



Management Letter

On The Audit of the Liberia Intellectual Property Office (LIPO) Financial Statements

For the Fiscal Period 2019/2020



Promoting Accountability of Public Resources

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

Monrovia, Liberia
December 2022

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Acronyms/Abbreviations/Symbols

Acronyms/Abbreviations/Symbol	Meaning
A/C#	Account Number
ACCA	Association of Certified Charter Accountant
AG	Auditor General
CBL	Central Bank of Liberia
CFC	Certified Financial Consultant
CFIP	Certified Fraud Investigation Professional
COSO	Committee of Sponsoring Organizations
FY	Fiscal Year
GAC	General Auditing Commission
GL	General Ledger
GoL	Government of Liberia
ICT	Information and Communication Technology
INTOSAI	International Organization of Supreme Audit Institution
IP	Intellectual Property
IPDP	Intellectual Property Development Plan
ISSAI	International Standards of Supreme Audit Institution
IT	Information Technology
LBDI	Liberia Bank for Development and Investment
LIPO	Liberia Intellectual Property Office
LRD	Liberian Dollars
PFM Act	Public Finance Management Act
PPC Act	Public Procurement Concession Act
PPCC	Public Procurement and Concession Committee
Ref	Reference
RFQ	Request for Quotation
RL	Republic of Liberia
ToR	Term of Reference
USD	United States Dollars
WIPO	World Intellectual Property Office

December 14, 2022

Hon. P. Adelyn Cooper

Director General

Liberia Intellectual Property Office (LIPO)
Monrovia, Liberia

Dear Hon. Cooper:

The Financial Statements of the Liberia Intellectual Property Office (LIPO) are subject to audit by the Auditor General (AG) consistent with Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

INTRODUCTION

The Audit of the Financial Statements of the LIPO for the fiscal period 2019/2020 has been completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

SCOPE AND DETERMINATION OF RESPONSIBILITY

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable assurance that, in all material respects, fair presentation is achieved in the annual financial statements.

An audit includes:

- An examination on a test basis of evidence supporting the amounts and disclosures in the financial statements;
- Assessment of the accounting principles used and significant estimates made by management; and
- Evaluation of the overall financial statement presentation.

The audit also includes an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters.

The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Management of LIPO. Our responsibility is to express our opinion on these financial statements.

Key Personnel of the Entity

During the periods under audit, the following key persons managed the affairs of the Entity. **See detailed below;**

KEY MANAGEMENT PERSONNEL

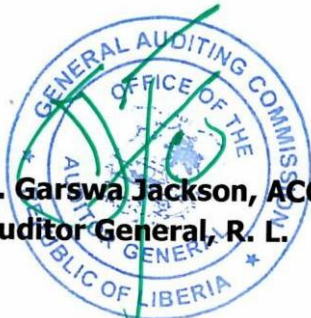
Name	Rank	Tenure
Hon. P. Adelyn Cooper	Director General	2018 to Present
Hon. Theresa S. Thomas	Deputy Director Gen. Industrial. Property	2018 to Present
Hon. Clifford B. Robinson, Jr	Deputy Director Gen. for Copy Right	2018 to Present
Hon. Zaza Y. Quaqua	Registrar General	2018 to Present
Mr. Prince E. Decker	Technical Assistant	2017 to Present
Ms. Musu K. Gbandala	Financial Comptroller	2017 to Present

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the Management and Staff of the LIPO during the audit. The audit findings which were identified during the course of the audit are stated below.

Monrovia, Liberia

December 2022


P. Garswa Jackson, ACCA, CFIP, CFC
Auditor General, R. L.

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues

1.1.1 Undisclosed Bank Account Balance

Observation

1.1.1.1 Regulation I.19 of the Public Financial Management (PFM) Act of 2009 states that "The Responsibility of the Auditor-General for examining and certifying government accounts does not relieve any officer responsible for keeping and rendering such accounts from the duty to comply and to ensure that subordinates comply with provisions of any enactment, these regulations and with any instructions or directions issued under them."

1.1.1.2 During the audit, we observed that Management failed to disclose the cash balance in its Liberia Bank for Development and Investment (LBDI) Account Number (002USD21515363402), title Liberia Intellectual Property Office (LIPO). The cash balance per the Bank Statement as at 30 June 2020 was USD6,333.76.

Risk

1.1.1.3 The completeness and accuracy of the financial statements may not be assured in the absence of full disclosure of the bank balances in the financial statements.

1.1.1.4 The failure to adequately provide full disclosure about cash and cash equivalent may deny the intended users of the financial statements the information needed to make informed decision.

Recommendation

1.1.1.5 Management should adjust the financial statements and disclosed the reconciled bank account (balance) domiciled at the Liberia Bank for Development and Investment (LBDI).

1.1.1.6 Management should ensure that all relevant information regarding cash and cash equivalent are disclosed in the financial statements.

Management's Response

1.1.1.7 *Management acknowledges your observation. Management has addressed the finding by redoing the financial statement that expressed in the Management letter.*

Auditor General's Position

1.1.1.8 Management subsequent adjustment of the financial statements did not adequately address the issues raised. Management did not disclose the listing of bank account balances in the financial statements which is a mandatory disclosure in the IPSAS Cash Basis of Accounting, as adopted by the Government of Liberia.

1.1.1.9 Further, the adjusted financial statements did not contain the statements of cash receipts and payments as mandated by the IPSAS Cash Basis of Accounting.

1.1.2 Therefore, we maintain our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.3 Undisclosed Generated Income

Observation

1.1.3.1 Regulations A. 3 (1 and 2) of the PFM of 2009 states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister. A public officer who fails to keep or produce any records under this regulation is in a breach of financial discipline as defined in Regulation A.20."

1.1.3.2 Section 36 (1 and 2) of the PFM Act of 2009 also states that "It is a general responsibility under this Act for all government officials handling public financial transactions to ensure that financial information is reported in a timely, comprehensive, and accurate manner, in the manner prescribed in this Act, under its regulations, and in instructions issued by the Minister. Each Spending Entity is required, where applicable, to provide a monthly report on revenues and a quarterly expenditures performance report to the Minister in the terms, format and within the timeframe determined by regulations under this Act."

1.1.3.3 During the audit, we observed that funds transferred amounting to USD115,456.82 in the Liberia Bank for Development and Investment (LBDI) account number 002USD21515363402 with account title Liberia Intellectual Property Office (LIPO) was not reported and/or disclosed in the financial statements for the fiscal year ended 2019/2020. **See below table 1 for Details. Reported.**

Table 1: Undisclosed Generated Income

No	DATE	REFERENCE	DESCRIPTION	CHEQUE No	AMOUNT USD
1	22-Aug-19	001FTIT19234C21S	FUNDS TRANSFER INCOMING : CITIUS33 OPUT-1172 TT DD 8/21/19 AFRICAN REGIONAL INT'L USB SWITZERLAND AG ZURICH	N/A	42,425.57
2	1-Nov-19	17961193050012	OPUT-0047 TRANSFER REF#C0093045266801 DD 10-31-1	N/A	29,588.79

No	DATE	REFERENCE	DESCRIPTION	CHEQUE No	AMOUNT USD
3	2-Dec-19	17495193360013	OPUT-0068 TRANSFER REF#C0093335094501 DD 11-29-19	N/A	23,664.12
4	13-Jan-20	0020000200130412	LIBERIA INTELLECTUAL PROPER OFFICE CLEARING UNPROCESSED	N/A	10.00
5	13-Jan-20	20000200130633	LIBERIA INTELLECTUAL PROPER OFFICE CLEARING UNPROCESSED	N/A	10.00
6	12-Feb-20	16019200430002	oput-6019 transfer ref#c0000410646601 dd 02/10/20	N/A	19,714.34
7	4-Mar-20	002FTRQ200640002	ACCOUNT TO ACCOUNT TRANSFER REV DUE TO WRONG POSTING DD-3-3-20	N/A	44.00
TOTAL					115,456.82

Risk

- 1.1.3.4 The completeness and accuracy of the financial statements may not be assured; therefore, the financial statements may be misstated.
- 1.1.3.5 A misstated financial statement may facilitate fraudulent financial reporting and mislead the users of the financial statements.

Recommendation

- 1.1.3.6 Management should adjust the financial statement and fully disclose all revenue received from the African Regional Intellectual Property Organization.
- 1.1.3.7 Management should ensure that all transfers and revenue are reported and fully disclose in the financial statements in a timely manner as required by the PFM Act and Regulations of 2009.

Management's Response

- 1.1.3.8 *Management acknowledges your observation. Management has addressed the finding by redoing the financial statement that expressed in the Management letter.*

Auditor General's Position

- 1.1.3.9 Management subsequent adjustment of the financial statements did not adequately address the issues raised. Management did not disclose the transfers from African Regional Intellectual Property Organization in the notes to the financial statements which is a mandatory disclosure in the IPSAS Cash Basis of accounting, as adopted by the Government of Liberia.
- 1.1.3.10 Further, the adjusted financial statements did not contain the statements of cash receipts and payments as mandated by the IPSAS Cash Basis of Accounting.
- 1.1.3.11 Therefore, we maintain our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.4 Unreported Expenditure

Observation

1.1.4.1 Section 36 (1 and 2) of the PFM Act of 2009 states that "It is a general responsibility under this Act for all government officials handling public financial transactions to ensure that financial information is reported in a timely, comprehensive, and accurate manner, in the manner prescribed in this Act, under its regulations, and in instructions issued by the Minister. Each Spending Entity is required, where applicable, to provide a monthly report on revenues and a quarterly expenditures performance report to the Minister in the terms, format and within the timeframe determined by regulations under this Act."

1.1.4.2 During the audit, we observed from extract of confirmed bank statement that Management did not report the amount of USD151,265.00 in the financial statements as expenditure incurred for the fiscal period ended 2019/2020. **Ref. Annexure 1 for details.**

Risk

1.1.4.3 The completeness and accuracy of the expenditure may not be assured. Therefore, the financial statements may be misstated.

Recommendation

1.1.4.4 Management should adjust the financial statement and fully disclose all expenditure incurred during the period under audit.

1.1.4.1 Management should ensure that all expenditure incurred are reported and fully disclose in the financial statements during the period under audit.

Management's Response

1.1.4.2 *Management acknowledges your observation. Management has addressed the finding by redoing the financial statement that expressed in the Management letter.*

Auditor General's Position

1.1.4.3 Management subsequent adjustment of the financial statements did not adequately address the issues raised. Management did not disclose the expenditure listed in Annexure 1 in the statements of Cash Receipts and Payments and the adjusted financial statements did not contain the statements of cash receipts and payments as mandated by the IPSAS Cash Basis of Accounting.

1.1.4.4 Therefore, we maintain our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.5 Expenditure Lacking Adequate Supporting Documentation

Observation

- 1.1.5.1 P.9 (2) of the Public Finance Management (PFM) Regulations of 2009 states that "Payments except for statutory transfers and debt service shall be supported by invoices, bills and other documents in addition to the payment vouchers".
- 1.1.5.2 During the audit, we observed that Management made payments amounting to USD11,776.75 and LRD20,930.00 without evidence of supporting documents such as payment vouchers and invoices, etc. to validate the transactions. **Ref. Annexure 2 for details.**

Risk

- 1.1.5.3 In the absence of adequate supporting documents, the validity, occurrence and accuracy of payments cannot be assured. This may lead to misappropriation of the Entity's funds.
- 1.1.5.4 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.1.5.5 Management may override the procurement processes by completing disbursement without utilizing the required procurement processes

Recommendation

- 1.1.5.6 Management should account for the expenditure without adequate supporting documents.
- 1.1.5.7 Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations.

Management's Response

- 1.1.5.8 *Management acknowledges your observation and it was due to the restructuring and relocation of the office.*

Auditor General's Position

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

1.1.6 Third Party Payments

Observation

- 1.1.6.1 Regulation B. 28 of the PFM Act of 2009 states that "A payment shall be made only to the person or persons named on the payment voucher or to their representatives duly and legally authorized in writing to receive the payment".

1.1.6.2 During the audit, we observed that Management made payments in the names of some of its employees amounting to USD5,683.75 and LRD2,200.00 for goods and services delivered to the Entity instead of the service providers or their legally authorized representatives. **Ref. Annexure 3 for details.**

Risk

1.1.6.3 Paying cash to employee for subsequent disbursement to vendors may facilitate misappropriation of funds.

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

Recommendation

1.1.6.5 Management should initiate and complete all procurement processes as required by the PCC and the Public Financial Management Act. All payments for goods and services procured by the entity should be made directly to the vendor or its legally authorized representative.

Management's Response

1.1.6.6 *Management acknowledges your observation and has corrected all payments going forward in keeping with the public financial management Act of 2009. For instance, third party payments.*

Auditor General's Position

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

1.1.6.8 However, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.2 Compliance Issues

1.2.1 Non-Preparation Bank Reconciliation

Observation

1.2.1.1 Regulation R.3 (6) of the PFM Act 2009 states that "balance of every bank account show in the statement shall be reconciled with corresponding cash balance at least every month; and the reconciliation statement shall be filed or recorded in the cash book or the reference to the date and number thereof.

1.2.1.2 During the audit, we observed that Management did not perform any bank reconciliation for its LBDI and CBL accounts for the fiscal year ended 2019/2020.

Risk

- 1.2.1.3 Failure to prepare bank reconciliations may lead to untimely detection of errors or omissions, and fraud. Management may not be able to fully account for its revenue collected.

Recommendation

- 1.2.1.1 Management should ensure that monthly bank reconciliation of all its accounts are prepared, reviewed and approved by senior level staff with the required qualification and competence.
- 1.2.1.2 The Management should ensure that bank reconciliation for all its bank accounts during the fiscal period are appropriately prepared and reviewed by senior level staff with the required qualification and competence. Monthly bank statement should be adequately documented and filed to facilitate future review.
- 1.2.1.3 Management should reconcile the bank closing balances to the cumulative cash receipt balance and restate the adjusted cumulative cash receipt balance in the financial statement.
- 1.2.1.4 Also, Management should indicate the titles of the preparer, reviewer and approver of the bank reconciliation statement to determine the level of experience and seniority of the preparer, reviewer and approval.

Management's Response

- 1.2.1.5 *This observation is noted. Management will take the required steps to address said mentioned finding.*

Auditor General's Position

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

1.2.2 No Evidence of Quarterly Budgeted Performance Reports

Observation

- 1.2.2.1 Regulation A.1 of the PFM Act of 2009 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 and the Government's annual audited accounts".
- 1.2.2.2 During the audit, we observed that Management operated for the period under audit without evidence of Quarterly Budget Performance Reports.

Risk

- 1.2.2.3 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 or over expenditure.

Recommendation

- 1.2.2.4 Management should ensure timely preparation of Quarterly Budget Performance Reports in line with the PFM Act of 2009. Evidence of a Quarterly Budgeted Reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.2.5 *Management acknowledges your observation. Management will take the required steps to address the finding.*

Auditor General's Position

- 1.2.2.6 We acknowledge Management's acceptance of our finding and recommendation. We will follow-up on the implementation of our recommendation during subsequent audit.
- 1.2.2.7 However, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.3 Internal Control Related Activities

1.3.1 Withholding and Remittance of Goods/Services Tax

Observation

- 1.3.1.1 Section 905(n) of the Revenue Code of 2011 states, "A government agency that makes a payment to a resident in circumstances other than those described in subsections (a) through (i) is required to withhold a portion of the payment as specified in regulations, but not more than 4%".
- 1.3.1.2 Additionally, Section 904(a2) of the Revenue Code of 2011 states, "(2) Income tax withheld on the payee's behalf on a payment or payments made by a person who has a tax withholding obligation under Section 905 is creditable against the payee's advance payments, provided that the payee supplies the payer with a Tax Identification Number, as defined in Section 53, at the time of or before the payment subject to withholding".
- 1.3.1.3 During the audit, we observed that Management made payments to suppliers of taxable goods during the period under audit without evidence that taxes were withheld and remitted to GoL account on the suppliers' behalf as required. In addition, there was no evidence that income taxes withheld from employees were remitted to the appropriate authorities.

Risk

- 1.3.1.4 Failure to remit taxes withheld, may deny GoL of much needed tax revenue.

- 1.3.1.1 Management may be in noncompliance with Section (905) J. of the Revenue Code of Liberia 2000, which may result in to penalties for late payment and failure to pay. Please see Section 52 of the Revenue Code of Liberia as referenced above.
- 1.3.1.2 Non-remittance of withholding taxes may lead to overstatement of the cash book and subsequently the financial statements.

Recommendation

- 1.3.1.3 Management should adjust the cash book by the total value of the unrepresented checks and restate the financial statements with the adjusted cash balance.
- 1.3.1.1 Management should facilitate full remittance of withholding taxes to the LRA in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.
- 1.3.1.2 Management should adjust the cash book by the total value of the non-remitted withholding taxes and restate the financial statements with the adjusted cash balance.

Management's Response

- 1.3.1.3 *Management acknowledges your observation. Management will take the required steps to address the finding.*

Auditor General's Position

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

1.3.2 Irregularity Associated with Financial Reporting

Observation

- 1.3.2.1 Regulation A.3 (1&2) of the PFM act states that" (1) Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor General, the Comptroller General , the relevant internal auditor or any officers authorized by them by the Minister.
- 1.3.2.2 (2) A public officer who fails to keep or produce any records under this regulation is in a breach of financial discipline as defined in Regulation A.20.
- 1.3.2.3 Also, Regulation I.2, PFM Act of 2009 States "Records classified as "accounts" include manual

and electronic: (a) Accounting records in the form of books, ledgers, ledger sheets, ledger cards, or machine tabulations; and (b) source documents for the accounting records in the form of vouchers, schedules, returns, bank or any other statements”.

1.3.2.4 During the audit, we observed no evidence that Management maintained general ledgers that provided detailed description of subsidiary accounts, balances and their respective transactions.

Risk

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

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

Recommendation

1.3.2.7 Management should ensure that detailed general ledgers are prepared to support figures mentioned in the expenditure report. Periodic reconciliation should be performed between the general ledger and the financial statements. Differences identified should be investigated and adjusted (where applicable) in a timely manner.

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

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

Management’s Response

1.3.2.10 *Management acknowledges your observation. Management will take the required steps to address the finding.*

Auditor General’s Position

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

1.3.2.12 However, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.3.3 Lack of Approved Policies and Procedures

Observation

- 1.3.3.1 Paragraph 17 of the Internal Integrated Framework, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) indicates that in most cases, the board of head of public entity is ultimately responsible for determining whether management has implemented effective internal control including monitoring. The institution makes this assessment by (a) understanding the risks the organization faces and (b) Gaining an understanding of how senior management manages or mitigates those risk that are meaningful to the organization objectives. Obtaining this understanding includes determining how management supports its beliefs about the effectiveness of the internal control system in those areas.
- 1.3.3.2 During the audit, we observed that Management did not develop various policies, such as pay-grade, fuel and scratch card distribution, petty cash, scholarship and study leaves to guide its operations.

Risk

- 1.3.3.3 Failure to develop policies to guide the activities of the Entity may lead to arbitrary decisions that may undermine the LIPO from achieving its objectives.

Recommendation

- 1.3.3.4 Management should develop, approve and operationalize policies and procedures for the effectiveness and efficiency of the Entity. Evidence of policies and procedures should be adequately documented and filed to facilitate future review.

Management's Response

- 1.3.3.5 *Management has started implementing some of the findings. For example, Petty Cash and Voucher System in accordance with the PFM Regulations and Laws and PPCC Act and its amendment*

Auditor General's Position

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

1.3.4 Unverified Salary Record

Observation

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

1.3.4.2 During the audit, we observed that Management did not provide for inspection several documents such as bank debit instructions, a month payroll, and management pay grade system for the audited period. In the absence of these documentation, the following lapses were observed:

- We observed no evidence of a valid debit instruction of net payroll sent to the bank;
- Management did not maintain nor provide ledgers for total salary expenditure amounting to USD360,079.00.
- Management made salary payments to employees without regard to the attendance listing for the audited period;

Risk

1.3.4.1 The completeness and accuracy of salary expenditure may be misstated. Absence of relevant documentation to support transactions carried out by Management may not be assured over the accuracy and completeness of the transactions.

Recommendation

1.3.4.1 Management should ensure that all payroll processing documentation including debit instruction are adequate documented and filed to facilitate future review.

1.3.4.2 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.

1.3.4.3 Going forward, an automated linkage should be created between the trial balance, the general ledger and the financial statements to facilitate completeness and accuracy of the financial statements.

1.3.4.4 Management should ensure that personnel attendance records are regularly monitored by a designated staff and that employees should be reprimanded in line with the entity's employees' handbook for failing to report to work. Human Resource should initiate periodic spot check to ascertain the accuracy of attendance records.

Management's Response

1.3.4.5 *This observation is noted. Management will take the required steps to address said mentioned observation.*

Auditor General's Position

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

1.3.4.7 However, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.3.5 Internal Audit Unit

Observation

1.3.5.1 Part J.3 (1-3) 4a-c) of the PFM Regulation of 2009 states that "(1) There shall be established in each government agency or government organization an internal audit unit which shall constitute a part of that institution. (2) The Internal Audit unit shall be headed by a Director. (3) The Internal Audit Governance Board shall in consultation with the Civil Service Agency appoint for each internal audit unit Director and other personnel required to ensure an effective and efficient internal auditing of the institution concerned".

1.3.5.2 Additionally, Part J.3 (4a-c) of the PFM Regulation of 2009 state that "(4) Subject to the Public Finance Management Act 2009 or any other enactment, an internal audit unit established under sub regulation (1): (a) shall be in accordance with these regulations, and the standards and procedures provided by the Internal Audit Governance Board; (b) shall carry out internal audit of its institution and shall submit reports on the internal audit it carries out in accordance with section 38 (3) and (4) of the Public Finance Management Act 2009; the Internal Audit Governance Board standards and procedures; the Government Agency or Government Organization's accounting and auditing instructions; and International Public Sector Accounting Standards, International Organization of Supreme Audit Institutions (INTOSAI) Standards, and Institute of Internal Auditors Standards as adopted by the Government of Liberia; and (c) without prejudice to section 38 (3) and 38 (4) of the Public Finance Act 2009, the report in sub regulation 4(b) shall be submitted to the Head of the Government Agency or Government Organization through the Audit Committee copied to the Auditor General and the Internal Audit Governance Board".

1.3.5.3 During the audit, we observed the following irregularities associated with the Internal Audit function:

- There was no evidence of an Internal Audit Chapter;
- The Internal Audit Unit has operated without Director as required by the PFM Regulation of 2009;
- The Internal Auditor reports were submitted only to the Executive Director and not to those charged with governance (Board Directors) of the audited entity;
- There was no evidence that the Internal Audit Unit had prepared and approved risk base work plan that identified all high-risk areas and measure to mitigate the risks identified.

Risk

- 1.3.5.4 The absence of an Internal Audit Unit may deny assurance that risks are appropriately identified and mitigated.
- 1.3.5.5 In the absence of an approved Internal Audit Charter, the independence, objectivity and activities of the department may be impaired. Reporting of Internal Audit activities to the Executive Director may impaired the independence and objectivity of the Internal Audit function and the implementation of the Internal Audit recommendation.
- 1.3.5.6 The absence of an Internal Audit Director may lead to non-compliance with the PFM regulation and impaired leadership and coordination of the Internal Audit Department.

Recommendation

- 1.3.5.7 Management should establish approve and operationalize an Internal Audit chapter that clearly catalog the structure, functions and reporting channel of the Internal Audit Department.
- 1.3.5.8 Management should ensure that the Internal Audit Department is made fully functional evidence by the competitive recrement of qualify and experience director, submission of report to the board of director and preparation of an annual risk base work plan.
- 1.3.5.9 Alternatively, Management should contact the Internal Audit Agency to manage its internal audit function.

Management's Response

- 1.3.5.1 *This observation is noted. Management will take the required steps to address said mentioned observation.*

Auditor General's Position

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

1.3.6 Irregularity Associated with Fixed Assets Management

Observation

- 1.3.6.1 V.1 (2a & b) of the PFM Regulations of 2009 states that "The Head of Government Agency must take full responsibility of assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that:(a) preventive mechanisms are in place to eliminate theft, losses, wastage and misuse; And (b) inventory levels are at an optimum and economical level".

1.3.6.2 During the audit, we observed the following irregularities associated with the Fixed Asset Management:

- There was no evidence of a fixed assets Management's Policy;
- That fixed assets were not coded;
- There were not Fixed Assets Register;
- There was no evidence of periodic physical verification of assets by Management;
- There was no evidence of the movement of assets form;

Risk

1.3.6.3 Fixed Assets Register may be misstated (Over/understated).

1.3.6.4 Assets may be damaged or impaired but their values are still on the books.

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

1.3.6.6 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.

Recommendation

1.3.6.7 Management should develop, approve and operationalize a fixed asset Management Policy to regulate fixed assets activities of the entity.

1.3.6.8 Management should ensure that the fixed assets register is created to reflect the following: description, class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset.

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

1.3.6.10 The Fixed Assets Register should be updated periodically to reflect all entity's assets.

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

1.3.6.12 A movement of Asset Form should be filled and authorized before assets are moved from location to another. The Fixed Asset Register should be updated to reflect the change in location of asset.

1.3.6.13 All fixed assets should be coded using unique serial number per class of assets. The Fixed Asset Register should be updated to reflect the code of each asset.

Management's Response

1.3.6.14 *Management acknowledges your observation. Management will take the required steps to address the finding.*

Auditor General's Position

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

1.3.6.16 However, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.3.7 Risk Assessment Processes

Observation

1.3.7.1 Paragraph 17 of the Internal Integrated Framework, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) states "In most cases, the board or heads of public entity is ultimately responsible for determining whether management has implemented effective internal control including monitoring.

1.3.7.2 The organization makes this assessment by (a) Understanding the risks the organization faces and (b) Gaining an understanding of how senior management manages or mitigates those risks that are meaningful to the organizations' objectives". Obtaining this understanding includes determining how management supports its beliefs about the effectiveness of the internal control system in those important areas".

1.3.7.3 During the audit, we observed no evidence that Management has develop a risk assessment process for identifying, analyzing and evaluating organizational risks. Also, there was no evidence that the Entity has a risk management policy to mitigate internal and external risks that could severely impact the achievement of the institution's objectives.

Risk

1.3.7.4 The absence of a risk management policy and processes may lead to Management not being aware of potential risks that may affect the operations of the entity.

1.3.7.5 Potential risk to the entity may not be identified, assessed and mitigated/prevented in a timely manner thereby impairing the achievement of the entity's objectives.

Recommendation

1.3.7.6 Management should develop, approve and operationalize a Risk Management Policy to mitigate internal and external risks that may impact the achievement of the entity's objectives.

1.3.7.7 Subsequently, Management should facilitate the conduct of periodic risk assessment and take corrective action for gaps identified.

1.3.7.8 Periodic risk assessment report should be adequately documented and filed to facilitate future review.

Management's Response

1.3.7.9 *Management acknowledges your observation. Management will take the required steps to address the finding.*

Auditor General's Position

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

1.3.8 Disaster Recovery Plan

Observation

1.3.8.1 According to COSO Internal Control Framework on Control Environment, the Management of an entity should develop a documented Disaster Recovery Plan to provide procedures to be followed in the event of a disaster. The plan would mitigate the loss of transaction data and information. The purpose of the plan is to minimize the effects of service interruption of the operations by:

- Specifying procedures to be followed in the event of a disaster or specific situation, especially measures to be put in place to minimize the effects of disasters;
- Assigning responsibilities to various staff members involved in the implementation of the plan;
- Specifying procedures for the restoration of normal service following a disaster.

1.3.8.2 During the audit, we observed no evidence that Management had developed a disaster recovery plan to aid in the recovery of transaction data and information for business continuity purposes.

Risk

1.3.8.3 The failure to establish a disaster recovery plan may result in a complete loss of transaction data and information in the aftermath of disaster.

Recommendation

1.3.8.4 Management should ensure that a disaster recovery plan is established, approved and operationalized as part of its risk mitigation strategy for easy recovery of transaction data and information in the aftermath of disaster.

Management's Response

- 1.3.8.5 *Management acknowledges your observation. Management will take the required steps to address the finding.*

Auditor General's Position

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

1.4 Governance Issues

1.4.1 Non- Functional Board of Directors

Observation

- 1.4.1.1 Section 5.4 (a-d) of the Act establishing the Liberia Intellectual Property Office states that "The Board shall have all powers necessary for the proper performance of its functions under this Act and in particular but without prejudice to the generality of the foregoing, the Board shall have powers to: a) control, supervise and administer the assets of LIPO such manner as best promotes the purpose for which LIPO is established; b) determine the provisions to be made for capital and recurrent expenditure and for reserves of LIPO; c) enter into association with other bodies or organizations within or outside Liberia as the Board may consider appropriate and in furtherance of the purpose for which LIPO is established; d) authorizing the opening of a bank account or bank accounts for the funds of LIPO".
- 1.4.1.2 During the audit, we observed no evidence of a functional Board of Directors as indicative by the absence of periodic meeting minutes and activities reports.

Risk

- 1.4.1.3 In the absence of a functional Board of Directors, strategic oversight over Management activities may be impaired, thereby leading to the non-achievement of the Entity's objectives.

Recommendation

- 1.4.1.4 Management should *laissez* with the relevant authorities and stakeholders of government to operationalize the Board of Directors. Attendance record and minutes meetings, including strategic decision from the Board of Directors should be adequately documented and filed to facilitate future review.

Management's Response

- 1.4.1.5 *Management acknowledges your observation. Management will take the required steps to address the finding.*

Auditor General's Position

- 1.4.1.6 We acknowledge Management's acceptance of our finding and recommendation. We will follow-

up on the implementation of our recommendation during subsequent audit.

1.4.2 Un-submitted Key Management Personnel Files

Observation

1.4.2.1 Section 5.6 (c-e) of the Act Creating the Liberia Intellectual Property Office state that "c) The Director General shall possess the following minimum qualification and experience:

- i. be at the minimum, a licensed Attorney-At-Law, who has practiced law in Liberia for at least three years, or has a bachelor's degree relating to intellectual property, and has three years" managerial experience in intellectual property; or
- ii. be a licensed Counsellor-At Law with at least three years managerial experience in intellectual property; or
- iii. has a master degree in intellectual property with at least three years senior managerial experience in intellectual property. d) The Deputy Director for Industrial Property shall possess the following minimum qualification and experience:

- i. a bachelor of science degree in any of the physical sciences, engineering, or other technology and a certificate of achievement or its equivalent in industrial property;
- ii. has a minimum of three years" experience in industrial property. e) The Deputy Director for Copyright shall possess the following minimum qualification and experience:
 - ✓ has a bachelor's degree in Liberal Arts, Management, Economics, Public Administration, Journalism, English or Sociology, and a certificate of achievement or its equivalent in Copyright;
 - ✓ with a minimum of three years" experience in Copyright".

1.4.2.2 During the audit, we observed that individuals occupying key positions files were not provided by the human resource department for review and inspection.

Risk

1.4.2.3 The entity may hire individual (s) who do not meet the require qualification and experience to perform assigned task.

1.4.2.4 Evidence of performance evaluation, disciplinary action and other administrative decisions may not be available for subsequent decision making.

Recommendation

- 1.4.2.5 Management should ensure that the unsubmitted files are provided for inspection.
- 1.4.2.6 Management should ensure full personnel records for all employees are adequately documented and filed to facilitate future review.
- 1.4.2.7 Management should perform periodic review of employees file and regularize discrepancies identified

Management's Response

- 1.4.2.8 *Management acknowledges your observation. Management will take the required steps to address the finding.*

Auditor General's Position

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

Strategic Plan

Observation

- 1.4.2.10 According to COSO Internal Control Framework on Control Environment, the Management of an entity should develop a Strategic Plan to provide procedures to be followed in the event of meeting the entity vision, mission and core values. The plan must clearly define where the entity envisages in a specified time frame. For example, three years and/or five years, etc. The purpose of the plan is to guard and measure performance against targeted goals set by management in the execution of its operations by:
- Specifying operational plan to be followed in the event of meeting short term goal;
 - Assigning responsibilities to various staff members involved in the implementation of the plan;
 - Specifying procedures for the continuity of the normal service following the strategic plan.
- 1.4.2.11 During the audit, we observed that the Intellectual Property Development Plan (IPDP) was considered by Management as its strategic plan. Inspection of the IPDP further revealed that the document is intended for the use of the World Intellectual Property Organization (WIPO) and is yet to be officially adopted by LIPO as a strategy plan.

Risk

- 1.4.2.12 In the absence of a strategic plan, organizational goals, program objectives and actions needed to achieve those goals may be impaired.

1.4.2.13 The Entity resources could be misdirected, thereby leading to the non-achievement of organization objectives and goals.

Recommendation

1.4.2.14 Management should officially adopt the IPDP as its strategic plan through the required board approval.

1.4.2.15 Alternatively, Management should develop approve and operationalize a strategic plan cataloging essential goals and activities, resources and time line needed for the achievement of the strategic goal.

Management's Response

1.4.2.16 *Management acknowledges your observation and it is doing everything possible to address the finding.*

Auditor General's Position

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

1.4.3 Establishment of an Audit Committee

Observation

1.4.3.1 Part K, Regulation (K.10) of the PFM Regulations of 2009 states that "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".

1.4.3.2 During the audit, we observed that Management did not establish an Audit Committee.

Risk

1.4.3.3 The failure by Management to establish a functional Audit Committee may prevent Management from taking timely corrective action on deficiencies identified by the Internal Audit Unit and the recommendations of the General Auditing Commission.

1.4.3.4 The absence of an Audit Committee functions/activities may cast doubt over the strategic oversight activities of the Committee.

1.4.3.5 Also, Audit Committee weaknesses in Management Internal Controls could go on detected and corrective actions will not be taken in a timely manner.

Recommendation

- 1.4.3.6 Management should establish a functional Audit Committee as part of the Governance structures. This will enable Management to evaluate and ensure that Internal Controls are operating effectively and the recommendations of external auditors are implemented.
- 1.4.3.7 Meeting minutes and periodic report of the Audit Committee should be adequately documented and filed to facilitate future review.

Management's Response

- 1.4.3.8 *Management acknowledges your observation. Management will take the required steps to address the finding.*

Auditor General's Position

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

1.5 IT Related Issues

1.5.1 IT Continuity Plans

Observation

- 1.5.1.1 DS 4.2 of COBIT 4.1, Develop IT continuity plans based on the framework and designed to reduce the impact of a major disruption on key business functions and processes. The plans should be based on risk understanding of potential business impacts and address requirements for resilience, alternative processing and recovery capability of all critical IT services. They should also cover usage guidelines, roles and responsibilities, procedures, communication processes, and the testing approach.
- 1.5.1.2 During the audit, our review of the system revealed that there was no evidence of an approved IT Continuity Plan established by Management to aid the recovery of transaction data and information and to ensure business processing and recovery capability.

Risk

- 1.5.1.3 The failure to establish a Business Continuity Plan may result in loss of transaction data and information in a situation where the impact of a major disruption on key business functions and processes occur.

Recommendation

- 1.5.1.4 Management should ensure that a Business Continuity Plan is established, approved and operationalized as part of their risk mitigation strategy.

1.5.1.5 Evidence of approved IT continuity plan should be adequately documented and filed to facilitate future review.

Management's Response

1.5.1.6 *Management acknowledges your observation. Management will take the required steps to address the finding.*

Auditor General's Position

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

1.5.2 Environmental Control

Observation

1.5.2.1 DS 12.4 of COBIT 4.1, Protection against Environmental Factors Design and implement measures for protection against environmental factors. Install specialized equipment and devices to monitor and control the environment.

1.5.2.2 During the audit, we observed that the server at the IT Department was not separated from the siting facility and document storage of the IT staff.

1.5.2.3 We also observed that the air conditioner has a low capacity, and that the Entity has limited specialized equipment and devices to monitor and minimized disaster. Additionally, the following lapses were observed:

- Out-dated Fire extinguishers
- Low capacity Air conditioning systems (especially in server room)
- There was no evidence of fire drill been conducted by Management.

Risk

1.5.2.4 Failure to separate staff workstation from server room, in the event of disaster this may lead to injury of personnel and damaged of equipment. In the situation of a disaster, the grouping of IT staffer in the same facilitate with the server may result into potential safety hazard.

1.5.2.5 The lack of fire safety equipment and fire drill may lead to management unpreparedness to response to hazard caused by fire outbreak. In addition, failure to install or maintain fire precaution measures, and practice fire drills regularly may put both equipment and personnel at risk.

Recommendation

1.5.2.6 Management should separate staff workstation from sever room. The Air conditioning system in the server room should be enhance to the require temperature.

1.5.2.7 Management should facilitate the procurement of a fire suppression system (fire alarms, sprinkler, fire extinguishers etc. Additionally, Management should conduct routing training of staff of usage of equipment and response action during fire outbreak.

Management's Response

1.5.2.8 *Management acknowledges your observation. Management will take the required steps to address the finding.*

Auditor General's Position

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

1.5.3 IT's Security Policy

Observation

1.5.3.1 According to DS5 of COBIT 4.1: The need to maintain the integrity of information and protect IT assets requires a security management process, this process includes establishing and maintaining IT security roles and responsibilities, policies, standards, and procedures. Security management also includes performing security monitoring and periodic testing and implementing corrective actions for identified security weaknesses or incidents. Effective security management protects all IT assets to minimize the business impact of security vulnerabilities and incidents.

1.5.3.2 During the audit, we observed that no evidence of an approved IT security policy to maintain the integrity of information and identified security weaknesses. In addition, our review revealed that employees are not password protected in using the internet; they have access to the internet by means of the server password. This means that the employees have an open-source access to the internet.

Risk

1.5.3.3 The absence of an approved IT security policy may impair data privacy, integrity and security.

Recommendation

1.5.3.4 Management should develop, approve and operationalize an IT security policy to control and safeguard the physical hardware, data processes, documentation and personnel of the entity and enhance the organization objective.

Management's Response

1.5.3.5 *Management acknowledges your observation. Management will take the required steps to address the finding.*

Auditor General's Position

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

ANNEXURE

Unreported Expenditure						Annexure 1
No	DATE	PAYEE	REFERENCE	DESCRIPTION	CHEQUE No	AMOUNT USD
1	25-Jul-19	GARMI KOBOI	001CQWL1920607E Q	CHECK WITHDRAWAL	348081	2,000.00
2	29-Aug-19	ERIC G CLINTON	001CQWL19241P1L N	CHECK WITHDRAWAL	348084	2,780.00
3	4-Sep-19	PRINCE E DECKER	001CQWL19247P23D	CHECK WITHDRAWAL	348085	5,000.00
4	18-Oct-19	PRINCE E DECKER	001CQWL19291P4L N	CHECK WITHDRAWAL	348087	12,200.00
5	18-Oct-19	PRINCE E DECKER	001CQWL19291P4L V	CHECK WITHDRAWAL	348086	12,200.00
6	1-Nov-19		001CQWL193050326	CHECK WITHDRAWAL	348089	7,900.00
7	1-Nov-19	PRINCE DECKER	001CQWL193050333	CHECK WITHDRAWAL	348088	8,250.00
8	13-Nov-19		002CQWL193170101	CHECK WITHDRAWAL	348098	5,540.00
9	13-Nov-19		002CQWL193170103	CHECK WITHDRAWAL	348099	1,300.00
10	13-Nov-19		003CQWL193170039	CHECK WITHDRAWAL	348092	8,050.00
11	13-Nov-19	JONATHAN S EARLY	001CHWL193170302	CASH WITHDRAWAL	348094	1,300.00
12	13-Nov-19	prince	002CQWL193170152	CHECK WITHDRAWAL	348093	8,050.00
13	13-Nov-19	jonathan s. earley	002CQWL193170169	CHECK WITHDRAWAL	348091	1,750.00
14	14-Nov-19		002ACIN193180005	CHEQUE CLEARING	348096	21,275.00
15	15-Nov-19		002CQWL193190179	CHECK WITHDRAWAL	348095	7,575.00
16	18-Nov-19		001ACIN193220028	CHEQUE CLEARING	348090	8,870.00
17	4-Dec-19	PRINCE DECKER	001CQWL193380220	CHECK WITHDRAWAL	348100	10,000.00
18	4-Dec-19		001MSCD193380018	MISCELLANEOUS LBDI RECEIVED FROM CLEARING 12/04/19	348104	10,000.00
19	18-Dec-19		002ACIN193520006	CHEQUE CLEARING	348101	1,000.00
20	18-Feb-20	GARMAI KOBOI	001CQWL200490115	CHECK WITHDRAWAL	348102	2,340.00
21	18-Feb-20	ANWAR AYACHE	001CQWL200490143	CHECK WITHDRAWAL	348103	6,000.00
22	12-Mar-20	ERIC G. CLINTON	001CQWL200720221	CHECK WITHDRAWAL	98529	885.00
23	23-Mar-20		002ACIN200830014	CHEQUE CLEARING	348105	6,000.00
24	24-Mar-20	GORMAI KONOI	001CQWL200840066	CHECK WITHDRAWAL	98530	1,000.00
			TOTAL			151,265.00

Annexure 2: Expenditure Lack Adequate Supporting Document

DATE	PAYEE	DESCRIPTION	AMOUNT (USD)	AMOUNT (LRD)
7/2/2019	Thomas Kaizolu,Jr	For water supply for the office	10.00	-
7/7/2019	Garmai Kobo	Purchase Ink and light bulb	85.00	100.00
7/3/2019	Ben Quiter	Payment for electrical service and material	25.00	500.00
7/3/2019	Garmai Kobo	Drinking water for DG	5.00	100.00
7/4/2019	Jacob Wallace	Water Bill	30.00	
7/4/2019	Morris Kannah	security Service	75.00	
7/4/2019	Garmai Kobo	Entity Supplies	245.00	300.00
July 4,2019	Zaza Quaqua	Condolence	100.00	
July 4,2019	Eric G. Clinton	Electricity Maintance	100.00	
July 4,2019	Garmai Kobo	Employee Achievement	30.00	
7/8/2019	Joetta T. Scott	Ghana must go bag		1,500.00
7/8/2019	Kessely Mezzeh	Transportation		700.00
7/9/2019	Eric G. Clinton	Binding IP Day Report	5.00	
7/10/2019	Garmai Kobo	Purching of HP 123	65.00	
July 9,2019	Eric G. Clinton	Binding IP Day Report	5.00	
7/15/2019	Joetta T. Scott	Ink for DDG I	65.00	150.00

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DATE	PAYEE	DESCRIPTION	AMOUNT (USD)	AMOUNT (LRD)
7/15/2019	Musue	Transportation		400.00
7/16/2012	Clifford B. Robinson, Jr	Repair of DDG laptop repair	25.00	
Jul7 17, 2019	Garmai Kobo	cartridge	65.00	
7/17/2019	Kessley Mezzeh	Distribution of litter	25.00	-
7/18/2019	James Sieh	Internal service	5.00	
7/18/2019	Theresa S. Thomas	Creating email	400.00	
7/18/2019	James Sieh	Internal service	5.00	
7/23/2019	Theresa S. Thomas	Refund for excess baggage	400.00	
7/23/2019	Garmai Kobo	Office supplies	573.00	
7/23/2019	Andrew S. Quaye	Payment for cash box	20.00	
7/24/2019	Thomas Kaizolu, Jr	Purchase of Water	10.00	
7/24/2019	Garmai Kobo	installation of software	10.00	
7/25/2019	Morris Kannah	security Service	75.00	
7/25/2019	Jacob Wallace	Water Bill	30.00	
July 30, 2019	Linda Dindo	Advance payment for internet	176.00	
7/30/2019	Eric G. Clinton	Current Bill	100.00	-
11/4/2019	Zaza Quaqua	Travel	5.00	9,200.00
11/4/2019	Morris Kannah	security Service	75.00	
11/4/2019	Jacob Wallace	Water Bill	30.00	
11/4/2019	Eric G. Clinton	Electricity Bill	100.00	
11/5/2019	Linda M. Dindo	Transportation	5.00	
11/6/2019	Linda M. Dindo	Cartridge	65.00	
11/8/2019	Edmond Johnson	Spard Parts	200.00	
11/12/2019	Sam a. Kemokoi	Printing	20.00	
11/13/2019	Joetta Scott	Drinking Water	5.00	
11/13/2019	Thomas Kaizolu, Jr	Drinking Water	10.00	
Nov 19, 2019	James Robert	Cleaning and cutting grass	5.00	
11/26/2019	Joseph S.k. Pambu Jr.	Printer Cable	20.00	
11/25/2019	Ben Qitor	Cable Shoe	25.00	
11/26/2019	Joetta T. Scott	Cartridges	277.00	
12/2/2019	Eric G. Clinton	Drinking Water	10.00	
Dec 2, 2019	Eric G. Clinton	Electricity Bill	100.00	
Dec 2, 2019	Morris Kannah	security Service	75.00	
12/2/2019	Jacob Wallace	Water Bill	30.00	
12/4/2019	Gabriel B. Sheriff	Transportation	5.00	
12/6/2019	Ms Does & Mr Henah	Transportation	10.00	300.00
12/9/2019	Boniface S. Manneh	Internal service	88.00	
12/10/2019	Garmai Kobo	Transportation		500.00
12/16/2019	Joseph K. Hennah	Banding	5.00	
12/16/2019	Thomas Kaizolu, Jr	Drinking Water	10.00	

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DATE	PAYEE	DESCRIPTION	AMOUNT (USD)	AMOUNT (LRD)
12/16/2019	Joe T. Scott	Cartridge	65.00	
12/16/2019	Jacob Wallace	Water Bill	30.00	
12/16/2019	Eric G. Clinton	Electricity Bill	100.00	
12/16/2019	Morris Kannah	security Service	75.00	
Dec 16, 2019	James P. Bannah	Envelope	10.00	
1/7/2020	Santosh Nebhwan	Transportation		150.00
1/20/2020	Boniface S. Manneh	Transportation		540.00
1/9/2020	Thomas Kaizolu,Jr	Drinking Water	10.00	
1/13/2020	Linda M. Dindo	Transportation	5.00	
1/14/2020	Akorsah Solomon	Visit	5.00	
1/17/2020	Sam a. Kemokoi	Internal service	60.00	
1/20/2020	Thomas Kaizolu,Jr	Drinking Water	10.00	
1/21/2020	Thomas Kaizolu,Jr	Building	5.00	
1/22/2020	Thomas Kaizolu,Jr	Transportation	10.00	
1/27/2020	Musue K. Gbandala	Salary processing	15.00	
1/30/2020	Jacob Wallace	Water Bill	30.00	
1/30/2020	Morris Kannah	security Service	75.00	
1/30/2020	Eric G. Clinton	Electricity Bill	100.00	
1/30/2020	Ben Qitor	Transportation	5.00	
1/30/2020	Thomas Kaizolu,Jr	Transportation		600.00
2/3/2020	Zaza Quaqua	Ink	65.00	
2/3/2020	Thomas Kaizolu,Jr	Drinking Water	10.00	
2/6/2020	Zaza Quaqua	Advance payment for electrical work	175.00	
2/17/2020	Thomas Kaizolu,Jr	Drinking Water	10.00	
2/18/2020	Linda M. Dindo	cartridge	55.00	
2/18/2020	Zaza Quaqua	Renovation	440.00	
2/18/2020	James Robert	Transportation		400.00
Feb 20,2020		double iron door	1,351.00	
Feb 20,2020		5 cement bags	20.00	
2/21/2020		6 Commodes	300.00	
2/24/2020	Eric G. Clinton	Printing	55.00	
2/27/2020	Thomas Kaizolu,Jr	Drinking Water	10.00	
3/2/2020	Eric G. Clinton	Electricity Bill	100.00	
3/4/2020	Folley Sherman	Plastering	100.00	
3/6/2020		Instilling of desk	50.00	
3/6/2020	Eric Annor	Companion	20.00	
3/9/2020	Eric Annor	Truck	150.00	
3/12/2020	Garmai Kobo	Materials for LIPO office	395.00	
3/13/2020	Garmai Kobo	Parking of carpet in DG office	15.00	
3/18/2020	Garmai Kobo	Cleaning and office material	60.00	
3/18/2020	Thomas Kaizolu,Jr	Drinking Water	10.00	
3/18/2020	Theresa S. Thomas	Moden for internet	10.00	

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DATE	PAYEE	DESCRIPTION	AMOUNT (USD)	AMOUNT (LRD)
3/19/2020	NAC	Fuel	38.00	
3/23/2020		Hp printer repair	30.00	
3/20/2020	Garmai Kobo	Office Bulb	25.00	
3/23/2020	NAC	Fuel	20.00	
3/23/2020		Gas & brush	10.00	
3/23/2020	Garmai Kobo	Fuel	20.00	
3/19/2020		Transportation		800.00
3/19/2020		Rope & Gallon	5.00	
3/19/2020	Garmai Kobo	70amp Battery and 10 gallons fuel	158.00	
3/23/2020	Garmai Kobo	fuel	20.00	
3/26/2020	John Flomo	Dirt		300.00
3/30/2020	Thomas Kaizolu,Jr	Drinking Water	10.00	
4/1/2020	Morris Kannah	security Service	75.00	
4/4/2020	Garmai Kobo	AC Repair	40.00	
4/6/2020	Bobby Kpana	Electrical Service Render	13.00	
4/6/2020	A. Sam Kemokai	installation of anti-virus	180.00	
4/6/2020	Folley Sherman	Building Material	151.00	
10/2/2019	A. Sam Kamokai	ICT Switch	65.00	100.00
10/2/2019	Jacob Wallace	Water Supply	30.00	
10/2/2019	Morris Kanneh	Security Service	75.00	
10/2/2019	Eric Clinton	Electricity Bill	100.00	
10/4/2019	Edmond B. Johnson	Transportation		300.00
10/4/2019	Musue K. Gbandala	Transportation	100.00	
10/7/2019	Thomas Kiazolu	Drinking Water	10.00	
10/7/2019	Alfred K.D. Konneh	Transportation	100.00	
10/21/2019	Lindo Dino	Cartridge	65.00	
10/28/2019	Boniface S. Manneh	Internet Service	88.00	200.00
10/17/2019	James Bannoh	Transportation	10.00	
10/28/2019	Joetta T. Scott	Office Material	262.00	
10/2/2019	Jacob Wallace	Water Supply	30.00	
10/2/2019	Morris Kanneh	Security Service	75.00	
10/21/2019	Lindo Dino	Cartridge	65.00	
10/9/2019	Joetta T. Scott	Cartridge	65.00	
10/10/2019	Lindo Dindo	Traditional	25.00	
10/21/2019	Zaza Quaqua	Wreath	10.00	
8/1/2019	Lindo Dindo	Transportation	15.00	
8/9/2019	Vaylah C. Sirleaf	Transportation		400.00
8/13/2019	Musue & Alfred	Transportation		400.00
8/26/2019	A. Sam Kemokai	Service Rendered	25.00	
8/26/2019	Alfred K.D. Konneh	Transportation	5.00	
8/26/2019	Thomas Kiazolu, Jr	Drinking Water	0.00	
8/6/2019	James P. Bannah	Follower up	5.00	

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DATE	PAYEE	DESCRIPTION	AMOUNT (USD)	AMOUNT (LRD)
8/12/2019	Thomas Kiazolu, Jr	Drinking Water	10.00	
8/13/2019	A. Sam Kemokai	Software	40.00	
8/15/2019	James s. Robert	Office Material	30.00	
8/14/2019	Lindo M Dindo	Scratch Card	5.00	
8/7/2019	James P. Bannah	Public service announcement	150.00	
8/2/2019	Lindo Dindo	Office Supplies	115.00	
6/22/2020	Garmai K. Kobai	Office material	121.75	
6/23/2020	Garmai K. Kobai	Internet Service	140.00	
6/23/2020	Linda Dindo	Cartridge	65.00	
6/23/2020	Eric Clinton	Cartridge	65.00	
6/23/2020	Theresa Thomas	Cartridge	65.00	
6/24/2020	Morris Kanneh	Security Service	75.00	
6/25/2020	Morris Kanneh	Security Service	75.00	
9/24/2019	Linda Dindo	payment represents purchase of one scratch card for the use of Deputy Director General for industrial office	5.00	
9/27/2019	Thomas Kaizolu	Payment represents transportation to distribute letters to central Monrovia and Paynesville		300.00
9/16/2019	Thomas Kaizolu	Purchasing of water	10.00	
9/25/2019	Thomas Kaizolu	Purchasing of water	10.00	
9/2/2019	Jacob Wallace	Payment represents water bill for the month of August 2019	30.00	
9/5/2019	A. Sam Kemokai	Payment represents the formatting of finance officer's desktop, window, office suit, PDF and other software plus workmanship	75.00	
9/20/2019	Registra General	Transportation for workshop representative of LIPO	10.00	
9/4/2019	Thomas Kaizolu jr.	Purchasing of 19 sac of drinking water	10.00	
9/18/2019	Joetta T. Scott	Purchasing of 2sets of cartridge and one door lock	135.00	
9/25/2019	Joetta T. Scott	Payment for ink for the bigger printer and transportation	105.00	200.00
9/27/2019	Clifford B. Robinson jr	Payment for the preparation for communication to client to observe guideline to hold private operation	5.00	
9/2/2019	Morris Kanneh	Payment represents AUGUST 2019 wage bill	75.00	
9/2/2019	Eric Clinton	Payment represents electricity bill	100.00	
9/27/2019	Eric Anner	Transportation for distribution of letter and purchase of one gallon of fuel		800.00

DATE	PAYEE	DESCRIPTION	AMOUNT (USD)	AMOUNT (LRD)
9/16/2019	Joetta Scott	Payment represents the purchase of office material as per the attach request form approval	280.00	
TOTAL			11,776.75	20,930.00

Annexure 3: Payment Made to Staff on Behalf of Third-Party

DATE	PAYEE	DESCRIPTION	USD	LRD
7/2/2019	Thomas Kaizolu,Jr	For water supply for the office	10.00	-
7/7/2019	Garmai Kobo	Purchase Ink and light bulb	85.00	100.00
7/3/2019	Garmai Kobo	Drinking water for DG	5.00	100.00
7/4/2019	Garmai Kobo	Entity Supplies	245.00	300.00
July 4,2019	Eric G. Clinton	Electricity Maintenance	100.00	
7/8/2019	Kessely Mezzeh	Transportation		700.00
7/10/2019	Garmai Kobo	Purchasing of HP 123	65.00	
July 9,2019	Eric G. Clinton	Binding IP Day Report	5.00	
7/15/2019	Musue	Transportation		400.00
7/16/2012	Clifford B. Robinson,Jr	Repair of DDG laptop repair	25.00	
Jul7 17, 2019	Garmai Kobo	cartridge	65.00	
7/17/2019	Kessley Mezzeh	Distribution of litter	25.00	-
7/18/2019	Theresa S. Thomas	Creating email	400.00	
7/23/2019	Theresa S. Thomas	Refund for excess baggage	400.00	
7/23/2019	Garmai Kobo	Office Supplies	573.00	
7/24/2019	Thomas Kaizolu,Jr	Purchase of Water	10.00	
7/24/2019	Garmai Kobo	installation of software	10.00	
July 30,2019	Linda Dindo	Advance payment for internet	176.00	
7/30/2019	Eric G. Clinton	Current Bill	100.00	
11/4/2019	Zaza Quaqua	Travel	5.00	
11/4/2019	Eric G. Clinton	Electricity Bill	100.00	
11/5/2019	Linda M. Dindo	Transportation	5.00	
11/6/2019	Linda M. Dindo	Cartridge	65.00	
11/8/2019	Edmond Johnson	Spard Parts	200.00	
11/13/2019	Thomas Kaizolu,Jr	Drinking Water	10.00	
Nov 19,2019	James Robert	Cleaning and cutting grass	5.00	
12/2/2019	Eric G. Clinton	Drinking Water	10.00	
Dec 2,2019	Eric G. Clinton	Electricity Bill	100.00	
12/4/2019	Gabriel B. Sheriff	Transportation	5.00	
12/16/2019	Joseph K. Hennah	Banding	5.00	
12/16/2019	Thomas Kaizolu,Jr	Drinking Water	10.00	
12/16/2019	Eric G. Clinton	Electricity Bill	100.00	
Dec 16, 2019	James P. Bannah	Envelope	10.00	
1/9/2020	Thomas Kaizolu,Jr	Drinking Water	10.00	

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DATE	PAYEE	DESCRIPTION	USD	LRD
1/13/2020	Linda M. Dindo	Transportation	5.00	
1/20/2020	Thomas Kaizolu,Jr	Drinking Water	10.00	
1/21/2020	Thomas Kaizolu,Jr	Building	5.00	
1/22/2020	Thomas Kaizolu,Jr	Transportation	10.00	
1/27/2020	Musue K. Gbandala	Salary processing	15.00	
1/30/2020	Eric G. Clinton	Electricity Bill	100.00	
1/30/2020	Thomas Kaizolu,Jr	Transportation		600.00
2/3/2020	Zaza Quaqua	Ink	65.00	
2/3/2020	Thomas Kaizolu,Jr	Drinking Water	10.00	
2/6/2020	Zaza Quaqua	Advance payment for electrical work	175.00	
2/18/2020	Thomas Kaizolu,Jr	Drinking Water	10.00	
2/18/2020	Linda M. Dindo	cartridge	55.00	
2/24/2020	Zaza Quaqua	Renovation	440.00	
2/27/2020	Eric G. Clinton	Printing	55.00	
3/2/2020	Thomas Kaizolu,Jr	Drinking Water	10.00	
3/12/2020	Eric G. Clinton	Electricity Bill	100.00	
3/13/2020	Garmai Koboi	Materials for LIPO office	395.00	
3/18/2020	Garmai Koboi	Parking of carpet in DG office	15.00	
3/18/2020	Garmai Koboi	Cleaning and office material	60.00	
3/18/2020	Thomas Kaizolu,Jr	Drinking Water	10.00	
3/20/2020	Theresa S. Thomas	Modern for internet	10.00	
3/23/2020	Garmai Koboi	Office Bulb	25.00	
3/19/2020	Garmai Koboi	Fuel	20.00	
3/23/2020	Garmai Koboi	70amp Battery and 10 gallons fuel	158.00	
3/30/2020	Garmai Koboi	Fuel	20.00	
3/30/2020	Thomas Kaizolu,Jr	Drinking Water	10.00	
4/4/2020	Garmai Koboi	office material		
10/2/2019	Garmai Koboi	AC Repair	40.00	
10/7/2019	Eric Clinton	Electricity Bill	100.00	
10/21/2019	Thomas Kiazolu	Drinking Water	10.00	
10/21/2019	Lindo Dino	Cartridge	65.00	
10/21/2019	Lindo Dino	Cartridge	65.00	
8/1/2019	Zaza Quaqua	Wreath	10.00	
8/26/2019	Lindo Dindo	Transportation	15.00	
8/6/2019	Thomas Kiazolu, Jr	Drinking Water	10.00	
8/12/2019	James P. Bannah	Follower up	5.00	
8/15/2019	Thomas Kiazolu, Jr	Drinking Water	10.00	
8/7/2019	James s. Robert	Office Material	30.00	
8/2/2019	James P. Bannah	Public service announcement	150.00	
6/22/2020	Lindo Dindo	Office Supplies	115.00	
6/23/2020	Garmai K. Kobai	Office material	121.75	
6/23/2020	Linda Dindo	Cartridge	65.00	

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DATE	PAYEE	DESCRIPTION	USD	LRD
6/23/2020	Eric Clinton	Cartridge	65.00	
9/24/2019	Theresa Thomas	Cartridge	65.00	
9/16/2019	Linda Dindo	payment represents purchase of one scratch card for the use of Deputy Director General for industrial office	5.00	
9/25/2019	Thomas Kaizolu	Purchasing of water	10.00	
TOTAL			5,683.75	2,200.00