 1&2 – fully implemented.
5. Settlement of ex-residents of the Land Designated to NPHIL; years 1&2 – not implemented.
6. Re-allocation of Budgeted Funds; years 1&2 – partially implemented.
7. Procurement Procedures; years 1&2 – partially implemented.
8. Adherence to Travel Ordinance; years 1&2 – fully implemented.
9. Petty Cash Management; years 1&2 – partially implemented.
10. Deficiencies in the Preparation of Bank Reconciliation; years 1&2 – partially implemented.
11. Donor Funds – Memorandum of Understanding for Donor Fund; years 1&2 – partially implemented.
12. Donor Funds – Preparation of Bank Reconciliation; years 1&2 – partially implemented.
13. Donor Funds – Adherence to Travel Ordinance; years 1&2 – fully implemented.
14. Donor Funds – Fuel/Gasoline and Scratch Card Management System; years 1&2 – fully implemented.
15. Donor Funds – Payments to Third Party; years 1&2 – partially implemented.
16. Double Payment of Salary; year 1 – not implemented.
17. Discrepancies in the Management of NPHIL's Payroll; year 1 – partially implemented.
18. Procurement Committee and Plan; year 1 – partially implemented.
19. Unremitted Closing Cash Balance; year 2 – not implemented.
20. Payment without Adequate Supporting Documents; year 2 – fully implemented.
21. Outstanding Payment Documents; year 2 – partially implemented.
22. Apparent Conflict of Interest; year 2 – not implemented.
23. Business Transactions with Employees; year 2 – partially implemented.
24. Operating Expenses; year 2 – partially implemented.
25. Movements in Payrolls; year 2 – partially implemented.
26. Donor Funds – Weaknesses in the Management of WHO Fund; year 2 – partially implemented.

#### **4.1.2 Internal Control Issues (ICI)**

27. GOL – Fuel/Gasoline and Scratch Card Management System; years 1&2 – fully implemented.
28. GOL – Payments to Third Party; years 1&2 – partially implemented.
29. GOL – Human Resource Review/Approval of Payroll; years 1&2 – partially implemented.
30. GOL – Quarterly reports not prepared and submitted to PPCC; years 1&2 – fully implemented.
31. GOL – Deficiencies in the Management of Fixed Assets; year 2 – fully implemented.

**4.1.3 Governance Issues (GI)**

- 32. Lack of Audit Committee; years 1&2 – fully implemented.
- 33. Strategic Plan; years 1&2 – partially implemented.

## **5 LBS**

### **5.1 Financial Statements Audit – FYs 2015/2016 – 2018/2019.**

#### **5.1.1 Financial Issues (FI)**

1. Payment without Evidence of Adequate Supporting Documents; years 1-4 – not implemented.
2. No Evidence of Quarterly Budget Performance Reports; years 1-4 – fully implemented.
3. Non- Preparation of Bank Reconciliation; years 1-4 – fully implemented.
4. Undisclosed Liabilities and Receivables; years 1-3 – fully implemented.
5. Discrepancy between the Other Receipts in Financial Statements and Trial Balance; years 1-3 – fully implemented.
6. Discrepancy between the Expenses in Financial Statements and General Ledger; years 1-3 – fully implemented.
7. No Supporting General Ledgers and Trial Balance; year 4 – fully implemented.

#### **5.1.2 Internal Control Issues (ICI)**

8. Inadequate Records in Personnel Files; years 1-4 – partially implemented.
9. Employees for Retirement; years 1-4 – not implemented.
10. Non- Monitoring of Attendance Log; years 1-4 – not implemented.
11. No Fixed Asset Register; years 1-4 – partially implemented.
12. Generator/Vehicles Fuel Consumption Log; years 1-4 – fully implemented.
13. Non-Retirement of Foreign Travel; year 1&3 – partially implemented.
14. Non-Retirement of Domestic Travel; year 2 – partially implemented.

#### **5.1.3 Governance Issues (GI)**

15. No Evidence of Board Meetings; years 1-4 – not implemented.
16. Lack of Policies and Procedures; years 1-4 – fully implemented.
17. Lack of IS/ICT Security Policy; years 1-4 – fully implemented.
18. Lack of Backup Strategy and Off-site Storage; years 1-4 – not implemented.

## **6 NIC**

### **6.1 Financial Statements Audit – FYs 2018/2019 – 2020/2021.**

#### **6.1.1 Financial Issues (FI)**

1. No Standard Rates for Administrative/Incentive Fees Collected; years 1-3 – partially implemented.
2. Receipt Booklets; years 1-3 – fully implemented.
3. Personnel and Personnel Files Verification; years 1-3 – fully implemented.
4. Inventory Management; years 1-3 – partially implemented.
5. Fixed Assets Register; years 1-3 – fully implemented.
6. Bank Reconciliation; years 1-3 – fully implemented.
7. Un-Substantiated Administrative/Incentive Fees; years 1&2 – partially implemented.
8. Unsubmitted Documents; years 2&3 – fully implemented.
9. Wrong Calculations of Employees Income Tax; year 1 – not implemented.
10. Inconsistent Deduction of National Social Security Tax; year 1 – fully implemented.
11. Third Party Payments; year 1 – fully implemented.
12. Unrecorded Receipts; year 3 – not implemented.
13. Incentive Fees; year 3 – not implemented.

#### **6.1.2 Compliance Issues (CI)**

14. Non-Compliance to Act on Revenue Collection; years 1-3 – not implemented.
15. Non-Compliance to RFQ Method of Procurement; years 1-3 – fully implemented.



## **7 LRA**

### **7.1 Financial Statements Audit – FYs 2015/2016 – 2017/2018.**

#### **7.1.1 Financial Issues (FI)**

1. Travel – Allowance; years 1-3 – not implemented.
2. Exchange Difference; years 1&2 – fully implemented.
3. Operational Budget; year 1 – not implemented.
4. Third Party Payment; year 1 – fully implemented.
5. Withholding Taxes; year 1 – fully implemented.
6. Procurement Plan; year 1 – fully implemented.
7. Cash Position; year 2 – fully implemented.
8. Real Estate Block Mapping Project; year 3 – not implemented.
9. Unapproved Payments Voucher; year 3 – not implemented.

#### **7.1.2 Internal Control Issues (ICI)**

10. Accounting System; years 1-3 – not implemented.

## **8 NASSCORP**

### **8.1 Financial Statements Audit – FY2019/2020.**

#### **8.1.1 Financial Issues (FI)**

1. Inappropriate Financial Reporting Requirements – not implemented.
2. Inconsistent Cash Flows Statement – fully implemented.
3. Non-Remittance of employee contribution – partially implemented.
4. Non-usage of payroll format – fully implemented.
5. Non-compliance with Travel ordinance – partially implemented.

## **9 MOJ**

### **9.1 Performance Audit on the Management of Prison System in Liberia – FYs 2008/2009 – 2009/2010 – Follow-up Audit 2012.**

#### **9.1.1 Compliance Issues (CI)**

1. Adequacy and Poor Quality of Food – partially implemented.
2. Safe and Clean Drinking Water – partially implemented.
3. Admission to Prison – partially implemented.
4. Medical Services and Facilities – partially implemented.
5. Management of Communicable Diseases – not implemented.
6. Control of Insects and Rodents – partially implemented.
7. Uniforms – not implemented.
8. Beddings – partially implemented.
9. Accommodation – partially implemented.
10. Waste Disposal and Management – partially implemented.
11. Rehabilitation of inmates – not implemented.

#### **9.1.2 Financial Issue (FI)**

12. Financial Impropriety – partially implemented.

## **10 HRC**

### **10.1 Financial Statements Audit – FYs 2016/2017 – 2019/2020.**

#### **10.1.1 Financial Issues (FI)**

1. Manual Financial Reporting; years 1-4 – partially implemented.
2. Petty Cash Threshold; years 1-4 – fully implemented.
3. Bank Reconciliation; years 1&2 – fully implemented.
4. Unsupported Project Expenditure; year 4 – not implemented.
5. COVID-19 Response Payments; year 4 – not implemented.
6. Foreign Travel DSA; year 4 – not implemented.

#### **10.1.2 Governance Issues (GI)**

7. Policies and Procedures; years 1-4 – partially implemented.

## **11 JFKMC**

### **11.1 Compliance Audit – FYs 2017/2018 – 2019/2020.**

#### **11.1.1 Financial Issues (FI)**

1. Payment without Evidence of Adequate Supporting Documents; years 1-3 – not implemented.
2. Non-Submission of Financial Statements and Accounts; years 1-3 – fully implemented.
3. No Supporting Detailed General Ledgers; years 1-3 – not implemented.
4. Internally Generated Revenue; years 1-3 – not implemented.
5. Contributions/Donations and Grants; years 1-3 – not implemented.
6. Non-Preparation of Bank Reconciliation; years 1-3 – fully implemented.
7. Income Tax not Withheld; years 1-3 – not implemented.
8. Non-remittance of NASSCORP'S Contributions; years 1-3 – not implemented.
9. Disparity in Basic Salaries; years 1-3 – not implemented.
10. Irregularities Associated with Fixed Asset Register; years 1-3 – partially implemented.
11. Non-Retirement of Foreign Travel; year 1 – not implemented.
12. Employees on Payroll but not on Personnel Listing; year 1 – fully implemented.
13. No Evidence of Bid Evaluation Report and Request for Quotations; year 2 – partially implemented.
14. No Evidence of Board Meetings; year 3 – not implemented.

#### **11.1.2 Internal Control Issues (ICI)**

15. Inadequate Records in Personnel Files; years 1-3 – partially implemented.
16. Employees due for Retirement; years 1-3 – fully implemented.
17. Lack of Policies and Procedures; years 1-3 – partially implemented.
18. Disaster Recovery Plan; years 1-3 – fully implemented.
19. No Evidence of Bid Documents for Projects; year 1 – fully implemented.

## **12 NLA**

### **12.1 Compliance Audit – FYs 2019/2020 – 2020/2021.**

#### **12.1.1 Financial Issues (FI)**

1. Non-Preparation of Financial Statements; years 1&2 – not implemented.
2. Non-Renewal of Operational Licenses for Gaming Entities; years 1&2 – not implemented.
3. Non-Contribution to National Revenue; years 1&2 – not implemented.
4. Non-submission of Audited Financial Statements before renewal of licenses; years 1&2 – not implemented.
5. Operational fees without Board Approval; years 1&2 – fully implemented.
6. Payments without adequate supporting documents; years 1&2 – not implemented.
7. Procurement Irregularities; years 1&2 – fully implemented.
8. Failure to Conduct Board Meetings; years 1&2 – fully implemented.
9. Double emolument; years 1&2 – not implemented.
10. Failure to deduct and remit NASSCORP Contribution; years 1&2 – partially implemented.
11. No Evidence of Audit Committee; years 1&2 – not implemented.
12. Lack of Monitoring and Evaluation; years 1&2 – not implemented.
13. Payments not recorded in Cash Book; year 1 – not implemented.
14. Non-Preparation of Bank Reconciliation; year 1 – partially implemented.
15. Payroll Irregularities; year 2 – not implemented.

## **13 NWASHC**

### **13.1 Compliance Audit – FYs 2018/2019 – 2020/2021.**

#### **13.1.1 Financial Issues (FI)**

1. Non-Preparation and Submission of Financial Statements; years 1-3 – partially implemented.
2. Non-Preparation of Bank Reconciliation; years 1-3 – fully implemented.
3. Irregularities Associated with Procurement Management; years 1-3 – partially implemented.
4. Non-Withholding and Remittance of Goods/Services Tax; years 2&3 – not implemented.
5. Expenditure without Adequate Supporting Documents; year 2 – not implemented.

#### **13.1.2 Internal Control Issues (ICI)**

6. Operating without Financial Manual; years 1-3 – partially implemented.
7. Lack of Audit Committee; years 1-3 – not implemented.
8. No Internal Audit Unit; years 1-3 – fully implemented.
9. Budget Committee; years 1-3 – not implemented.
10. No Evidence of Risk Assessment; years 1-3 – partially implemented.
11. Irregularities Associated with Fixed Asset Management; years 1-3 – partially implemented.
12. Non-Maintenance of Book of Accounts; years 1&3 – not implemented.
13. Inventory Management; years 2&3 – not implemented.
14. Lack of Policies and Procedures; years 2&3 – partially implemented.
15. Un-Approved Human Resource Policy; year 1 – not implemented.
16. Generator / Vehicle Fuel Consumption Log; year 1 – partially implemented.
17. Non-Monitoring of Attendance Log; year 3 – not implemented.
18. Retired, Resigned and Deceased Employees; year 3 – not implemented.
19. Employees not Verified; year 3 – not implemented.

## **14 NIR**

### **14.1 Financial Statements Audit – FYs 2015/2016 – 2017/2018.**

#### **14.1.1 Financial Issues (FI)**

1. Closing Bank Balances; years 1-3 – partially implemented.
2. Preparation of Financial Statements; years 1-3 – partially implemented.
3. Payments to Third Party; years 1-3 – not implemented.
4. Bank Reconciliation Variances; years 1&2 – partially implemented.
5. Financial Irregularities; year 1 – not implemented.
6. Payments without Supporting Documentation; year 1 – partially implemented.
7. Revenue Variances; year 3 – not implemented.

#### **14.1.2 Compliance Issues (CI)**

8. Social Security Contributions; years 1-3 – partially implemented.
9. Duty to Institute Effective Internal Controls; years 1&2 – partially implemented.
10. Policies and Procedures; years 1&2 – partially implemented.



## **15 EPA**

### **15.1 Financial Statements Audit – FYs 2016/2017 – 2018/2019.**

#### **15.1.1 Financial Issues (FI)**

1. Expenditure Lacking Adequate Supporting Documentation; years 1-3 – fully implemented.
2. Third Party Payments; years 1-3 – fully implemented.
3. Payments made without Quotations; years 1&3 – fully implemented.
4. Payment Made on Expired Tax Clearance; year 1 – not implemented.
5. Unrecovered Salary Advances; year 1 – not implemented.
6. Irregular Deposit into ESIA/EPA's Account; year 1 – not implemented.
7. Payment made on invalid document; year 2 – not implemented.
8. Unlawful Allowance; year 2 – not implemented.
9. Undefined Salary Payment; year 3 – fully implemented.
10. Irregularities noted with Payments made by EPA; year 3 – fully implemented.

#### **15.1.2 Compliance Issue (CI)**

11. Splitting of Procurement; year 1 – not implemented.

#### **15.1.3 Internal Control Issues (ICI)**

12. Disaster Recovery Plan; years 1-3 – not implemented.
13. Risk Assessment Processes; years 1-3 – partially implemented.
14. Unremitted Surplus Cash Balance; years 1-3 – not implemented.

#### **15.1.4 Governance Issues (GI)**

15. Absence of Policy Councils; years 1-3 – not implemented.
16. Non-functional Board of Directors; years 1-3 – not implemented.
17. EPA Strategic Plan; years 1-3 – fully implemented.

#### **15.1.5 IT Issues (ITI)**

18. IT Continuity Plans; years 1-3 – not implemented.
19. Environmental Control; years 1-3 – not implemented.
20. IT Security Policy; years 1-3 – not implemented.

## **16 NaFAA**

### **16.1 Financial Statements Audit – FYs 2018/2019 – 2019/2020.**

#### **16.1.1 Financial Issues (FI)**

1. Financial Reporting Requirement; years 1&2 – not implemented.
2. Revenue Sharing; years 1&2 – not implemented.
3. Revenue without Supporting Documents; years 1&2 – partially implemented.
4. Fixed Assets; years 1&2 – partially implemented.
5. Undisclosed Donor Funding; years 1&2 – not implemented.

#### **16.1.2 Compliance Issues (CI)**

6. Procurement Planning; years 1&2 – not implemented.

#### **16.1.3 Governance Issues (GI)**

7. Board Members; years 1&2 – partially implemented.
8. Corporate Social Responsibility; years 1&2 – fully implemented.
9. Internal Audit Charter; year 1 – fully implemented.
10. Personnel Management; years 1&2 – not implemented.

### **16.2 Financial Statements Audit of Project (Liberia Sustainable Management of Fisheries Project (LSMFP) – FY2020/2021.**

#### **16.2.1 Compliance Issues (CI)**

1. Uncompleted Project Deliverables; – partially implemented.
2. Lack of Fixed Assets Management; – partially implemented.

### **16.3 Financial Statements Audit of Project (Liberia Sustainable Management of Fisheries Project (LSMFP) – July – December 2021.**

#### **16.3.1 Financial Issues (FI)**

1. Fixed Asset Irregularities; – partially implemented.
2. Financial Statements Not Reconciled to Leger and Trial Balance Figures; – partially implemented.
3. Non-Disclosure of Withholding Taxes; – fully implemented.

## **17 MOA**

### **17.1 Financial Statements Audit of Project (Smallholder Agriculture Transformation and Agribusiness Revitalization Project) – FY2019/2020 (July 1, 2019 – June 30, 2020).**

#### **17.1.1 Financial Issues (FI)**

1. Salaries - National Social Security Withholding – not implemented.
2. Transportation Allowance – not implemented.

#### **17.1.2 Internal Control Issues (ICI)**

3. Inappropriate procedures for user access – not implemented.
4. Recruitment Procedures – not implemented.
5. Risk Assessment Process – not implemented.
6. Quarterly and Annual Reports – not implemented.
7. Documented Procedure for the Receiving and Issuance of Goods – not implemented.

### **17.2 Financial Statements Audit of Project (Smallholder Agriculture Transformation and Agribusiness Revitalization Project) – FY2020/2021 (July 1, 2020 – June 30, 2021).**

#### **17.2.1 Financial Issues (FI)**

1. Payment without Internal Audit Review – not implemented.
2. Lack of Commitment and Running balances in schedule (Contract Register) – not implemented.
3. No evidence of Business Registration & Tax Clearances – not implemented.
4. Lack of supporting documents for SME Grants Beneficiaries – not implemented.
5. Lack of supporting documentation for the MOA-CERC Food Program – not implemented.
6. Unverified Renovation works – not implemented.
7. Unseen Farmer Groups and Equipment/Materials – not implemented.
8. No Evidence of Back to Office Reports – not implemented.
9. No Goods Received Note – not implemented.

### **17.3 Financial Statements Audit of Project (Rural Community Finance Project) – FY2020/2021 (July 1, 2020 – June 30, 2021).**

#### **17.3.1 Compliance Issues (CI)**

1. Irregularities Associated with Local Travel – fully implemented.
2. Receiving and Inspection Report – fully implemented.
3. Risk and Compliance Officer – not implemented.
4. Fixed Assets Irregularities – not implemented.

### **17.4 Financial Statements Audit of Project (Tree Crop Extension Project I) – FY2020/2021 (July 1, 2020 – June 30, 2021).**

#### **17.4.1 Compliance Issues (CI)**

1. No Evidence of Receiving and Inspection Report – fully implemented.
2. Incomplete Construction Works – fully implemented.
3. Non-Preparation of Monthly Statement of Supplies – partially implemented.
4. No daily Attendance Record – fully implemented.
5. Unauthorized Approval in Procurement Process – not implemented.

6. Verification of Distribution of Power Tillers – not implemented.

## **17.5 Financial Statements Audit of Project (Tree Crop Extension Project II) – FY2020/2021 (July 1, 2020 – June 30, 2021).**

### **17.5.1 Compliance Issues (CI)**

1. No Evidence Receiving and Inspection Report – fully implemented.
2. No Risk Assessment Process – not implemented.
3. No Daily Attendance Record – fully implemented.
4. Non-Preparation of Monthly Statement of Supplies – partially implemented.

## **17.6 Financial Statements Audit of Project (Rural Community Finance Project) – July 1, 2021 – December 2021.**

### **17.6.1 Financial Issue (FI)**

1. Payment without Valid Business Registration Certificate and Tax Receipts – fully implemented.
2. No Evidence of Receiving and Inspection Report – fully implemented.
3. Fixed Assets Irregularities – not implemented.

## **17.7 Financial Statements Audit of Project (Tree Crop Extension Project I) – July 1, 2021 – December 31, 2021.**

### **17.7.1 Financial Issue (FI)**

1. Non-Usage of the Required Procurement Method – not implemented.
2. No Evidence of Receiving and Inspection Report – fully implemented.
3. No Evidence of Delivery and Distribution of Supplies – not implemented.
4. Delay in the Completion of Works – not implemented.
5. Payment without Social Security Numbers – fully implemented.

### **17.7.2 Compliance Issue (CI)**

6. No Risk Assessment Process – not implemented.

## **17.8 Financial Statements Audit of Project (Tree Crop Extension Project II) – July 1, 2021 – December 31, 2021.**

### **17.8.1 Financial Issues (FI)**

1. Non-Usage of the Required Procurement Method – not implemented.
2. Payments without Internal Audit Review – not implemented.
3. No Evidence of Delivery and Distribution of Supplies – not implemented.
4. No Evidence of Receiving and Inspection Report – fully implemented.
5. Non-Preparation of Monthly Statement of Supplies – partially implemented.
6. Payment without Social Security Numbers – fully implemented.

### **17.8.2 Compliance Issues (CI)**

7. No Risk Assessment Process – not implemented.

## **18 NRF**

### **18.1 Financial Statements Audit – FYs 2018/2019 – 2019/2020.**

#### **18.1.1 Financial Issues (FI)**

1. Unremitted Fuel Levy Fees; years 1&2 – partially implemented.
2. Fuel Levy Fees Account; years 1&2 – not implemented.
3. Outstanding Commitment; year 2 – not implemented.
4. Discrepancy in Budgeted Amounts; years 1&2 – fully implemented.
5. Unapproved Payments; years 1&2 – not implemented.
6. Non-Application of Penalty on Delay Payments; years 1&2 – not implemented.
7. Receivables Due from Petroleum Importers; years 1&2 – partially implemented.
8. Receivable Due from LPRC; years 1&2 – not implemented.
9. Late Performance of Bank Reconciliation; years 1&2 – partially implemented.
10. Unsupported Payments; year 1 – not implemented.
11. Unsupported Foreign Currency Translation; year 1 – not implemented.
12. Overpayment for Goods and Services; year 1 – not implemented.
13. Multiple NRF Bank Accounts; year 1 – not implemented.
14. Uncompetitive Recruitment of Consultants; year 1 – not implemented.
15. NRF Support to National Budget; years 2 – not implemented.

#### **18.1.2 Internal Control Issues (ICI)**

16. Annual Employment Contract; years 1&2 – not implemented.
17. Incomplete Assets Register; years 1&2 – not implemented.
18. No Risk Management Policy and Report; years 1&2 – partially implemented.
19. No Disaster Recovery Plan; year 1 – not implemented.
20. Non-Maintenance of Proper Personnel files; years 1&2 – not implemented.
21. High Cost of UBA Loan; year 2 – not implemented.
22. Discrepancies on UBA Loan Amortization Schedule; year 2 – not implemented.
23. Roads and Bridges; year 2 – fully implemented.
24. Payments without Bill of Quantity (BOQ); year 2 – fully implemented.
25. Inaccessible Feeder Roads; year 2 – fully implemented.
26. No Erection of Signboards; year 2 – fully implemented.
27. Non-Application of Chip Seals Pavement; year 2 – fully implemented.
28. Maintenance of Zekepa – Tappita Road Project in Nimba County; year 2 – fully implemented.
29. Incomplete Concrete Side Drains on Gbarnga Broad Street; year 2 – not implemented.
30. Recruitment of Consultants; year 2 – not implemented.
31. Recruitment of Security Firm; year 2 – fully implemented.
32. No Monitoring and Supervision Report; year 2 – fully implemented.

#### **18.1.3 Governance Issues (GI)**

33. Unapproved Policy Documents/Policies and Procedures; years 1&2 – not implemented.
34. No Quarterly and Annual Reports; years 1&2 – fully implemented.
35. No Organizational Chart; years 1&2 – fully implemented.
36. No Established Audit Committee; years 1&2 – partially implemented.
37. No Procurement Committee Minutes; years 1&2 – not implemented.
38. No Internal Audit Unit; years 1&2 – fully implemented.
39. Non-inclusion of NRF Employees on Fuel Levy Fees Collection; years 1&2 – fully implemented.

## **19 LWSC**

### **19.1 Compliance Audit – FYs 2018/2019 – 2020/2021**

#### **19.1.1 Financial Issues (FI)**

1. Non/Irregular Performance of Bank Reconciliation; years 1-3 – partially implemented.
2. Disparity in Daily Cash Receipts and Bank Deposits; years 1-3 – not implemented.
3. Procurement Irregularities - No Evidence of Bid Documents for Items Procured; years 1-3 – fully implemented.
4. Personnel Management-Non-remittance of Tax Deductions; years 1-3 – partially implemented.
5. Personnel Management-Non-adherence to Direct Deposit Payments; years 1-3 – partially implemented.
6. Financial Statement Irregularities; years 1-3 – partially implemented.
7. Outstation Daily Cash Collected not Deposited in Bank; years 1&2 – not implemented.
8. Non-Maintenance of Receivables Ledger; years 1&3 – not implemented.
9. Disparity in Outstation Daily Cash Receipts and Bank Deposits; years 1&3 – not implemented.
10. Bills Generated not Collected; years 2&3 – not implemented.
11. Unconfirmed Significant Receivable Balances; years 2&3 – not implemented.
12. Procurement Irregularities - No Adherence to Approved Procurement Methods; years 2&3 – not implemented.
13. Procurement Irregularities – Non-Remittance of Withholding Taxes; years 2&3 – fully implemented.
14. No Records on Total Bills Generated and Collected; year 1 – not implemented.
15. Procurement Irregularities - Lack of Procurement Plan; year 1 – fully implemented.
16. Proceeds of Disposed Assets not Remitted to Designated Account; year 2 – fully implemented.
17. Incomplete Records on Bills Generated and Collected; year 3 – not implemented.

#### **19.1.2 Internal Control Issues (ICI)**

18. Non-compliance with Recruitment Policy; years 1-3 – not implemented.
19. Lack of Inventory Records; years 1-3 – partially implemented.
20. Inappropriate Fixed Asset Management; years 1-3 – partially implemented.
21. No Fuel Consumption/Distribution Logs; years 1-3 – partially implemented.
22. Unapproved Policies and Procedures; years 1-3 – not implemented.
23. Employees' Unapproved Absences; years 1&2 – partially implemented.
24. Disposal of Vehicles without GSA Approval; year 2 – fully implemented.

### **19.2 Compliance Audit of the Consulting Service Contract Between the LWSC and Hydroconseil – August 2019 – April 2020.**

#### **19.2.1 Compliance Issues (CI)**

1. No Evidence of Evaluation Reports from Inception to Completion of the Project – not implemented.
2. Payments by LWSC to Hydroconseil were not Consistent with Contract Terms – not implemented.
3. Bank Transfer Not Consistent Contract Terms – not implemented.

**19.3 Financial Statements Audit of Project (Liberia Urban Water Supply Project) – FY2020/2021.**

**19.3.1 Compliance Issues (CI)**

1. Non-Achievement of Project Deliverables – not implemented.

## **20 LIPO**

### **20.1 Financial Statements Audit – FYs 2018/2019 – 2020/2021.**

#### **20.1.1 Financial Issues (FI)**

1. Undisclosed Bank Account Balance; years 1-3 – partially implemented.
2. Undisclosed Generated Income; years 1-3 – fully implemented.
3. Unreported Expenditure; years 1-3 – partially implemented.
4. Expenditure Lacking Adequate Supporting Documentation; years 1-3 – not implemented.
5. Third Party Payments; years 1-3 – not implemented.

#### **20.1.2 Compliance Issues (CI)**

6. Non-Preparation of Bank Reconciliation; years 1-3 – partially implemented.
7. No Evidence of Quarterly Budgeted Performance Reports; years 1-3 – not implemented.

#### **20.1.3 Internal Control Issues (ICI)**

8. Withholding and Remittance of Goods/Services Tax; years 1-3 – not implemented.
9. Irregularity Associated with Financial Reporting; years 1-3 – not implemented.
10. Lack of Approved Policies and Procedures; years 1-3 – fully implemented.
11. Unverified Salary Record; years 1-3 – not implemented.
12. Internal Audit Unit; years 1-3 – fully implemented.
13. Irregularity Associated with Fixed Assets Management; years 1-3 – partially implemented.
14. Risk Assessment Processes; years 1-3 – partially implemented.
15. Disaster Recovery Plan; years 1-3 – not implemented.

#### **20.1.4 Governance Issues (GI)**

16. Non- Functional Board of Directors; years 1-3 – not implemented.
17. Un-submitted Key Management Personnel Files; years 1-3 – not implemented.
18. Strategic Plan; years 1-3 – not implemented.
19. Establishment of an Audit Committee; years 1-3 – not implemented.

#### **20.1.5 IT Issues (ITI)**

20. IT Continuity Plans; years 1-3 – not implemented.
21. Environmental Control; years 1-3 – not implemented.
22. IT's Security Policy; years 1-3 – fully implemented.



## **21 LAA**

### **21.1 Financial Statements Audit – FYs 2017/2018 – 2019/2020.**

#### **21.1.1 Financial Issues (FI)**

1. Financial Reporting Requirements; years 1-3 – not implemented.
2. Fixed Assets Irregularities; years 1-3 – partially implemented.
3. Non-retirement of Foreign Travels; years 1-3 – not implemented.
4. Non-Remittance of Withholding Tax; years 1-3 – not implemented.
5. Non- Remittance of NASSCORP Withholding Tax; years 1-3 – not implemented.
6. Non-compliance with Recruitment Policy; years 1-3 – not implemented.
7. Double Emolument AFL/LNP/ERU; years 2&3 – not implemented.
8. Unapproved Budget Expenditure; year 1 – fully implemented.
9. Aeronautical Revenue–Throughput Fees; year 1 – partially implemented.
10. Procurement Plan; year 1 – fully implemented.
11. Board Meeting Minutes; year 1 – not implemented.
12. PIU Consultant and Contractors Payment on Expired Contracts; year 2 – not implemented.

#### **21.1.2 Governance Issues (GI)**

13. The Absence of an Approved Organization Chart; years 1-3 – not implemented.
14. No Approved Consolidated Human Resource Manual; years 1-3 – partially implemented.
15. No Approved Consolidated Financial Manual; years 1-3 – partially implemented.
16. Internal Audit Charter; years 1-3 – fully implemented.
17. The Absence of an Audit Committee; years 1-3 – not implemented.

## **22 RREA**

### **22.1 Financial Statements Audit of Project (Liberia Renewable Energy Access Project) – FY2020/2021 (July 1, 2020-June 30, 2021).**

#### **22.1.1 Financial Issue (FI)**

1. Payments by Third parties on Behalf of the Entity – fully implemented.

#### **22.1.2 Compliance Issue (CI)**

2. Project Implementation Status – not implemented.

### **22.2 Financial Statements Audit of Project (Liberia Renewable Energy Access Project) – FY2021/2022 (July 1, 2021-June 30, 2022).**

#### **22.2.1 Financial Issues (FI)**

1. Presentation of Statement of Comparison of Budget and Actual Amount – fully implemented.
2. Non-Remittance of Withholding Taxes – not implemented.

## **23 LRRRC**

### **23.1 Compliance Audit – FYs 2016/2017 – 2019/2020.**

#### **23.1.1 Financial Issues (FI)**

1. Payment without evidence of adequate Supporting Documents; years 1-4 – not implemented.
2. Non-Submission of Financial Statements and Accounts; years 1-4 – fully implemented.
3. No Supporting Detailed General Ledgers; years 1-4 – partially implemented.
4. No Evidence of Quarterly Budget Performance Reports; years 1-4 – fully implemented.
5. Non-Preparation of Bank Reconciliation; years 1-4 – partially implemented.
6. Income Tax Not Remitted; years 1-4 – not implemented.
7. Non-remittance of NASSCORP's Contributions; years 1-4 – not implemented.
8. Generator/Vehicle Fuel Consumption Log; years 1-4 – partially implemented.
9. Inadequate Records in Personnel Files; years 1-4 – not implemented.
10. Non-Monitoring of Attendance Log; years 1-4 – not implemented.
11. Irregularities Associated with Fixed Asset Management; years 1-4 – partially implemented.
12. Procurement Irregularities (Request for Quotations and Procurement Document); years 1-3 – not implemented.

#### **23.1.2 Governance Issues (GI)**

13. No Evidence of Board Meetings; years 1-4 – not implemented.
14. Employees Performance Appraisal; years 1-4 – not implemented.
15. Internal Audit Charter; years 1-4 – not implemented.
16. Internal Audit Function; years 1-4 – not implemented.
17. No Risk Management Policy and Report; years 1-4 – not implemented.
18. Lack of Disaster Recovery Plan; years 1-4 – not implemented.
19. Lack of ICT Security Policy Documents; years 1-4 – not implemented.

## **24 LIPA**

### **24.1 Financial Statements Audit – FY2016/2017.**

#### **24.1.1 Financial Issues (FI)**

1. Revenue Irregularity – partially implemented.
2. Allowance Irregularities – partially implemented.
3. Unauthorized Expenditure – not implemented.
4. Cash Transferred without Source Document – partially implemented.
5. Undisclosed Bank Account – not implemented.
6. Petty Cash – not implemented.
7. Bank Reconciliation – partially implemented.
8. Payroll Irregularities – not implemented.
9. Payments without adequate Supporting Documentation – not implemented.

#### **24.1.2 Compliance Issues (CI)**

10. Payment for Honorarium – not implemented.
11. Local Scholarship Award – fully implemented.
12. Payments to Third Party – not implemented.
13. Consulting /Facilitators – partially implemented.
14. Fixed Assets Management – fully implemented.

### **24.2 Compliance Audit – FY2017/2018.**

#### **24.2.1 Financial Issues (FI)**

1. Failure to Maintain Books and Records – partially implemented.
2. Inconsistency in Revenue Collection – not implemented.
3. Allowance Irregularities – not implemented.
4. Unauthorized Expenditure – not implemented.
5. Payments without Adequate Supporting Documentation – not implemented.
6. Lack of Designated Account – fully implemented.

#### **24.2.2 Compliance Issues (CI)**

7. No Policy for Honorarium Distribution – not implemented.
8. Preparation of Financial Statements – partially implemented.
9. Fixed Assets – Unaccounted For – not implemented.
10. Retirement of Travel Expense – not implemented.
11. Monthly Financial Statements – Internally Generated Funds – not implemented.
12. No Policy on Local Scholarship – fully implemented.
13. Consulting /Facilitators – not implemented.

### **24.3 Compliance Audit – FYs 2018/2019 – 2020/2021.**

#### **24.3.1 Financial Issues (FI)**

1. Expenditure without evidence of adequate supporting documents; years 1-3 – not implemented.
2. Non-Preparation and Submission of Financial Statements; years 1-3 – partially implemented.
3. No Supporting Detailed General Ledgers; years 1-3 – partially implemented.
4. Irregularities Associated with Receivable Management; years 1-3 – not implemented.
5. Discrepancy between the IFMIS Ledger and LIPA Performance Report; years 1-3 – not implemented.

6. Irregularities associated with Bank Reconciliations; years 1-3 – partially implemented.
7. Disparity in Cash Receipts and Bank Deposits of Students' Fees and Other Income; years 1-3 – not implemented.
8. Lack of Designated Account; years 1-3 – partially implemented.
9. Variance between Personnel Cost per Payroll and the Budget Performance Report (BPR); years 1-3 – not implemented.
10. Policies and Procedures; years 1-3 – not implemented.
11. Internal Audit Function; years 1-3 – not implemented.
12. Payroll Irregularities; year 1 – partially implemented.

#### **24.3.2 Governance Issues (GI)**

13. Petty Cash System; years 1-3 – not implemented.
14. Withholding and Remittance of Goods/Services Tax; years 1-3 – not implemented.
15. Irregularities Associated with Procurement Management; years 1-3 – fully implemented.
16. NASSCORP Contribution; years 1-3 – not implemented.
17. Inventory and Store/Supplies Management; years 1-3 – partially implemented.
18. Lack of Audit Committee; years 1-3 – not implemented.
19. Non-Segregation of Duty between Finance and Human Resource Units; years 1-3 – not implemented.
20. Irregularities Associated with Fixed Asset Management; years 1-3 – partially implemented.

## **25 NBC**

### **25.1 Financial Statements Audit – FYs 2015/2016 – 2017/2018**

#### **25.1.1 Financial Issues (FI)**

1. Bank Reconciliation; years 1-4 – partially implemented.
2. Discrepancy between Financial Statement and General Ledger; years 1-3 – not implemented.
3. Third Party Payment; year 4 – not implemented.
4. Salaries Deduction from Employees; year 4 – not implemented.

#### **25.1.2 Internal Control Issues (ICI)**

5. Recruitment Process; years 1-4 – not implemented.
6. Asset Identification Code; years 1-4 – not implemented.
7. Audit Committee; years 1-4 – partially implemented.
8. Fleet Management Policy; years 1-4 – not implemented.
9. Fixed Assets Register; years 1-4 – partially implemented.
10. Internal Audit; years 1-4 – partially implemented.

## **26 CDA**

### **26.1 Compliance Audit – FYs 2016/2017 – 2019/2020.**

#### **26.1.1 Financial Issues (FI)**

1. Non-Preparation and Submission of Financial Statements; years 1-4 – partially implemented.
2. No Supporting Detailed General Ledgers; years 1-4 – not implemented.
3. Non-Preparation of Bank Reconciliation; years 1-4 – partially implemented.
4. Contributions/Donations and Grants; years 1-4 – partially implemented.
5. Generator/Vehicle Fuel Consumption Log; years 1-4 – not implemented.
6. No Risk Management Policy and Report; years 1-4 – not implemented.
7. Lack of Policies and Procedures; years 1-4 – not implemented.
8. No Internal Audit Unit; years 1-4 – partially implemented.
9. Irregularities Associated with Cooperatives Auditors Functions; years 1-4 – not implemented.
10. Non-Monitoring of Attendance Log; years 1-4 – partially implemented.
11. Expenditure without evidence of adequate supporting documents; years 1-3 – not implemented.
12. Discrepancy between the IFMIS Ledger and CDA Financial Report; years 1-3 – not implemented.
13. Discrepancy between Personnel Cost per IFMIS Ledger and Quarterly Budget Performance Report; years 1-3 – not implemented.
14. Internally Generated Revenue; years 1,2&4 – partially implemented.
15. Unapproved Salary Increment; years 1&2 – not implemented.
16. Retired, Resigned and Deceased Employees; years 1&2 – partially implemented.
17. Spending in Excess of Approved Budgeted – GOL Fund; year 1&4 – not implemented.
18. Non-Retirement of Domestic Travel; year 1 – not implemented.
19. Withholding and Remittance of Goods/Services Tax; year 1 – not implemented.

#### **26.1.2 Governance Issues (GI)**

20. Segregation of Duty; years 1-4 – not implemented.
21. Lack of Audit Committee; years 1-4 – not implemented.
22. No Petty Cash System; years 1-4 – not implemented.
23. Irregularities Associated with Procurement Management; years 1-4 – not implemented.
24. Irregularities Associated with Fixed Asset Management; years 1-4 – partially implemented.
25. Store Room Management; years 1-3 – not implemented.

## **27 CSA**

### **27.1 Financial Statements Audit – FYs 2015/2016 – 2018/2019**

#### **27.1.1 Financial Issues (FI)**

1. Discrepancy between the MFDP Fiscal Outturn Report & CSA Financial Statements; years 1-4 – partially implemented.
2. Payment to staff on behalf of Third Party; years 1-4 – not implemented.
3. Payment without Adequate Supporting Documents; years 1-4 – not implemented.
4. Bank Reconciliation; years 1-4 – partially implemented.
5. Uncommitted Cash Balances; years 1-4 – not implemented.
6. General Ledger; years 1-4 – not implemented.
7. Withholding taxes; years 1-4 – partially implemented.
8. NASSCORP'S Contributions; years 1-3 – not implemented.
9. Discrepancy in Fund Transferred to President Young Professional (PYP); years 2-4 – not implemented.
10. Bank Transfers; years 1&2 – not implemented.
11. CSA Liability; years 1&3 – not implemented.
12. Salary Discrepancy; year 1 – not implemented.
13. CSA Payroll; year 2 – not implemented.
14. Double Emoluments; year 4 – not implemented.

#### **27.1.2 Internal Control Issues (ICI)**

15. Employees' Files; years 1-4 – partially implemented.
16. Attendance Log; years 1-4 – not implemented.
17. Policies and Procedures on Payment of Benefits; years 1-4 – not implemented.
18. Report on Procurement Processes; years 1-4 – not implemented.
19. Fixed Assets Register; years 1-4 – not implemented.
20. Donated Assets; years 1-4 – not implemented.
21. Asset Movement Log; years 1-4 – not implemented.
22. Unassigned Assets; years 1-4 – not implemented.
23. Store Room Management; years 1-4 – not implemented.
24. Records Room; years 1-4 – not implemented.
25. Fuel Consumption Log (Generator); years 1-4 – not implemented.
26. No Evidence of ICT Policy; years 1-4 – not implemented.
27. Absence of Software and Anti-Virus for ICT Equipment; years 1-4 – not implemented.
28. Inadequate Records on Inventory of ICT Equipment; years 1-4 – not implemented.
29. Disaster Recovery Plan; years 1-4 – not implemented.
30. IT Steering Committee; years 1-4 – not implemented.
31. Offsite back-up; years 1-4 – not implemented.
32. IT's Security Policy; years 1-4 – not implemented.
33. Environmental Control; years 1-4 – not implemented.
34. Declaration of Assets and Performance Bonds; years 1-4 – not implemented.
35. Approved Training Plan; years 1-4 – not implemented.
36. Strategic and Operation Plan; years 1-4 – not implemented.
37. Approved Accounting Manual; years 1-4 – not implemented.
38. Audit Committee; years 1-4 – not implemented.
39. Internal Audit; years 1-4 – not implemented.
40. Risk Management Policy; years 1-4 – not implemented.
41. CSA Personnel Verification; year 4 – not implemented.



## **27.2 Financial Statements Audit of Project (Public Sector Modernization Project) – FY2020/2021**

### **27.2.1 Financial Issues (FI)**

1. Non-Remittance of Withholding Tax – not implemented.
2. No Quarterly Review Reports – not implemented.
3. Project Oversight Sub-Committees – not implemented.
4. Project Oversight Committee – not implemented.

## **28 NHA**

### **28.1 Financial Statements Audit – FYs 2016/2017 – 2019/2020.**

#### **28.1.1 Financial Issues (FI)**

1. Face of Financial Statements Inconsistent with Notes; years 1-4 – partially implemented.
2. Explanation of Material Variance; years 1-4 – not implemented.
3. Note Disclosure of Budgetary Basis, Period and Scope; years 1-4 – not implemented.
4. Misstated Opening Balance; years 1-4 – not implemented.
5. Non-Preparation of Bank Reconciliation; years 1-4 – not implemented.
6. Variance between Allotment in IFMIS and the Financial Statements; years 1-4 – not implemented.
7. Variance between Expenses in Financial Statements and Cashbook; years 1-4 – not implemented.
8. Expenditure without Supporting Documents; years 1-4 – not implemented.
9. Fixed Assets Irregularities; years 1-4 – not implemented.
10. Undisclosed Liabilities and Receivables; years 1-4 – not implemented.
11. No evidence of remittance of National Social Security Taxes; years 1-4 – not implemented.
12. Non remittance of Vendor's withholding Taxes; years 1-4 – not implemented.
13. Lack of Comparative Information; year 2-4 – not implemented.
14. Non-existence of Cash Book; years 1&2 – not implemented.
15. Revenue generated without documentation; years 1&2 – not implemented.
16. Cash Receipts in Financial Statements inconsistent with Bank Statement; years 1&2 – not implemented.
17. Inconsistency of Cash Balance; years 3&4 – not implemented.
18. Expenditure with Inadequate Supporting Documents; years 3&4 – not implemented.
19. No evidence of Travel Retirement; years 3&4 – not implemented.
20. No Evidence of Tax Clearance and Business Registration; years 3&4 – not implemented.
21. Unremitted Closing Cash Balance; year 1 – not implemented.
22. Cash Balances; year 2 – not implemented.
23. Basis of Preparation; year 4 – not implemented.

#### **28.1.2 Internal Control Issues (ICI)**

24. Memorandum of Understanding/Contract Agreement; years 1-4 – not implemented.
25. Attendance Log; years 1-4 – not implemented.
26. Procurement Committee; years 1-4 – not implemented.
27. Audit Committee; years 1-4 – not implemented.
28. Lack of Policies and Procedures; years 1-4 – not implemented.
29. Training and Development Plan; years 1-4 – not implemented.

## **29 LTA**

### **29.1 Financial Statements Audit – FYs 2015/2016 – 2017/2018.**

#### **29.1.1 Financial Issues (FI)**

1. Discrepancy between Financial Statements and General Ledger; years 1-3 – not implemented.
2. Un-reconciled Transfer; years 1-3 – not implemented.
3. Revenue Distribution; years 1-3 – not implemented.
4. CBL Exchange Rate; years 1-3 – not implemented.
5. Expenditure above Budgetary Lines; years 1-3 – not implemented.
6. Payments without Budgetary Allocation; years 1&2 – not implemented.
7. LTA/GOL Escrow Account; year 1 – not implemented.
8. Undisclosed Transactions; year 1 – not implemented.
9. Payments of International Dues; year 1 – not implemented.
10. Bank Statements; year 1 – not implemented.
11. Fuel Distribution Logs; year 1 – partially implemented.
12. Fuel/Gasoline; year 1 – not implemented.
13. Bad Debts; year 2 – not implemented.
14. Payments without Supporting Documents; year 2 – not implemented.
15. Discrepancies between Payment Voucher and General Ledger; year 2 – not implemented.
16. Transactions per CBL Bank Statement not on the General Ledger; year 3 – not implemented.
17. Foreign Travel; year 3 – not implemented.

#### **29.1.2 Internal Control Issues (ICI)**

18. Corporate Social Responsibility; years 1-3 – not implemented.
19. Audit Committee; years 1-3 – not implemented.
20. Internal Audit Independence; years 1-3 – not implemented.

#### **29.1.3 IT Issues (ITI)/Governance Issues (GI)**

21. IT Strategic Plan; years 1-3 – not implemented.
22. IT Strategy Committee and IT Steering Committee; years 1-3 – not implemented.
23. Lack of Anti-Virus; years 1-3 – not implemented.
24. No Segregation of Duty; years 1-3 – not implemented.
25. LTA QuickBooks System; years 1-3 – not implemented.

### **30 MFDP**

#### **30.1 IT Audit (ITA) – Assurance Audit of the Integrated Financial Management Information System (IFMIS) – July 1, 2017 – December 31, 2020.**

##### **30.1.1 Compliance Issues (CI)**

###### **30.1.1.1 IFMIS Network Security Management**

1. Inadequate placement of the firewall and Demilitarized Zone (DMZ) – not implemented.
2. End of Life Computing of Network Equipment – not implemented.
3. User Credential in Clear Text – not implemented.
4. Unresolved Issues on the Console Log – not implemented.
5. Lack of Baseline Security Documentation – not implemented.
6. No Evidence to Confirm Review of Logs on Network Devices – not implemented.
7. Non-Configuration of Policies on the Active Directory – not implemented.
8. Improper Configuration Setting of the Domain Controller – not implemented.
9. Open Ports with Legitimate Services – not implemented.
10. Improper Configuration of the Domain Name System (DNS) – not implemented.
11. Database Security Management – not implemented.
12. Unrestricted Super User's Privileges – not implemented.
13. Lack of Database Performances Monitoring Tools – not implemented.
14. Password Expiration Not Enforce at the Application Level – not implemented.
15. System Administrator (SA) Account not Rename – not implemented.
16. Using Default Port – not implemented.

###### **30.1.1.2 Ensuring Security of Business Processes Management**

17. Inadequate Security Awareness Program – not implemented.
18. Inadequate User Access Revocation Procedures – not implemented.
19. Inadequate Controls over Standing Data Maintenance – not implemented.
20. Budget Preparation not Performed on IFMIS – not implemented.
21. No Approval Process for Additions to the Vendor Listing – not implemented.
22. CSM Module not used for Payroll Processing for all Ministries and Agencies – not implemented.
23. Lack of Approved IFMIS Manual – not implemented.
24. Roll-out Ministries and Agencies are not Utilizing IFMIS – not implemented.
25. Password Sharing – not implemented.
26. Failure to Deactivate Users Accounts – not implemented.

###### **30.1.1.3 Program Change Management**

27. Lack of Change Management Policy – not implemented.

###### **30.1.1.4 Information Technology Governance**

28. Lack of IT Steering Committee – not implemented.
29. IT Strategic Committee/Meeting Minutes – not implemented.
30. Plan, Educate and Train ICT Staffs – not implemented.
31. Lack of Information System Auditors and Risk Assessment Tools – not implemented.
32. Inadequate Segregation of IT Duties and Functions – not implemented.
33. Service Level Agreement (SLA) – not implemented.
34. ICT Unit not fully structured – not implemented.
35. Lack of Redundant Power Supply at the Mini Data Center – not implemented.
36. No Redundant Internet Connection Mini Data Center – not implemented.

37. Lack of Annual Budgeting of the ICT Unit – not implemented.

**30.1.1.5 Lack of Automated Interface Between IFMIS & Others Systems**

38. Lack of Automated Interface Between IFMIS and Other Applications – not implemented.

39. Lack of Automated Reconciliation – not implemented.

40. Inability of End Users to Attach Documents on IFMIS – not implemented.

**30.1.1.6 IT Service Continuity**

41. Threat to Business Continuity – not implemented.

42. Inadequate Data Backup and Recovery Procedures – not implemented.

**30.1.1.7 Incident and Problem Management**

43. Ineffective Issue Resolution/Management Controls – not implemented.

**30.1.1.8 Environmental Controls**

44. Inadequate Environmental Security Controls at the Data Centers – not implemented.

45. Lack of Safety Equipment – not implemented.

**30.1.1.9 Reporting Requirements and Capabilities**

46. IFMIS Reports not Optimally Utilized by End Users – not implemented.

47. Inadequacy Coding Block – not implemented.

**30.1.1.10 Verification of IFMIS been Used Remotely in Four Counties**

48. Inadequate Segregation of Duty (SOD) – not implemented.

49. System Availability – not implemented.

50. User Account and Password Sharing – not implemented.

51. Lack of Training to Remote users of the System – not implemented.

52. No Assigned Account for Users with Responsibility on the System – not implemented.

53. Computer not on MFDP Domain – not implemented.

54. Purchase orders not processed on IFMIS by some MACs – not implemented.

55. IFMIS Environment Unprotected Remotely – not implemented.

**30.2 Financial Statements Audit (FSA) of the Consolidated Funds Account (CFA) –  
FY2017/2018 (July 1, 2017-June 30, 2018).**

**30.2.1 Financial Issues (FI)**

1. Inadequate Disclosure of Cash and Cash Equivalent – not implemented.

2. Cash Controlled by the Reporting Entity – not implemented.

3. Restriction on Cash Balances and Access to Borrowing – not implemented.

4. Bank Reconciliation – not implemented.

5. Correction of Errors – not implemented.

6. Consolidation Disclosures – not implemented.

7. Translation of Foreign Currency Transaction – not implemented.

8. Variances – Comparison of Budget and Actual Amount – not implemented.

9. Note Disclosure of Budgetary Basis, Period and Scope – not implemented.

10. Non-Reconciliation of Actual Amounts on a Comparable Basis to Budget and Actual Amounts in the Financial Statements – not implemented.

11. External Assistance – not implemented.

12. Variance - Financial Statement Amounts vs. General Ledger Amount – not implemented.

13. Outstanding Payment Vouchers – not implemented.

14. Quarterly Government Agency or Fund accounts – not implemented.
15. Imbalanced Trial Balance – not implemented.
16. Underlying Records Tax and Non-Tax Revenue Generation – not implemented.
17. Borrowing during the Year – not implemented.
18. Interest and Loan Repayments – not implemented.

### **30.2.2 Internal Control Issue (ICI)**

19. Prior Year Audit Irregularities – not implemented.

## **30.3 Financial Statements Audit (FSA) of the Consolidated Funds Account (CFA) – FY2018/2019 (July 1, 2018-June 30, 2019).**

### **30.3.1 Financial Issues (FI)**

1. Title of Financial Statements – not implemented.
2. Explanation of Material Variance – not implemented.
3. Inconsistency in Classification – not implemented.
4. Basis of Preparation – not implemented.
5. Bank Reconciliation – not implemented.
6. Inadequate Disclosure of Cash and Cash Equivalent – not implemented.
7. Cash Controlled by Reporting Entity – not implemented.
8. Restriction on Cash Balances and Access to Borrowing – not implemented.
9. Translation of Foreign Currency Transaction – not implemented.
10. Note Disclosure of Budgetary Basis, Period and Scope – not implemented.
11. Non-Reconciliation of Actual Amounts on a Comparable Basis to Budget and Actual Amounts in the Financial Statements – not implemented.
12. Information Presented in the Statement of Cash Receipts and Payments – not implemented.
13. Variance - Financial Statement Amounts vs. General Ledger Amount – not implemented.
14. Anomaly Noted with the Trial Balance – not implemented.
15. General Ledger – not implemented.
16. Unpresented Payments Vouchers – not implemented.
17. Consolidation of Reporting Entity – not implemented.
18. Reconciliation of Transitory Accounts – not implemented.
19. Adequate Supporting Documentation – not implemented.
20. Misclassification – not implemented.

### **30.3.2 Internal Control Issues (ICI)**

21. Prior Year Audit Irregularities – not implemented.

## **30.4 Financial Statements Audit of Project (The World Bank Support to the Public Financial Management Unit) – February 1, 2020 – December 31, 2020.**

### **30.4.1 Financial Issues (FI)**

1. Withholding Tax – not implemented.
2. Bank Reconciliation – not implemented.
3. Funding Support – not implemented.

**30.5 Financial Statements Audit of Project (The Liberia Technical and Capacity Building Assistance Project) – FY2020/2021 (July 1, 2020-June 30, 2021).**

**30.5.1 Financial Issues (FI)**

1. Financial Statements Not Reconciled to Ledger Figure – not implemented.
2. Non-Remittance of Withholding Taxes – not implemented.
3. Transactions Without Supporting Documentation – fully implemented.

**30.5.2 Compliance Issues (CI)**

4. Procurement Irregularity – not implemented.
5. Non-Retirement of Foreign Travel – not implemented.

**30.6 Financial Statements Audit of Project (Integrated Public Financial Management Reforms Project II) – FY2020/2021 (July 1, 2020-June 30, 2021).**

**30.6.1 Financial Issues (FI)**

1. Non-Remittance of Withholding Taxes – not implemented.
2. Third Party Payment – not implemented.
3. Transaction Without Supporting Documentation – fully implemented.

**30.6.2 Compliance Issues (CI)**

4. Procurement Irregularities – not implemented.
5. DSA Overpaid for Domestic Travel – not implemented.

**30.7 Financial Statements Audit of Project (Public Financial Management Reforms for Institutional Strengthening Project) – FY2020/2021 (July 1, 2020-June 30, 2021).**

**30.7.1 Financial Issues (FI)**

1. Financial Statement Not Reconciled to Ledger Figure – not implemented.
2. Non-Remittance of Withholding Taxes – not implemented.
3. Third Party Payment – not implemented.
4. Transaction Without Supporting Documentation – fully implemented.

**30.7.2 Compliance Issues (CI)**

5. Misclassification of Expenditure – not implemented.
6. Procurement Irregularities – not implemented.
7. Fixed Assets Irregularities – not implemented.
8. Non-Retirement of Foreign Travel – not implemented.

**30.8 Financial Statements Audit (FSA) of the Consolidated Funds Account (CFA) – FY2019/2020 (July 1, 2019-June 30, 2020).**

**30.8.1 Financial Issues (FI)**

1. Misstated Closing Cash Balance – not implemented.
2. Misstated Opening Balance – not implemented.
3. Adjustment not Cross Referenced – not implemented.
4. Explanation of Material Variance – not implemented.
5. Bank Reconciliation – not implemented.

6. Information Presented in the Statement of Cash Receipts and Payments – not implemented.
7. Significant Variances - Financial Statement, General Ledger and Trial Balance Amounts – not implemented.
8. Consolidation of Reporting Entity – not implemented.
9. Reconciliation of Transitory Accounts – not implemented.
10. Misclassification – not implemented.
11. Adequate Supporting Documentation – not implemented.
12. Entries on the Bank Statements Which Were Not Traced to Cash Book – not implemented.
13. Inconsistency in Numerical Classification – not implemented.
14. Basis of Preparation – not implemented.
15. Inadequate Disclosure of Cash and Cash Equivalent – not implemented.
16. Cash Controlled by Reporting Entity – not implemented.
17. Restriction on Cash Balances and Access to Borrowing – not implemented.
18. Translation of Foreign Currency – not implemented.
19. Classification Schemes Not in Line with Classification Schemes Adopted for Presentation of National Budget – not implemented.

### **30.9 Financial Statements Audit (FSA) of the Consolidated Funds Account (CFA) – FY2020/2021 (July 1, 2020-June 30, 2021).**

#### **30.9.1 Financial Issues (FI)**

1. Misstated Opening Balance – not implemented.
2. Excess Expenditure Over Appropriation – not implemented.
3. Under Disbursement of Appropriation – not implemented.
4. Explanation of Material Variance – not implemented.
5. Unpaid Tax Liabilities – not implemented.
6. Non-Preparation Bank Reconciliation – not implemented.
7. Consolidation of Reporting Entities – not implemented.
8. Misclassification of Transactions – not implemented.
9. Reconciliation of Transitory Revenue Accounts – not implemented.
10. Inadequate Disclosure of Cash and Cash Equivalent – not implemented.
11. Cash Not Controlled by Reporting Entity – not implemented.
12. Non-Disclosure of Undrawn Borrowing – not implemented.
13. Non-Disclosure of Translation of Foreign Currency – not implemented.
14. Classification Schemes Not in Line with Classification Schemes Adopted for Presentation of National Budget – not implemented.

#### **30.9.2 Internal Control Issues (ICI)**

15. No Risk Assessment Process – not implemented.
16. Lack of IT Strategic Committee – not implemented.
17. Unapproved IT Security Policy and Lack of Fraud Policy – not implemented.
18. Lack of Change Management Policy – not implemented.
19. Inadequate Segregation of IT Duties (SOD) – not implemented.
20. Lack of IT Training/Capacity-Building Program – not implemented.
21. Threat to Business Continuity – not implemented.



### **30.10 Financial Statements Audit (FSA) of the Consolidated Funds Account (CFA) – Special Fiscal Year (SFY) 2021 (July 1, 2021-December 31, 2021).**

#### **30.10.1 Financial Issues (FI)**

1. Change in Reporting Period – not implemented.
2. Comparative Information – not implemented.
3. Misstated Opening Cash Balance – not implemented.
4. Excess Expenditure Over Appropriation – not implemented.
5. Under Disbursement of Appropriation – not implemented.
6. Explanation of Material Variance – not implemented.
7. Unpaid Tax Liabilities – not implemented.
8. Non-Preparation of Bank Reconciliation – not implemented.
9. Consolidation of Reporting Entities – not implemented.
10. Reconciliation of Transitory Revenue Accounts – not implemented.
11. Inadequate Disclosure of Cash and Cash Equivalent – not implemented.
12. Cash not Controlled by Reporting Entity – not implemented.
13. Non-Disclosure of Undrawn Borrowing – not implemented.
14. Non-Disclosure of Translation of Foreign Currency Schedule – not implemented.
15. Classification Schemes Not in Line with Classification Schemes Adopted for Presentation of National Budget – not implemented.

#### **30.10.2 Internal Control Issues (ICI)**

16. No Risk Assessment Process – not implemented.
17. Lack of IT Strategic Committee – not implemented.
18. Unapproved IT Security Policy and Lack of Fraud Policy – not implemented.
19. Lack of Change Management Policy – not implemented.
20. Inadequate Segregation of IT Duties (SOD) – not implemented.
21. Lack of IT Training/Capacity-Building program – not implemented.
22. Threat to Business Continuity – not implemented.

### **30.11 Compliance Audit (CA) – Civil Servants National Payroll January 1, 2018 to December 31, 2021.**

#### **30.11.1 Compliance Issues (CI)**

##### **30.11.1.1 Physical Verification/Head Count**

1. Employees Not Verified – not implemented.
2. Individuals not Found on the ATAPS Database – not implemented.
3. Harmonized Pay-grade Not Applied Consistently – not implemented.
4. Temporary Employees/Volunteers/Replacements – not implemented.
5. Suspected Impersonation – not implemented.
6. Unsupported Academic Credentials – not implemented.
7. Pay-Grade Not Interfaced with ATAPS – not implemented.
8. Status of ATAPS Payroll Dataset – not implemented.
9. Understaffed Institutions – not implemented.

##### **30.11.1.2 Payroll Reconciliation**

10. Payroll Variances – not implemented.
11. Payroll Irregularities – not implemented.
12. Mobile Money Discrepancies – not implemented.

13. Irregularities Associated with NASSCORP Contributions – not implemented.

### **30.11.1.3 Dataset Security Management**

- 14. Lack of Reconciliation Among Dataset on the ATAPS – not implemented.
- 15. Lack of National Identification Number (NIN) – not implemented.
- 16. Duplications of National Identification Number (NIN) – not implemented.
- 17. Invalid Date of Birth – not implemented.
- 18. Over-aged Employees on the Payroll Database of ATAPS – not implemented.
- 19. Employees without Social Security Number – not implemented.
- 20. Employees with Shared Bank Accounts – not implemented.

### **30.11.2 IT Issues (ITI)**

#### **30.11.2.1 IT Information Security Management**

- 21. The Lack of Adequate Patch Management – not implemented.
- 22. Insufficient Storage Capacity of the ATAPS database – not implemented.
- 23. Lack of Approved IT Policies and procedures – not implemented.
- 24. No Network Diagrams – not implemented.
- 25. Threat to Business Continuity – not implemented.
- 26. Lack of Demilitarized Zone (DMZ) and Inadequate Placement of Firewall – not implemented.
- 27. End of Life Computing of Network Equipment – not implemented.
- 28. User Credential in Clear Text – not implemented.
- 29. Unresolved Issues on the Console Log – not implemented.
- 30. No Evidence to Confirm Review of Logs on Network Devices – not implemented.
- 31. Open Ports with Legitimate Services – not implemented.
- 32. Network Printer Web Interface not Secure – not implemented.

### **30.11.3 Internal Control Issues (ICI)**

#### **30.11.3.1 Control and Administrative Issues**

- 33. Lack of Service Contract – not implemented.
- 34. Lack of Service Level Agreement (SLA) – not implemented.
- 35. Lack of Independent Review of ATAPS Systems – not implemented.

### **30.12 Compliance Audit (CA) – Government of Liberia Domestic Debts through the Ministry of Finance and Development Planning (MFDP) January 1, 1980 to December 31, 2021.**

#### **30.12.1 Compliance Issues (CI)**

- 1. Irregularities Associated with Invalid/Rejected Claims – not implemented.
- 2. Unverified Claims – not implemented.
- 3. Salary Arrears and Severance Benefits Claims – not implemented.
- 4. NASSCORP Contributions' Claim – not implemented.
- 5. Unpresented Documents and Records – not implemented.
- 6. Unsupported Domestic Debt Payments – not implemented.
- 7. Unreconciled Domestic Debt Payments – not implemented.
- 8. Unbudgeted Domestic Debt Payments – not implemented.
- 9. Inadequate Procedures for Vetting Claims – not implemented.
- 10. Payment Schedule Unreconciled with Debt Service Bank Statement – not implemented.
- 11. Court Related Claims for Special Consideration – not implemented.
- 12. Non-Performance of Bank Reconciliation – not implemented.

13. Irregularities in the Recording of Claims into the MFDP Database – not implemented.
14. Lack of Service Level Agreement – not implemented.
15. Threat to Business Continuity – not implemented.
16. Chart of Account Code not used – not implemented.
17. Inaccurate Computation in the Domestic Debt Database – not implemented.
18. Expiration of Meridian License – not implemented.
19. Lack of Policy/Procedure for Access Right – not implemented.
20. End-of-Life Computing of Network Equipment – not implemented.
21. Open Ports with legitimate Services – not implemented.
22. Lack of Demilitarized Zone (DMZ) and Inadequate Placement of Firewall – not implemented.

### **30.13 Financial Statements Audit (FSA) of the Consolidated Funds Account (CFA) FY2022 (January 1, 2022-December 31, 2022).**

#### **30.13.1 Financial Issues (FI)**

1. No Evidence of an Approved Consolidated Schedule – not implemented.
2. Misapplication of Chart of Account – not implemented.
3. Excess Grant Expenditure Over Approved Appropriation – not implemented.
4. Explanation of Material Variance – not implemented.
5. Unpaid Tax Liabilities – not implemented.
6. Under Disbursement of Appropriation – not implemented.
7. Excess Expenditure Over Appropriation – not implemented.
8. Non-Preparation of Bank Reconciliation Statements – not implemented.
9. Consolidation of Reporting Entities – not implemented.
10. Non-Reconciliation of Transitory Accounts – not implemented.
11. Inconsistency in Numerical Classification – not implemented.
12. Inadequate Disclosure of Cash and Cash Equivalent – not implemented.
13. Cash Not Controlled by Reporting Entity – not implemented.
14. Non-Disclosure of Undrawn Borrowing – not implemented.
15. No Reconciliation Between Classification Schemes Adopted for Presentation of National Budget and Financial Statements – not implemented.

#### **30.13.2 Internal Control Issues (ICI)**

16. No Risk Assessment Process – not implemented.
17. Lack of IT Strategic Committee – not implemented.
18. Unapproved IT Security Policy and Lack of Fraud Policy – not implemented.
19. Lack of Change Management Policy – not implemented.
20. Inadequate Segregation of IT Duties (SOD) – not implemented.
21. Lack of IT Training/Capacity-building program – not implemented.
22. Threat to Business Continuity – not implemented.

## **31 MoCI**

### **31.1 Financial Statements Audit – FYs 2015/2016 – 2017/2018.**

#### **31.1.1 Financial Issues (FI)**

1. Discrepancy in Financial Reporting; years 1-3 – not implemented.
2. Structure of Notes to the Financial Statements; years 1-3 – not implemented.
3. Comparison of Budget and Actual Amounts; years 1-3 – not implemented.
4. Detailed General Ledger; years 1-3 – not implemented.
5. Variances in Operational Cash Balance; years 1-3 – not implemented.
6. Third Party Payment; years 1-3 – not implemented.
7. Payments to Individuals without Evidence of Employment; years 1-3 – not implemented.
8. Petty Cash Management; years 1-3 – fully implemented.
9. Revenue Documentation; years 1&2 – not implemented.
10. NASSCORP Contribution; years 1&2 – not implemented.
11. Petty Cash Replenishment without Documentation; years 1&2 – not implemented.
12. Incomplete Notes to the Financial Statement; years 1&3 – not implemented.
13. Payroll discrepancy; years 1&3 – not implemented.
14. External Assistance; years 2&3 – not implemented.
15. Foreign Travel; years 2&3 – not implemented.
16. Domestic Travel; years 2&3 – not implemented.
17. Transactions without Supporting Documentation; year 1 – not implemented.
18. Payments without Approved Policy; year 1 – not implemented.
19. Rice and Scratch Cards Distribution; year 1 – not implemented.
20. Unretired Foreign Travel Advanced; year 1 – not implemented.
21. Training and Development; year 1 – not implemented.
22. Bank Reconciliation; year 2 – not implemented.
23. Omitted Expenditure; year 2 – not implemented.
24. Unsupported Reimbursement; year 2 – not implemented.
25. Petroleum Products; year 2 – not implemented.
26. Withholding Taxes; year 2 – not implemented.
27. Unsupported Bank Withdrawals; year 2 – not implemented.
28. Policy on General Allowance; year 2 – not implemented.
29. Unsupported Operational Fund; year 3 – not implemented.
30. Lofa Women Weaving Center Project; year 3 – not implemented.
31. Monrovia Industrial Park Fence Project; year 3 – not implemented.

#### **31.1.2 Internal Control Issues (ICI)**

32. Merit based employment; year 1&3 – not implemented.
33. Attendance Report; years 1-3 – not implemented.
34. No Financial Policy Manual; years 1-3 – not implemented.
35. Lack Audit Committee; years 1-3 – not implemented.
36. No Quarterly Reports by the Procurement Committee; years 1-3 – not implemented.
37. Absence of Communication to Evaluation Panel; years 1-3 – not implemented.
38. Fixed Assets; years 1-3 – not implemented.
39. Budget Committee; years 2&3 – not implemented.
40. IT Control Environment; years 2&3 – not implemented.
41. IT Steering Committee; years 2&3 – not implemented.
42. Fuel Distribution Log; year 1 – not implemented.
43. Missing Assets; year 3 – not implemented.

44. Project Supervision; year 3 – not implemented.

### **31.2 Financial Statements Audit (FSA) – FYs 2018/2019 to 2020/2021**

#### **31.2.1 Financial Issues (FI)**

1. Discrepancies between Financial statements and GOL/IFMIS system; years 1-3 – not implemented.
2. No Supporting Detailed General Ledgers; years 1-3 – not implemented.
3. Internally Generated Revenue; years 1-3 – not implemented.
4. Non-Remittance of Tax Deductions to NASSCORP'S Contributions; years 1-3 – not implemented.
5. Non-Preparation of Bank Reconciliation; years 1-3 – not implemented.
6. Inadequate Records in Personnel Files; years 1&2 – not implemented.
7. Income Tax Not Withheld; years 1&3 – not implemented.
8. Contributions/Grants or Donations; year 1 – not implemented.
9. Transfer Without Approval; year 2 – not implemented.
10. Third Party Payment; year 3 – not implemented.
11. Expenditure Without Evidence of Adequate Supporting Documents; year 3 – not implemented.

#### **31.2.2 Internal Control Issues (ICI)**

12. Lack of Policies and Procedures; years 1-3 – not implemented.
13. Irregularities Associated with Fixed Asset Management; years 1-3 – not implemented.
14. Irregularities Associated with Procurement Management; years 1-3 – not implemented.
15. No Evidence of Approved Strategic Plan; years 1-3 – not implemented.
16. Store Room Management; years 1-3 – not implemented.
17. ICT Strategic Committee; years 1-3 – not implemented.
18. Lack of ICT Strategic Plan; years 1-3 – not implemented.
19. No up-to-date License Anti-Virus; years 1-3 – not implemented.
20. Threat to Business Continuity; years 1-3 – not implemented.
21. Generator/Vehicle Fuel Consumption Log; years 1&3 – not implemented.
22. No Risk Management Policy and Report; year 1 – not implemented.
23. Scratch Cards Consumption Log; year 3 – not implemented.

## **32 NTA**

### **32.1 Financial Statements Audit – FYs 2016/2017 – 2020/2021.**

#### **32.1.1 Financial Issues (FI)**

1. Proper Book of Accounts; years 1-5 – not implemented.
2. Non-remittance of Tax Deductions to NASSCORP'S Contributions; years 1-5 – not implemented.
3. Duplicates of receipt Book; years 2-5 – not implemented.
4. Generator/Vehicle Fuel Consumption; years 1-3 – not implemented.
5. Payment without Supporting Documentation; years 3-5 – partially implemented.
6. Variance between Confirmed Allotment and Financial Statements; years 3-5 – not implemented.
7. Payment Vouchers; years 2-4 – not implemented.
8. Disparity in Daily Cash Receipts and Bank Deposits; year 4&5 – not implemented.
9. Non-Preparation of Bank Reconciliation; years 4&5 – not implemented.
10. Delay in Deposits; year 3 – not implemented.
11. Petty Cash; year 3 – not implemented.
12. Ending Cash Balance Discrepancy; year 4 – not implemented.
13. Unbudgeted Recruitment; year 4 – not implemented.
14. Overdraft on NTA's Accounts; year 5 – not implemented.
15. Undisclosed Receivable Balances; year 5 – not implemented.
16. Double Emolument; year 5 – not implemented.
17. Unapproved Salary Increment; year 5 – not implemented.
18. Irregularities Noted with Bus Tickets; year 5 – not implemented.
19. Non-Remittance of Vendor's Withholding Taxes; year 5 – not implemented.

#### **32.1.2 Internal Control Issues (ICI)**

20. No Evidence of Quarterly Budget Performance Reports; years 1-5 – not implemented.
21. Non-Monitoring of Attendance Log; years 1-5 – not implemented.
22. Storeroom Management; years 1-3 – not implemented.
23. Inappropriate Usage of Petty Cash; years 4&5 – not implemented.
24. Inadequate Records in Personnel Files; years 4&5 – not implemented.
25. Asset Disposal; year 4 – not implemented.
26. Staff Transferred; year 4 – not implemented.
27. Irregularities Associated with Fixed Assets Management; year 5 – not implemented.
28. Employees on Payroll but not on Personnel Listing; year 5 – not implemented.
29. Illegitimate Employees may Receive Undeserving Salaries; year 5 – not implemented.
30. Personnel Verification; year 5 – not implemented.
31. Archives; year 5 – not implemented.
32. Non-implementation of Internal Audit Recommendations; year 5 – not implemented.
33. Limited QuickBooks System; year 5 – not implemented.

#### **32.1.3 Governance Issues (GI)**

34. Strategic and Operation Plans; years 1-5 – not implemented.
35. No Risk Management Policy and Report; years 1-5 – not implemented.
36. ICT Policy Documents; years 1-5 – not implemented.
37. Board of Directors; years 3-5 – not implemented.
38. Lack of Policies and Procedures; year 5 – not implemented.



### **33 LOIC**

#### **33.1 Compliance Audit – FYs 2014-2015 – 2017/2018.**

##### **33.1.1 Financial Issues (FI)**

1. Non-Competitive Procurement of Goods and services; years 1-4 – not implemented.
2. Withholding Tax; years 1,3&4 – not implemented.
3. Third Party Payments; years 1,2&4 – not implemented.
4. LOIC Global Bank LD Account # 103020004488 Debited in Favor of NDS and MOH; year 1 – not implemented.
5. Un-supported Expenditures; year 1 – not implemented.
6. Irregular Disbursement of Funds; year 1 – not implemented.
7. Unapproved Payment Voucher; year 1 – not implemented.
8. Un-Supported Payments for Radio Coverage; year 1 – not implemented.
9. Donated Assets; year 2 – not implemented.
10. Unrecorded Invoices and Purchase Orders Numbers; year 2 – not implemented.
11. Payments to Individuals not on Personnel Listing; year 3 – not implemented.
12. Reimbursement of Salary Advance; year 4 – not implemented.
13. Goods Receiving Notes; year 4 – not implemented.
14. Transactions with Unregistered Businesses; year 4- not implemented.

##### **33.1.2 Governance Issues (GI)**

15. Legal Title of LOIC Undefined (Legislative Act vs. Articles of Incorporation); years 1-4 – not implemented.
16. Unapproved Board Constitution and By-Laws; years 1-4 – not implemented.
17. Operating without Financial Manual; years 1-4 – not implemented.
18. Budget Committee; years 1-4 – not implemented.
19. Audit Committee; years 1-4 – partially implemented.
20. No Evidence of Risk Assessment; years 1-4 – not implemented.
21. Disaster Recovery Plan; years 1-4 – not implemented.
22. Lands and other Properties not included on Fixed Asset Register; years 1,3&4 – not implemented.
23. Employees did not sign Attendance Sheet; year 2 – not implemented.
24. Staffs on Payroll and not on Personnel Listing; year 2 – not implemented.
25. No Procurement Plan; year 2 – not implemented.
26. Fixed Assets not Recorded on Fixed Asset Register; year 4 – not implemented.

#### **33.2 Compliance Audit – FYs 2018-2019 – 2020/2021.**

##### **33.2.1 Financial Issues (FI)**

1. Non-Preparation of Financial Statements; years 1-3 – not implemented.
2. Withholding Tax; years 1-3 – not implemented.
3. Bulk Payment of Employees' Salaries in the Name of a Single Employee; years 1-3 – not implemented.
4. Procurement Irregularities; years 1-3 – not implemented.
5. Un-Disclosed Bank Accounts at LBDI; years 1-3 – not implemented.
6. No Bank Reconciliation Statements; years 1-3 – not implemented.
7. Bank Reconciliation Statements not signed by the Preparer; years 1-3 – not implemented.
8. Employees of Retirement Age Maintained on Payrolls; years 1-3 – not implemented.

9. Inadequate Descriptions of Transactions Recorded in Cashbook/Ledgers; years 1&2 – not implemented.
10. Salary Advances Without Recovery Mechanism; years 1&3 – not implemented.
11. Failure to Take Inventory; years 2&3 – not implemented.
12. Inadequate Records in Personnel Files; years 2&3 – not implemented.
13. Outstanding Fees from Students; year 1 – not implemented.
14. Payment in Contravention of Project Agreement; year 1 – not implemented.
15. Employees did not Sign on Attendance Sheets; year 1 – not implemented.
16. Inadequate Controls over Fixed Assets; year 1 – not implemented.
17. Failure to Deduct and Remit Budgeted Social Security Contributions; year 2 – not implemented.
18. Un-Budgeted Expenditure (National Office Support); year 3 – not implemented.



## **34 FDA**

### **34.1 Financial Statements Audit of Project (Liberia Forest Sector Project) – FY2020/2021**

#### **34.1.1 Compliance Issues (CI)**

1. Uncompleted Project Deliverables – not implemented.
2. Lack of Forest Trees Maintenance – not implemented.

## **35 LACC**

### **35.1 Financial Statements Audit – FYs 2014/2015 – 2017/2018.**

#### **35.1.1 Financial Issues (FI)**

1. Payments without adequate supporting documents-GOL Fund; years 1-4 – not implemented.
2. Budget for Special Operation Services; years 1-4 – not implemented.
3. Payment for Special Operation and Intelligent Services; years 1-4 – not implemented.
4. Adherence to Travel Ordinance; years 1-4 – not implemented.
5. Fuel/Gasoline Management System; years 1-4 – not implemented.
6. Variances in the Ledger and Financial Statements Amounts-GOL Fund; years 1-4 – not implemented.
7. Difference in Closing Cash Balance; years 1-4 – not implemented.
8. Petty Cash Management; years 1-4 – not implemented.
9. Deficiencies in the preparation of bank reconciliation statement; years 1-4 – not implemented.
10. Upgrading of Air Tickets; years 1&2 – not implemented.
11. Inconsistencies in the application of the Financial Reporting Framework; years 2&4 – not implemented.
12. Re-allocation of Budgeted Funds; year 2 – not implemented.
13. Foreign Currency Exchange Gain; year 4 – not implemented.
14. Salary Arrears; year 4 – not implemented.

#### **35.1.2 Internal Control Issues (ICI)**

15. Payments to Third Party; years 1-4 – not implemented.
16. Quarterly reports not Prepared and Submitted to PPCC; years 1-4 – not implemented.
17. Body of Commissioners (BOCs) Resolution; year 3 – not implemented.
18. Deficiencies in the Management of Fixed Assets; year 4 – not implemented.
19. Payment Voucher System; year 4 – not implemented.

#### **35.1.3 Governance Issues (GI)**

20. LACC Financial Autonomy and Operational Independence; year 4 – not implemented.
21. Lack of Audit Committee; year 4 – not implemented.
22. Strategic Plan; year 4 – not implemented.

## **36 LEITI**

### **36.1 Compliance Audit – FYs 2016/2017–2019/2020.**

#### **36.1.1 Financial Issues (FI)**

1. Payment without Evidence of Adequate Supporting Documents; years 1-4 – not implemented.
2. Non-Submission of Financial Statements and Accounts; years 1-4 – not implemented.
3. No Supporting Detailed General Ledgers; years 1-4 – not implemented.
4. No Evidence of Quarterly Budget Performance Reports; years 1-4 – not implemented.
5. Income Tax Not Remitted; years 1-4 – not implemented.
6. Third Party Payments Made to Employees; years 1-4 – not implemented.
7. Non-Retirement of Foreign and Domestic Travels; years 1-4 – not implemented.
8. No Procurement Committee Minutes; years 1-4 – not implemented.
9. No Evidence of Request for Quotation (RFQ); years 1-4 – not implemented.
10. Irregularities Associated with Fixed Asset Management; years 1-4 – not implemented.

#### **36.1.2 Governance Issues (GI)**

11. No Internal Audit Unit; years 1-4 – not implemented.
12. Training and Development Plan; years 1-4 – not implemented.
13. Employees Performance Appraisal; years 1-4 – not implemented.
14. Generator/Vehicle Fuel Consumption Log; years 1-4 – not implemented.
15. No Risk Management Policy and Report; years 1-4 – not implemented.
16. Lack of Disaster Recovery Plan; years 1-4 – not implemented.
17. ICT Policy Documents; years 1-4 – not implemented.

## **37 LISGIS**

### **37.1 Financial Statements Audit of Project (Harmonizing and Improving Statistics in West Africa (HISWA) Project) – March 3, 2020 – January 7, 2021.**

#### **37.1.1 Financial Issue (FI)**

1. Inconsistency in Bank Account Number – not implemented.

#### **37.1.2 Compliance Issues (CI)**

2. Valid Tax Clearance – not implemented.
3. Authorization and Approval – not implemented.
4. Non-implementation of Project Programs – not implemented.

### **37.2 Financial Statements Audit of Project (Harmonizing and Improving Statistics in West Africa (HISWA) Project) – January 8, 2021 – June 30, 2021.**

#### **37.2.1 Financial Issue (FI)**

1. Payments without Supporting Documentation – not implemented.

#### **37.2.2 Internal Control Issue (ICI)**

2. Project Governance Structure – not implemented.

#### **37.2.3 Compliance Issues (CI)**

3. Irregularities in Asset Management – not implemented.
4. Supervision & Monitoring – not implemented.

### **37.3 Compliance Audit – FYs 2016/2017 – 2019/2020.**

#### **37.3.1 Financial Issues (FI)**

1. Documentation for Income Received/Generated; years 1-4 – not implemented.
2. Expenditure without adequate supporting documents; years 1-4 – not implemented.
3. Procurement Irregularities; years 1-4 – not implemented.
4. Fuel Consumption Log; years 1-4 – not implemented.
5. Fixed Asset Irregularities; years 1-4 – not implemented.
6. Irregularities Associated with Personnel Management; years 1-4 – not implemented.
7. Payroll Management; year 4 – not implemented.

#### **37.3.2 Internal Control Issues (ICI)**

8. Non-Preparation of Financial Statements; years 1-4 – not implemented.
9. No Evidence of Quarterly Budget Performance Reports; years 1-4 – not implemented.
10. No Evidence of Budget Committee; years 1-4 – not implemented.
11. Non-preparation of bank reconciliation; years 1-4 – not implemented.
12. Discrepancies Identified in Established Policies and Procedures; years 1-4 – not implemented.
13. Non-development of Policies and Procedures; years 1-4 – not implemented.
14. Store Room Management; years 1-4 – not implemented.
15. Internal Audit Function; years 1-4 – not implemented.
16. Lack of Audit Committee; years 1-4 – not implemented.

## **38 MCC**

### **38.1 Financial Statements Audit of Project (Cheesmanburg Landfill Urban Sanitation Project) – FY2020/2021 (July 1, 2020-June 30, 2021).**

#### **38.1.1 Financial Issues (FI)**

1. Unreconciled Cash Balances – not implemented.
2. No Petty Cash expenditure report – not implemented.
3. Non-Disclosure of Foreign Currency Translation Difference and Rate – not implemented.
4. Payments made on the same voucher Number – not implemented.
5. Third Party Payment – not implemented.

## **39 MGCSP**

### **39.1 Financial Statements Audit of Project (Liberia Social Safety Net Project) – FY2020/2021.**

#### **39.1.1 Financial Issues (FI)**

1. Unremitted Taxes – not implemented.
2. Unpresented Checks – not implemented.
3. Status of Project Implementation – not implemented.
4. Fuel Consumption Report/Log – not implemented.
5. Fixed Assets Irregularities – not implemented.
6. SARA Inc. Contract – not implemented.
7. Untimely Replenishment (SCT) – not implemented.
8. Social Protection Technical Committee (SPTC) Meeting Minutes – not implemented.
9. Mutilated Liberian Dollars Note – not implemented.
10. Bank Reconciliation Report – not implemented.

## **40 MIA**

### **40.1 Compliance Audit on the County Development Fund and Social Development Fund of Bong County – FYs 2018/2019 – 2020/2021.**

#### **40.1.1 Compliance Issues (CI)**

1. Uncompleted Projects; years 1-3 – not implemented.
2. Projects that received Payment but no Evidence of Work Done; years 1-3 – not implemented.
3. Completed Projects with Procurement Irregularities; years 1-3 – not implemented.
4. Support to Institutions from the County Development Fund; years 1-3 – not implemented.
5. Liabilities to Contractors; years 1-3 – not implemented.
6. Discrepancy between the Fiscal Outturn Report (MFDP) and Expenditure Report (Bong County Administration); years 1-3 – not implemented.
7. No Evidence of Quarterly Budget Performance Reports; years 1-3 – not implemented.
8. Payment without Evidence of Adequate Supporting Documents; years 1-3 – not implemented.
9. Non-Submission of Financial Statements and Accounts; years 1-3 – not implemented.
10. No Evidence of Approved Financial Manual; years 1-3 – not implemented.
11. No Supporting General Ledger; years 1-3 – not implemented.
12. Non-Preparation of Bank Reconciliation; years 1-3 – not implemented.
13. Unauthorized Bank Transfers; years 2&3 – not implemented.
14. Unauthorized Payment; years 2&3 – not implemented.
15. Payment to Staff on Behalf of Third Party; years 2&3 – not implemented.

#### **40.1.2 Internal Control Issues (ICI)**

16. Inadequate Records in Personnel Files; years 1-3 – not implemented.
17. Employees for Retirement; years 1-3 – not implemented.
18. Separated Staff Maintained on Payroll; years 1-3 – not implemented.
19. Income Tax Not Withheld; years 1-3 – not implemented.
20. Non-Monitoring of Attendance Log; years 1-3 – not implemented.
21. Lack of Approved Procurement Plan; years 1-3 – not implemented.
22. Lack of Procurement Committee; years 1-3 – not implemented.
23. No Evidence of Bid Documents for Projects; years 1-3 – not implemented.
24. No Fixed Asset Register; years 1-3 – not implemented.
25. Missing Assets; years 1-3 – not implemented.
26. Asset Movement Log; years 1-3 – not implemented.
27. Generator/Vehicle Fuel Consumption Log; years 1-3 – not implemented.
28. No Evidence of ICT Section; years 1-3 – not implemented.
29. Store Room Management; years 1-3 – not implemented.
30. Lack of Policies and Procedures; years 1-3 – not implemented.
31. No Evidence of Budget Committee; years 1-3 – not implemented.

## **41 MME**

### **41.1 Performance Audit on the Generation of Revenue from Artisanal Mining Activities in Liberia – FYs 2016/2017 – 2018/2019.**

#### **41.1.1 Financial Issue (FI)**

1. Limited Revenue Generation from Mines – not implemented.

#### **41.1.2 Compliance Issues (CI)**

2. Illicit Mining – not implemented.
3. Undue Bureaucracy /Lack of Decentralization in the Process of Registration and Issuance of Mining Licenses – not implemented.
4. Delays in the Issuance of Mining License – not implemented.
5. Inadequate Monitoring and Inspection at Mining Sites – not implemented.
6. Limited Skilled Personnel – not implemented.
7. Unemployed Personnel used as Patrolmen, Inspectors and Mining Agents – not implemented.

### **41.2 Performance Audit on the Regulation of River Sand Mining Activities in Liberia – FYs 2016/2017 to 2020/2021**

#### **41.2.1 Compliance Issues (CI)**

1. Limited Guidelines and legal framework to regulate River Sand Mining – not implemented.
2. Ineffective Monitoring Mechanisms – not implemented.
3. Illegal/Illicit River Sand Mining Activities – not implemented.
  - a. Illicit Artisanal Miners
  - b. Illicit/illegal Mining "Company" – Zeph-Na Lib Inc.
  - c. Previously Licensed Companies Not Meeting License Requirements
    - i. Grass Field Sand Mining Company
    - ii. Inland Investment Inc. (License #AM2005020)
    - iii. Jiangyo Investment Group Ltd
4. River Sand Mining Negatively Affecting Communities – not implemented.
5. Benefits from Sand Mining Not Impacting the Communities – not implemented.
  - a. Neekreen Community, Grand Bassa County
  - b. Schlefflin Town, Margibi County
  - c. Slagpawein Town, Margibi County
  - d. Edenton Down Street Community, Caldwell-Montserrado County
  - e. Tailor Mayor Compound community, Caldwell, Montserrado County
6. Limited Qualified Personnel – not implemented.
7. Limited Collaboration Between MME and Other Regulatory Bodies – not implemented.
8. Unknown Sand Budget and Sustainability – not implemented.
9. Lack of Safety Measures and Equipment at Mining Sites – not implemented.



## **42 MOE**

### **42.1 Financial Statements Audit of Project (Global Partnership for Education – Getting to Best in Education Project) – FY2020/2021.**

#### **42.1.1 Financial Issue (FI)**

1. Note Disclosure of Budgetary Basis, Period and Scope – not implemented.

#### **42.1.2 Governance Issues (GI)**

2. Non-implementation of Project's Programs – not implemented.
3. Unsupported School Grant Expenditure – not implemented.
4. SOE annexed to Financial Statements – not implemented.

### **42.2 Financial Statements Audit of Project (Improving Results in Secondary Education Project) – FY2020/2021.**

#### **42.2.1 Financial Issue (FI)**

1. Note Disclosure of Budgetary Basis, Period and Scope – not implemented.

#### **42.2.2 Governance Issue (GI)**

2. Non-implementation of Project's Programs – not implemented.

#### **42.2.3 Internal Control Issue (ICI)**

3. Health Kits Distribution – not implemented.

## **43 MOH**

### **43.1 Financial Statements Audit of Project (The Incident Management System of the Liberia's COVID-19 Response) – February 2020-June 2020.**

#### **43.1.1 Financial Issues (FI)**

1. COVID-19 Budget Allocation – not implemented.
2. Financial Statements – not implemented.
3. Funding Discrepancies per Financial Statements – not implemented.
4. In-Kind Donations – not implemented.
5. Disclosures and Notes to the Financial Statements – not implemented.
6. Comingling of COVID-19 Fund – not implemented.
7. Undisclosed Bank Balances – not implemented.
8. Bank Reconciliation – not implemented.
9. Unrecorded Amounts – not implemented.
10. Inadequate Supporting Documents – not implemented.
11. Procurement Compliance – not implemented.
12. Liquidation of Advances – not implemented.
13. Withholding Taxes – not implemented.

### **43.2 Financial Statements Audit of Project (Ebola Emergency Response Project) – FY2020/2021 (July 1, 2020 – June 30, 2021).**

#### **43.2.1 Financial Issues (FI)**

1. Unpresented Checks – not implemented.
2. Bank Errors – not implemented.
3. Delay in the Construction project of the New Redemption Hospital – not implemented.
4. Non-Remittance of Withholding Taxes – not implemented.
5. Bank Reconciliation Report – not implemented.

### **43.3 Financial Statements Audit of Project (Regional Disease Surveillance System Enhancement Phase II Project) – FY2020/2021 (July 1, 2020 – June 30, 2021).**

#### **43.3.1 Financial Issues (FI)**

1. Unpresented Checks – not implemented.
2. Non-Remittance of Staffers' Withholding Taxes – not implemented.
3. Unremitted Taxes Withheld from Service Providers – not implemented.
4. Project Implementation Status – not implemented.

#### **43.3.2 Internal Control Issues (ICI)**

5. Fixed Assets Register – not implemented.
6. Bank Reconciliation Report – not implemented.

### **43.4 Financial Statements Audit of Project (The Liberia COVID-19 Emergency Response Project) – FY2020/2021 (July 1, 2020 – June 30, 2021).**

#### **43.4.1 Financial Issues (FI)**

1. Unpresented Checks – not implemented.
2. Non remittance of Vendor's Withholding Taxes – not implemented.

#### **43.4.2 Internal Control Issues (ICI)**

3. Fixed Assets Irregularities – not implemented.
4. Bank Reconciliation – not implemented.

#### **43.5 Financial Statements Audit of Project (Health System Strengthening Project- Additional Financing) – FY2020/2021 (July 1, 2020 – June 30, 2021).**

##### **43.5.1 Financial Issues (FI)**

###### **43.5.1.1 Gbarpolu County Health Team**

1. Third Party Payments made to employees – not implemented.
2. Un-authorized Payment Vouchers – not implemented.
3. Variance Between Fuel Procured and Quantity Distributed – not implemented.
4. Irregularities Associated with Bank Reconciliations – not implemented.
5. Irregularities Associated with Fuel Consumption – not implemented.
6. Third Party Payment – not implemented.

###### **43.5.1.2 C.B. Dunbar Hospital**

7. Inadequate Liquidation Report – not implemented.
8. No Evidence of Electronic Cash Book – not implemented.
9. Outstanding Transactions without Dates and Numbers – not implemented.
10. No evidence of Electronic Cash Book – not implemented.

###### **43.5.1.3 Redemption Hospital**

11. Payment Without Authorization – not implemented.

###### **43.5.1.4 Jackson F. Doe Hospital**

12. Unapproved Business Plan – not implemented.
13. Procurement without Evidence of Delivery – not implemented.
14. Meeting Minutes and Attendance Listing – not implemented.
15. Unauthorized Payment Vouchers – not implemented.
16. Variance without Liquidation Report – not implemented.
17. Payments without Liquidation Report – not implemented.
18. Procurement without Delivery Note – not implemented.
19. Irregularities noted with Project Assets – not implemented.
20. Delayed Incentive Payments - PBF – not implemented.

#### **43.6 Financial Statements Audit of Project (GAVI-Health Strengthening System Project).**

##### **43.6.1 FY2019/2020 (July 1, 2019 – June 30, 2020)**

###### **43.6.1.1 MOH Central Office**

###### **43.6.1.1.1 Financial Issues (FI)**

1. Expenditure Without Adequate Supporting Documents – not implemented.
2. Fuel/Gasoline Management System – not implemented.

###### **43.6.1.1.2 Compliance Issues (CI)**

3. Withholding and Remittance of Goods/Services Tax – not implemented.
4. Payments to Third Party – not implemented.

5. Non-Retirement of Travel – not implemented.
6. Quarterly reports not prepared and submitted to PPCC – not implemented.
7. Fixed Asset Irregularities – not implemented.
8. Employees Performance Appraisal – not implemented.

#### **43.6.1.2 County Health Teams (CHTs)**

##### **43.6.1.2.1 Financial Issues (FI)**

9. Expenditure Without Adequate Supporting Documents – not implemented.
10. Co-mingling of Project's Funds – not implemented.
11. Non-Preparation of Bank Reconciliation – not implemented.

##### **43.6.1.2.2 Compliance Issues (CI)**

12. Fixed Asset Irregularities – not implemented.

#### **43.6.2 FY2020/2021 (July 1, 2020 – June 30, 2021)**

##### **43.6.2.1 MOH Central Office**

##### **43.6.2.1.1 Financial Issues (FI)**

1. Expenditure Without Adequate Supporting Documents – not implemented.

##### **43.6.2.1.2 Compliance Issues (CI)**

2. Withholding and Remittance of Goods/Services Tax – not implemented.
3. Payments to Third Party – not implemented.
4. Non-Retirement of Travel – not implemented.
5. Quarterly reports not prepared and submitted to PPCC – not implemented.
6. Fixed Asset Irregularities – not implemented.
7. Employees Performance Appraisal – not implemented.

##### **43.6.2.2 County Health Teams (CHTs)**

##### **43.6.2.2.1 Financial Issues (FI)**

8. Expenditure Without Adequate Supporting Documents – not implemented.
9. Co-mingling of Project's Funds – not implemented.
10. Non-Preparation of Bank Reconciliation – not implemented.

##### **43.6.2.2.2 Compliance Issues (CI)**

11. Fixed Asset Irregularities – not implemented.

#### **43.7 Performance Audit – Adequate Procurement of Medical Suppliers/Drugs in Liberia FYs 2015/2016 (July 1, 2015 – June 30, 2016) – 2018/2019 (July 1, 2018 – June 30, 2019).**

##### **43.7.1 Compliance Issues (CI)**

1. Delay in the Procurement of Medical Supplies/drugs – not implemented.
2. Delays in Funding – not implemented.
3. Absence of Trained Data Clerks at Health Facilities – not implemented.
4. Limited Medical Supplies in Health Centers – not implemented.
5. Late Distribution of Medical Supplies to Health Centers – not implemented.

6. Expired Medical Supplies/Drugs at Health Facilities – not implemented.
7. Inappropriate Storage Facilities at Health Centers – not implemented.
8. Inadequate inventory Management System – not implemented.
9. Inconsistency between Quantity Supplied and Quantity Requested of Medical Supplies/Drugs – not implemented.

#### **43.8 Financial Statements Audit of Project (USAID's Fixed Amount Reimbursement Agreement) FY2020/2021 (July 1, 2020 – June 30, 2021).**

##### **43.8.1 Financial Issues (FI)**

###### **43.8.1.1 Nimba County Health Team**

1. Inventory Management Medical Supplies and Non-Medical Supplies – not implemented.
2. Bank Receipts Not Trace to Ledger – not implemented.
3. Unsupported Repairs and Maintenance Transactions – not implemented.

###### **43.8.1.2 Grand Gedeh County Health Team**

4. Inventory Management Non-Medical Supplies – not implemented.
5. Fuel and Gas – not implemented.

###### **43.8.1.3 Bong County Health Team**

6. Inventory Management – not implemented.
7. Purchased of Spare Parts Bikes/Vehicles from Uncontracted Vendor – not implemented.
8. Bank Receipts not Traced to Ledger – not implemented.

###### **43.8.1.4 Lofa County Health Team**

9. Inventory Management Non-Medical Supplies – not implemented.
10. Procuring from a Non-Contracted Vendor – not implemented.

###### **43.8.1.5 Grand Cape Mount County Health Team**

11. Inventory Management Non-Medical Supplies – not implemented.
12. Procuring from a Non-Contracted Vendor – not implemented.
13. Purchase made without Contract – not implemented.
14. Third Party Payments – not implemented.

###### **43.8.1.6 River Gee County Health Team**

15. Inventory Management Non-Medical Supplies – not implemented.
16. Bank Receipts Not Traced to Ledger – not implemented.
17. Procuring from a Non-Contracted Vendor – not implemented.
18. Payments to Traditional Midwives (TTM's) – not implemented.
19. Third Party Payments – not implemented.
20. Purchases made without Contract – not implemented.
21. Unverified Gearbox Replacement – not implemented.
22. Fuel and Gas – not implemented.

###### **43.8.1.7 FARA Central Office**

23. Payments Without Supporting Documentation – not implemented.
24. Procuring from Non-Contracted Vendor – not implemented.
25. Procurement Irregularities – not implemented.

### **43.8.2 Internal Control Issues (ICI)**

#### **43.8.2.1 All CHTs**

- 26. FARA Project Compliance Officers – not implemented.
- 27. Goods Received Note – not implemented.

### **43.9 Performance Audit – Effectiveness of Government of Liberia Response to COVID-19 FYs 2020 to 2022 (July 1, 2020 – June 30, 2022).**

#### **43.9.1 Compliance Issues (CI)**

- 1. Partial-Adherence to the Health Protocols by the General Public – not implemented.
- 2. Limited Testing Centers at Border Entry Around the Country – not implemented.
- 3. Slow Patch in the Administration of the COVID-19 Vaccine in the Country – not implemented.
- 4. Inadequate Monitoring of COVID-19 Activities – not implemented.
- 5. Congested Triage at Land Border Point of Entries – not implemented.
- 6. Limited Referral Laboratories Nationwide – not implemented.
- 7. Claim by Health Workers for Stipends Payment – not implemented.

### **43.10 Financial Statements Audit of Project (Health System Strengthening Project/Additional Financing Close-out) – July 1, 2021-April 30, 2022.**

#### **43.10.1 Financial Issues (FI)**

- 1. Unremitted Taxes to the Liberia Revenue Authority (LRA) – not implemented.
- 2. Payments for DSA without Evidence of Field Report – not implemented.
- 3. No Consumption Reports for fuel Purchased – not implemented.
- 4. Payments without adequate supporting documentation – not implemented.

#### **43.10.2 Internal Control Issues (ICI)**

- 5. No Risk Management Policy and Report – not implemented.
- 6. No Evidence of Business Plan – not implemented.
- 7. Irregularities Associated with Bank Reconciliations- County Health Facilities – not implemented.
- 8. Irregularities Associated with the Management of Project Assets – not implemented.

## **44 MPW**

### **44.1 Performance Audit – Road Maintenance and Rehabilitation in Liberia – FYs 2015/2016 – 2018/2019.**

#### **44.1.1 Compliance Issues (CI)**

1. Inadequate maintenance of roads (Maintenance of roads does not follow the prescribed schedule) – not implemented.
2. Limited supervision of road works (There is limited coordination between MPW and Supervising Site Engineers on the monitoring of road works) – not implemented.
3. Intersection of Robertsfield Highway to Marshall City Road 13.5miles (21.7KM) – not implemented.
4. Barnesville Dry Rice Market to Johnsonville (11.05KM) – not implemented.
5. Asphalt Pavement of Gbarnga Broad Streets – not implemented.
6. Asphalt Pavement of Ganta to Yekepa – not implemented.
7. Asphalt Pavement of Pipe line to Johnsonville – not implemented.

#### **44.1.2 Financial Issues (FI)**

8. Not all funds collected under NRF Act have been transferred for their intended use– not implemented.
9. Delays in making Payment to Contractors – not implemented.

### **44.2 Financial Statements Audit of Project (Liberia Swedish Feeder Road Projects Phase-3) – FY2019/2020.**

#### **44.2.1 Financial Issue (FI)**

1. Expenditure Without Evidence of Payment – not implemented.
2. Disbursements to County Administrations – not implemented.
3. Withholding Taxes – not implemented.
4. Training Allowance/Income Tax – not implemented.
5. Double Payment of Salary – not implemented.
6. Third Party Payment – not implemented.
7. Unregistered Businesses – not implemented.
8. Bank Reconciliation – not implemented.
9. No Insurance coverage for CBO Workers – not implemented.
10. Unsupported Payment – not implemented.
11. Fixed Assets – not implemented.

#### **44.2.2 Compliance Issues (CI)**

12. Field Inspection (Periodic Maintenance 27.725 km of Zwedru to Boundry Section 1, Grand Gedeh County Road project) – not implemented.
  - a. Improper Backfilling – not implemented.
  - b. Corrugated Metal Pipe (CMP) Unmoved on Zwedru to Boundry Road Project – not implemented.
  - c. Price Adjustment – not implemented.
  - d. Removal of Vegetation – not implemented.
13. Periodic Maintenance 31.025 km of Gborbo-Guebuah Road Project, Grand Gedeh County, Contract No: LSFRP-GG-RR-02 – not implemented.
  - a. Improper Backfilling – not implemented.
  - b. Corrugated Metal Pipe (CMP) on Gborbo-Guebuah Road Project – not implemented.
  - c. Removal of Vegetation – not implemented.

14. Periodic Maintenance 26.5km of Zorgowee-Dulay Road Project, Nimba County, Contract No: LSFRP-NM-PM-03 – not implemented.
  - a. Incomplete Grading/Re-grading and Shaping of Road – not implemented.
15. Rehabilitation – Lot-02: Rehabilitation of Harper-Giabo-Fishtown Road Project of 20Km, Maryland County, Contract No: LSFRP-ML-RR-02 – not implemented.
  - a. Incomplete Grading/Re-grading and Shaping of Road – not implemented.
16. Lot-01: Rehabilitation of Kanweaken-Yunken (Momoken) Road Project of 14.925Km, River Gee County, Contract No: LSFRP-RG-RR-03 – not implemented.
  - a. Drainage Excavation and Installation – not implemented.
17. Routine Maintenance – Assertions on Routine Maintenance Roads – not implemented.
18. Establishment of Steering Committee – not implemented.

#### **44.3 Financial Statements Audit of Project (Liberia Road Asset Management Project) – FY2020/2021.**

##### **44.3.1 Financial Issues (FI)**

1. Non-Remittance of Withholding Taxes – not implemented.
2. Non-Deduction of Taxes and Duties (Contracting Entities) CHICO and CICO – not implemented.
3. Payment for Uninstalled County Welcome Signs – not implemented.
4. Inconsistency in Remuneration – not implemented.
5. Variances between Trial Balance and Financial Statements – not implemented.

##### **44.3.2 Internal Control Issues (ICI)**

6. Non-Compliance for Replenishment of Petty Cash – not implemented.
7. Non-Compliance: The Maintenance of Lot 1 Project Camp – not implemented.
8. LOT 1: Field Inspection – Non-Maintenance of Bleeding Asphalt – not implemented.
9. LOT 1: Field Inspection – Pavement Settlement/Depression around Culverts or Similar – not implemented.
10. LOT 1: Field Inspection – Damaged Access Road and Pavement – not implemented.
11. LOT 1: Field Inspection – Cuts on Asphalt Pavement – not implemented.
12. LOT 1: Field Inspection – Damage to Guardrail – not implemented.
13. LOT 1: Field Inspection – Damaged Reflectors Signaling on the Guardrail and Guardrail with No Reflectors – not implemented.
14. LOT 1: Field Inspection – Abandoned Vehicles and Stones Mark MPW/ROW on the Road Shoulder – not implemented.
15. LOT 2: Field Inspection – Several Others (Erosion, sand/debris, Garbage, etc.) – not implemented.
16. LOT 1: Field Inspection – Pavement Settlement/Depression around Culverts or Similar – not implemented.
17. LOT 2: Field Inspection – Pavement Settlement/Depression around Culverts or Similar – not implemented.
18. LOT 2: Field Inspection – Bleeding Asphalt – not implemented.
19. LOT 2: Field Inspection – Crack on Asphalt Pavement – not implemented.
20. LOT 2: Field Inspection – Non-Reflectors Signaling on the Guardrail – not implemented.
21. LOT 2: Field Inspection – Overhanging Tree Branches – not implemented.
22. LOT 2: Field Inspection – Several Others (Erosion, sand/debris, Garbage, etc.) – not implemented.



**44.4 Financial Statements Audit of Project (Fish Town Harper Road Project Close-out) – FY2020/2021.**

**44.4.1 Compliance Issue (CI)**

1. Lack of Road Maintenance – not implemented.

**44.5 Financial Statements Audit of Project (Mano River Union Road Development and Transportation Facility Programme) – FY2020/2021.**

**44.5.1 Compliance Issue (CI)**

1. Uncompleted Contract Deliverables (Karloken to Fish Town Road; 80km) – not implemented.
2. Unapproved Project Cost and Contract Extension – not implemented.
3. Non-Compliance to Road Pavement Requirement – not implemented.

**44.6 Financial Statements Audit of Project (Mano River Union Road Development and Transportation Facility Programme Phase-II) – FY2020/2021.**

**44.6.1 Compliance Issue (CI)**

1. Delays in Road Construction (Fishtown to Kelipo 20km- Lot-1) – not implemented.
2. Delay in Road Construction (Sanniquelle to Loguatu Road Project -Lot -2) – not implemented.
3. Outstanding Payment for Resettlement Action Plan – not implemented.
4. RAP Monitoring and Implementation – not implemented.
5. Non-adherence to Compliance Requirements – not implemented.
6. Untimely Mobilization of Construction Equipment – not implemented.
7. Lack of Environmental and Social Monitoring Workplan – not implemented.
8. Lack of Consultant's Quality Assurance Manual – not implemented.
9. Lack of Foreign Staff Work Permit – not implemented.

## **45 MYS**

### **45.1 Financial Statements Audit of Project (Youth Entrepreneurship & Employment Project) – FY2019/2020.**

#### **45.1.1 Financial Issue (FI)**

1. Withholding Taxes – not implemented.

#### **45.1.2 Internal Control Issues (ICI)**

2. Fixed Asset Register – not implemented.
3. Unverified Assets – not implemented.
4. Entrepreneurship Center – not implemented.
5. Government Contribution – not implemented.
6. Technical Advisory Board – not implemented.
7. Project Steering Committee – not implemented.

### **45.2 Financial Statements Audit of Project (Youth Entrepreneurship & Employment Project) – FY2020/2021.**

#### **45.2.1 Financial Issue (FI)**

1. Non-Remittance of Withholding Taxes – not implemented.
2. Non-Disclosure of Government Contribution – not implemented.

#### **45.2.2 Internal Control Issues (ICI)**

3. Non-Technical Advisory Board – not implemented.
4. Non-Meeting Minutes of Project Steering Committee – not implemented.

### **45.3 Financial Statements Audit of Project (Youth Opportunity Project) – FY2020/2021.**

#### **45.3.1 Financial Issues (FI)**

1. Payments to Third Party – not implemented.
2. Non-Remittance of Withholding Tax – not implemented.
3. Seeds grant Not Received – not implemented.

#### **45.3.2 Internal Control Issues (ICI)**

4. No Committee Meeting Minutes – not implemented.
5. Non-Distribution of Billboards – not implemented.

### **45.4 Financial Statements Audit – FYs 2017/2018 – 2019/2020**

#### **45.4.1 Financial Issues (FI)**

1. Face of Financial Statements Inconsistent with Notes; years 1-3 – not implemented.
2. Lack of Comparative Information in the Financial Statements; years 1-3 – not implemented.
3. Exact Final Budget and Actual Amounts; years 1-3 – not implemented.
4. Note Disclosure of Budgetary Basis, Period and Scope; years 1-3 – not implemented.
5. Variance between Allotment from IFMIS Ledger and Financial Statements; years 1-3 – not implemented.
6. Other Receipts Discrepancies; years 1-3 – not implemented.
7. Variances in Donor Fund Amounts; years 1-3 – not implemented.

8. Variance between Expenses in Financial Statements and Cashbook; years 1-3 – not implemented.
9. Unreconciled Cash Balances; years 1-3 – not implemented.
10. Uncommitted Cash Balance; years 1-3 – not implemented.
11. Expenditure with Inadequate Supporting Documents; years 1-3 – not implemented.
12. Expenditure without Supporting Documents; years 1-3 – not implemented.
13. No evidence of remittance of National Social Security Taxes; years 1-3 – not implemented.
14. Non- Withholding and Remittance of GST; years 1-3 – not implemented.
15. Payroll Discrepancies; years 1-3 – not implemented.
16. Inadequate Basis of Preparation; year 3 – not implemented.
17. Misstated Opening Balance; year 3 – not implemented.

#### **45.4.2 Internal Control Issues (ICI)**

18. No Evidence of Delivery Note; years 1-3 – not implemented.
19. Third Party Payments; years 1-3 – not implemented.
20. No Procurement Committee Meeting; years 1-3 – not implemented.
21. Lack of Audit Committee; years 1-3 – not implemented.
22. No Evidence of Approved Contract; years 1-3 – not implemented.
23. Petty Cash Discrepancies; years 1-3 – not implemented.
24. Unapproved Financial Manual; years 1-3 – not implemented.
25. Signing of Payment Vouchers; years 1-3 – not implemented.
26. Stale Check; years 1-3 – not implemented.
27. Fixed Asset Irregularities; years 1-3 – not implemented.
28. Employees on Payroll but not Personnel Listing; year 1 – not implemented.
29. Outstanding Payroll; years 1-3 – not implemented.
30. Employees without Personnel Files; years 1-3 – not implemented.
31. Employees Performance Appraisal; years 1-3 – not implemented.
32. Personnel Listing not Updated in a Timely Manner; years 2&3 – not implemented.
33. Non- Implementation of Internal Audit Recommendations; year 1 – not implemented.

## **46 NDMA**

### **46.1 Financial Statements Audit – FYs 2017/2018 – 2018/2019.**

#### **46.1.1 Financial Issues (FI)**

1. Financial Reporting Requirements; years 1&2 – not implemented.
2. IPSAS Cash Basis Financial Reporting Framework; years 1&2 – not implemented.
3. Cash Receipts Analysis; years 1&2 – not implemented.
4. Unsupported Foreign Currency Translation Difference; years 1&2 – not implemented.
5. Unrecorded Donor Assets; years 1&2 – not implemented.
6. Lack of Trial balance; years 1&2 – not implemented.
7. Chart of Accounts; years 1&2 – not implemented.
8. Third Party Payment; years 1&2 – not implemented.
9. Differences in Cash Balance; year 1 – not implemented.
10. Unbudgeted Recruitment; year 1 – not implemented.
11. Payment to Individuals not on Personnel Listing; year 1 – not implemented.
12. Unsupported Petty Cash Transactions; year 1 – not implemented.
13. Uncompetitive Recruitment of Security Firm; year 1 – not implemented.
14. Unsupported Disbursements of Gbanipea Gold Mine Disaster Fund; year 2 – not implemented.
15. Unsupported Purchase of Power Generator and Accessories; year 2 – not implemented.
16. Retirement of Imprest Fund; year 2 – not implemented.
17. Overpayment for Printed Materials; year 2 – not implemented.

#### **46.1.2 Governance Issues (GI)**

18. Lack of a Functional Board of Directors; years 1&2 – not implemented.
19. Organizational Chart; years 1&2 – not implemented.
20. Unapproved Policy Documents; years 1&2 – not implemented.
21. Assets Register; years 1&2 – not implemented.
22. No Approved Payment Request for Disbursement of Petty Cash; years 1&2 – not implemented.
23. Petty Cash Vouchers Not Serially Pre-numbered; years 1&2 – not implemented.
24. Audit Committee; years 1&2 – not implemented.
25. No Clearly Defined Petty Cash Custodian; year 2 – not implemented.

#### **46.1.3 Internal Control Issues (ICI)**

26. Risk Management Policy and Report; years 1&2 – not implemented.
27. Deficiencies Noted with Personnel files; year 1 – not implemented.

### **46.2 Financial Statements Audit – FYs 2019/2020 – 2020/2021.**

#### **46.2.1 Financial Issues (FI)**

1. Misstated Opening Cash Balance; years 1&2 – not implemented.
2. Undisclosed Bank Accounts; years 1&2 – not implemented.
3. Irregularities Associated with Bank Balance Reconciliation; years 1&2 – not implemented.
4. Unreconciled Salary Amounts; years 1&2 – not implemented.
5. Expenditures in the Bank Statements not Recorded in the Financials; years 1&2 – not implemented.
6. Undisclosed Donor Assets; years 1&2 – not implemented.
7. Lack of Comparative Information in the Financial; year 1 – not implemented.
8. Misstated Closing Balance; year 1 – not implemented.

9. Non-Remittance of Goods and Service Tax (GST); year 2 – not implemented.
10. Transactions Without Adequate Supporting Documents; year 2 – not implemented.
11. Procurement Irregularities; year 2 – not implemented.

**46.2.2 Internal Control Issues (ICI)**

12. No Petty Cash System; years 1&2 – not implemented.
13. Fixed Assets Irregularities; years 1&2 – not implemented.
14. Inadequate Records in Personnel Files; years 1&2 – not implemented.
15. No Risk Management Policy and Report; years 1&2 – not implemented.
16. Lack of an Accounting Software; year 1 – not implemented.
17. No Fuel Consumption Log & Policy; year 2 – not implemented.
18. Discrepancies in Mobile Money Payments; year 2 – not implemented.

**46.2.3 Governance Issues (GI)**

1. No Evidence of Board Meeting; years 1&2 – not implemented.
2. Organizational Chart; years 1&2 – not implemented.
3. Unapproved Policy Documents; years 1&2 – not implemented.
4. Audit Committee; years 1&2 – not implemented.

## **47 NOCAL**

### **47.1 Financial Statements Audit – FYs 2018/2019-2019/2020.**

#### **47.1.1 Financial Issues (FI)**

1. Miscalculation of National Social Security Tax; years 1&2 – not implemented.
2. Non-remittance of NASSCORP Tax; years 1&2 – not implemented.
3. Non-remittance of Employees' Withholding Tax; years 1&2 – not implemented.
4. Overstatement of Salary Expense; years 1&2 – not implemented.
5. Non-Disclosure of Lease Rental; years 1&2 – not implemented.
6. Payments without Adequate Supporting Documentation; years 1&2 – not implemented.
7. Misstatement of Accounts Receivable; years 1&2 – not implemented.
8. Unsupported Adjustment to Net Salary Payable; year 1 – not implemented.
9. Prior Period Adjustments; year 1 – not implemented.
10. Overstatement of Net Salary Payable; year 2 – not implemented.

#### **47.1.2 Internal Control Issues (ICI)**

11. Fixed Asset Discrepancies; years 1&2 – not implemented.
12. Procurement Irregularities; years 1&2 – not implemented.

#### **47.1.3 Governance Issues (GI)**

13. Payment of Both Board and Sitting Fees; years 1&2 – not implemented.
14. Audit Committee; year 2 – not implemented.

## **48 NPA**

### **48.1 Financial Statements Audit – FYs 2016/2017 – 2018/2019.**

#### **48.1.1 Financial Issues (FI)**

1. Revenue; years 1-3 – not implemented.
2. Financial Reporting Requirements; years 1-3 – not implemented.
3. Manual Financial Reporting; years 1-3 – not implemented.
4. Bank Reconciliation; years 1-3 – not implemented.
5. Corporate Social Responsibility (CSR); years 1-3 – not implemented.
6. Fixed Assets Management; years 1-3 – not implemented.
7. Inadequate Documentation; years 1&2 – not implemented.
8. Professional Fees; years 1&2 – not implemented.
9. Procurement Plan; years 1&2 – not implemented.
10. Procurement Method; years 1&2 – not implemented.
11. In-Kind Contribution; years 1&2 – not implemented.
12. Donation; year 1 – not implemented.