Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT

On the Compliance Audit of the Ministry of Internal Affairs (MIA)

For the Period July 1, 2017 to December 31, 2021

July 2024

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

Table of Contents

ACRONYMS USED

Acronyms	Meaning
FCCA	Fellow Chartered Certified Accountants
AG	Auditor General
CFC	Chartered Financial Consultant
CFIP	Certified Forensic Investigation Professional
COBIT	Control Objective & Related Information Technology
COSO	Committee on Sponsoring Organizations of the Tread way Commission
DMA	Deputy Minister for Administration
DMO	Deputy Minister for Operation
FAR	Fixed Asset Registry
GAC	General Auditing Commission
GL	General Ledger
GOL	Government of Liberia
IFMIS	Integrated Financial Management
ISSAI	International Standards of Supreme Audit Institutions
IT	Information Technology
IPSAS	International Public Sector Accounting Standards
MFDP	Ministry of Finance & Development Planning
MoD	Ministry of National Defense
PFM Act	Public Finance Management Act
PPCC	Public Procurement & Concessions Commission

Republic of Liberia

July 4, 2024

Hon. Francis S. Nyumalin
Minister
Ministry of Internal Affairs
Capitol Hill
Monrovia, Liberia

Compliance Audit Report on the Ministry of Internal Affairs (MIA) for the Period July 1, 2017 to December 31, 2021.

Adverse Conclusion

The General Auditing Commission has conducted a compliance audit of the Ministry of Internal Affairs (MIA). The compliance audit has been conducted in compliance with relevant laws and regulations consistent with the Auditor General's mandate as provided for in Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as in accordance with the Public Financial Management (PFM) Act and Regulations of 2009 as Amended and Restated 2019.

Based on the audit work performed, we found that, because of the significance of the matters noted in the Basis for Adverse Conclusion Paragraphs below, the financial transactions and operations of the Ministry of Internal Affairs (MIA) are not in compliance with stated laws and regulations for the fiscal years ended July 1, 2017 to June 30, 2019.

Basis for Adverse Conclusion

We identified multiple issues of significant materiality that affected the operations of the Ministry of Internal Affairs (MIA). These issues can be categorized as follows:

Management did not prepare and present approved financial statements for fiscal years 2017/2018 through to 2020/2021 in accordance with the Public Financial Management Act of 2009 as Amended and Restated in 2019 and the IPSAS Cash Basis of Accounting (November 2017).

Management made payments for various transactions amounting to US$310,686.00 and L$41,186,398.80 without evidence of adequate supporting documentation such as; payment vouchers, copy of checks, cash invoices, delivery notes and other relevant documents to authenticate the transactions contrary to Regulation P.9 (2) of the Public Finance Management Act of 2009 as Amended and Restated in 2019.

Management did not provide detailed ledgers for expenditures amounting to US$36,309,429.00 for FYs 2017/2018 to 2020/2021 as stated in the MIA Budget Performance Reports.

There were several irregularities associated with the traditional marriage/divorce certificates of the Legal Section of MIA:

- There was no evidence of approved policy and procedures developed to guide the issuance of traditional marriage and devoice certificates.
- There was no evidence of comprehensive report for the traditional marriage/divorce certificates.
- Lack of adequate controls over the custody and issuance of marriage/divorce application forms (Traditional Marriage Information Sheet).
- Additionally, the Traditional Marriage application forms are not pre-numbered to avoid duplication.
- Copy of the LRA payment receipts for traditional marriage/divorce certificates were not submitted to the MIA Finance Section for proper accountability and documentation.

Management did not provide evidence of supporting document for grants and transfers amounting to US$4,580,559.00 for 15 Capital Cities and County Service Centers, National Peace Ambassador Office and the Liberia Peace Building Plan.

Several projects in ten (10) counties amounting to US$4,230,132.64 were abandoned and uncompleted. Additionally, we observed no evidence that adequate quality control and monitoring of projects were conducted.

Management did not prepare bank reconciliations for its bank accounts maintained for the fiscal years 2017/2018 to 2020/2021.

Procurement activities were associated with various irregularities such as non-compliance with procurement methods and non-submission of periodic (quarterly and annual) procurement activities reports to PPCC.

Management made payments totaling US$310,686.00 and L$41,186,398.80 in the name of employees rather than the vendors, service providers or their legally authorized representatives.

Transactions amounting to US$170,008.48 was paid as incidental allowance to staff for travels without evidence of retirement.

Management did not establish a functional Monitoring and Evaluation Committee (M&E), evidenced by the documentation of attendance records, meeting minutes, and periodic activities reports.

Management did not maintain personnel records such as letter of applications, employment letters, contracts, credentials, job description, appointment, Personnel Action Notice (PAN), etc.

There was no evidence that Management develops, approve and operationalize necessary policies and procedural documents to regulate the operations of the entity.

- Financial and Administrative Manual
- Strategic and Operational Plans
- Fixed Asset Management Policy
- ICT Security Policy
- Petty Cash Policy

There were irregularities in the management of the entity's fixed assets such as lack of comprehensive fixed assets management policy, there was no evidence of fixed assets register, the fixed assets register did not contain all the relevant columns, no periodic physical verification of assets, no asset movement form to keep track of assets assigned or transferred to various offices within the entity, no history of disposal of assets and fixed assets within a given vicinity were not displayed as required by the PFM Act.

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

Monrovia, Liberia
July 2024

INTRODUCTION

The audit of the Ministry of Internal Affairs (MIA) was commissioned by the Auditor General for the period July 1, 2017 to December 31, 2021.

Background

There is hereby created and established in the Executive Branch of the Government a Ministry of Internal Affairs to be headed by a Minister who shall be appointed by the President with the advice and consent of the Senate. The President shall. appoint with the advice and consent of the Senate a Deputy Minister who shall be the principal assistant to the Minister of Internal Affairs and who shall act in the absence of the Minister. The President may also appoint, with the advice and consent of the Senate, such Assistant Ministers as would be required for the effective operation of the Ministry.

The Ministry of Internal Affairs, the Nation's oldest and largest institution, has seen significant reforms since its establishment in 1864, known then as the PARISH. The changes were manifested in all key areas, including its Mandate, Nomenclature and Structure.

In the first few decades of the young Republic, the territorial influence of government could be extended and felt only a few hundred kilometers in-land from the coast. Interaction with the rural masses was very limited. Therefore, the institution's responsibility was, to Administer Local Governance which basically involved Collection of Taxes, Maintenance of Peace and Tranquility, and Seeking the Welfare of the People.

As the years passed and Liberia advanced in age, experience and international recognition, so also the scope and demands of Local Administration broadened and necessitated fundamental changes with the times. Thus, the name of the governing entity was changed from the PARISH, first, to DEPARTMENT OF INTERIOR (1927), then to MINISTRY OF LOCAL GOVERNMENT, RURAL DEVELOPMENT AND URBAN RECONSTRUCTION (1971), and again, to MINISTRY OF INTERNAL AFFAIRS (1982), the present name.

Key Personnel

The following key personnel managed the affairs of MIA during the fiscal years under audit.

Name	Position	Tenure
Hon. Varney A. Sirleaf	Minister	2018-2023
Hon. Momo B. Johnson	Deputy Minister for Administration	2018-2023
Hon. Edward Fineboy	Deputy Minister for Operations	2018-2023
Hon. Olayee S. Collins	Deputy Minister for Planning Policy & Research	2018-2023
Hon. Paulitta CC Wie	Deputy Minister for Urban Affairs	2018-2023
Mr. B. Blanyon Sarlee, Sr.	Comptroller	2018-2023
Mr. J. Maxell Binda	Human Resource Director	2018-2023
Mrs. Tebeh M. Glay	Procurement Director	2018-2023

Subject Matter Information

Validation of the MIA Operations with special emphasis on: (a) Income from GoL and donors; (b) Expenditure for goods, works and services, and personal compensation; (c) Internal Control Systems (Governance and operational structures) of the entity for the periods July 1, 2017 to December 31, 2021.

Audit Criteria

The following criteria were used:

- Regulation P.9 (2) of the PFM Act of 2009 as Amended and Restated 2019
- Regulation Part I.11 (1) of the PFM Act of 2009 as Amended and Restated 2019
- Regulation B.24 (1, 2 and 3) of the PFM Act of 2009 as Amended and Restated in 2019
- Regulation E.13 (1 and 2) of the PFM Act of 2009 as Amended and Restated in 2019
- Regulation B.9 (1)(d) of the PFM Act of 2009 as Amended and Restated 2019
- Regulation A.3 (1) of the PFM Act of 2009 as Amended and Restated 2019
- Regulations A.1 of the PFM Act of 2009 as Amended and Restated 2019
- Regulation B.9 (1)(d) of the PFM Acts of 2009 as Amended and Restated 2019
- Section 17.1.34 of Cash Basis International Public Sector Accounting Standard (IPSAS)
- Regulation R.3 (6) of the PFM Act of 2009 as Amended and Restated 2019
- Section 30 (1 and 2) of the Public Procurement and Concessions Act of 2005 as Amended and Restated in 2010
- Section 32(1,2 &3) of the Amended and Restated Public Procurement & Concession Commission Act of 2005 & 2010
- Section 200 of the Revenue Code of Liberia 2000 as Amended in 2011
- Section 905 (J) and (M) of the Revenue Code of Liberia Act of 2000
- Section 89.16(a) of the NASSCORP New Act and published February 13,2017
- Regulations V.4 (2) of the PFM Act of 2009 as Amended and Restated in 2019
- Regulation K.10 of the PFM Act of 2009 as Amended and Restated 2019
- Regulation K.11(1), (a) of the PFM Act of 2009 as Amended and Restated 2019
- Chapter 5 Section 5.1.1 of the CSA Standing Order of 2012
- Chapter 8, Section 1, reports 8.1.1 of the Civil Servants Standing Order of 2021
- The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities
- Regulation U.7 (2) of the PFM Act of 2009 as Amended and Restated 2019
- Section 29 (5 j to K) of the PPC Act of 2005 as Amended and Restated in 2010
- Section 13.1 (C) of the Decent Work Act of 2015
- National Budget for the fiscal periods 2017/2018, 2018/2019, 2019/2020 and 2020/2021

Audit Methodology

The audit was conducted in accordance with ISSAI 4000 and INTOSAIs International Standards for Compliance Audit. These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether MIA complied with laws and regulations.

Our audit also took cognizance of the requirements under the Auditor General's mandate as provided for under Section 2.1.3 of the GAC Act of 2014.

Our audit approach included observation, inquiries, inspections, confirmation, and analytical procedures on areas we considered as high risk.

Limitation of Responsibility

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

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Statements Issues

1.1.1 Payment without Evidence of Adequate Supporting Documents

Criteria

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

Observation

1.1.1.2 During the audit, we observed no evidence of supporting documents such as; payment vouchers, invoices, receipts, delivery notes, contracts, service completion certificate, etc. for expenditures totaling US$571,403.42 and L$50,426,622.30. **See Table 1 below and Appendix 1 for details.**

Table 1: Payment without Evidence of adequate Supporting Documents

Fiscal Period	Expenditure (Goods and Services)	
	Amount US$	Amount L$
FY-2017/2018	27,193.00	10,850,469.00
FY-2018/2019	138,732.22	16,525,702.30
FY-2019/2020	288,451.00	23,050,451.00
FY-2020/2021	117,027.20	0.00
Grand Total	**571,403.42**	**50,426,622.30**

Risk

1.1.1.3 Payments may be made for goods not delivered or services not performed. Goods delivered or services performed may not meet the approved specifications.

1.1.1.4 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payments may not be assured. This may lead to misappropriation of the entity's funds.

1.1.1.5 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

1.1.1.6 Management may override the procurement processes by completing disbursement without utilizing the required procurement methods.

Recommendation

1.1.1.7 Management should fully account for expenditure made without adequate supporting documents.

1.1.1.8 Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. All relevant supporting records should be adequately documented and filed to facilitate future review.

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

Management's Response

1.1.1.10 *The ministry of internal Affairs is a large entity with lots of programs affecting local government. In most instances, these programs are held in counties where there are numerous challenges in access to Banking services and other financial services like mobile money. This make payments to workshop participants through banking services or mobile money a huge challenge in these leeward counties. We do not have the capacity to for example raise checks for DSA, catering services, transportation reimbursement in individual participants' names before implementing these programs because of the complexities involved and most of our program interventions are time bound. However, payments are made to participants from various counties who are assembled at the seat of the program. We wrote the checks in the name of our employees to have it controlled, managed and supervised with a full list of participants signing to validate the payment. For instance, the face of the check equals to the value of the DSA listing. Going forward; management will endeavor to do payments as recommended by the GAC.*

1.1.1.11 *However, Management wish to Note that all payments made under such condition are accounted for through appropriate documentation.* ***Please see attached vouchers and other supporting documents for your review.***

Auditor General's Position

1.1.1.12 We reviewed the documents subsequently provided by Management for Fuel and Lubricant Expenditures after our audit execution and have adjusted the transactions to be accounted for by Management to: **US$310,686.00 (US$571,403.42 - US$260,717.42)** and **L$41,186,398.80 (L$50,426,622.30 – L$9,240,223.50).**

1.1.1.13 Going forward, Management should ensure that all transactions are adequately supported by the requisite source documents and should also liaise with the MFDP to obtain copies of expenditures made on behalf of the MIA by the MFDP.

1.1.1.14 Also, Management's provision of documents after our review, does not guarantee Management effective control of expenditure liquidation and document management. Going forward, Management should ensure that requested documents for audit purpose are submitted in a timely manner.

1.1.1.15 Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.2 Non-Submission of Financial Statements and Accounts

Criteria

1.1.2.1 Regulation Part I.11 (1) of the PFM Act of 2009 as amended and restated 2019 states that, "there shall be prepared by the head of government agency and transmitted to the minister and the Comptroller-general in respect of the year, account covering all Public Funds under his control. The accounts shall be submitted within the period of two months after the end of each fiscal, or period as the Legislature may by resolution appoint, and shall include statements and document to be specified in the International Public Sector Accounting Standards as adopted by the Government of Liberia."

Observation

1.1.2.2 During the audit, we observed no evidence that Management prepared and submitted financial statements in line with the Government of Liberia reporting framework, International Public Sectors Accounting Standards (IPSAS Cash Basis of 2017) for the periods under audit.

Risk

1.1.2.3 Management may be non-compliant with Regulation Part I.11 (1) of the PFM Act of 2009 as Amended and restated 2019.

1.1.2.4 Management failure to prepare and present approved financial statements and expenditure reports may deny the users relevant information important for decision-making. Management may not fully account for activities of the entity.

Recommendation

1.1.2.5 Management should provide substantive justification for not preparing IPSAS Cash Basis financial statements for FY 2017/2018, FY 2018/2019, 2019/2020 and 2020/2021.

1.1.2.6 Going forward, Management should prepare and present IPSAS Cash Basis financial statements and expenditure reports in line with the GoL reporting framework.

1.1.2.7 Management should ensure that approved financial statements and expenditure reports are presented to the Offices of the Auditor General and Comptroller & Accountant General two months after the end of the fiscal period in line with the PFM Act.

1.1.2.8 Evidence of approved financial statements and expenditure reports should be adequately documented and filed to facilitate future review.

Management's Response

1.1.2.9 *Management note GAC findings, and recommendations and will adhere to the above recommendations.*

Auditor General's Position

1.1.2.10 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.3 No Supporting Detailed General Ledgers

Criteria

1.1.3.1 Regulations A.3 (1) of the PFM Act of 2009 as amended and restated 2019 states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of the transactions for inspection when called upon to do so by the Auditor General, the Comptroller General, the relevant Internal Auditor or any officers authorized by the Minister."

Observation

1.1.3.2 During the audit, we observed no evidence of detailed general ledgers for expenditure amounting to US$36,309,429.00 as reported in the Budget Performance Report for Fiscal Periods July 1, 2017 to December 31, 2021. **See Table 1 for details.**

Table 1: No Supporting Detailed General Ledgers

Expenditure Category	FY 2017/2018 (US$) (A)	FY 2018/2019 (US$) (B)	FY 2019/2020 (US$) (C)	FY 2020/2021 (US$) (D)	Total Amount (US$) E=A+B+C+D
Compensation	6,387,210.00	7,179,656.00	3,537,914.00	8,142,314.00	25,247,094.00
Goods & Services	135,526.00	109,968.00	59,242.00	77,040.00	381,776.00
Grants/Transfers	830,660.00	2,285,320.00	661,478.00	803,101.00	4,580,559.00
County Development Fund	0.00	0.00	0.00	1,500,000.00	1,500,000.00
General Claims/SDF	0.00	0.00	0.00	4,600,000.00	4,600,000.00
Total	**7,353,396.00**	**9,574,944.00**	**4,258,634.00**	**15,122,455.00**	**36,309,429.00**

Risk

1.1.3.3 The completeness and accuracy of revenue and expenditures may not be assured.

1.1.3.4 Management may not fully account for the activities of the entity.

Recommendation

1.1.3.5 Management should ensure that detailed general ledgers are prepared to support figures mentioned in the expenditure reports.

1.1.3.6 Management should procure and operationalize a functional accounting software to record all financial transactions of the entity.

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

Management's Response

1.1.3.8 *Management note GAC Recommendation and will endeavor to procure and set up automated accounting systems to track and monitor all transactions to link with the General ledger.*

Auditor General's Position

1.1.3.9 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.4 No Evidence of Quarterly Budget Performance Reports

Criteria

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

Observation

1.1.4.2 During the audit, we observed that Management operated the entity without evidence of Quarterly Budget Performance Reports for the periods under audit.

Risk

1.1.4.3 In the absence of Quarterly Budget Performance Report, revenue and expenditure may not be reliably measured. This may lead to under receipt of budgeted revenue and / or over expenditure.

Recommendation

1.1.4.4 Management should facilitate timely preparation of Quarterly and Annual Budget Performance Reports in line with the PFM Act of 2009 as amended and restated 2019.

1.1.4.5 Evidence of Quarterly and Annual Budget Performance Reports should be adequately documented and filed to facilitate future review.

Management's Response

1.1.4.6 *Management note GAC findings and recommendations and will adhere to the above recommendations. Going forward, Management will make all the necessary adjustments and work in line with recommendation as per the PFM Laws. However, we wish to indicate that; while it is true that we have not been able to do quarterly budget performance reports as required by PFM Law, we wish to clarify that management has consistently prepared and submitted to the National Legislature condensed Annual Budget Performance Report inclusive of the four quarters per annum. This is against the backdrop of no allotments for stationeries and non-available operational funds for the period under review. However, we hope to implement your recommendations as herein stated in future years.*

Auditor General's Position

1.1.4.7 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.5 Irregularities Associated with Traditional Marriage and Divorce Certificates

Criteria

1.1.5.1 Regulation U.6 of the PFM Act of 2009 as amended and restated in 2019 states that: "Each Government Agency shall maintain adequate records of inventories assigned to it. The General Services Agency and or the Public Procurement and Concession Commission may give instructions governing the acquisition, receipt, custody, control, issue and disposal of the inventories."

1.1.5.2 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities states: "Institutions deploy control activities through policies that establish what is expected and procedures that put policies into action". Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity.

Observation

1.1.5.3 During the audit, we observed the following irregularities associated with the traditional marriage/divorce certificates of the Legal Section of MIA:

- There was no evidence of approved policy and procedures developed to guide the issuance of traditional marriage and devoice certificates.
- There was no evidence of comprehensive report for the traditional marriage/divorce certificates.
- Lack of adequate controls over the custody and issuance of marriage/divorce application forms (Traditional Marriage Information Sheet).

- Additionally, the Traditional Marriage application forms are not pre-numbered to avoid duplication.

- Copy of the LRA payment receipts for traditional marriage/divorce certificates were not submitted to the MIA Finance Section for proper accountability and documentation.

Risk

1.1.5.4 Failure to develop policies to guide the issuance of marriage and divorce certificates may lead to arbitrary decisions that may impair the achievement of the entity's objectives.

1.1.5.5 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payments may not be assured. This may lead to misappropriation of the entity's funds.

1.1.5.6 Marriage/divorce application forms may be issued by unauthorized personnel and/or to unauthorized persons. This may lead to non-achievement of the entity's objectives and facilitate misappropriation.

1.1.5.7 Failure to pre-number Marriage/divorce application forms may impair accountability over the issuance of the forms. This practice may facilitate misappropriation including under receipt of revenue from marriage/divorce application forms issuance.

Recommendation

1.1.5.8 Management should develop, approve and operationalize policy and procedures for the issuance of marriage and divorce certificates. The policy should comprehensively catalog procedures over the application, qualification, authorization, payments and issuance of the certificates. Evidence of approved policy and procedures of marriage and divorce certificates should be adequately documented and filed to facilitate future review.

1.1.5.9 Management should facilitate the preparation of periodic revenue and activities reports from the issuance of marriage/ divorce certificates. The report should be reviewed and approved by the head of the department. The finance department should perform monthly reconciliation among the LRA payment receipts from the issuance of traditional marriage/divorce certificates, bank statements, and the periodic revenue and activities reports from the issuance of marriage/ divorce certificates. Variance(s) identified should be investigated and adjusted where applicable in a timely manner. Evidence of monthly reconciliation, LRA payment receipts from the issuance of traditional marriage/divorce certificates, bank statements, and the periodic revenue and activities reports from the issuance of marriage/ divorce certificates should be adequately documented and filed to facilitate future review.

1.1.5.10 Management should initiate the printing and systematic pre-numbering of the Marriage/divorce application forms through the Finance Department. The finance department should monitor and maintain a comprehensive record of forms printed, issue same to the traditional Marriage/Divorce Section on a need basis for segregation of duties, check and balances and the performance of subsequent reconciliation purposes.

Management's Response

1.1.5.11 *Management acknowledge GAC observations and wish to clarify as follows: That mindful of the need and requirement of having in place a well-defined policy governing the issuance of marriage and divorce certificates, we have collaborated with CENTAL and developed a policy (please see policy attached) since 2022. Meanwhile, in a bid to urgently formulate a comprehensive accounting and reporting framework, we are presently collaborating with the relevant Units (Marriage & Divorce Unit, Finance and Internal Audit) to finalize plans on measures to implement your recommendations.*

Auditor General's Position

1.1.5.12 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.6 Contributions/Grants and Transfers without Supporting Documents

Criteria

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

1.1.6.2 Also, Regulation G.3 (D) of the PFM Act of 2009 as amended and restated 2019 states that" Where loans, grants and donations are receivable in kind, the value of such donations shall be determined and included in the estimates and reflected as expenditure in the financial year."

Observation

1.1.6.3 During the audit, we observed no evidence of supporting document for grants and transfers amounting to US$4,580,559.00 for 15 Capital Cities and County Service Centers, National Peace Ambassador Office and the Liberia Peace Building Plan. Under the supervision of the Ministry of Internal Affairs (MIA). **See Table 2 for details.**

Table 2: Contribution / Grants Transferred without Evidence of Supporting Document

Fiscal Periods	15 Capital Cities and County Service Centers Amount in US$
FY 2017/2018	830,660.00
FY 2018/2019	2,285,320.00
FY 2019/2020	661,478.00
FY 2020/2021	803,101.00
Grand Total	**4,580,559.00**

Risk

1.1.6.4 Transfers may be made for goods not delivered or services not performed. Goods delivered or services performed may not meet the approved specifications.

1.1.6.5 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payments may not be assured. This may lead to misappropriation of the entity's funds.

1.1.6.6 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

1.1.6.7 Management may override the procurement processes by completing disbursement without utilizing the required procurement methods.

Recommendation

1.1.6.8 Management should fully account for expenditure made without adequate supporting documents.

1.1.6.9 Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. All relevant supporting records should be adequately documented and filed to facilitate future review.

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

Management's Response

1.1.6.11 *Management Note GAC recommendations and wish to further clarify that the Ministry of Internal Affairs Central Office helps in the processing the transfer of Grants/Transfer to the 15 county Capital Cities, County Service Centers and other Specialize Units (National Peace Ambassador Office & Liberia Peace Building Office and National Concessions Conflicts Resolutions Office, etc.). Grants provided for these offices cover their compensation and other goods & services which is reflected in actual expenditure of the funds. However, these units that received and expend grants at Central Office have supporting documents and expenditure reports for their grants received and same will be attached where applicable for your review.*

Auditor General's Position

1.1.6.12 Management's assertions were not supported by documentary evidence. Management did not submit liquidation reports for grants expenditures as requested. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.6.13 Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.7 GoL Support to the fifteen (15) Counties (County Development Fund and Social Development Fund)

Criteria

1.1.7.1 Regulation Part I.11 (1) of the PFM Act of 2009 as amended and restated 2019 states that, "there shall be prepared by the head of government agency and transmitted to the minister and the Comptroller-general in respect of the year, account covering all Public Funds under his control. The accounts shall be submitted within the period of two months after the end of each fiscal, or period as the Legislature may by resolution appoint, and shall include statements and document to be specified in the International Public Sector Accounting Standards as adopted by the Government of Liberia."

1.1.7.2 Further, Regulations P.9 (2) of the PFM Act of 2009 as amended and restated 2019 states that "Payments except for statutory transfers and debt services shall be supported by invoices, bills and other documents in addition to the payment vouchers".

Observation

1.1.7.3 During the audit, we observed no evidence of supporting documents such as; expenditure/financial reports, payment vouchers, invoices, receipts, delivery notes, contracts, service completion certificate, etc.) for expenditures totaling US$15,043,192.29 to the fifteen (15) Counties (CDF & SDF) as Government of Liberia support. **See Table 3 for details.**

Table 3: GoL Support to 15 Counties (CDF & SDF)

NO.	Counties	FY2017-2018 US$ A	FY2018-2019 US$ B	FY2019-2020 US$ C	FY2020-2021 US$ D	Total Amount US$ E=A+B+C+D
1	Gbarpolu County	124,580.00	162,352.00	12,819.00	106,250.00	406,001.00
2	Bomi County	262,711.00	205,890.00	12,819.00	106,250.00	587,670.00
3	Grand Cape Mount County	165,353.00	243,706.00	12,819.00	106,250.00	528,128.00
4	Lofa County	180,596.00	285,388.00	12,819.00	106,250.00	585,053.00
5	Bong County	343,297.00	377,498.00	12,818.77	633,250.00	1,366,863.77
6	Margibi County	170,492.00	264,025.00	13,333.00	106,250.00	554,100.00
7	Nimba County	362,121.00	587,840.00	13,328.55	1,656,250.00	2,619,539.55
8	Grand Gedeh	197,671.00	170,503.00	12,819.00	106,250.00	487,243.00

NO.	Counties	FY2017-2018 US$ A	FY2018-2019 US$ B	FY2019-2020 US$ C	FY2020-2021 US$ D	Total Amount US$ E=A+B+C+D
	County					
9	RiverGee County	242,577.00	287,655.00	12,819.00	106,250.00	649,301.00
10	Grand Kru County	611,253.00	748,482.00	12,817.00	106,250.00	1,478,802.00
11	Sinoe County	598,337.00	765,512.00	441,564.97	106,250.00	1,911,663.97
12	River Cess County	310,428.00	310,475.00	12,819.00	106,250.00	739,972.00
13	Grand Bassa County	200,806.00	204,716.00	13,310.00	1,129,200.00	1,548,032.00
14	Montserrado County	202,004.00	162,623.00	12,819.00	106,250.00	483,696.00
15	Maryland County	552,544.00	425,514.00	12,819.00	106,250.00	1,097,127.00
	Grand Total	**4,524,770.00**	**5,202,179.00**	**622,543.29**	**4,693,700.00**	**15,043,192.29**

Risk

1.1.7.4 Failure of Management to prepare and present approved expenditure/financial reports may deny the users of financial statements relevant information important for decision making. Management may not fully account for activities of the counties.

1.1.7.5 Management may make payments to contractors for job/service not completed or for deliverable(s) that may not meet the required standards.

1.1.7.6 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payments may not be assured. This may lead to misappropriation of GoL funds.

1.1.7.7 The absence of adequate evidence of supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

Recommendation

1.1.7.8 Management should fully account for the expenditure made without evidence of adequate supporting documents.

1.1.7.9 Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. A job completion certificate must be prepared to certify the amount of work completed.

1.1.7.10 Management should also facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents are scanned,

attached to the transactions (in the accounting software for financial transactions), archived and maintained to facilitate future review.

1.1.7.11 Going forward, Management should ensure that approved expenditure/financial reports for counties are presented to the Offices of the Auditor General and Comptroller & Accountant General two months after the end of the fiscal period in line with the PFM Act.

Management's Response

1.1.7.12 *Management Note GAC recommendations and wish to clarify that Central Office Administration is responsible for the processing of all external Vouchers on behalf of the county Administrations. However, the accounting and reporting of these transactions are the sole responsibility of the county administration through the Assistant Superintendent for Fiscal Affairs and the County Service Center Coordinators.*

Auditor General's Position

1.1.7.13 Management's assertions were not supported by documentary evidence. Management did not submit expenditure / liquidation reports for County and Social Development Funds expenditures as requested. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.7.14 Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.8 Uncompleted and Abandoned Projects

Criteria

1.1.8.1 Section 40(1-2) of the Public Procurement and Concession Act of 2005 amended and restated 2010 states that "(1) all procuring entities shall undertake procurement planning, with a view to achieving maximum value for public expenditure and the other objects of this Act. (2) For each fiscal year the Procurement Unit shall prepare a draft annual procurement Plan for goods, works and services for use by the procuring Entity in the procuring Entity's budgeting process. Upon budget approval, the procurement Unit shall prepare an annual procurement plan for goods, works, and services in accordance with the procuring Entity's approved programs and budget and furnish it to the Procurement Committee."

1.1.8.2 Further, Section 30 (1 &2) of the Public Procurement and Concession Act of 2005 amended and restated 2010 states that "each procurement committee shall constitute a bid evaluation panel with the required expertise as and when required to evaluate bids solicited by the procuring entity."

1.1.8.3 Further, Regulation P.9 (1) and (2) of the PFM Act of 2009 as amended and restated 2019 states that: (1) "All disbursements or payments of public moneys shall be properly supported by pre-numbered payment vouchers. (2) Payments except for statutory transfers and debt service shall be supported by invoices, bills and other documents in addition to the payment vouchers".

1.1.8.4 Chapter 4, Section 4.2 of the General Business Law states that "all persons conducting business should register such business with the Liberia Business Registry."

Observation

1.1.8.5 During the audit, we observed from our physical verification performed that projects in ten (10) counties amounting to US$4,230,132.64 were abandoned and uncompleted. Additionally, we observed no evidence that adequate quality control and monitoring of projects were conducted during the planning, implementation, and turnover of all projects. **See summary Table 4 below and Appendices 2a and 2i for details.**

Table 4: Uncompleted and Abandoned Projects (See Appendices 2a to 2i attached for details.)

No.	Counties	Uncompleted Projects Total Amounts in US$
1	Nimba County	553,299.40
2	Bong County	1,250,263.80
3	Lofa County	54,200.00
4	Margibi County	75,612.42
5	Montserrado County	106,250.00
6	Rivercess County	6,276.85
7	Grand Bassa County	1,668,532.00
8	Grand Cape Mount County	329,448.17
9	Bomi County	80,000.00
10	Gbarpolu County	106,250.00
	Grand Total	**4,230,132.64**

Risk

1.1.8.6 Failure to ensure that projects are completed within approved timelines, may lead to non-achievement of the entity's objectives.

1.1.8.7 Payment may be made for services not performed.

1.1.8.8 Value for money may not be achieved and project resources may be subjected to misappropriation.

Recommendation

1.1.8.9 Management should ensure that services paid for are performed in a timely manner.

1.1.8.10 Management should ensure that a contract is developed and operationalized with the selected vendors. The contracts should include nature of goods/ services to be delivered, the value of the goods / services, timing of delivery of goods/services and a clearly defined repercussion for breach of contract terms.

1.1.8.11 Management should ensure that proper coordination, monitoring and evaluation of the project are implemented periodically during the execution of the project.

1.1.8.12 Going forward, Management should facilitate payments consistent with the terms and conditions of approved contracts. Subsequent disbursement should be aligned with the level of work completed, consistent with approved contracts.

1.1.8.13 Evidence of approved contracts, monitoring and evaluation activities reports, and copies of payment documentation to vendors should be adequately documented and filed to facilitate future review.

Management's Response

1.1.8.14 *Management note GAC findings and recommendations and will adhere to the above recommendations as required by law and other controlling regulation as well as in line with contract agreement. However, management wish to clarify that accounting and reporting for transactions related to counties are sole responsibility of County Authorities.*

Auditor General's Position

1.1.8.15 Management should assess the current status of the work performed, the contractors' capacity to complete the construction of all uncompleted projects and update the Office of the Auditor General within ninety (90) days after the issuance of the Auditor General's Report to the National Legislature.

1.1.8.16 Going forward, Management should develop, approved and operationalize a work plan to facilitate the smooth implementation of service for all contractors. The work plan should comprehensively catalog phases of deliverable and corresponding payments required to implement each phase of approved deliverables. The work plan should be discussed and agreed with the contractors and included as supplementary documentation to the approved contracts. Management should also ensure that payments to contractors are consistent with approved workplan and budgets.

1.1.8.17 Management should facilitate periodic monitoring and evaluation of project activities to ensure that services paid for are performed in a timely manner consistent with approved work plans and contracts.

1.1.8.18 Evidence of approved work plans and contracts should be adequately documented and filed to facilitate future review.

1.1.9 Non-preparation of Bank Reconciliation

Criteria

1.1.9.1 Regulation R.3 (6) of the PFM Act of 2009 as amended and restated 2019 states that "the balance of every bank account as shown in a bank statement shall be reconciled with the corresponding cashbook balance at least once every month; and the reconciliation statement shall be filed or recorded in the cash book or reference to the date and number thereof".

Observation

1.1.9.2 During the audit, we observed no evidence of bank reconciliation statements for the following months listed below. **See Table 5 for details.**

Table 5: Non-preparation of Bank Reconciliation

No.	Bank	Account Title	Account #	Currency	Period not Reconcile
1	Central Bank of Liberia (CBL)	MIA National Peace Ambassador	1501011175	LRD	July 1, 2017 to December 31, 2021
2	Central Bank of Liberia (CBL)	MIA National Peace Ambassador	1502023788	USD	July 1, 2017 to December 31, 2021
3	Central Bank of Liberia (CBL)	Support to GOL Peace Building	1502023063	USD	July 1, 2017 to December 31, 2021
4	Central Bank of Liberia (CBL)	Support to GOL Peace Building	1501011250	LRD	July 1, 2017 to December 31, 2021
5	Central Bank of Liberia (CBL)	Nat'l Concession Conflict Resol Off	1602004289	USD	July 1, 2017 to December 31, 2021
6	Central Bank of Liberia (CBL)	Nat'l Concession Conflict Resol Off	1601003302	LRD	July 1, 2017 to December 31, 2021
7	Central Bank of Liberia (CBL)	MIA-County Service Center Acct.	1502023953	USD	July 1, 2017 to December 31, 2021
8	Central Bank of Liberia (CBL)	MIA-County Service Center Acct.	1501011326	LRD	July 1, 2017 to December 31, 2021

Risk

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

Recommendation

1.1.9.4 Management should ensure that monthly bank reconciliation reports are prepared for each operational and designated account established by the entity.

1.1.9.5 Evidence of monthly bank reconciliation reports should be adequately documented and filed to facilitate future review.

Management's Response

1.1.9.6 *Management notes GAC findings, and recommendations and will adhere to the above recommendations as required by Regulations B.26 (1-3) of the PFM of 2009.*

Auditor General's Position

1.1.9.7 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.10 Irregularities Associated with Procurement Management

Criteria

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

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

Observation

1.1.10.3 During the audit, we observe the following irregularities associated with the procurement system:

- There was no evidence of periodic (quarterly and annual) procurement activities report submitted to PPCC.

- No evidence of application of the requisite methods (Request for quotation, national competitive bidding, sole sourcing, restricted bidding, international competitive bidding, etc.) where applicable. **Reference Appendix 1a to 1g for details.**

Risk

1.1.10.4 In the absence of Quarterly and Annual Procurement Activities Reports, Management may be in non-compliance with the PPC Act of 2005 as amended and restated in 2010.

1.1.10.5 Management may not adequately account for its procurement activities and may impair effective monitoring of its procurement activities by the PPCC.

1.1.10.6 The non-application of the requisite procurement method may impair the achievement of value for money and facilitate fraudulent procurement activities.

Recommendation

1.1.10.7 Management should ensure that the requisite procurement methods are utilized for all procurement transactions to achieve value for money and ensure compliance to the PPC Act of 2005 as amended and restated in 2010.

1.1.10.8 Management should facilitate the preparation and submission of Quarterly and Annual Procurement Activities Reports to the PPCC as required by the PPC Act of 2005 as amended and restated in 2010. Evidence of Quarterly and Annual Procurement Activities Reports should be adequately documented and filed to facilitate future review.

Management's Response

1.1.10.9 *Management notes GAC recommendations. The procurement of goods and services were done with funding from the operational funds. However, going forward we shall ensure that a detailed procurement plan is formulated to capture all planned activities. Meanwhile during this period, there was an existing framework contract for both Aminata & Son & Christened for the procurement of fuel and catering services respectfully thereby using the required procurement method.*

Auditor General's Position

1.1.10.10 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit. Therefore, Management is in breach of Section 30 (1 and 2) and Section 32 (1, 2 and 3) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010.

1.1.11 Third Party Payments Made to Employees

Criteria

1.1.11.1 Regulations B.28 of the PFM Act of 2009 as amended and restated 2019 states that "A payment shall be made only to the person or persons named on the payment voucher or to their representatives duly and legally authorized in writing to receive the payment."

Observation

1.1.11.2 During the audit, we observed that Management made payments totaling US$571,403.42 and L$50,426,622.30 in the name of employees rather than the vendors, service providers or their legally authorized representatives. **Reference Table 1 and Appendix-1a to 1e for details.**

Risk

1.1.11.3 Paying cash to employee for subsequent disbursement to vendors or service providers may facilitate misappropriation of funds.

1.1.11.4 This practice may also lead to Management override of the procurement processes by completing disbursement without facilitating due procurement processes.

Recommendation

1.1.11.5 Management should initiate and complete all procurement processes as required by the PPCC and the Public Financial Management Act of 2009 as amended and restated 2019.

1.1.11.6 All payments for goods and services procured should be made directly to the vendor or its legally authorized representative as required by the PFM Act of 2009 as amended and restated 2019.

1.1.11.7 Alternatively, Management should utilize the mobile money platform by transferring funds directly to vendors while maintaining the relevant source and supporting documentation.

Management's Response

1.1.11.8 *Management notes GAC recommendations. However, the Ministry of Internal Affairs is a large entity with lots of programs affecting local government. In most instances, these programs are held in counties where there are numerous challenges in access to Banking services and other financial services like mobile money. This make payments to work shop participants and other concerned individuals through banking services or mobile money very difficult. We do not have the capacity to for example raise checks for DSA, catering services, transportation reimbursement in individual participants names before implementing these programs because of the complexities involved. Those that are being paid are participants from various counties assembled at the seat of the program. we write the checks in the name of our employee to have it controlled, managed and supervised with a full list of participants signing to validate the payment. For instance, the face of the check equals to the value of the DSA listing. However, going forward; management will endeavor to do as recommended by the GAC as banking and communications services in the counties improve.*

Auditor General's Position

1.1.11.9 We reviewed the documents subsequently provided by Management for Fuel, Lubricant and DSA expenditures after our audit execution and have adjusted the transactions to be accounted for by Management to: US$310,686.00 (US$571,403.42 - **US$260,717.42)** and **L$41,186,398.80** (L$50,426,622.30 – L$9,240,223.50). Going forward, Management should ensure that all transactions are adequately supported by the requisite source documents.

1.1.11.10 Also, Management's provision of documents after our review, does not guarantee Management effective control of expenditure liquidation and document management. Further, Management should ensure that requested documents for audit purpose are submitted in a timely manner.

1.1.11.11 Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.12 Non-Retirement of Incidental for Domestic Travels

Criteria

1.1.12.1 Section 29 of the GoL Revised Travel Ordinance 2019/2020 states that "Upon return from abroad, officials are required to submit to the Financial Regulations Unit of the Ministry of Finance and Development Planning, a Travel Settlement Form as per Annexure II and copy of certificates for workshops, seminars, etc., used ticket stubs, copy of passport within 14 days from the date of return from tour or before date of next journey, whichever is earlier. In very exceptional cases where the second granted with the specific written approval of the official concerned, explaining the reasons thereof".

Observation

1.1.12.2 During the audit, we observed that transactions amounting to US$170,008.48 was paid as incidental allowance to staff for travels without evidence of retirement. **See Table 6 below and Appendix 3 for details.**

Table 6: Non-Retirement of Incidental for Domestic Travels

Domestic Travel	Amount in US$
FY 2017/2018	7,795.00
FY 2018/2019	89,962.28
FY 2020/2021	72,251.20
Total	**170,008.48**

Risk

1.1.12.3 Failure to retire travel advances paid as incidental may lead to mismanagement of public funds.

1.1.12.4 Expenditure may be misstated in the expenditure reports.

1.1.12.5 The authenticity of the travel transactions may be impaired.

Recommendation

1.1.12.6 Management should ensure that all travels advances are adequately retired with the original copies of receipts and activities reports to justify the regularity of the transactions.

1.1.12.7 Evidence of travel expenditures including incidental liquidation reports should be adequately documented and filed to facilitate future review.

Management's Response

1.1.12.8 *Management notes GAC findings, and recommendations and will adhere to the above recommendations as required by PFM Law & Regulation.*

Auditor General's Position

1.1.12.9 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit. However, Management is in breach of Section 29 of the GoL Revised Travel Ordinance 2019/2020.

1.1.13 Non-remittance of Social Security Contributions

Criteria

1.1.13.1 Section 89.16(a) of the NASSCORP New Act and published February 13,2017 states that "The contribution payable under this Act in respect of an employee shall comprise contribution payable by the employer (hereinafter referred to as the employer's contribution) and contribution payable by the employee (hereinafter referred to as the employee's contribution) and shall be paid to the Corporation. Contribution rate shall be total 10% of the total gross remuneration of each employee;2% under the Employment Injury Scheme payable by the employer; 4% employer contribution and 4% employee contribution to be remitted by the employer."

Observation

1.1.13.2 During the audit, we observed no evidence of remittance of employees' contribution to NASSCORP.

Risk

1.1.13.3 Management may be non-compliant with NASSCORP General Regulations of 2018 which may result to penalties and fines.

1.1.13.4 Potential retirees of GoL may be denied required pension benefits due to non-compliance with the Regulation.

1.1.13.5 The completeness and accuracy of social security contributions for employees may be misstated. This may lead to inaccurate computation of employees' social security benefits.

Recommendation

1.1.13.6 A payment plan should be crafted and agreed between MIA Management and NASSCORP Management for full settlement of all arrears. Management should budget for and ensure full compliance to the terms of the agreed payment plan. Management should also ensure that future employers' contributions are adequately provided for in the approved budget on an annual basis.

1.1.13.7 Management should facilitate full payment of employees and employer's contributions to NASSCORP on a consistent and timely basis.

1.1.13.8 Management should ensure that a comprehensive reconciliation is performed with NASSCORP records to ensure that individual employees social security contributions are duly allocated and compiled to validate the completeness and accuracy of employees' social security contributions.

1.1.13.9 Going forward, monthly remittance of NASSCORP contributions should be accompanied by a listing of employees and their social security numbers for ease of allocation to employees' NASSCORP accounts respectively.

1.1.13.10 Evidence of remittances of monthly social security contributions and all relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

1.1.13.11 *Management notes GAC findings and recommendations and will adhere to the above recommendations as required by PFM Law & Regulations. However, we like to hasten to indicate that as per the regulations and practices in place governing the administration of NASSCORP's contributions, withheld income taxes are to be remitted by CSA/MFDP. Howbeit, we shall follow-up with MFDP and CSA to ensure that withheld income taxes are remitted to LRA.*

Auditor General's Position

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

1.2 Administrative Issues

1.2.1 Lack of Senior Management Meeting Minutes

Criteria

1.2.1.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 states that, "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister."

Observation

1.2.1.2 During the audit, we observed no evidence of Senior Management meeting minutes to facilitate oversight and review of Management functions.

Risk

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

Recommendation

1.2.1.4 Management should facilitate the conduct of periodic Senior Management Meetings. Senior Management meeting minutes should be prepared and subsequently documented and filed to facilitate future review.

1.2.1.5 Management should also institute a platform for following up on decisions made at Senior Management Meeting. An update of progress towards previous meetings agreed actions/deliverables should be discussed during current meetings, as a medium for tracking institutional progress and planning for future activities.

Management's Response

1.2.1.6 *Management notes GAC findings, and recommendations and will adhere to the above recommendations as required by PFM Law & Regulation.*

Auditor General's Position

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

1.2.2 Lack of Audit Committee

Criteria

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

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

Observation

1.2.2.3 During the audit, we observed no evidence that Management established an audit committee at the entity, to monitor and address audit matters at the institution as required.

Risk

1.2.2.4 Audit issues and lapses identified in the entity's internal control system may not be appropriately monitored and addressed due to the lack of audit committee.

1.2.2.5 Internal and external audit recommendations may not be monitored and implemented in a timely manner.

Recommendation

1.2.2.6 Management should liaise with the relevant authority to establish a functional audit committee. Evidenced by documentation of periodic meetings minutes and activities reports.

Management's Response

1.2.2.7 *Management notes GAC findings, and recommendations and will adhere to the above recommendations as required by PFM Law & Regulation. The MIA has an existing framework in place but the absence of regular audits renders the committee dormant. Management shall ensure the reactivation of this committee shortly.*

Auditor General's Position

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

1.2.3 No Evidence of a Functional Budget Committee

Criteria

1.2.3.1 Regulation D.16.1 of the PFM Act of 2009 as amended and restated 2019 states that "Every head of government agency shall establish a Budget Committee which shall be responsible for budget formulation, implementation, monitoring and evaluation made up of (a) the head of government agency, who shall be the chairperson; and (b) Heads of budget management centers or cost centers)".

Observation

1.2.3.2 During the audit, we observed no evidence of a functional budget committee.

Risk

1.2.3.3 In the absence of functional budget committee, effective monitoring and evaluation of revenue and expenditure may be impaired. This may lead to under receipt of budgeted revenue and / or over expenditure.

1.2.3.4 Periodic Budget Performance Reports may not be prepared adequately or in a timely manner.

1.2.3.5 Management may be non-compliant with Regulation D.16.1 of the PFM Act of 2009 as amended and restated 2019.

Recommendation

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

Management's Response

1.2.3.7 *Management notes GAC findings, and recommendations and will adhere to the above recommendations and ensure that functional Budget Committee is established.*

Auditor General's Position

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

1.2.4 No Functional Monitoring & Evaluation Committee

Criteria

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

Observation

1.2.4.2 During the audit, we observed no evidence of a functional Monitoring and Evaluation Committee (M&E) to provide the required oversight for the full implementation of projects activities within approved timelines, evidenced by the absence of meeting minutes and periodic reports.

Risk

1.2.4.3 In the absence of effective monitoring and evaluation, project deliverables may not be achieved up to approved specifications and within approved timelines.

1.2.4.4 Value for money may not be achieved and project resources may be subjected to misappropriation.

Recommendation

1.2.4.5 Management should facilitate the establishment of a functional Monitoring and Evaluation Committee (M&E), evidence by the documentation of attendance records, meeting minutes, and periodic activities reports. Evidence of attendance records, meeting minutes, and periodic activities reports should be adequately documented and filed to facilitate future review.

Management's Response

1.2.4.6 *Management notes GAC findings, and recommendations and will adhere to the above recommendation to ensure that a functional Monitoring and Evaluation Committee is established and functional. In fact, I have already established an M&E Unit at Central Office since 2023.*

Auditor General's Position

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

1.2.5 Inadequate Records in Personnel Files

Criteria

1.2.5.1 Chapter 5.8 of the CSA Standing Order of 2012 states that "the below listed documents make up the employee's file and must remain in the file as part of the employee's records:

a. Employment Letter

b. Resume;
c. Credentials;
d. Personal data;
e. Job description;
f. All subsequent warnings or commendation; and
g. Annual appraisal forms and related evaluation forms."

Observation

1.2.5.2 During the audit, we observed that Management did not maintain personnel records such as letter of applications, employment letters, contracts, credentials, job description, appointment, Personnel Action Notice (PAN), etc.

Risk

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

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

Recommendation

1.2.5.5 Management should ensure that all employees' files are updated to contain essential documents such as letter of applications, letter of employment, contracts, credentials, Term of Reference, police clearances, medical certificates, Personnel Action Notice (PAN), etc. to enable Administration regulate the activities of its personnel effectively.

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

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

Management's Response

1.2.5.8 *Management notes GAC findings, and recommendations and will adhere to the above recommendations to ensure that employee files are updated regularly.*

Auditor General's Position

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

1.2.6 Employees due for Retirement

Criteria

1.2.6.1 Section 5 (3.5.1) of the Civil Service Act of 2012 states that "Unless ordered otherwise by Government, every employee shall be compulsorily retired at the age of 65, or after a minimum of 25 years of service as specified under Section 1 of the Government Employees Pension Act."

Observation

1.2.6.2 During the audit, we observed that five hundred and fifty (550) staff of MIA have met the requirements for retirement but were still employed with the entity. **See Appendix 4 for details.**

Risk

1.2.6.3 Potential retirees and associated beneficiaries of the entity may be denied required pension benefits.

1.2.6.4 In the instance of delay in payment of retirement, the execution of retirement may not be appropriately determined. This may lead to overage/unproductive workforce.

Recommendation

1.2.6.5 Management should ensure that the employees who have reached the retirement age are honorably retired in line with the law.

1.2.6.6 Management should institute periodic review or inspection of employees' file to identify employees' due for retirement.

1.2.6.7 Employees due for retirement should be informed about their retirement due date in a timely manner.

Management's Response

1.2.6.8 *Management notes GAC findings, and recommendations and will adhere to the above recommendations to ensure that retirement is done regularly in line with the law. Meanwhile, we are pleased to indicate that the 550 (Five Hundred fifty) employees herein mentioned has been retired since 2022.*

Auditor General's Position

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

1.2.7 Generator / Vehicle Fuel Consumption Log

Criteria

1.2.7.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 states that: "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper

records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister."

Observation

1.2.7.2 During the audit, we observed no evidence of generators and vehicles fuel consumption log presented for review. **See Appendix 5 for details.**

Risk

1.2.7.3 Fuel procured may not be based on actual consumption.

1.2.7.4 Management may spend above budgeted allocation and fuel may be subjected to misappropriation or theft.

Recommendation

1.2.7.5 Management should develop a policy of fuel procurement, distribution, consumption and ensure that proper records are maintained.

1.2.7.6 Management should maintain a fuel consumption and distribution log to help the entity manage cost and inform future purchase.

1.2.7.7 Evidence of approved fuel policy and all other fuel procurement, consumption and distribution records should be adequately documented and filed to facilitate future review.

Management's Response

1.2.7.8 *Management notes GAC findings and recommendations and will adhere to the above recommendations to ensure that a fuel consumption policy is develop and validated.*

Auditor General's Position

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

1.2.8 Irregularities Associated with Fixed Asset Management

Criteria

1.2.8.1 Regulations V.4 (2) of the PFM Act of 2009 and revised in 2019 states that, "The master inventory shall record under each category of item:

- the date and other details of the voucher or other document on which the items were received or issued;
- their serial numbers where appropriate; and
- their distribution to individual locations and the total quantity held."

Observation

1.2.8.2 During the audit, we observed that the following irregularities were associated with the entity's Fixed Assets Management System:

- There was no evidence of a fixed assets management policy.
- There was no evidence of a fixed assets register.
- There was no evidence of periodic physical verification of fixed assets by Management.
- Most fixed assets were not coded.
- There was no evidence of movement of assets form.
- Fixed assets in a given vicinity were displayed as required by the PFM Act.
- There was no history of disposal of assets. **See Appendix 6 for details.**

Risk

1.2.8.3 Fixed assets may be misstated (Over/understated).

1.2.8.4 Fixed assets may be damaged or impaired but their values are still on the books.

1.2.8.5 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.

1.2.8.6 The lack of asset movement log could make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.

1.2.8.7 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of entity objectives.

1.2.8.8 Fixed assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

1.2.8.9 Management should develop, approve and operationalize a fixed asset management policy to regulate fixed assets activities of the entity.

1.2.8.10 Management should develop and operationalize a comprehensive fixed asset register cataloging all fixed assets of the entity. The fixed assets register should include the following columns: description, class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset.

1.2.8.11 Management should initiate/enforce a systematic fixed asset coding system to ensure all fixed assets are uniquely identified. This control will facilitate the efficient and effective periodic fixed assets verification exercises. Discrepancies in coding identified during verification should be updated in a timely manner.

1.2.8.12 Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets. Evidence of periodic physical verification should be adequately documented and filed to facilitate future review.

1.2.8.13 The fixed assets register should be updated periodically to reflect all entity's assets.

1.2.8.14 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act.

1.2.8.15 A movement of fixed asset form should be filled and authorized before assets are moved from one location to another. The fixed asset Register should be updated to reflect the change in location of assets.

Management's Response

1.2.8.16 *Management notes GAC findings and recommendations and will adhere to the above recommendations to ensure that a fuel consumption policy is develop and validated.*

Auditor General's Position

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

1.2.9 Lack of Approved Policies and Procedures

Criteria

1.2.9.1 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities states: "Institutions deploy control activities through policies that establish what is expected and procedures that put policies into action". Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity.

Observation

1.2.9.2 During the audit, we observed no evidence of approved policies and procedures to guide its operations for the following:

- Financial and Administrative Manual
- Strategic and Operational Plans
- Fixed Asset Management Policy
- ICT Security Policy
- Petty Cash Policy

Risk

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

Recommendation

1.2.9.4 Management should develop, approve and operationalize policies and procedures for the various functions identified above, for the effective and efficient operations of the entity.

1.2.9.5 Evidence of approved policies and procedures should be adequately documented and filed to facilitate future review.

Management's Response

1.2.9.6 *Management notes GAC findings and recommendations and will adhere to the above recommendations to ensure that policies mentioned above are developed and validated.*

Auditor General's Position

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

1.2.10 No Disaster Recovery Plan

Criteria

1.2.10.1 According to the COSO framework on Control Environment, management of an entity should develop a documented Disaster Recovery Plan that would provide procedures to be followed in the event of a mishap or disaster. In addition, this would enable the entity to prevent assets and information loss.

Observation

1.2.10.2 During the audit, we observed that Management operated the entity without a disaster recovery plan.

Risk

1.2.10.3 The failure to establish a disaster recovery plan may result in the complete loss of transaction data and information in the case where a negative event may occur.

Recommendation

1.2.10.4 Management should develop, approve and operationalize a disaster recovery plan to help mitigate the risk of loss of transaction data and information in the event of a negative occurrence.

1.2.10.5 Evidence of an approved disaster recovery plan should be adequately documented and filed to facilitate future review.

Management's Response

1.2.10.6 *Management notes GAC findings and recommendations and will adhere to the above recommendations to ensure that disaster recovery plan is developed and validated.*

Auditor General's Position

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

APPENDICES

Appendix 1a: Payment without evidence of adequate supporting documents

No.	Date	Payee	Purpose	Check #	Amount in L$
1	Jul. 5 ,2017	Joekie N. Page	DSA for Hon. Henrique F. Tokpa and team	00168577/267	3,723,918.00
2	Jul. 5,2017	Edith Buah	Traditional token for Hon. Henrique F. Tokpa and team	00168574/268	2,011,746.00
3	Jan. 26,2018	Christiana Sherman	2017 Year-End -Handshake for the general staff of the Ministry of Internal Affairs.	00168559/278	2,039,691.00
4	Jan. 26,2018	Joekie N. Page	2017 Year-End -Handshake for the general staff of the Ministry of Internal Affairs.	00168553/277	2,902,944.00
5	Jul. 10,2018,	Joekie N. Page	Cost traditional token for chiefs, elders and other county authorities	285	663,000.00
6	Jul. 27,2018	Roland B. Lankah	cost of traditional token for minister and team	286	1,290,285.00
7	Jul. 27,2018	Edith Buah	cost of traditional token for minister and team	288	2,682,559.00
8	Aug. 7,2018	N.N.H. Boakai	cost of proposed document has been submitted to the Comptroller.	295	309,600.00
9	Aug. 10,2018	Velegar Kemah	reimbursement for internet modem.	298	11,940.85
10	Aug. 13,2018	E. F. Fineboy	Refund to Asst. Minister Fine boy for purchasing of building materials and other accessories	296	41,263.95
11	Aug. 15,2018	N.N.H. Boakai	Cost traditional token, radio appearance for Min. Sirleaf and team	403	1,600,000.00
12	Sept. 13,2018	N.N.H. Boakai	Cost for fifty (50) gallons of fuel for Director William Jallah and team	415	130,000.00
13	Feb. 26,2019	Jokie N. Page	No details.	423	729,000.00
Total					**18,135,947.80**

Appendix 1b: Payment without evidence of adequate supporting documents

No.	Date	Check	Payee	Amount US$
1	8-Jul-19	78	J.N. Page	52,600.00
2	6-Nov-19	80	Dominic S. Barlee	20,000.00
3	23-Dec-19	86	Aronold Corlon	1,473.00
4	23-Dec-19	85	Eric S. Quaqua	4,623.00

No.	Date	Check	Payee	Amount US$
5	23-Dec-19	85	Dominic S. Barlee	20,700.00
6	24-Dec-19	88	Othello Sardee	1,023.00
7	24-Dec-19	87	Famata Sherman	1,023.00
8	27-Dec-19	89	Mohammed M. Kenneh	1,023.00
9	24-Jan-20	92	Dominic S. Barlee	55,300.00
10	29-Jan-20	90	Eric S. Quaqua	3,046.00
11	26-Feb-20	94	D.S.Barlee	48,900.00
12	13-Apr-20	95	D.S.Barlee	40,000.00
13	14-Apr-20	96	E.S. Quaqua	1,541.00
14	9-Jun-20	101	E.S. Quaqua	1,241.00
15	11-Jun-20	106	D.S.Barlee	33,000.00
Total				**285,493.00**

Appendix 1c: Payment without evidence of adequate supporting documents

No.	Date	Check	Payee	Amount L$
1	8-Jul-19	258	J.N. Page	6,025,344.00
2	16-Jul-19	255	F. Sherman	67,389.00
3	16-Jul-19	256	O.W. Sardee	67,389.00
4	16-Jul-19	253	E.S. Quaqua	302,445.00
5	16-Jul-19	254	A. Corlon	96,771.00
6	1-Aug-19	257	M.M. Kanneh	67,389.00
7	9-Aug-19	259	J.N. Page	360,000.00
8	8-Oct-19	266	D.S. Barlee	3,020,160.00
9	8-Oct-19	264	M.M. Kanneh	71,025.00
10	8-Oct-19	263	O. Sardee	71,025.00
11	8-Oct-19	260	E.S. Quaqua	320,625.00
12	8-Oct-19	261	A. Corlon	102,225.00
13	8-Oct-19	262	F. Sherman	71,025.00
14	5-Nov-19	270	O. Sardee	71,817.00
15	5-Nov-19	269	F. Sherman	71,817.00
16	5-Nov-19	268	A. Corlon	103,413.00
17	5-Nov-19	267	E.S. Quaqua	324,585.00
18	5-Nov-19	271	M.M. Kanneh	71,817.00
19	6-Nov-19	273	D.S. Barlee	251,976.00
20	23-Dec-19	276	D.S. Barlee	195,500.00
21	17-Jan-20	277	E.S. Quaqua	34,650.00
22	27-Jan-20	283	D.S. Barlee	1,550,000.00
23	29-Jan-20	281	O. Sardee	120,225.00
24	29-Jan-20	280	F. Sherman	120,225.00
25	29-Jan-20	279	A. Corlon	176,025.00
26	30-Jan-20	282	Mohammed M. Kanneh	120,225.00
27	3-Feb-20	278	William R. Tolbert	651,000.00

No.	Date	Check	Payee	Amount L$
28	26-Feb-20	286	D.S. Barlee	580,000.00
29	13-Apr-20	294	D.S. Barlee	750,000.00
30	13-Apr-20	295	D.S. Barlee	750,000.00
31	14-Apr-20	289	F. Sherman	67,125.00
32	14-Apr-20	288	A. Corlon	96,375.00
33	14-Apr-20	287	E.S. Quaqua	301,125.00
34	14-Apr-20	290	O. Sardee	67,125.00
35	14-Apr-20	291	M.M. Kanneh	67,125.00
36	9-Jun-20	353	S. Othello	15,112.00
37	9-Jun-20	354	M.K. Mohammed	15,112.00
38	9-Jun-20	352	F. Sherman	15,112.00
39	9-Jun-20	296	E.S. Quaqua	67,125.00
40	9-Jun-20	297	A. Corlon	21,848.00
41	19-Jun-20	351	D.S. Barlee	1,600,000.00
42	10-Oct-19	424	V. Kemah	3,296,000.00
43	10-Oct-19	425	D.S. Barlee	247,200.00
44	9-Apr-19	435	J. William	144,400.00
45	9-Apr-19	434	D.S. Barlee	229,500.00
46	28-Apr-19	437	D.S. Barlee	138,000.00
47	28-Apr-19	436	K.L. Momo	76,080.00
Total				**23,050,451.00**

Appendix 1d: Payment without evidence of adequate supporting documents

No.	Date	Payee	Check #	Amount in US$	Purpose
1	July 08,2020	Dominic S. Barlee	00246089/309	1,893.00	Costs for three hundred ninety-eight gallons of fuel for Minister Varney Sirleaf and team to travel
2	May 6,2021	Dominic S. Barlee	00246032/325	13,100.00	Cost of DSA for participants and Transportation reimbursement to conduct capacity enhancement training in Ganta for 7 days.
3	June 10,2021	Dominic S. Barlee	00246020/332	10,200.00	cost of reimbursement to Hon. George A. Prowd, Superintend of Maryland County for funeral and related expenses incurred
	Sub. Total			**25,193.00**	
	Grand Total			**US$310,686.00**	**L$41,186,398.80**

Appendix 2a: Nimba County – Uncompleted Projects Resolute

#	Project Title	Location	Contractor	Total Cost in USD$	Payment to Date	Balance	Start up Date	Expected end Date	Status	Auditor's Comment
1	Construction of Mini Bridges Bridge Construction	Ganta (LPRC Zone #1) Boe – Community	LIDA Liberia Limited	20,000.00	-	-	1-Feb-21	1-Aug-21	Fully Completed	Uncompleted
2	Construction of Hand pumps construction	Ganta City - Boe-Community	Rural Water, Sanitation and General Construction Company	40,000.00	-	-			Roofing, Zincing and Plastering are fully completed and plumbing, ceiling, electrical and finishing works are ongoing	Completed
3	Construction of Chief and Traditional Council Headquarters	Sanniquellie City	United Brothers Excellence Construction Company	40,000.00	-	-	1-Feb-21	1-Aug-21	Fully completed and ready for dedication	Uncompleted
4	Construction of People living with Disability Office	Sanniquellie City	Focus Construction and Architectural Design, Inc.	40,000.00	-	-			Fully Completed and ready for use	Uncompleted

#	Project Title	Location	Contractor	Total Cost in USD$	Payment to Date	Balance	Start up Date	Expected end Date	Status	Auditor's Comment
5	Renovation of Superintendent and Assistant Superintendent for Development's Residences	Sanniquellie City	Gelthur Construction Company	42,000.00	-	-	1-Feb-21	1-Aug-21	Fully completed	Uncompleted
6	Construction of mini bridges	Sehyi-Gboah	Sanniquellie-Mah Firm Inc.	19,633.40	-	-	1-Feb-21	1-Aug-21	Fully completed and ready for dedication	Uncompleted
7	Construction of Clinic	Kinnon Town	Sheruf Inc.	40,000.00	-	-	1-Feb-21	1-Aug-21	Roofing and Zincing, Plastering, plumbing, ceiling and electrical works are completed. Finishing works ongoing	Uncompleted

#	Project Title	Location	Contractor	Total Cost in USD$	Payment to Date	Balance	Start up Date	Expected end Date	Status	Auditor's Comment
8	Construction of Clinic	Younlay Town	Sheruf Inc.	25,000.00	-	-	1-Feb-21	1-Aug-21	Roofing and Zincing, Plastering, plumbing, ceiling and electrical works are completed. Finishing works ongoing	Uncompleted
9	Fencing of Clinic	Lugbeyee Town	Sheruf Inc	10,000.00	-	-	1-Feb-21	1-Aug-21	Works significantly completed	Uncompleted
10	Construction of Bridges	New Yekepa	LIDA Liberia Limited	20,000.00	-	-	1-Feb-21	1-Aug-21	Excavation Completed	Uncompleted
11	Construction of Clinic	Gbor Payee	Twah River Business Center, Inc	30,000.00	-	-	1-Feb-21	1-Aug-21	Roofing and zincing are completed. Plastering of interior walls are fully completed. Works on door frames and ceiling joists are ongoing	Uncompleted
12	Construction of Market Hall	Kpairplay Town	Twah River Business	20,000.00	-	-	1-Feb-21	1-Aug-21	Elevation of superstructure	Uncompleted

#	Project Title	Location	Contractor	Total Cost in USD$	Payment to Date	Balance	Start up Date	Expected end Date	Status	Auditor's Comment
			Center, Inc						is completed, pillars are casted awaiting roofing and zincing	
14	Construction of Annex to Tappita Memorial Highs School	Tappita City	Trust and Faith Construction Company	50,000.00	-	-			Fully completed and ready for dedication	Uncompleted
15	Construction of Clinic	Blehyeepea Town	Gleewill Liberia Limited	40,000.00	-	-			Roofing and zincing works completed. Plastering, Doors and Widows installation as well as plumbing, electrical and ceiling works are ongoing	Uncompleted
18	Construction of Mini Bridges	Yeboun Bridge (Nenla – Nyontiayee)	Gleewill Liberia Limited	20,000.00			1-Feb-21	1-Aug-21	Excavation works completed and abutment walls are being raised	Uncompleted

#	Project Title	Location	Contractor	Total Cost in USD$	Payment to Date	Balance	Start up Date	Expected end Date	Status	Auditor's Comment
19	Construction of School Building	Gain Bridge (Duotoin-Voipa)	Gleewill Liberia Limited	50,000.00			1-Feb-21	1-Aug-21	Excavation works completed and abutment walls are being raised	Uncompleted
20	Construction of School Building	Gorkopa Town	Gleewill Liberia Limited	46,666.00					Foundation works completed and elevation of superstructure ongoing	Uncompleted
	Total			**553,299.40**						

Appendix 2b: Bong County – Uncompleted Projects Resolute

No.	Project Titles	Contractors	Community/ District	Allotted in US$	Actual Value per Assessment	Amount Paid US$	Amount Outstanding for completion US$	Up to Date Status Verified by GAC
					Design & BoQs US$			
1	Bridge Construction	Sesay Brothers	Bayata, District # 2	90,000.00	122,000.00	50,000.00	72,000.00	85% completed
2	Maternal Waiting Home	Independent Construction Company	Sanoyea, Sanoyea Town	15,000.00	68,000.00	13,000.00	55,000.00	Never started
3	Clinic Construction	Geoskope Limited	Gbamokollieta, Sanoyea	25,000.00	75,000.00	15,000.00	60,000.00	40% of work done
4	Salala Clinic Expansion	Liberia Engineering Development	Salala, Salala Town	45,000.00	53,615.00	45,000.00	8,615.00	95% of work done

No.	Project Titles	Contractors	Community/ District	Allotted in US$	Actual Value per Assessment Design & BoQs US$	Amount Paid US$	Amount Outstanding for completion US$	Up to Date Status Verified by GAC
		Services						
5	Road Rehabilitation	Community Builders Investment	Kpaii	45,000.00	168,000.00	20,000.00	148,000.00	15% of work done
6	Renovation of Recreation Center	Geoskope Limited	Bong Mines/Fuamah	15,000.00	32,000.00	13,000.00	19,000.00	Never started
7	Construction of Guest House	Sesay Brothers Business	Mellen-Ta/Kpaii	25,000.00	48,000.00	17,000.00	25,000.00	45% of work done
8	Renovation of Superintendent's Compound	JEAMCCO, Inc.	Civil Compound, Jorquelleh District # 3	50.000.00	97,000.00	50,000.00	47,000.00	50% of work done
9	Clinic Construction	Sesay Brothers Business	Kayata, Suakoko District	25,000.00	39,000.00	15,000.00	14,000.00	60% of work done
10	Chief Office Construction	RUDIF Inc.	Four Clan, Yellequelleh	40,000.00	50,000.00	35,000.00	15,000.00	60% of work done
11	Construction of Town Hall	Bong Engineering Company	Gbarney Town	10,000.00	15,000.00	8,000.00	7,000.00	15% of work but with low standard
12	Construction of Library Projects	FAH Design, Architecture & Construction Company	Bong County	75,000.00	75,000.00	50,000.00	25,000.00	20% of work but with unfollowed plan
13	Commissioner Residence Completion	Global Group of Companies	Kokoyah	45,000.00	53,000.00	0	53,000.00	10% of work done
14	Elementary School Construction	JEAMCCO Inc.	Bewee Town, Boisen District	22,500.00	65,000.00	15,000.00	50,000.00	15% of work but with low standard

No.	Project Titles	Contractors	Community/ District	Allotted in US$	Actual Value per Assessment Design & BoQs US$	Amount Paid US$	Amount Outstanding for completion US$	Up to Date Status Verified by GAC
15	Clinic of Construction Completion	JEAMCCO Inc.	Ula Town, Boisen District	22,500.00	79,480.00	15,000.00	64,480.00	40% of work done
16	Elementary School Construction	JEAMCCO Inc.	Malokai Town, Turkpablee	22,500.00	65,000.00	15,000.00	50,000.00	40% of work done
17	Salala Maternal Waiting Home	LEDS	Salala Town, Salala District	29,000.00	31,168.80	26,500	4,668.80	95% Complete
18	Bridge Construction	Kolar and Sons	Gbarlorkpala	40,000.00	72,000.00	30,000.00	42,000.00	69% of work done
19	3 Muslin Schools Renovation	Sesay Brothers Business	Gbarnga & Palala	20,000.00	42,000.00	0	42,000.00	Work not started
	Total			**611,500.00**	**1,250,263.80**	**432,500.00**	**801,763.80**	

Appendix 2c: Lofa County – Uncompleted Projects Resolute

No.	Project Title	Location	Contractor	Total Cost in US$	Payment to Date	Balance	Start up Date	Expected end Date	Status
1	Three class room projects	Kolahum	Dynamic Engineering Agriculture and Reconstruction (DEARI)	8,000.00	5,000.00	3,000.00	24-Jun-21	26-Aug-21	Uncompleted
2	Clinic	Zowadamie	Mayacal Construction Service	3,000.00	3,000.00	-	24-Jun-21	26-Aug-21	Uncompleted
3	Three Clan Chiefs Houses	Zowadamie/Lawalazu and Korllemai	Mayacal Construction Service	10,000.00	10,000.00	-	24-Jun-21	26-Aug-21	Uncompleted

No.	Project Title	Location	Contractor	Total Cost in US$	Payment to Date	Balance	Start up Date	Expected end Date	Status
4	Voinjama guest house	Voinjama	A.B Lolugbah Engineer Group inc	17,200.00	17,200.00		10-May-21	13-Jul-21	Uncompleted
5	Women activites hall	Barkado	Mayacal Construction Service	8,000.00	8,000.00	-	24-Jun-21	26-Aug-21	Uncompleted
6	Ten bed rooms guest house	Borkeza town, Zorzor	Action for Sustainable Development (ASUDE) inc	8,000.00	8,000.00	-	24-Jun-21	26-Aug-21	Uncompleted
	Total			**54,200.00**	**51,200.00**	**3,000.00**			

Appendix 2d: Margibi County Uncompleted Projects Resolute

No.	Project Title	Location	Contractor	Total Cost in US$	Payment to Date	Balance	Startup Date	Expected end Date	Status
1	Construction of Youth Center	District 1	NA	10,000.00	-	10,000.00	NA	NA	Not Implemented
2	Construction of Youth Center	District 2	NA	10,000.00	-	10,000.00	NA	NA	Not Implemented
3	Construction of Youth Center	District 3 Madina	NA	5,000.00	-	5,000.00	NA	NA	Incomplete
4	Construction of Palava Hut	District 3 Telecom Community	NA	20,789.38	20,789.38	-	NA	NA	Incomplete
5	Constuction of Youth Center	District 4 Compound	NA	10,000.00	-	10,000.00	NA	NA	Not Implemented
6	Constuction of Youth Center	District 5	NA	10,000.00	-	10,000.00	NA	NA	Not Implemented
7	Construction of Palava	District 5 Dedeta and	NA	3,929.82		393.89	NA	NA	Incomplete

No.	Project Title	Location	Contractor	Total Cost in US$	Payment to Date	Balance	Startup Date	Expected end Date	Status
	Hut	Mendel Towns			3,535.93				
8	Construction of Hand Pump	District 5 Gaybar,Zeh and Bahn Towns	MOABEL Incorp.	5,893.22	5,303.90	589.32	NA	NA	Not Implemented
	Total			**75,612.42**	**29,629.21**	**45,983.21**			

Appendix 2e: Montserrado County – Uncompleted Projects Resolute

Project Description	Districts	location	Total Cost in US$	Status
Community Hall	6	sport complex community	NA	Incomplete
Market building	12	Kesselley Blvd	NA	Incomplete
Hall and district office	12	LPRC Junction	NA	Incomplete
Market building	2	Almagajee community	NA	Incomplete
Hall	17	Virginia, opposite David Kortie house	NA	Incomplete

Appendix 2f: Rivercess County- Uncompleted Project

No.	Project Title	Contractor	Community/District	Allotted US$	Actual Value per Assessment Design & BoQs US$	Amount Paid US$	Amount Outstanding for Completion US$	Up to Date Status Verification
1	Completion of the 20 bedrooms Guest house	Dehyonkuan (LIBERIA) LIMITED Inc.	Cestos City	99,000.00	N/A	92,723.15	6,276.85	85%
	Total			**99,000.00**		**92,723.15**	**6,276.85**	

Appendix 2g: Grand Bassa County – Uncompleted Projects

No.	Project Titles	Contracts	Community/Districts	Allotted US$	Actual Value per Assessment Design & BoQs US$	Amount Outstanding for Completion US$
1	Construction of Adm. Bldg. Lioydville (75%) initial payment)	N/A	Kporkon	90,000.00	N/A	90,000.00
2	Compound #2 Market Construction (Continuation)	N/A	Yeabloe	35,000.00	N/A	35,000.00
3	Construction of the Diahn bridge continuation	N/A	Geegbahn	187,282.00	N/A	187,282.00
4	Construction of Clinic Boglay Town (75% Initial payment)	N/A	Geegbahn	97,500.00	N/A	97,500.00
5	Renovation of Compound #2 Adm. Building	N/A	Yeabloe	30,000.00	N/A	30,000.00
6	GBCAA Clinic Project (Continuation)	N/A	Desoe Town	13,000.00	N/A	13,000.00
7	Construction of a modern City Hall (75% Initial payment)	N/A	Gorblee	90,000.00	N/A	90,000.00
8	Construction of Commissioner Residence (75% Initial payment)	N/A	Bleahzee	42,000.00	N/A	42,000.00
9	Construction of Commissioner Residence (75% Initial payment)	N/A	Nyuen - Wein	42,000.00	N/A	42,000.00
10	Construction of the Gben River Bridge (75% Initial payment)	N/A	Kpoe-wein	315,000.00	N/A	315,000.00
11	Construction of a modern City Hall (75% Initial payment)	N/A	Civil Compound	90,000.00	N/A	90,000.00
12	Construction of Commissioner Residence (Continuation)	N/A	Kpowein	20,000.00	N/A	20,000.00
13	Construction of the Harmonville Town Hall (75% Initial payment)	N/A	Neekreen	84,000.00	N/A	84,000.00
14	Construction of BIA Market (75% Initial payment)	N/A	St. John River City	37,500.00	N/A	37,500.00

Appendix 2g: Grand Bassa County – Uncompleted Projects

No.	Project Titles	Contracts	Community/Districts	Allotted US$	Actual Value per Assessment Design & BoQs US$	Amount Outstanding for Completion US$
15	Construction of District Office (75% initial payment)	N/A	Buchanan	84,000.00	N/A	84,000.00
16	Renovation of J.J. Cheeseman Elem. School (75% initial payment)	N/A	Edina City	56,250.00	N/A	56,250.00
17	Mobilization of the construction of modern referral hospital (initial payment)	N/A	Buchanan	200,000.00	N/A	200,000.00
18	Roads Rehabilitation	N/A	Grand Bassa	85,000.00	N/A	85,000.00
19	Support to Joint Security, GBC	N/A	Buchanan	20,000.00	N/A	20,000.00
20	County Arrears	N/A	Grand Bassa	50,000.00	N/A	50,000.00
	Total					**1,668,532.00**

Appendix 2h: Grand Cape County – Uncompleted Projects Resolution

No.	Project Title	Contractor	Community / District	Allotted in US$	Actual Value per Assessment Design & BOQ US$	Amount Paid US$	Amount Outstanding for Completion	Up to Date Status Verified by GAC
1	Construction of Two (2) buildings enumerated infra	Kingdom Business, Inc.	Superintendent Compound/City of Robert sport	329,448.17	N/A	323,518.11	5,930.06	80%
	Total			**329,448.17**	**N/A**	**323,518.11**	**5,930.06**	

Appendix 2i: Bomi County – Uncompleted Projects Resolute

No:	Description	Objective	Amount (US$)
1	Dewein District	For district development	14,500.00
2	Suehn Mecca District	For district development	14,500.00
3	Tehr District	For district development	14,500.00

No:	Description	Objective	Amount (US$)
4	Senjeh District	For district development	14,500.00
5	Klay District	For district development	12,000.00
6	Tubmanburg City	For district development	10,000.00
	Total		**80,000.00**

Appendix 3a: Non-Retirement of Domestic Travels

No.	Date	Payee	Check #	Amount in US$	Purpose
1	Nov. 28,2017	N.N. H. Boakai	000270	7,445.00	cost of DSA for team of Human Resource employees to travel to nine (9) counties
2	Mar.22,2018	Emmett K. Reeves, et. al	00246028, 00246025, 00246026	350.00	cost of DSA for Deputy Minister Emmett K. Reeves and team travel
	TOTAL			**7,795.00**	

Appendix 3b: Non-Retirement of Domestic Travels

No.	Date	Payee	Check #	Amount in L$	Purpose
1	Jul. 5 ,2017	Joekie N. Page	00168577/267	3,723,918.00	DSA for Hon. Henrique F. Tokpa and team
2	Nov. 9,2017	Nathaniel N. Boakai	00000271	59,670.00	refund for transportation for individuals who attended and participated in the validation meeting
3	Mar. 6,2018	Christiana Sherman	16668529	25,000.00	cost of transportation re-imbursement to MIA women for Madam Ellen Johnson Sirleaf
	Total			**3,808,588.00**	

Appendix 3c: Non-Retirement of Domestic Travels

No.	Date	Payee	Check #	Amount in US$	Purpose
1	July 20,2018	Joekie N. Page	00000292	25,000.00	cost for transportation, feeding and lodging for sixteen (16) honorees
2	Aug. 2,2018	Patience Flomo	00000293	50,000.00	costs for twenty-one (21) Liberian Muslims from the fifteen (15) counties to travel to Saudi Arabia

No.	Date	Payee	Check #	Amount in US$	Purpose
3	Aug. 17,2018	N.N. H. Boakai	00000301	8,134.13	Cost for DSA for Minister Varney A Sirleaf and team to travel
4	Sept. 10,2028	N.N. H. Boakai	00283169/405	900.00	cost of DSA and lunch for fifteen (15) county personnel Analysis to attend the Microsoft word and Excel Training.
5	Oct. 17,2018	Nathaniel N.H. Boakai	00283115/423	2,875.00	Payment represents DSA, Traditional token, radio announcement and media interviews for Minister Varney A. Sirleaf and team travel to Grand Bassa and Rivercess counties for three (3) days to acquaint and deputies with new leaderships and citizens for election of Hon. George M. Weah and also inspect ongoing development projects.
6	Oct. 19,2018	Aminata & Sons Inc.	00283112/424	481.00	Payment represents cost for one hundred and thirty (130) gallons of fuel for Minister Varney A. Sirleaf and team to travel to Grans Bassa and Rivercess Counties for three (3) days to acquaint and deputies with new leaderships and citizens for election of Hon. George M. Weah and also inspect ongoing development projects
7	Oct. 23,2018	N.N. H. Boakai	00283103/427	1,508.15	Payment represents DSA, Traditional token, radio announcement and media interviews for Minister Varney A. Sirleaf and team travel to Gbarpolu County to acquaint themselves with new leaderships and citizens to thank the people for the election of Pres. Weah and inspect ongoing development project.
8	Oct. 25, 2018	Nathaniel N.H. Boakai	.00283094/430	285.00	Payment represents DSA for Minister Varney A Sirleaf and team to travel to Gbarnga, Bong County to attend cabinet meeting from October 26 to 27, 2018.
9	Nov. 26,2018	Nathaniel N.H. Boakai	00283082/434	381.00	Payment represents DSA for three (3) ministers to travel to Grand Bassa County to attend two (2) days working session for superintendents, Assistant superintendents for development, city mayors and commissioners.
10	Dec. 3,2018	Nathaniel N.H. Boakai	00283076/435	398.00	Payment represents DSA for three (3) ministers to travel to Grand Bassa County to attend two (2) days working session for superintendents, Assistant superintendents for development, city mayors and commissioners.
	Total			**89,962.28**	

Appendix 3d: Non-Retirement of Incidental for Domestic Travels

No.	Date	Payee	Check #	Amount in US$	Purpose
1	Apr. 16,2021	Dominic S. Barlee	00246032/328	6,000.00	Cost for DSA,381 gallons of fuel and traditional token for Assistant Minister Joseph B. Jangar/BCCA and teams to travel to eight counties

No.	Date	Payee	Check #	Amount in US$	Purpose
2	May 6,2021	Dominic S. Barlee	00246032/325	13,100.00	Cost of DSA for participants and Transportation reimbursement to conduct capacity enhancement training in Ganta for 7 days.
3	June 10,2021	Dominic S. Barlee	00246020/332	10,200.00	Cost of reimbursement to Hon. George A. Prowd, Superintend of Maryland County for funeral and related expenses incurred
4	OCT. 4, 2021	D.S Barlee	342	2,700.00	Payment represents DSA for eighteen (18) persons
5	OCT. 22, 2021	D.S Barlee	505	16,661.40	cost for re-imbursement and accommodation and transportation of thirty (30) persons for the training.
6	OCT. 25, 2021	D.S Barlee	506	13,469.80	Payment represents accommodation and transportation re-imbursement.
7	NOV. 25, 2021	D.S Barlee	509	10,120.00	cost for re-imbursement and accommodation and transportation of thirty (30) persons for the training.
	Total			**72,251.20**	

Appendix 4: Employees due for retirement

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
1	Joseph		Dennis	Architect	40835	594.75	Central Office
2	Nelson		Doe	Engineering Aid II	40831	205.88	Central Office
3	Angeline		Hunter	Secretary	40926	149.3	Central Office
4	Eliza		Nyema	File clerk	40854	164.78	Central Office
5	Samo		Peter	Community worker	40749	205.88	Central Office
6	Acqualia	S.K.	Robinson	Community worker	40817	205.88	Central Office
7	Joseph		Togbah	Planning draftsman	40632	199.63	Central Office
8	Jackson		Barleah	Driver	40772	259.98	Central Office
9	Nyumah		Blaggy	Auto Electrician	40583	208.78	Central Office
10	Claymore	S.	Blamo	Painter	40538	205.08	Central Office
11	Elizabeth		Boley	Caretaker	40821	165.66	Central Office
12	Nancy		Brown	Caretaker Supervisor	40515	259.98	Central Office

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
13	Sackie		Coleman	Driver	40691	260.77	Central Office
14	Alice		Cooper	Caretaker	40418	179.38	Central Office
15	Johnny		Cooper	Security	40728	172.18	Central Office
16	Mary	D.	Cooper	Caretaker	40845	205.38	Central Office
17	Myers	S.	David	Secretary	40493	378.05	Central Office
18	Sarah		Dweh	Caretaker	40665	161.08	Central Office
19	Larry		Flomo	Assistant Director	40868	568.45	Central Office
20	Joseph	S.	Folleh	Regional coordinator	40786	194.1	Central Office
21	Duada	M.	Kamara	Assistant Director	40496	339.7	Central Office
22	Beatrice		Karfleh	Caretaker	40490	170.23	Central Office
23	William		Koujan	Driver	40915	205.08	Central Office
24	Nathaniel		Kullie	File Record Clerk	40867	155.63	Central Office
25	Ethel		Manneh	Caretaker	42166	183.96	Central Office
26	Edwin	P.	Nessian	Regional coordinator	40852	162.13	Central Office
27	Joseph	S.	Nyanquoi	Director Maint.	40842	583.24	Central Office
28	Nizo		Nyenette	Plumber	40822	219.6	Central Office
29	Peter		Ross	Driver	40599	223.38	Central Office
30	Yargbeh		Sartumah	Caretaker	40447	101.05	Central Office
31	Samuel	J.	Sorsor	Electrician	40509	245.38	Central Office
32	Stephen	S.	Sulonteh	Driver	40944	285.00	Central Office
33	Victoria		Swen	Caretaker	45447	183.96	Central Office
34	James		Tamba	Driver	40707	241.68	Central Office
35	Washington		Toe	Security	40476	172.18	Central Office
36	Cecelia	B.	Togba	Office Assistant	40405	274.5	Central Office
37	Olivia	J.	Tweh	Caretaker	40708	179.38	Central Office
38	Theresa		Wah	Caretaker	40882	161.08	Central Office
39	Mary	G.	Weah	Caretaker	40477	205.88	Central Office

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
40	Esther		Worjiloh	Caretaker	40805	197.68	Central Office
41	Richard		Zinnah	Security	40594	172.18	Central Office
42	Marie	M.	Kanswen	Librarian	40387	240.8	Central Office
43	Samuel	G.	Reeves	Coordinator	40872	503.25	Central Office
44	William		Bondo	I.T Technician	40895	180.45	Central Office
45	James	T.	Davis	Expeditor	40918	164.78	Central Office
46	James	T	Dennis	Cutter	40661	169.36	Central Office
47	Oretha		Doloquee	Research Officer	40656	313.13	Central Office
48	Alexander	T.	Dweh	Messenger	40836	205.88	Central Office
49	Saybah	K.	Freeman	File Record Clerk	40499	201.38	Central Office
50	Thomas	K	George	Clerk	40859	180.00	Central Office
51	Patrick	M.	Gongbegon	Ministerial Investigator	40927	366.00	Central Office
52	Wubu		Harris	File record Clerk	40887	155.63	Central Office
53	Rosetta	F.	Johnson	File Record Clerk	40780	228.83	Central Office
54	Willam		Johnson	Messenger	40659	179.38	Central Office
55	David	T.	Jones	Secretary	40575	346.03	Central Office
56	Klubondo		Karnley	Lead Singer	40820	205.88	Central Office
57	Abraham		Kpaingbay	Clerk 1	40633	164.78	Central Office
58	Elizabeth		Kumeh	File Record Clerk	40720	187.66	Central Office
59	Morris		Makor	Secretary	40684	217.93	Central Office
60	Jemima	M.	Mcgill	File Record Clerk	40668	164.78	Central Office
61	Isaac	B.	Narkinwhe	Relieving Commissioner	40576	228.75	Central Office
62	Brownell	S.	Nunneh	Coordinator	40643	686.25	Central Office
63	Edward	S.	Samukai	Receptionist	40907	233.41	Central Office
64	Mama	T.	Siah	Assistant Director	40870	385.45	Central Office
65	Harry	G.	Sulonteh	Registrar/ Culture	40688	286.55	Central Office
66	Sarah		Tartee	Clerk Typist	40943	208.78	Central Office

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
67	Tikloh		Tweh	File Record Clerk	40502	201.38	Central Office
68	Hawa		Varney	File Record Clerk	40790	210.53	Central Office
69	Henrietta	M.	Woart	File Record Clerk	40431	201.38	Central Office
70	Dweh	B.	Howard	Messenger	40552	205.88	Central Office
71	Idima		Johnson	File record Clerk	40819	347.7	Central Office
72	Daniel	Flomo	Weetol Sr	Superintendent	421366	105.00	Central Office
	TOTAL					**17284.86**	
GRAND BASSA COUNTY STAFF FOR RETIREMENT							
NO	**FIRST NAME**	**MIDDLE**	**LAST**	**POSITION**	**TRACKING#**	**SALARY**	**LOCATION**
1	Anna		Williams	Horticulturist	41226	101.05	Grand Bassa County
2	Benjamin		Adams	Procurement Officer	41432	175.88	Grand Bassa County
3	John	S.	Bonnah	Chiefdom Clerk	43008	51.22	Grand Bassa County
4	Alice		Freeman	Cleaner	41110	101.05	Grand Bassa County
5	Doris		Forte	Caretaker	41954	101.05	Grand Bassa County
6	Francis		Dennis	City Inspector	42274	101.05	Grand Bassa County
7	John	Z.	Dayugar	Sectional Clerk	43015	105.09	Grand Bassa County
8	Alice		Dillon	Cleaner	41109	101.05	Grand Bassa County
9	Paulina		Jallah	Agri. Ext. Coord.	44413	113.38	Grand Bassa County
10	Mary		Hulin	Caretaker-2	43760	48.78	Grand Bassa County
11	Emmanuel		Giahdyu	Plumber 2	42093	113.17	Grand Bassa County
12	Marian		Greene	Agri. Ext. Coord.	43687	113.38	Grand Bassa County
13	Arthur	T.	Kono	Township Clerk	41290	105.09	Grand Bassa County
14	Christian	S.	Logan	Project Planner	41667	327.92	Grand Bassa County
15	John		Smith	Caretaker	43109	101.05	Grand Bassa County
16	David	K. B.	Nelson	Security	41840	113.7	Grand Bassa County
17	Annie		Preston	Cleaner	41234	101.05	Grand Bassa County

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
		TOTAL				**1,974.96**	
MONTSERRADO COUNTY STAFF FOR RETIREMENT							
NO	**FIRST NAME**	**MIDDLE**	**LAST**	**POSITION**	**TRACKING#**	**SALARY**	**LOCATION**
1	Sophia		Brown	Cleaner	45073	101.05	Montserrado County
2	Harrington	B.	Chea	Personnel Analyst	40645	300.00	Montserrado County
3	Thompson	N.W.	Chea	Agriculture Extension Coordinator	40459	133.38	Montserrado County
4	Christina	H.	Clarke	Caretaker	40425	101.05	Montserrado County
5	John		Dahn	Security	40917	113.17	Montserrado County
6	Stephen	T.	Daitue	Governor	45097	101.05	Montserrado County
7	Alexander		Dewalt	Messenger	40846	101.05	Montserrado County
8	John		Diggs	Cleaner	40770	101.05	Montserrado County
9	Timothy		Berrian	Township Clerk	45293	105.09	Montserrado County
10	Kaifa		Amadu	Maintenance Man	40914	113.17	Montserrado County
11	Shannon		Frank	Messenger	41321	101.05	Montserrado County
12	Elizabeth		Johnson	Caretaker	42064	101.05	Montserrado County
13	Mamadee		Kromah	Mandingo Governor	43662	48.78	Montserrado County
14	Odell		Kunckles	Janitor	44293	101.05	Montserrado County
15	John		Larkpor	Messenger	40734	101.05	Montserrado County
16	John	E.	Manor	Cleaner	40873	101.05	Montserrado County
17	Yvette	W.	Nelson	Township Clerk	45655	101.05	Montserrado County
18	Leona	J.	Nemene	Cleaner	40723	101.05	Montserrado County
19	James	S.	Parker	Mason	40456	113.17	Montserrado County
20	Patrick		Ross	Messenger	44384	101.05	Montserrado County
21	Moses		Quoisaye	Plumber	40669	113.17	Montserrado County
22	Lincoln		Railey	Administrative Assistant	40653	138.40	Montserrado County

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
23	Daniel		Sando	Maintenance Man	40488	113.17	Montserrado County
24	James		Singbeh	Farm Inspector	42813	105.09	Montserrado County
25	Augustine	Sayweah	Walker	Township Clerk	41329	105.09	Montserrado County
26	Bedell		Torkonlon	Messenger	41398	101.05	Montserrado County
27	McDaniel		Vamplet	Secretary	40937	113.17	Montserrado County
28	Lucy		Wallo	Caretaker	43628	101.05	Montserrado County
29	Moses		Yekewolo	Secretary	40518	113.17	Montserrado County
30	Abraham		Zulu	Cleaner	40888	101.05	Montserrado County
	TOTAL					**3,344.82**	
RIVERCESS COUNTY STAFF FOR RETIREMENT							
NO	**FIRST NAME**	**MIDDLE**	**LAST**	**POSITION**	**TRACKING#**	**SALARY**	**LOCATION**
1	Wilson		Tukeh	Plumber	45607	113.17	Rivercess County
2	James	V.	Toweh	Accountant	42828	226.24	Rivercess County
3	Amos		Topoe	Farm Inspector	41198	105.09	Rivercess County
4	Samuel		Waye	Agri. Ext. Coord.	44890	133.38	Rivercess County
5	Joseph		Menyongar	Agriculture Extension Coordinator	43281	133.38	Rivercess County
6	Joseph	M.	Mappy	Development Coord.	43279	129.34	Rivercess County
7	Josiah	P.	Kortee	Agri. Ext. Coord.	43360	133.38	Rivercess County
8	Peter		Potee	Security	44471	113.17	Rivercess County
9	Joseph	W.	Sackor	Agri. Ext. Coord.	43305	133.38	Rivercess County
10	Shad		Ben	Messenger	45014	101.05	Rivercess County
11	Wesley		Budeon	Farm Inspector	45506	105.09	Rivercess County
12	Barclay		Gbesagee	Mason	41371	113.17	Rivercess County
13	John		Garshua	Messenger	43029	101.05	Rivercess County
14	Banny	Z.	Jackson	Maintenance man	41366	113.17	Rivercess County
15	Matthew	B.	Jackson	Messenger	43812	101.05	Rivercess County

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
16	Aaron	E.	Kardiah	Admin. Assistant	40957	121.26	Rivercess County
17	Sarah	T.	Sayon	Cleaner	44929	101.05	Rivercess County
18	Esther		Toe	Project Officer	42158	113.17	Rivercess County
19	Chea		Woryonwon	Messenger	41656	101.05	Rivercess County
20	Solomon		Wonyonwon	Liaison Officer	45067	113.17	Rivercess County
21	Stanley		Wheajue	carpenter	45090	113.17	Rivercess County
	TOTAL					**2,517.98**	
LOFA COUNTY STAFF FOR RETIREMENT							
NO	**FIRST NAME**	**MIDDLE**	**LAST**	**POSITION**	**TRACKING**	**SALARY**	**LOCATION**
1	Joseph		Moibah	Administrative Assistant	43283	60.97	Lofa County
2	Sonnie		Marwein	Cleaner	40794	101.05	Lofa County
3	Kona		Kormassa	Caretaker	40415	101.05	Lofa County
4	Luopu		Kpadekolu	Cleaner	43630	48.78	Lofa County
5	James	T	Lamine	Painter	102308	130.00	Lofa County
6	Joseph		Bombo	Messenger	43222	101.05	Lofa County
7	Abraham		Bundor	Messenger	40979	101.05	Lofa County
8	Francis	M,	Dunor	Religious Advisor	102309	140.00	Lofa County
9	Saah	M.	Fallah	District Clerk	44760	105.09	Lofa County
10	Mayama	S.	Jawateh	City inspector	43842	101.05	Lofa County
11	James		Koikoi	Clerk Typist	40472	113.17	Lofa County
12	Gayflor		Kessellie	Messenger	40421	101.05	Lofa County
13	Kullie		Thomas	Agriculture extension Coordinator	40932	68.29	Lofa County
14	Weedor		Varfee	Caretaker	45496	48.78	Lofa County
	TOTAL					**1,321.38**	
NIMBA COUNTY STAFF FOR RETIREMENT							

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING	SALARY	LOCATION
1	Augustine		Balla	Driver	41311	109.13	Nimba County
2	Peter		Barlon	Grand Zoe	44426	150.00	Nimba County
3	Yorh		Bleh	Caretaker	45649	101.05	Nimba County
4	George		Cole	File & record Clerk	42400	105.09	Nimba County
5	Yah		Dahn	Caretaker	45633	101.05	Nimba County
6	Joseph	N.	Flomo	Chiefdom Clerk	43243	105.09	Nimba County
7	Robert		Fahn	Clerk	44659	105.09	Nimba County
8	Austin	T.	Gbalah	Mason	41343	113.17	Nimba County
9	Alex		Mesahn	Messenger	41049	101.05	Nimba County
10	Nya		Messan	Personnel Analyst	44237	300.00	Nimba County
11	Kou		Miah	Caretaker	43517	101.05	Nimba County
12	James		Kahye	Driver	42782	109.13	Nimba County
13	David		Kargou	Cemetery Supervisor	41827	101.05	Nimba County
14	Sammy	K.	Kerlay	Steward	44808	101.05	Nimba County
15	George	T.	Karmie, Sr.	Secretary	42420	172.18	Nimba County
16	Whittington	N.	Kwit, Sr.	Budget officer	45509	143.85	Nimba County
17	Rebecca		Kwiti	Chief cook	44608	105.09	Nimba County
18	Rebecca		Kpankin	Caretaker	44607	101.05	Nimba County
19	Faliku	M.	Kromah	Political & Liaison off.	42199	143.85	Nimba County
20	Moses	T.	Larkpo	Carpenter	44037	113.17	Nimba County
21	Paye		Mahn	Vice chairman/ culture affairs	44418	101.05	Nimba County
22	James		Matalda	Caretaker	102333	125.00	Nimba County
23	Anna	K.	Mengonfia	Caretaker	41224	101.05	Nimba County
24	Charles	Y.	Paye	Messenger	41631	101.05	Nimba County
25	Patricia	T.	Paye	Caretaker	44376	101.05	Nimba County

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
26	Alexander	N.	Suah	Clerk/ Land Commission	41064	105.09	Nimba County
27	Nyanquoi		Suah	Messenger sgt.	44251	101.05	Nimba County
28	Edward		Tokpah	Expediter	42028	105.09	Nimba County
29	Jessie		Tokpah	Rd.& Bridges Insp.	42955	51.22	Nimba County
30	Joseph	D.	Torlon	Development Engineer	43321	154.95	Nimba County
31	Eugene		Yormie, Sr.	Culture Director	42172	105.09	Nimba County
32	Peter		Whymah	Maintenance man	44504	113.17	Nimba County
	TOTAL					**3,747.05**	
MARGIBI COUNTY STAFF FOR RETIREMENT							
NO	**FIRST NAME**	**MIDDLE**	**LAST**	**POSITION**	**TRACKING**	**SALARY**	**LOCATION**
1	Philip	E.	Wolova	Painter	44551	113.17	Margibi County
2	Jorgba		Yongar	Caretaker	43211	48.78	Margibi County
3	Samuel		Zinnah	Messenger	44900	101.05	Margibi County
4	Henry		Newman	Engineer	42574	129.34	Margibi County
5	Fredrick	K.	Nah	Township Clerk	42320	105.09	Margibi County
6	Julia		Morris	Caretaker	43387	101.05	Margibi County
7	James		Holder	Sectional Clerk	42776	105.09	Margibi County
8	Massayan	B.	Kormasu	Carpenter	43793	113.17	Margibi County
9	Sarah		Cooper	Caretaker	44915	101.05	Margibi County
10	Isaac		Davis	Chiefdom Clerk	42616	105.09	Margibi County
11	Jackson	J.	Ghanyah	Cleaner	42679	101.05	Margibi County
12	Peter		Singbah	Chiefdom Clerk	44478	105.09	Margibi County
13	Alice		Treka	Cleaner	41114	101.05	Margibi County
	TOTAL					**1,330.07**	
GRAND CAPE MOUNT COUNTY STAFF FOR RETIREMENT							

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING	SALARY	LOCATION
1	Momo	Goekai	Dassen	Governor	40424	101.05	Grand Cape Cape mount
2	Varney		Degbe	Heavy Duty Driver	40851	113.17	Grand Cape Cape mount
3	Baimba		Fahnbulleh	Agriculture Extension Officer	40890	133.38	Grand Cape Cape mount
4	Saah		Fallah	Cleaner	40580	101.05	Grand Cape Cape mount
5	Alfred	V.	Gbanyan	Administrative Assistant	40696	179.58	Grand Cape Cape mount
6	Ben		Gray	Sectional clerk	40433	51.22	Grand Cape Cape mount
7	Nancy		Bockarie	Caretaker	40629	101.05	Grand Cape Cape mount
8	Benjamin		Branch	Plumber	40442	113.17	Grand Cape Cape mount
9	Annie		Gross	Governor	40620	101.05	Grand Cape Cape mount
10	Irene		Hoff	Matron	40652	101.05	Grand Cape Cape mount
11	Boima		Hilton	Agriculture Extension Coordinator	40713	68.29	Grand Cape Cape mount
12	Moiba		Kromah	Paramount chief	40761	109.13	Grand Cape Cape mount
13	Morris	A.	Kromah	Electrician	40864	113.17	Grand Cape Cape mount
14	Baby		Kebbeh	Caretaker	40648	101.05	Grand Cape Cape mount
15	Momo	J.	Kiahon	General Overseer	40491	101.05	Grand Cape Cape mount
16	Mohammed	A.	Kiazolu	Protocol Officer	40768	190.67	Grand Cape Cape mount
17	Mohammed	G.	Kiazolu	Agriculture Extension Coordinator	40592	686.25	Grand Cape Cape mount
18	Anna		Komoteh	Governor	40635	101.05	Grand Cape Cape mount
19	Boakai		Massaquoi	Mason	40898	113.17	Grand Cape Cape mount
20	Eric	V.	Pinney	County Inspector	40505	469.55	Grand Cape Cape mount
21	Mary	T.	Tuazama	Governor	40621	101.05	Grand Cape Cape mount
22	Saah		Tamba	Cemetery Supervisor	40507	101.05	Grand Cape Cape mount

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
	Total					**3,351.25**	
SINOE COUNTY STAFF FOR RETIREMENT							
NO	**FIRST NAME**	**MIDDLE**	**LAST**	**POSITION**	**TRACKING**	**SALARY**	**LOCATION**
1	Kocar	S.	Doe	City Inspector	43479	101.05	Sinoe County
2	Martha		Duwroh	Matron	102382	125.00	Sinoe County
3	Ezekiel		Dapay	Messenger	42184	101.05	Sinoe County
4	Thomas		Gee	City Inspector	45263	101.05	Sinoe County
5	KENNEDY	S.	GEEGBE	Clan Chief	43451	105.09	Sinoe County
6	Moses		Bardawlue	Messenger	43985	101.09	Sinoe County
7	Joseph		Bestman	Interpreter	43218	101.05	Sinoe County
8	Martha		Brown	Messenger	43715	101.05	Sinoe County
9	Amos		Chepoyee	City Inspector	41165	101.05	Sinoe County
10	Helen	P.	Jabbah	Cleaner	42536	101.05	Sinoe County
11	Mary	S.	Jayswen	Caretaker	43762	101.05	Sinoe County
12	Adolphus	F.	Jallah	Messenger	41009	101.05	Sinoe County
13	Beatrice		Karmoh	Matron	41390	101.05	Sinoe County
14	Janet		Karlor	Caretaker	42851	101.05	Sinoe County
15	Eva		Jonah	Caretaker	42174	101.05	Sinoe County
16	William		Jleewea	Road Superv.	45537	101.05	Sinoe County
17	Othetoe	D.	Klawleh	Township Clerk	44348	101.05	Sinoe County
18	Sarah		Pantoe	Caretaker	102352	125.00	Sinoe County
19	AMOS	P.	KPALLEH	Chiefdom Clerk	41183	101.09	Sinoe County
20	Helena		Manneh	Caretaker	42541	101.05	Sinoe County
21	Frances	C.	Nyanbo	Caretaker	42264	101.05	Sinoe County
22	SUSANNAH	W.	NYENSWEH	Matron	45158	101.05	Sinoe County
23	Mary		Pajibo	Horticulturist	43770	101.05	Sinoe County

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
24	Jowah		Sayplue	Messenger	43373	101.05	Sinoe County
25	Isaac		Saysaw	City Inspector	412810	130.00	Sinoe County
26	JOHNSON	W.	SAYTUE	Chiefdom Clerk	43180	101.09	Sinoe County
27	Rebecca	T.	Seeboe	Cleaner	44611	101.05	Sinoe County
28	Rebecca		Tarpeh	Caretaker	44613	101.05	Sinoe County
29	MAYSON		TOGBAH	City Clerk	43843	101.09	Sinoe County
30	Martha		Willie	Caretaker	43733	101.05	Sinoe County
31	Moses	J.	Wordee	Messenger	44079	101.05	Sinoe County
	Total					**3,213.60**	
GBARPOLU COUNTY STAFF FOR RETIREMENT							
NO	**FIRST NAME**	**MIDDLE**	**LAST**	**POSITION**	**TRACKING**	**SALARY**	**LOCATION**
1	Aaron		Zinnah	Office Assistant	40962	105.09	Gbarpolu County
2	Jallah	T.	Edward	Messenger	42728	101.05	Gbarpolu County
3	Siamie		Dukuly	Caretaker	45025	48.78	Gbarpolu County
4	Jartu	B.	Johnson	Cleaner	42865	101.05	Gbarpolu County
5	Mark	K.	Johnson	Driver	43703	109.13	Gbarpolu County
6	Sekou		Kamara	Sectional Clerk	44998	105.09	Gbarpolu County
7	Vonjo		Katu	Janitor	45459	101.05	Gbarpolu County
8	William		Koingba	Agri. Coord.	45543	133.38	Gbarpolu County
9	Beyan	T.S.	Kollie	District Clerk	41475	105.09	Gbarpolu County
10	Jacob	Bai	Komah	Project Planner	42703	327.92	Gbarpolu County
11	Massa		Gray	Caretaker	43787	101.05	Gbarpolu County
12	Jartu		Bonday	Sectional Clerk	42863	380.00	Gbarpolu County
13	Tarnue	K.	Ballah	District Interpreter	45204	101.05	Gbarpolu County
14	Sumo		Barsee	Messenger	45131	101.05	Gbarpolu County
15	Jallah		Cooper	Messenger	42727	101.05	Gbarpolu County

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
16	Nathaniel		Jallah	Agri. Ext. Coord.	44177	133.38	Gbarpolu County
17	Gbassy		Kpaidia	Carpenter	42375	113.17	Gbarpolu County
18	Varney		Kromah	Mason	45386	113.17	Gbarpolu County
19	Makula		Lahai	Messenger	43652	101.05	Gbarpolu County
20	Kulbah		Lone	Caretaker	43535	101.05	Gbarpolu County
21	Zoequaye		Lorma	Interpreter	45672	101.05	Gbarpolu County
22	Taweh	W.	Moore	Agri. Ext. Coord.	45214	133.38	Gbarpolu County
23	William	S.	Mulbah	Admin Technician	45547	113.17	Gbarpolu County
24	Fahnbulleh	L.	Nyanquoi	Chiefdom Clerk	42197	105.09	Gbarpolu County
25	Amadu		Scott	carpenter	41148	113.17	Gbarpolu County
26	William	M.	S'eh	Political/ Liaison Officer	45560	177.22	Gbarpolu County
27	Momo		Tamba	Carpenter	43929	113.17	Gbarpolu County
28	Zoe		Tisley	Matron	45670	101.05	Gbarpolu County
29	Fata		Varmah	Steward	42210	101.05	Gbarpolu County
30	Peter		Yarsiah	Cleaner	44511	101.05	Gbarpolu County
	Total					**3,743.05**	

BONG COUNTY STAFF FOR RETIREMENT

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING	SALARY	LOCATION
1	Joseph	M.	Urey	Admin. Assistant	43323	175.38	Bong County
2	John		Weah	carpenter	43128	320.00	Bong County
3	John		Mulbah	Messenger	43075	101.05	Bong County
4	Henry		Johnson	Cleaner	42561	101.05	Bong County
5	Sumo	D.	Johnson	Agri. Ext. Coord.	45134	133.38	Bong County
6	Temeh		Kaine	Caretaker	45227	101.05	Bong County
7	Henry		Kollie	District Inspector	42567	105.09	Bong County

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
8	Joseph	Y.	Kollie	Electrician	43269	113.17	Bong County
9	Moses	T.K.	Flomo	City Cleaner	44006	101.05	Bong County
10	Allison		Flomoku	Cleaner	41123	101.05	Bong County
11	John	D.	Flomo	Cleaner	43026	101.05	Bong County
12	Mary		Gardeo	Caretaker	43755	101.05	Bong County
13	Jerry	S.	Dwanah,Sr.	Dist. Clerk	42925	105.09	Bong County
14	Tenneh		Boakai	Caretaker	45228	101.05	Bong County
15	Victoria	G.	Cole	Cleaner	45434	101.05	Bong County
16	Esther	P.	Clay	Cleaner	42147	101.05	Bong County
17	Samuel	L.	Spencer	Sectional Clerk	44881	105.09	Bong County
18	Anthony	J.	Tamata	City Inspector	41262	101.05	Bong County
19	Nathaniel		Queelyme	Project Planner	44185	327.92	Bong County
20	Thomas		Reeves	Driver	45277	109.13	Bong County
21	Flomo		Togbah	Cleaner	42243	101.05	Bong County
22	David	K.	Tokpa	District Clerk	41868	105.09	Bong County
	Total					**2,811.94**	

BOMI COUNTY STAFF FOR RETIREMENT

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING	SALARY	LOCATION
1	Momolu		Nyei	Messenger	43943	225.00	Bomi County
2	Boimah	J.	Mongar	General Coordinator	41534	105.09	Bomi County
3	Richard	G.	Moore	Caretaker	44640	101.05	Bomi County
4	Mannah		Massaley	Chiefdom Clerk	43673	105.09	Bomi County
5	Dukuly		Mamadee	Driver	41980	109.13	Bomi County
6	Jenney		Manay	Caretaker	42895	101.05	Bomi County
7	David		Peal	Painter	41846	113.17	Bomi County

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
8	Momo		Passawe	Carpenter	43921	113.17	Bomi County
9	Moses	K.	Gobah	Messenger	44015	101.05	Bomi County
10	S'eh		Hill	Project Planner	44996	68.29	Bomi County
11	Mohamed		Konneh	Interpreter	43887	150.00	Bomi County
12	Charles		Johnson	Mechanic	41622	113.17	Bomi County
13	Ambulai		Kamara	Admin , Assistant	41157	650.00	Bomi County
14	Momolu	M.	Coleman	Procurement Officer	43942	157.58	Bomi County
15	Oretha		Coleman	Filing Clerk	44322	105.09	Bomi County
16	Varney	E.	Burphy	District Clerk	45374	105.09	Bomi County
17	Varney	G.	Boakai	Electrician	45373	140.15	Bomi County
18	Kadalla	L.	Allison	Protocol Officer	43416	68.29	Bomi County
19	Morris		Ambullah	Interpreter	43953	101.05	Bomi County
20	Momo		Dixon	Messenger	43906	101.05	Bomi County
21	Victor		Duwah	Sectional Clerk	45412	105.09	Bomi County
22	Joseph		Sando	Mason	43306	113.17	Bomi County
23	Momodee		Sonie	Driver	43939	109.13	Bomi County
24	Musa		Sheriff	Interpreter	44108	101.05	Bomi County
	Total					**3,262.00**	

RIVERGEE COUNTY STAFF FOR RETIREMENT

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING	SALARY	LOCATION
1	Richard	T.	Twallah	Electrician	44647	113.17	Rivergee County
2	John		Tweh	District Clerk	43124	105.09	Rivergee County
3	Elijah	G.D.	Wesseh	Carpenter	42054	113.17	Rivergee County
4	John		Wesseh	Sectional Clerk	43134	105.09	Rivergee County
5	Stephen	T.	Kuo	City inspector	45108	101.05	Rivergee County
6	Vicky		Kossegba	Supervisor	45405	105.09	Rivergee County
7	Peter		Myers	Religious Advisor	44461	129.34	Rivergee County

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
8	Elizabeth	N.	Green	Caretaker	42062	101.05	Rivergee County
9	Abraham	N.	Jumbo	Project Planner	40988	327.92	Rivergee County
10	Nancy		Quayee	Caretaker	44154	101.05	Rivergee County
11	Peter		Quayee	Cemetery Supervisor	44472	48.78	Rivergee County
12	Daniel	B.	T'eh	Political Advisor	41773	117.22	Rivergee County
13	Louis		Swen	Caretaker	43615	101.05	Rivergee County
14	Peter	B.	Swen	Township Clerk	44481	105.09	Rivergee County
15	Morris	C.	Seekah	Interpreter	43975	101.05	Rivergee County
16	Robert		Saytue	Advisor	44686	113.17	Rivergee County
17	Bougouton		Chea	Road inspector	41556	105.09	Rivergee County
18	Patricia		Frozier	Cleaner	44373	101.05	Rivergee County
19	Philip	S.	Farley	Interpreter	44527	101.05	Rivergee County
20	David	N	Wilson	Interpreter	41875	101.05	Rivergee County
21	Josiah	S.	Wilson	Interpreter	43372	101.05	Rivergee County
	TOTAL					**2,397.67**	

GRAND KRU COUNTY STAFF FOR RETIREMENT

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING	SALARY	LOCATION
1	John		Brownell	H/D Mechanic	43010	113.17	Grand kru County
2	Moses	S.	Chea	City Inspector	43992	101.05	Grand kru County
3	Suku		Charles	Dist. Clerk	45126	105.09	Grand kru County
4	Dweh	D.	Chie	Carpenter 2	41985	113.17	Grand kru County
5	Blamo		Dahun	Cleaner	41499	113.17	Grand kru County
6	Kennedy	Diah	Daryoue	Sectional Clerk	43450	105.09	Grand kru County
7	Martha	G.	Davis	Caretaker	43716	101.05	Grand kru County
8	Doe		Dennis	Messenger	41939	101.05	Grand kru County
9	Putu		Doe	Sectional Clerk	44571	105.09	Grand kru County
10	Sarah	W.	Doe	Caretaker	44917	101.05	Grand kru County

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
11	Sunday		Doe	City Clerk	45142	105.09	Grand kru County
12	Wiah	T.	Doe	Sectional Clerk	45510	105.09	Grand kru County
13	Christian		Doeplah	Mesenger	41664	101.05	Grand kru County
14	Seedee		Duwily	Mason	44990	113.17	Grand kru County
15	Mabel		Dweh	Caretaker	43635	48.78	Grand kru County
16	Matthew	K.	Fallah	Chiefdom Clerk	43803	105.09	Grand kru County
17	Sarlee	C.	Esther	Matron	44942	101.05	Grand kru County
18	Doe	N.	Forgbe	T/Ship Clerk	41943	51.22	Grand kru County
19	Charlie		Doe	Interpreter	41646	101.05	Grand kru County
20	Charlotte		Doe	Caretaker	41647	101.05	Grand kru County
21	Nah	W.	Fukar	Messenger	44142	101.05	Grand kru County
22	David	W.	Gbarsue	Interpreter	41814	101.05	Grand kru County
23	Koffa		Gbasio	Sectional Clerk	43480	51.22	Grand kru County
24	Brown		Gedekan	City Inspector	41568	105.09	Grand kru County
25	Benedictus	Q.	Geweh	City Clerk	41429	105.09	Grand kru County
26	Eva		Gigba	Caretaker	42173	101.05	Grand kru County
27	Nyekan	J.	Gray	Clerk	44256	51.22	Grand kru County
28	James	G.	Hne	Messenger	42775	101.05	Grand kru County
29	John		Jloh	Messenger	43041	101.05	Grand kru County
30	Michael	K.	Koffa	Messenger	43871	101.05	Grand kru County
31	Philomina	J.	Koffa	Caretaker	44553	101.05	Grand kru County
32	Elizabeth	B.	Barfeh	Caretaker	42057	101.05	Grand kru County
33	Annie	G.	Basseh	Caretaker	41227	101.05	Grand kru County
34	Kayjileh	S.	Blamo	Chiefdom Clerk	43440	105.09	Grand kru County
35	Arthur	N.	Broh	Messenger	41280	101.05	Grand kru County
36	Emmanuel		Broh	Messenger	42085	101.05	Grand kru County
37	Wiah		Jarbo	City Clerk	45512	105.09	Grand kru County

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
38	Matilda		Jaybah	Cleaner	43795	101.05	Grand kru County
39	Othello		Joploh	Cleaner	44340	101.05	Grand kru County
40	Ben		Kayjlay	Dist. Inspector	102299	130.00	Grand kru County
41	Samuel	K.	Korbor	City Clerk	44858	105.09	Grand kru County
42	Welti		Korh	Caretaker	45504	101.05	Grand kru County
43	Francis	F.	Kun	Messenger	42288	101.05	Grand kru County
44	Rachael		Kuwen	Caretaker	44584	101.05	Grand kru County
45	Milton	F	Monbo	Receptionist	43881	101.05	Grand kru County
46	Jacolyn	G.	Nagbe	Cleaner	42720	101.05	Grand kru County
47	Moses	F	Nagbe	Caretaker	44044	101.05	Grand kru County
48	Vincent	W	Nagbe	Dist. Inspector	404947	105.08	Grand kru County
49	Albert	C.	Nebo	Engineer	41031	186.97	Grand kru County
50	Togba		Nimely	Cleaner	45320	101.05	Grand kru County
51	Tobga		Nimene	Interpretor	45303	101.05	Grand kru County
52	Esther		Nyan	Supev./ Caretaker	42154	51.22	Grand kru County
53	Madison		Nyankun	Dist. Clerk	43645	105.09	Grand kru County
54	Nancy		Nyanti	Cleaner	44152	48.78	Grand kru County
55	William		Nyanti	Cleaner	45551	101.05	Grand kru County
56	Sam	H.	Nyeneh	Township Clerk	44789	105.09	Grand kru County
57	John		Nyenneh	Dist. Clerk	43081	105.09	Grand kru County
58	Margret	M.	Nyenswah	Horticulturist	43683	101.05	Grand kru County
59	Beatrice	T.	Quire	Caretaker	41392	101.05	Grand kru County
60	Toe	B.	Robert	Chiefdom Clerk	45311	105.09	Grand kru County
61	Benjamin	B.	Tulah	City Clerk	41440	105.09	Grand kru County
62	James	S.	Tuobie	Agri. Ext. Coord.	42829	68.29	Grand kru County
63	Daniel	S.	Tuwary	City Inspector	41777	101.05	Grand kru County
64	Jimmy		Tuwely	Cleaner	42973	101.05	Grand kru County

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
65	Jasper	W.	Toe	Maint. Man	42867	113.17	Grand kru County
66	Jayleh	A.	Toe	Chiefdom Clerk	42870	105.09	Grand kru County
67	Abraham		Togba	Messenger	40999	101.05	Grand kru County
68	Bernard	N.	Togba	Messenger	41455	101.05	Grand kru County
69	John	F.	Togba	Dist. Clerk	43119	105.09	Grand kru County
70	T.		Togba	City Clerk	45176	105.09	Grand kru County
71	Fred	Diah	Toe	Sectional Clerk	42308	105.09	Grand kru County
72	Gmah		Toe	T/Ship Clerk	42468	105.09	Grand kru County
73	Satia		Tugbe	Sectional Clerk	44949	105.09	Grand kru County
74	Elijah	N.	Tye	Political Liaison	42053	68.29	Grand kru County
75	Samuel		Sartieh	Horticulturist	44879	101.05	Grand kru County
76	Jaka		Seedee	Mechanic 2	42724	113.17	Grand kru County
77	Washington		Settro	Messenger	45478	101.05	Grand kru County
78	Jerome		Swen	Cleaner	42917	101.05	Grand kru County
79	Nagbe		Slah	Messenger	44137	101.05	Grand kru County
80	Helena		Tarpeh	Cleaner	42545	101.05	Grand kru County
81	Nathnaiel		Tarpeh	Dist. Clerk	44199	105.09	Grand kru County
82	Simbo		Tarpeh	Messenger	45031	101.05	Grand kru County
83	Dickson	C.	Taypoh	City Clerk	41923	101.05	Grand kru County
84	Senyon		Tei	Messenger	45009	101.05	Grand kru County
85	Theresa		Telay	Caretaker	45245	101.05	Grand kru County
86	Chea	N.	Toe	Cleaner	41654	101.05	Grand kru County
87	Tulah	J.	Wah	Messenger	45345	101.05	Grand kru County
88	Esther		Weah	Matron	42162	101.05	Grand kru County
89	John	S.	Weah	Messenger	43129	101.05	Grand kru County
90	Johnny	G.	Weah	District Clerk	43155	105.09	Grand kru County
91	Oliver		Weah	Messenger	44313	101.05	Grand kru County

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
92	Gabriel	S.	Wiah	Dist. Interpreter	42344	48.78	Grand kru County
93	Patricia	T.	Wiah	Caretaker	44377	101.05	Grand kru County
94	Sophia	B.	Wiah	Caretaker	45077	101.05	Grand kru County
95	Victor	P.	Wiah	District Clerk	45430	105.09	Grand kru County
96	Habakkuah	K.	Wieh	Interpreter	42492	101.05	Grand kru County
97	Charles		Wisseh	Sectional Clerk	41643	105.09	Grand kru County
98	Sarkor	F.	Wisseh	Agri. Ext. Coordinator	44941	68.29	Grand kru County
99	Joseph	N.	Wlegbe	Messenger	43335	101.05	Grand kru County
100	Abraham	W.	Wleh	Cleaner	41001	101.05	Grand kru County
101	Arthur	S.	Wleh	Cemetery supervisor	41305	101.05	Grand kru County
102	Jebo		Wleh	Messenger	42874	101.05	Grand kru County
103	Solomon		Worteh	Caretaker	45068	101.05	Grand kru County
104	Isaiah		Wreh	Road Supt.	42657	101.05	Grand kru County
105	Sylvester	K.	Wreh	Cleaner	45175	101.05	Grand kru County
106	Alfred	T	. Jurwlay	Cleaner	41086	101.05	Grand kru County
107	Alexandred		T'eh	Sectional Clerk	41065	51.22	Grand kru County
	Total					**10,604.77**	

GRAND GEDEH COUNTY STAFF FOR RETIREMENT

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING	SALARY	LOCATION
1	Amin		Bassah	Secretary	41160	113.17	Grand Gedeh County
2	Olaska	W.	Barh	Adm. Asst.	44300	202.45	Grand Gedeh County
3	Peter		Barlee	Messenger	44425	101.05	Grand Gedeh County
4	Roosevelt	S.	Barley	Messenger	44723	101.05	Grand Gedeh County
5	Fred		Bahn	Mechanic	42301	51.22	Grand Gedeh County
6	Taylor		Boudou	Interpreter	45215	48.78	Grand Gedeh County
7	David		Bowah	Cemetry Supervisor	41805	101.05	Grand Gedeh County
8	Joe	A.	Beaway	County Engineer	42976	129.34	Grand Gedeh County

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
9	Amos	K.	Flah	Messenger	41169	101.05	Grand Gedeh County
10	Rachel		Collins	Caretaker Superv.	44587	51.22	Grand Gedeh County
11	Felix	Z.	Dio	Adm. Asst.	42225	121.26	Grand Gedeh County
12	Nathaniel		Deddeh	Cementary Superv.	44174	48.78	Grand Gedeh County
13	Cecelia		Gbarjolo	Cleaner	41601	101.05	Grand Gedeh County
14	Roland		Gaye	Chiefdom Clerk	44708	51.22	Grand Gedeh County
15	Joe	E.	Garley	Sectional Clerk	42979	51.22	Grand Gedeh County
16	Peter		Gbowon	Cleaner	44443	101.05	Grand Gedeh County
17	Betty		Golo	Cleaner	41467	48.78	Grand Gedeh County
18	Amos		Grear	Chiefdom Clerk	41176	51.22	Grand Gedeh County
19	Fred	V.	Henson	Information Officer	42304	70.73	Grand Gedeh County
20	Hilton	S.	Kayee	Interpreter	42596	101.05	Grand Gedeh County
21	Felecia		Koso	Caretaker	42224	101.05	Grand Gedeh County
22	Passo		Maoh	Electrician	44370	51.22	Grand Gedeh County
23	Sammy		Jillah	Cemetry Supervisor	44807	101.05	Grand Gedeh County
24	David	F.	Jorloh	Secretary	41825	113.17	Grand Gedeh County
25	William	S.	Pawoh	Farm Coord.	45552	101.05	Grand Gedeh County
26	Lucy		Saydee	Caretaker	43626	101.05	Grand Gedeh County
27	Offenshall		Sayee	Caretaker	44296	48.78	Grand Gedeh County
28	Allen	N.	Quaye	District Clerk	41122	105.09	Grand Gedeh County
29	Robert	Burgess	Quiah	Secretary	44681	113.17	Grand Gedeh County
30	Victor		Quiah	File Record Clerk	45421	53.66	Grand Gedeh County
31	Harry		Samu	City Insp.	42520	48.78	Grand Gedeh County
32	George		Tarley	Advisor	42437	113.17	Grand Gedeh County
33	Peter		Tarlue	Messenger	44483	101.05	Grand Gedeh County
34	James		Wento	District Interpreter	42837	101.05	Grand Gedeh County
35	Susannah		Towah	Caretaker	45160	48.78	Grand Gedeh County

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
36	David		Wah	Messenger	41871	101.05	Grand Gedeh County
37	Garty	S.	Zarway	Cemetry Supervisor	42362	101.05	Grand Gedeh County
38	Gee	J.	Zean	County Personnel Analyst	42389	425.00	Grand Gedeh County
39	Marie	M.	Zean	Messenger	43701	101.05	Grand Gedeh County
40	Edward		Yuwor	Township Clerk	42030	105.09	Grand Gedeh County
41	Doppa	A.	Yanrue	District Clerk	41953	51.22	Grand Gedeh County
	TOTAL					**3,933.32**	

MARYLAND COUNTY STAFF FOR RETIREMENT

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING	SALARY	LOCATION
1	Alfred		Davis	Mechanic	41078	113.17	Maryland County
2	Emma	W.	Davis	Cleaner #1	42082	101.05	Maryland County
3	Hodo	K.	Clark	Political Liason officer	40825	153.00	Maryland County
4	Napoleon		Brown	District Clerk	44158	105.09	Maryland County
5	Johnetta		Brooks	Messenger	43146	48.78	Maryland County
6	Nyema		Dio,Sr.	Agriculture Extension Coordinator	44258	133.38	Maryland County
7	Francis	N.	Dixon	Township Clerk	42275	51.22	Maryland County
8	Madison	N.	Doe	Governor	43643	101.05	Maryland County
9	Mary		Doe	Cleaner	43750	101.05	Maryland County
10	Patrick		Doryen	Driver #1	44381	109.13	Maryland County
11	Peter	P.A.	Dosee	District Clerk	44434	51.22	Maryland County
12	Henry	D.	Dossen	Agri. Ext. Coordinator	42553	133.38	Maryland County
13	George		Freeman	Mason	42410	51.22	Maryland County
14	Martin	M.	Gaye	Governor	43738	101.05	Maryland County

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
15	Joseph	B.	Gibson	Interpreter	43249	101.05	Maryland County
16	Wilson		Gwiah	Sectional Clerk	45597	51.22	Maryland County
17	Grace		Harris	Caretaker #1	42480	48.78	Maryland County
18	Esther		Herbert	Caretaker	42151	48.78	Maryland County
19	Daniel	Y.	Jones	Agri. Ext. Coord.	41749	68.29	Maryland County
20	Nyema		Jones	Township Clerk	44260	51.22	Maryland County
21	Theodore		Howe	Budget Officer	45237	172.22	Maryland County
22	Wilson		Hne	Sectional Clerk	45598	51.22	Maryland County
23	Anthony		Jackson	Township Clerk	41254	51.22	Maryland County
24	George		Jugba	Administrative Assistant	42417	121.26	Maryland County
25	Moses		Karpeh	Dist. Interpreter	44027	48.78	Maryland County
26	James	G.	Ketteh	Maintenance Man	40712	113.17	Maryland County
27	George		Barchue	Messenger	42396	48.78	Maryland County
28	Hodo	N.	Appleton	Sectional clerk	42601	51.22	Maryland County
29	Jackson		Bardio	Sectional Clerk	42674	51.22	Maryland County
30	Sneh	D.	Bardue	Governor Clerk	45043	51.22	Maryland County
31	Emmanuel		Boe	City Inspector	42084	101.05	Maryland County
32	Bolton		Kouh	Messenger	41540	48.78	Maryland County
33	Aloysius	K.	Scott	Electrician	41129	51.22	Maryland County
34	Timothy		Tablah	Messenger	45297	48.78	Maryland County
35	Jacob		Teaweh	Messenger	42710	48.78	Maryland County
36	Janet		Toe	Caretaker	42853	48.78	Maryland County
37	John		Tomah	Plumber	40736	51.22	Maryland County
38	Theresa	B.	Togbo	Cleaner #3	45246	48.78	Maryland County
39	Nyema		Konate	Township Clerk	44261	51.22	Maryland County
40	Jimmy		Morais	Farm inspector	42972	105.09	Maryland County

NO	FIRST NAME	MIDDLE	LAST	POSITION	TRACKING#	SALARY	LOCATION
41	Christopher	K.	Neufville	Sectional Clerk	41682	51.22	Maryland County
42	Moses	T.	Nyemah	Cleaner	44048	48.78	Maryland County
43	Mark		Nyenati	Messenger	43708	105.09	Maryland County
44	John		Nyunnoh	Caretaker	43083	48.78	Maryland County
45	Nyema		Russell	Security #1	44263	113.17	Maryland County
46	Francis		Sackor	County Engineer	42291	129.34	Maryland County
47	Henry	S.	Tweh	Personnel Analyst	42585	300.00	Maryland County
48	Lewis		Verdier	Painter	43599	51.22	Maryland County
49	Teba	D	Wallace	Sectional Clerk	45220	51.22	Maryland County
50	Edith		Weah	Caretaker	42000	48.78	Maryland County
51	Peter	D.	Weah	Chiefdom Interpreter	44501	51.22	Maryland County
52	Samuel		Weah	Messenger	44892	48.78	Maryland County
53	Emily		Williams	Caretaker #2	42080	48.78	Maryland County
	Total					**4,183.52**	
Grand Total (MIA Staff due for retirement						**550**	

Appendix 5: Generator / Vehicle Fuel Consumption Log

No.	Date	Payee	Check #	Amount in US$	Purpose
1	July 08,2020	Dominic S. Barlee	00246089/309	1,893.00	costs for three hundred ninety-eight gallons of fuel for Minister Varney Sirleaf and team to travel
2	Apr. 16,2021	Dominic S. Barlee	00246032/328	6,000.00	cost for DSA,381 gallons of fuel and traditional token for Assistant Minister Joseph B. Jangar/BCCA and teams to travel to eight counties
3	SEPT. 30, 2021	AMINATA & SONS		5,399.80	Payment represents cost for one thousand four hundred twenty-one gallons of fuel.
4	SEPT. 30, 2021	OFFICE IDEALS	339	268.50	Payment represent cost for fifty-four gallons of fuel.
5	OCT. 4, 2021	AMINATA & SONS	344	208.50	Payment represents cost for fifty-four gallons of fuel.
6	OCT. 22, 2021	AMINATA & SONS	349	217.00	Payment represents cost for fifty-seven (57) gallons of gasoline for the training

No.	Date	Payee	Check #	Amount in US$	Purpose
					of thirty (30) participants.
7	OCT. 25, 2021	AMINATA & SONS	502	100.00	Payment represents cost of gasoline for the training of thirty (30) participants in Grand Bassa County.
	Total			**14,086.80**	

Appendix 6: Irregularities Associated with MIA Fixed Assets

No.	GSA CODE	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	MODEL	YEAR	BTU	PERSON NAME	PERSON TITLE	LOCATION	COST CENTER	SUPPLIER	CONDITION
1	N/A	Desk	Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Minister office	Adm.	GOL	Good
2	N/A	Chair	Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Minister office	Adm.	GOL	Good
3	N/A	Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Minister office	Adm.	GOL	Good
4	N/A	Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Minister office	Adm.	GOL	Good
5	N/A	Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Minister office	Adm.	GOL	Good
6	N/A	Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Minister office	Adm.	GOL	Good
7	N/A	Book shelf	Glass	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Minister office	Adm.	GOL	Good
8	N/A	Book shelf	Glass	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Minister office	Adm.	GOL	Good
9	N/A	Coat Rack	Clothes	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Minister office	Adm.	GOL	Good
10	N/A	Table	Conference	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Minister office	Adm.	GOL	Good
11	N/A	Chair	Executive	N/A	N/A	N/A	N/A	N/A	Varney A.	Minister	Conference	Adm.	GOL	Good

No.	GSA CODE	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	MODEL	YEAR	BTU	PERSON NAME	PERSON TITLE	LOCATION	COST CENTER	SUPPLIER	CONDITION
									Sirleaf		Room			
12	N/A	Chair	Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
13	N/A	Chair	Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
14	N/A	Chair	Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
15	N/A	Chair	Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
16	N/A	Chair	Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
17	N/A	Chair	Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
18	N/A	Chair	Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
19	N/A	Chair	Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
20	N/A	Chair	Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
21	N/A	Chair	Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
22	N/A	Chair	Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
23	N/A	Chair	Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
24	N/A	Chair	Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
25	N/A	Chair	Executive	N/A	N/A	N/A	N/A	N/A	Varney A.	Minister	Conference	Adm.	GOL	Good

No.	GSA CODE	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	MODEL	YEAR	BTU	PERSON NAME	PERSON TITLE	LOCATION	COST CENTER	SUPPLIER	CONDITION
									Sirleaf		Room			
26	N/A	Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
27	N/A	Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
28	N/A	Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
29	N/A	Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
30	N/A	Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
31	N/A	Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
32	N/A	Chair	Regular	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
33	N/A	Chair	Regular	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
34	N/A	Table	Conference	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
35	N/A	Table	Conference	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
36	N/A	Chair	Sofa	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Waiting Room	Adm.	GOL	Good
37	N/A	Chair	Sofa	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Waiting Room	Adm.	GOL	Good
38	N/A	Chair	Sofa	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Waiting Room	Adm.	GOL	Good
39	N/A	Table	Dinning	N/A	N/A	N/A	N/A	N/A	Varney A.	Minister	Waiting	Adm.	GOL	Good

No.	GSA CODE	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	MODEL	YEAR	BTU	PERSON NAME	PERSON TITLE	LOCATION	COST CENTER	SUPPLIER	CONDITION
									Sirleaf		Room			
40	N/A	Chair	Regular	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Minister Kitchen	Adm.	GOL	Good
41	N/A	Chair	Regular	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Minister Kitchen	Adm.	GOL	Good
42	N/A	Chair	Regular	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Minister Kitchen	Adm.	GOL	Good
43	N/A	Chair	Regular	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Minister Kitchen	Adm.	GOL	Good
44	N/A	Chair	Regular	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Minister Kitchen	Adm.	GOL	Good
45	N/A	Chair	Regular	N/A	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Minister Kitchen	Adm.	GOL	Good
46	N/A	Shredder	Small Size	DUX	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Minister office	Adm.	GOL	Good
47	N/A	Ice Box	Small Size	BEKO	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Minister Kitchen	Adm.	GOL	Good
48	N/A	Macrowave	Regular	AFTRON	N/A	N/A	N/A	N/A	Varney A. Sirleaf	Minister	Minister Kitchen	Adm.	GOL	Good
49	N/A	Air Conditioner	Split Unit	Hisense	N/A	N/A	N/A	12000	Varney A. Sirleaf	Minister	Conference Room	Adm.	GOL	Good
No.	**GSA CODE**	**ASSET NAME**	**ASSET TYPE**	**PRODUCT NAME**	**SERIAL #**	**MODEL**	**YEAR**	**BTU**	**PERSON NAME**	**PERSON TITLE**	**LOCATION**	**COST CENTER**	**SUPPLIER**	**CONDITION**
50	N/A	Desk	Semi Executive	N/A	N/A	N/A	N/A	N/A	Jefferson F. Cooper	Special Asst.	Special Asst. Off.	Adm.	GOL	Good
51	N/A	Chair	Executive	N/A	N/A	N/A	N/A	N/A	Jefferson F. Cooper	Special Asst.	Special Asst. Off.	Adm.	GOL	Good

No.	GSA CODE	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	MODEL	YEAR	BTU	PERSON NAME	PERSON TITLE	LOCATION	COST CENTER	SUPPLIER	CONDITION
52	N/A	Chair	Dinning	N/A	N/A	N/A	N/A	N/A	Jefferson F. Cooper	Special Asst.	Special Asst. Off.	Adm.	GOL	Good
53	N/A	Chair	Dinning	N/A	N/A	N/A	N/A	N/A	Jefferson F. Cooper	Special Asst.	Special Asst. Off.	Adm.	GOL	Good
54	N/A	Chair	Dinning	N/A	N/A	N/A	N/A	N/A	Jefferson F. Cooper	Special Asst.	Special Asst. Off.	Adm.	GOL	Good
55	N/A	Chair	Dinning	N/A	N/A	N/A	N/A	N/A	Jefferson F. Cooper	Special Asst.	Special Asst. Off.	Adm.	GOL	Good
56	N/A	File Cabinet	Metal	N/A	N/A	N/A	N/A	N/A	Jefferson F. Cooper	Special Asst.	Special Asst. Off.	Adm.	GOL	Good
57	N/A	Ice Box	Small Size	Samsung	N/A	N/A	N/A	N/A	Jefferson F. Cooper	Special Asst.	Special Asst. Off.	Adm.	GOL	Fair
58	N/A	Printer	Single	HP	CNCF339492	N/A	N/A	N/A	Jefferson F. Cooper	Special Asst.	Special Asst. Off.	Adm.	GOL	Good
59	N/A	Computer	Laptop	Dell	N/A	N/A	N/A	N/A	Jefferson F. Cooper	Special Asst.	Special Asst. Off.	Adm.	GOL	Good
60	N/A	Air Conditioner	Split Unit	Samsung	N/A	N/A	N/A	N/A	Jefferson F. Cooper	Special Asst.	Special Asst. Off.	Adm.	GOL	Good