



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT



**On the Compliance Audit of the Center for
National Documents and Records Agency
(CNDRA)**

For the Fiscal Year ended June 30, 2019

December 2022

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

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Republic of Liberia



TRANSMITTAL LETTER

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

We have undertaken a compliance Audit of the Center for National Documents and Records Agency (CNDRA) for the fiscal year July 1, 2018 to June 30, 2019. The audit was conducted in line with Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

Finding conveyed in this report were formally communicated to the authorities of the Center for National Documents and Records Agency (CNDRA) for their responses. The reportable issues were submitted through a Management Letter. Where responses were provided, they were evaluated and were incorporated in this report.

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

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

Monrovia, Liberia
September 2023

Acronyms/Abbreviations/Symbols

Acronyms/Abbreviations/Symbol	Meaning
A/C#	Account Number
AG	Auditor General
CNDRA	Center for National Documents And Records Agency
BEP	Bid Evaluation Penal
CBL	Central Bank of Liberia
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
COSO	Committee of Sponsoring Organizations of the Treadway Commission
FCCA	Fellow of Certified Chartered Accountants
FY	Fiscal Year
GAC	General Auditing Commission
GoL	Government of Liberia
GSA	General Services Agency
INTOSAI	International Organization of Supreme Audit Institutions
L\$	Liberian Dollars
PFM Act	Public Financial Management Act
PPC Act	Public Procurement and Concessions Act
US\$	United States Dollar
ISSAIs	International Standards of Supreme Audit Institutions

September 22, 2023

Hon. Emmanuel Lomax

Director General

Center for National Documents and Records Agency (CNDRA)
12th Street, Sinkor
Monrovia, Liberia

Dear Hon. Lomax:

**COMPLIANCE AUDIT OF THE CENTER FOR NATIONAL DOCUMENTS AND RECORDS
AGENCY (CNDRA) FOR THE FISCAL YEAR ENDED JUNE 30, 2019.**

Adverse Conclusion

The General Auditing Commission has concluded a compliance audit of the Center for National Documents and Records Agency (CNDRA). 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 all relevant laws.

Based on the audit work performed and because of the significance of the non-compliance matters noted in the Basis for Conclusion Paragraphs below, the subject matter is not in all material respect, in compliance with the Revenue Code of Liberia Act of 2011, PPC Act and Regulation and other authoritative policies and procedures.

Basis for Conclusion

Management did not provide supporting documents (Receipts, invoices, delivery notes, tax clearance and business registration etc where applicable) for expenditure totaling US\$13,830

Management did not submit report on internally generated revenue for audit review, despite several communications and follow-up.

Management procured fuel for the operations of the entity vehicles and generators without evidence of consumption logs and approved policy.

Management provided no evidence of an audit committee to review internal controls, the scope of internal audit; internal audit plans and ensure that internal and external audit findings are evaluated and implemented.

Management provided no evidence of a risk management policy, report or carries out a risk assessment to mitigate internal and external risks that may impact the achievement of the institution's objectives.

The following irregularities were associated with the Fixed Assets Management System:

- There was no evidence of a fixed assets management policy.
- The fixed assets register did not contain all the relevant columns.
- The fixed assets register was not regularly updated.
- There was no evidence of periodic physical verification of assets by Management
- There was no evidence of movement of assets form.
- There was no history of disposal of assets.
- Some of the Agency's fixed assets were not coded.

Management provided no evidence of store ledger to keep adequate record of inventories Movement.

Management provided no evidence of a risk management policy, report or carries out a risk assessment to mitigate internal and external risks that may impair the achievement of the Entity's objectives.

Management provided no evidence of approved strategic and operational plans that set goals and priorities, measure progress and guide the allocation of resources for the achievement of the Entity's objectives.

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

Monrovia, Liberia
September 2023

Background

The Compliance Audit of the Center for National Documents and Records Agency (CNDRA) was commissioned under the Auditor General (AG) mandate as provided for under Section 2.1.3 of the GAC Act of 2014.

The Center for National Documents and Records Agency (CNDRA) is a non-ministerial Agency established to preserve National Documents and Records, issues marriage certificates and make provision for library services in all fifteen counties.

The entity is also mandated to inspect records of any Agency of Government of Liberia. The Center for National Documents and Records Agency serves as the National Archives of Liberia.

Management Personnel

The Center for National Documents and Records Agency (CNDRA) has the following personnel who handled the administrative and financial affairs of the institution for the period under audit.

Key Management Personnel of the CNDRA

#	Name	Title / Position Held	Period
1.	Hon. C. Neileh Daitouah	Director General	March 2019 to Nov. 15, 2019
2.	Hon. Emmanuel A. Lomax	Director General	December 2019 to Present
3.	Hon. Kollie T. Kamara	Deputy Director General	March 2018 to Present
4.	Mr. Henry G. Swaray	Financial Comptroller	July 2019 to present
5.	Mr. Sam Fahnbulleh	Human Resources Director	March 2001 to Present
6.	Mr. Julius Flomo	Procurement Director	March 2018 to Present

Audit Objectives

The objective of the compliance audit, according to the International Standards of Supreme Audit Institutions, ISSAI 4000, is to provide the intended user(s) with information on whether the audited public entities follow legislative decisions, laws, legislative acts, policies, established codes agree upon terms. The standard requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable or limited assurance about whether (a) Revenue Generating Areas (b) Expenditure for goods, services and (C) Internal Control Systems for the fiscal year ended June 30, 2021, are in all material respects, in compliance with the Revenue Code of Liberia Act of 2011, the Restated PFM Act of 2009 and its Regulations, Public Procurement and Concession Act of 2005, as Amended and Restated 2010 and the CNDRA internal policies and procedures.

Subject Matter and Scope

Validation of the CNDRA Operations with special emphasis on: (a) Income from GoL and Internally Generated Income; (b) Expenditure for goods, services and personnel compensation; and (c) Internal Control Systems (Governance and operational structures) of the entity for the fiscal year July 1, 2018 to June 30, 2019.

Audit Criteria

The audit criteria for the subject matter are the Revenue Code of Liberia Act of 2011, Public Financial Management Act of 2009 and its Regulation, Public Procurement and Concession Act of 2005, as Amended and Restated 2010 and its Regulations and the CNDRA Policies and Act.

Audit Methodology

We performed our audit based on review of contract documents, specification, financial records and payment vouchers related to the period under audit, interview CNDRA staff as well as physical verification of the Entity Assets and personnel. The audit criteria were applied to each procurement sample selected.

The audit was conducted in accordance with ISSAI 4000 and INTOSAI's 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 CNDRA 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

The audit involves performing procedures to obtain audit evidence about the subject matters' compliance with applicable authorities identified as criteria. The procedures selected depend on the auditor's professional judgment, including the assessment of the risks of non-compliance material issues of the subject matter, whether due to fraud or error.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some non-compliance material issues may not be detected, even though the audit is properly planned and performed in accordance with the ISSAIs. In making our risk assessments, we considered internal control relevant to the subject matters, but not for the purpose of concluding on the effectiveness of the entity's internal control.

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues

1.1.1 Payment for Fuel without Policy and Consumption Log

Observation

- 1.1.1.1 Regulations A.3 (1) of the PFM Act of 2009 states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister."
- 1.1.1.2 During the audit, we observed that Management procured fuel amounting to US\$17,811 for operations of the Agency vehicles and generators. However, there was no evidence of fuel consumption logs and approved policy on fuel distribution. **See table 1 below for details.**

Table: #1 Payment for Fuel without policy and consumption Log

Period	Payee Name	Description	Amount US\$
2018/2019	Super Petroleum	Fuel/gasoline for CNDRA generators	9,460.00
2018/2019	Super Petroleum	Fuel/gasoline for CNDRA vehicles	8,351.00
Total			17,811

Risk

- 1.1.1.3 Fuel procured may not be based on actual consumption.
- 1.1.1.4 Management may spend above budgeted allocation and fuel may be subjected to misappropriation or theft.

Recommendation

- 1.1.1.5 Management should develop, approve and operationalize a policy on fuel consumption and distribution to regulate the procurement and usage of fuel for the entity.
- 1.1.1.6 Management should maintain a fuel consumption and distribution log to aid the entity manage cost and inform future purchase. Evidence of approved policy and periodic fuel distribution logs should be adequately documented and filed to facilitate future review.
- 1.1.1.7 Going forward, Management should ensure that fuel procured are based on actual consumption.

Management's Response

- 1.1.1.8 *The CNDRA Management notes the audit findings and recommendations. Management has put a system in place to ensure that all fuel purchase and distributed are logged and copies are attached to the supporting document for verification going forward. Please note that there are record books that management used to record all fuel transactions for the Agency, and the US\$26,772.59 worth of fuel mentioned for the Agency's generator and vehicles are no exception. **Please see exhibit-1 the attached fuel log (ledger).***

Auditor General's Position

- 1.1.1.9 We acknowledge Management's subsequent submission of fuel utilization logs after our audit execution. However, Management's provision of documents after our review, does not guarantee Management effective control of expenditure liquidation and document management.
- 1.1.1.10 Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner. Management should also ensure that reports on fuel utilization logs are adequately documented and filed to facilitate future review.
- 1.1.1.11 However, we maintain that Management should develop, approve and operationalize a policy on fuel consumption and distribution to regulate the procurement and usage of fuel for the entity. Evidence of approved policy should be adequately documented and filed to facilitate future review.

1.1.2 Payments without adequate supporting documents

Observation

- 1.1.2.1 Regulation P.9 (2) of the Public Finance Management (PFM) Act of 2009 as restated in 2019 states: "Payments except for statutory transfers and debt service shall be supported by invoices bills and other documents in addition to the payment vouchers".
- 1.1.2.2 Additionally, Part U.9. (4) of the Public Financial Management (PFM) Regulation of 2010 states "A Government Agency shall procure government inventories from persons whose business is registered by the Registrar General's Office and any Government Agency that requires an exemption for any specific case shall apply to the head of government agency with the necessary justification."
- 1.1.2.3 During the audit, we observed that Management did not provide supporting documents (Receipts, invoices, delivery notes, tax clearance and business registration etc where applicable) for expenditure totaling US\$22,630 and L\$19,080. **See Annexure 1 below for details.**

Risk

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

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

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

Recommendation

1.1.2.7 Management should provide the supporting documents for the transactions listed above to substantiate the validity of the transactions.

1.1.2.8 Management should ensure that all transactions are supported with the requisite supporting documents consistent with the financial management regulations.

1.1.2.9 Documentation such as contracts, invoices, goods received notes, delivery notes, receipts, tax clearance, business registration, purchase orders, etc. should be prepared and approved for the procurement of goods and services where applicable. All relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

1.1.2.10 *All payments related to the procurement of goods and services are made by the MFDP on behalf of the CNDRA. MFDP does not approve payments without relevant and requisite supporting documents. Therefore, all supporting documents related to these transactions can also be obtained from the MFDP. The CNDRA Administration wants to indicate here that all procurement activities are carried out as per the PPCC Act of 2005, as amended in 2010 and the Public Finance Management (PFM) Act of 2009.*

1.1.2.11 *However, the CNDRA Management notes the audit findings and recommendations and will ensure that contracts, invoices, goods received notes, delivery notes, receipts, tax clearance, business registration and purchase orders are prepared and approved for the procurement of goods and services where applicable. Further, all relevant supporting documents will be adequately documented and filed to ease future audit review. To further support this, please see attached all documents relating to these transactions for your review.*

Auditor General's Position

1.1.2.12 We reviewed the documents submitted by Management. Therefore, we have adjusted the transactions without supporting documents to (L\$19,080,000-L\$19,080) and (US\$22,630 – US\$9,980) US\$13,830 to be accounted for by Management. We therefore maintain our recommendations.

1.1.2.13 Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner. Management should also ensure that supporting documents on procurement of goods and services are adequately documented and filed to facilitate future review.

1.1.3 Non-Submission of Revenue Report

Observation

- 1.1.3.1 Section 36(1) 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".
- 1.1.3.2 During the audit, Management did not submit report on internally generated revenue for our review, despite several communications and follow-up. As a result, we could not validate the completeness, occurrence and accuracy of internally generated revenue for the fiscal year 2018/2019.

Risk

- 1.1.3.3 The completeness and accuracy of revenue may not be assured; therefore, the revenue report may be misstated.
- 1.1.3.4 A misstated revenue report may facilitate fraudulent reporting and mislead the users of the revenue report.

Recommendation

- 1.1.3.5 Management should provide substantive justification for not making available report on internally generated revenue to validate revenue for the fiscal year under audit.
- 1.1.3.6 Going forward, Management should perform periodic (monthly) reconciliation between the revenue report, deposit slips, official receipts and the bank statements. Variance(s) identified should be investigated and adjusted (where applicable) in a timely manner.
- 1.1.3.7 Periodic reconciliation on revenue reports, deposit slips, official receipts and the bank statements should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.3.8 *The Administration of the CNDRA notes the audit findings and recommendation. However, the CNDRA Management wish to indicate to the GAC that during the period 2018/2019, the Agency has not introduced the revenue software called SMART SYSTEMS that is currently capturing all internally generated revenue. This was a transitional period, when the new management took over the Agency.*
- 1.1.3.9 *Currently, the Agency is producing both daily and monthly internally generated revenue report, evidence from the revenue report submitted to the GAC Audit Team for the fiscal periods 2019/2020 and 2020/2021.*

- 1.1.3.10 *Going forward, management will perform periodic reconciliation between the revenue report and the bank statements and variances identified will be investigated and adjusted in a timely manner.*
- 1.1.3.11 *Further, periodic reconciliation on revenue reports will be adequately documented and filed to ease future review in line with your recommendations.*

Auditor General's Position

- 1.1.3.12 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendation during subsequent audit.
- 1.1.3.13 However, 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 Irregularities Noted with Revenue (Transitory Account)

Observation

- 1.1.4.1 Regulation R.3 (6) of the Public Financial Management Act of 2009 provides 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 the reference to the date and number thereof.
- 1.1.4.2 Section 36 (1&2) of the PFM Act 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."
- 1.1.4.3 Section 24, paragraph 4 of the Public Financial Management (PFM) Act of 2009 requires that all contracts falling within the threshold of US\$250,000 set forth in the regulations under the Public Procurement and Concessions Commission Act as amended to date, shall be reviewed and approved by the Minister and attested to by the Minister of Justice or his designee.
- 1.1.4.4 On August 20, 2018, a memorandum of understanding was signed between the GoL (CBL, MFDP, LRA, MOJ, CNDRA) and Guaranty Trust Bank Liberia Limited. CNDRA was represented by Mr. C. Neileh Daitouah, former Director General of CNDRA. The MOU was intended for the Government of Liberia to decentralize all fees payment emanating from the CNDRA through a commercial bank.

- 1.1.4.5 The MOU also indicated among others, the following:
- That GTBank open a transitory account in the name of LRA/MFDP/CBL in which all CNDRA Service fees and other related revenue shall be deposited;
 - That the GTBank collaborate with the LRA and CNDRA in the monthly reconciliation of the Transitory Account;
 - That GTBank make daily distribution from the total amount collected as per the agreed revenue sharing ratio (40% to CNDRA & 60% to GoL).
- 1.1.4.6 During the audit, we observed that the following irregularities were associated with the transitory account:
- Service fees payment emanating from CNDRA were not deposited directly in the transitory account as per the MOU.
 - The fees were distributed through an automated system at CNDRA in two-folds on billing forms for separate deposits by customers in CNDRA and LRA Accounts respectively, contrary to the provision of the agreement.
 - The MOU was not signed by the CBL and the MOJ as required in the agreement.

Risk

- 1.1.4.7 The completeness, existence and accuracy of revenue may not be assured; therefore, GoL share of revenue may be misstated.
- 1.1.4.8 A misstated revenue report may facilitate fraudulent reporting and mislead the users of the revenue report.
- 1.1.4.9 Management failure to ensure that MOU is adhere to, may impair the achievement of the revenue sharing agreement. This may facilitate misappropriation of GoL Revenue.
- 1.1.4.10 Contract documents not attested to by the Minister of Justice and CBL as per the agreement may be difficult to enforce when challenged before a court of law.

Recommendation

- 1.1.4.11 Management should provide substantive justification for not adhering to the provisions of the MOU.
- 1.1.4.12 Management should liaise with the relevant authorities to ensure that the transitory account is established and operationalized as per the MOU. Evidence of the establishment of the transitory account should be submitted to the Offices of the Auditor General, thirty (30) days after the submission of the Auditor General's Reports to the National Legislature for validation.

- 1.1.4.13 Management should ensure that service fees payment emanating from CNDRA are deposited directly in the transitory account as per the MOU.

Management's Response

- 1.1.4.14 *The CNDRA Administration acknowledges the report's findings and recommendations. The establishment of the transitory account was originally initiated by the current Administration of the Agency. The MOU for the establishment of the account was drafted by our management and submitted to the MFDP and LRA for review, consideration and approval. After the MFDP and LRA reviewed and signed the MOU, copies were returned to the CNDRA Management for onward submission to the GT-Bank, CBL and MOJ for signatures.*
- 1.1.4.15 *Up to the time of submitting this report, both the CBL and MOJ have not signed the MOU. All efforts have been made by our Management to ensure that the MOU is finalized but to no avail. Nevertheless, copy of the MOU was submitted to the GAC for review.*
- 1.1.4.16 *Additionally, management wishes to indicate here that there is no transitory account currently at the GT Bank for which the management of CNDRA is to deposit internally generated revenue. Therefore, management could not have provided the bank statements of the account to the GAC Audit Team.*
- 1.1.4.17 *The reality on the ground at the Agency is that, the fees are distributed through an automated system at the Agency in two-folds on our billing forms. That is, separate deposits are requested from each customer in CNDRA and LRA accounts respectively.*
- 1.1.4.18 *However, our Management will again liaise with the relevant authorities to ensure that the transitory account is established and operationalized. Evidence of the establishment of the account will be submitted to the Office of the Auditor General as recommended.*
- 1.1.4.19 *Going forward, Management will ensure that all service fees payment emanating from our Agency will be deposited directly in said account.*

Auditor General's Position

- 1.1.4.20 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 and Control Issues

1.2.1 Irregularities Associated with Fixed Asset Management

Observation

- 1.2.1.1 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.”

1.2.1.2 During the audit, we observed that the following irregularities were associated with the Fixed Assets Management System: **See Annexure 1 below for details.**

- There was no evidence of a fixed assets management policy.
- The fixed assets register did not contain all the relevant columns.
- The fixed assets register was not regularly updated.
- There was no evidence of periodic physical verification of assets by Management
- There was no evidence of movement of assets form.
- There was no history of disposal of assets.
- Some of the Agency’s fixed assets were not coded.
- There was no evidence of periodic physical verification of fixed assets
- Fixed assets within a given vicinity were not displayed as required by the PFM Act.

Risk

- 1.2.1.3 Fixed Assets Register may be misstated (Over/understated).
- 1.2.1.4 Assets may be damaged or impaired but their values are still on the books.
- 1.2.1.5 Fixed assets may be removed from the entity’s premises without authorization, misappropriated, subjected to personal use or theft.
- 1.2.1.6 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.
- 1.2.1.7 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of the entity’s objectives.
- 1.2.1.8 Fixed Assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

- 1.2.1.9 Management should develop, approve and operationalize a fixed assets policy to regulate the management of the fixed assets of the entity.
- 1.2.1.10 Management should ensure that the fixed assets register is updated to reflect the following; description, source of purchase, date of purchase, class, code, assignee, location, condition, original cost, depreciation expense, accumulated depreciation and net book value of the asset.
- 1.2.1.11 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.

- 1.2.1.12 The Fixed Assets Register should be updated periodically to reflect all the Agency's assets.
- 1.2.1.13 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act.
- 1.2.1.14 A Movement of Asset Form should be filled and authorized before assets are moved from one location to another. The Fixed Asset Register should be updated to reflect the change in location of asset.
- 1.2.1.15 Management should initiate/enforce a systematic fixed assets coding system to ensure all fixed assets are uniquely identified. This control will facilitate the efficient and effective periodic fixed asset verification exercises. Discrepancies in coding identified during verification should be updated in a timely manner.

Management's Response

- 1.2.1.16 *The CNDRA Administration acknowledges the audit's findings and recommendations. Management wish to inform you that the fixed Assets Register is currently being updated. A copy of the register will be submitted to the office of the Auditor General following the completion of the updating exercises at CNDRA by both the Agency and the GSA staff. Henceforth, the Agency has assigned some personnel's to be responsible for the updating of the Register to reflect the changes in location of the assets.*

Auditor General's Position

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

1.2.2 Non-Submission of Stores ledger for Legal Instruments and other inventories

Observation

- 1.2.2.1 Regulations A. 3 (1 and 2) of the PFM Act of 2009 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. (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."
- 1.2.2.2 Section 36 (1&2) of the PFM Act also states that, (1) "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. (2) 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.”

1.2.2.3 During the audit, Management provided no evidence of store ledger to keep adequate record of inventories movement and ledger book for the followings:

- Marriage certificates and legal instruments (Loan agreement, Bill of divorcement, over draft agreement, registration of divorce certificate, resolution) etc.

1.2.2.4 Further, there was no evidence of inventory and supplies receipt and distribution log maintained by the store officer to track the movement of inventory and supplies at the Agency.

Risk

1.2.2.5 Inventories may be misappropriated leading to decline in operational activities.

1.2.2.6 Failure to effectively maintain documentations for inventory receipt, storage, and distribution may lead to unauthorized and misappropriation of inventory.

1.2.2.7 In the absence of store records, stores items may be misapplied for personal benefits.

1.2.2.8 In the absence of store records, Management may not be able to determine inventory balance, thereby impairing the replenishment of inventory in a timely manner.

Recommendation

1.2.2.9 Management should provide justification why the ledger books/ stores ledgers were not submitted to validate the total number of legal instruments processed and issued for the period under audit.

1.2.2.10 Management should initiate an automated inventory management system to facilitate and ensure accurate records of inventories such as; current stock balance, reordering level stock-out level etc.

1.2.2.11 Management should ensure that periodic stock taking of inventories are conducted and appropriate adjustments are made where applicable.

1.2.2.12 All Inventory record including records of stock take should be adequately documented and filed to facilitate future review.

Management's Response

1.2.2.13 *The Administration of the CNDRA acknowledges the audit findings and recommendations and regrets the none submission of these instruments, despite available in the requisite*

Section. However, Management will ensure that the ledgers and others documents will be submitted to the GAC Team for audit review.

- 1.2.2.14 *Going forward, Management will ensure that all inventory record including records of stock take should be adequately documented and filed to facilitate future review.*

Auditor General's Position

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

1.2.3 Untimely Submission of Financial Statements

Observation

- 1.2.3.1 Part 1.3.4 of the International Public Sector Accounting Standards (IPSAS) Cash Basis of Accounting (November 2017) states: "An entity shall prepare and present financial statements which include the following components:
- (a) Statement of cash receipts and payments which recognizes all cash receipts, cash payments and cash balances controlled by the entity
 - (b) Accounting policies and explanatory notes; and
 - (c) When the entity makes publicly available it's approved budget, a comparison of budget and actual amounts either as a separate additional financial statement or as a budget and actual column in the statement of cash receipt and payments in accordance with paragraph 1.7.8 of this Standard"
- 1.2.3.2 Additionally, Regulations C3 (7) of the Public Financial Management Act of 2009 states "A Line minister shall ensure the timely preparation of the periodic and annual financial statements and reports of the line ministry and agencies under him in accordance with these regulations and other enactments, and cause these statements and reports to be forwarded to the Minister, the Auditor General and the Comptroller General;"
- 1.2.3.3 During the audit, we observed that the financial statements of the CNDRA were not timely provided by Management for audit review as requested.

Risk

- 1.2.3.4 The untimely submission of approved financial statements may deny stakeholders information relevant for timely decision making.
- 1.2.3.5 Management may not fully account for activities of the entity in a timely manner.

Recommendation

- 1.2.3.6 Management should ensure that the financial statements are prepared and approved in compliance with IPSAS Cash Basis of Accounting as adopted by the Government of Liberia and timely submitted for audit review.
- 1.2.3.7 All Financial Statements prepared and approved for the period should be adequately documented and filed to facilitate future review.
- 1.2.3.8 Going forward, Management should ensure that approved financial statements are presented to the Offices of the Auditor General and Comptroller and Accountant General two (2) months after the end of the fiscal period in line with the PFM Act.

Management's Response

- 1.2.3.9 *The Administration of the CNDRA acknowledges the audit findings and recommendation. But, wishes to inform you that although the financial statements were prepared and documented, could not be readily located due to the changes, transferred and resignation of personnel from the finance offices before the coming of the new administration under whose supervision the audit was sanctioned. Even though every effort were made to recall those responsible officers for the purpose of easily locating those documentation failed, the new Management submitted the required documentation as herein stated, despite the delay to the GAC Team to enhance their work.*
- 1.2.3.10 *Going forward, Management will put in to place strategy that will ensure adequate readiness of other financial documentation for future audit review.*

Auditor General's Position

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

1.2.4 No Evidence of Receipts for remittance made to NASSCORP

Observation

- 1.2.4.1 Chapter 89.9 Part II of the National Social Security and Welfare Corporation (NASSCORP) Act of 2016 required that an employer should deduct contributions for pension from the remuneration of the employees at 4% of the gross salary and remit the amount along with the employer's own contribution of 6% of the gross pay to NASSCORP.
- 1.2.4.2 Also, Section 89.18 of the Decree establishing NASSCORP required that a principal employer defaults in paying any contribution prescribed by this Decree or subsequent regulations, a sum equal to four (4%) of the amount unpaid shall be added for each month or part of a month after the date on which payment was due, and any amount so added shall be recoverable as a debt owed by the employer to the Republic.

- 1.2.4.3 During the audit, we observed that Management did not provide payment receipts on the remittance of employees and employer contributions made to NASSCORP for the period under audit.

Risk

- 1.2.4.4 Non-compliance with NASSCORP Regulations, retirees may be denied social security benefits.
- 1.2.4.5 In the absence of payment receipts, the validity, occurrence and accuracy of payments may not be assured. This may lead to misappropriation of the Agency's funds.
- 1.2.4.6 The absence of payment receipts for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

Recommendation

- 1.2.4.7 Management should ensure that payment receipts for employees and employer contributions remitted to NASSCORP are requested from the MFDP to validate the transactions.
- 1.2.4.8 Payments receipts representing remittance to NASSCORP should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.4.9 *The CNDRA Administration acknowledges the audit findings and recommendation.*
- 1.2.4.10 *However, Management has not received payment receipts for remittance made on behalf of the CNDRA employees for NASSCORP contributions from MFDP. Nevertheless, the Administration will ensure that receipts for payment for employees are obtained from the MFDP in compliance with the recommendation. Moreover, management will ensure that said documents will be adequately filed to facilitate future review.*

Auditor General's Position

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

1.1.1 No evidence of Audit Committee

Observation

- 1.1.1.1 Regulation 1(K.10) of the Public Finance Management (PFM) Act states "A Head of government agency or government organization shall in consultation with the Internal

Audit Governance Board establish and maintain an audit committee for the government agency or organization for which he/she is responsible.”

- 1.1.1.2 During the audit, we observed that Management provided no evidence of a functional audit committee to review internal controls, the scope of internal audit; internal audit plans and ensure that internal and external audit recommendations are evaluated and implemented.

Risk

- 1.1.1.3 In the absence of a functional audit committee, Internal and External audit recommendations may not be implemented in a timely manner.

Recommendation

- 1.1.1.4 Management should ensure that a functional Audit Committee is established evidence by the documentation of attendance records and meeting minutes.

Management's Response

- 1.2.4.13 *The CNDRA Administration acknowledges the audit finding. The CNDRA Administration will work with the Internal Audit Agency representatives assigned at the Agency to ensure that a functional Audit Committee is established at the institution. In addition, minutes of meetings conducted by the committee will be documented along with attendance records for future reference.*

Auditor General's Position

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

1.2.5 No Evidence of Risk Management Policy and Report

Observation

- 1.2.5.1 Regulation A (1) 15 of the Public Finance Management (PFM) Act of 2009 required that the management of all government agency must exercise all reasonable care to prevent and detect unauthorized, irregular expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks”.
- 1.2.5.2 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 management 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.

- 1.2.5.3 During the audit, we observed that Management provided no evidence of a risk management policy, report or carries out a risk assessment to mitigate internal and external risks that may impair the achievement of the institution's objectives.

Risk

- 1.2.5.4 The absence of a risk management policy and report may lead to Management not being aware of potential risks that may affect the operations of the Agency. Potential risks that may impair the achievement of the entity objectives may not be identified and mitigated in a timely manner.

Recommendation

- 1.2.5.5 Management should develop, approve and operationalize a risk management policy to mitigate the internal and external risks that may impair the achievement of the Agency's objectives.
- 1.2.5.6 Subsequently, Management should facilitate the conduct of periodic risk assessment and take corrective action for gaps identified.
- 1.2.5.7 Periodic risk assessment report should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.5.8 *The CNDRA Administration acknowledges the audit finding. Management will work with the Internal Audit Agency representatives assigned at the Agency to ensure that a risk management policy is crafted, approved and operationalized to mitigate the internal and external risks that may impair the achievement of the Agency's objectives. Further, management will facilitate the conduct of periodic risk assessment and take corrective action going forward for gaps that will be identified.*

Auditor General's Position

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

1.2.6 No Evidence of Approved Strategic and Operational Plans

Observation

- 1.2.6.1 In reference to the Committee of Sponsoring Organization (COSO) Framework, government institutions should develop strategic or operational plans in order to ensure that their operations are ethical, economical, efficient and effective. A strategic plan is a

document that summaries an entity objective in the long term while the operational plan outlines an entity objective in the short term. These documents establish the basis for allocating resources for the achievement of organizational objectives.

- 1.2.6.2 During the audit, we observed that Management provided no evidence of approved strategic and operational plans that set goals and priorities, measure progress and guide the allocation of resources for the achievement of the Agency's objectives.

Risk

- 1.2.6.3 The failure to produce approved strategic and operational plans may lead to the Agency misdirecting its resources and not prioritizing resources to areas that may best achieve the Agency's mandates.

- 1.2.6.4 Management may be unable to identify and resolve strategic and operational gaps associated with the Agency operations.

Recommendation

- 1.2.6.5 Management should provide substantive justification for not developing approved strategic and operational plan during the period under audit.
- 1.2.6.6 Management should develop, approve and operationalize a strategic and operational plan to support its business requirements.
- 1.2.6.7 Going forward, evidence of approved strategic and operational should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.6.8 *The Administration of CNDRA do acknowledge the audit observation herein contained. Management wish to inform the GAC that upon the commencement of the audit, the strategic and operational plans were under review by the Senior Management Team of the Agency for which draft copies were submitted to the audit team of the GAC. Howbeit, Management wishes to assure you that this document will be approved before the end of the first quarter of this fiscal year, since the revision is being concluded by our partners.*
- 1.2.6.9 *Upon approval, Management will ensure that copy will be submitted to the GAC for audit review. Additionally, the approved strategic and operational plans will be adequately documented and filed to facilitate future review.*

Auditor General's Position

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

APPENDIXES

Annexure one (1): Payments without adequate supporting documents

#	Voucher Date	Voucher #	Business Registration	Tax Clearance	Delivery Note	Approved Signature	Payee Name	Description	US\$	L\$
2	20-Jul-18	621	x	x	x	✓	Nerisa Solution	Payment representing the purchase of two stamps for the section responsible for registration of Legal instruments.		19,080
3	Jan. 11, 2019	4553	✓	✓	x	✓	Yankai Services	Payment representing the purchase of 10 Booklets of the CNDRA Strategic plan for 2019 to distribute b/w the president and legislature	350	
4	Jan. 31, 2019	4567	x	x	x	✓	Reina J. Carter	Payment for the purchase of Cartridges refill materials for the Agency	400	
6	Mar. 1, 2019	4605	✓	✓	x	✓	Wild Stationery store	Payment representing the purchase of 3 sets of HP cartridge 305A for the printing and binding Section for the month of march 2019	2,100	
8	20-Jun-19	4729	✓	✓	x	✓	Wild Stationery store	Payment representing the purchase of assorted stationary Items as indicated on the attached Invoice for the smooth operation of the CSC print room.	1,850	

#	Voucher Date	Voucher #	Business Registration	Tax Clearance	Delivery Note	Approved Signature	Payee Name	Description	US\$	L\$
9	28-May-19	4700	✓	x	✓	✓	Wild Stationery store	Payment representing the purchase of stationery supplies for the use of the agency see attach	4,100	
10	6-Jun-19	4705	✓	✓	x	✓	Wild Stationery store	Payment representing the purchase of assorted inks and stationery inks and stationery items for the print room CSC and DSC	3,850	
11	16-May-19	4690	✓	✓	x	✓	Wild Stationery store	Payment representing the purchase of 3sets of HP 126 cartridges for the print room	1,080	
12	9-May-19	4683	✓	✓	x	✓	Wild Stationery store	Payment representing the purchase of 2pcs of Dell Laptop computer for the DG's office and marriage section	1,900	
13	3-May-19	4675	✓	✓	x	✓	Wild Stationery store	Payment for assorted stationery items	1,900	
20	Feb. 28, 2019	4603	✓	✓	x	✓	Wild Stationery store	Payment for the purchase of three (3) sets of Hp 126A cartridges for the printing of Bachelor Certificates in print room	900	
26	Jan. 4, 2019	4542	✓	✓	x	✓	Wild Stationery store	Payment representing the purchase of two set HP 305A cartridges for the print room	1,400	

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#	Voucher Date	Voucher #	Business Registration	Tax Clearance	Delivery Note	Approved Signature	Payee Name	Description	US\$	L\$
28	Jan. 11, 2019	4549	x	x	x	✓	Wild Stationery store	Balance payment for the purchase of 200pcs of acid free boxes for the CNDRA	200	
29	Dec. 12, 2018	4594	✓	✓	x	✓	Wild Stationery store	Payment representing the purchase of 200pcs of Acid free Archival boxes. Amount paid 400usd payment against 600usd bal. 200	400	
30	18-Jan-19	4556	✓	x	x	✓	Wild Stationery store	Payment represent the purchase of two sets of 305A and CP1025 color cartridges for printing of wedding and Bachelor certificate at CNDRA	2,200	
Total									22,630.00	19,080.00

Annexure -2 Irregularities Associated with Fixed Asset Management

Asset Description	Type of Asset	Assignee	Serial #	Comment
1 Air conditioner (8000 BTU) and 1 small Ice box	Appliance	DG office	A/C #3223295000048	Assets not coded No cost, no acquisition period, no book value etc
1. Seem Executive Desk, 1. Seem executive chair, chairs, and 3. Sponge chairs, table with 4. visiting chairs saves and cabinets	Furniture	DG office		Assets not coded
A laptop, 1. SATCON TV 1. CCTV 16 ports with a monitor and 1. desk phone	Equipment	DG Office		No cost, no acquisition period, no book value etc
1. desktop set and printer	Equipment	DG/ A special assistant		Assets not coded
Air conditioner (9000 BTU)	Appliance	DG / A special assistant		No cost, no acquisition period, no book value etc
2 desktop sets, 1 scanning and 1 wireless switch	Equipment	DG Staff	C-280170028	Assets not coded
Air conditioner (18000 BTU) and 1 small Ice box	Appliance	DG Staff	Not available	No cost, no acquisition period, no book value etc
2 Air conditioners (9000BTU) and 1 Fan	Appliance	Internal Audit	Not available	Assets not coded
1 desktop set, 1 printer HP jet 2130, 1 computer monitor(deposited} , 1 CPU (disposal) 1 desk phone, 1 Conon copy scanner	Equipment	Internal Audit	Not available	No cost, no acquisition period, no book value etc
5 desktop set, 2 printers, 1 desk phone	Equipment	Internal Audit	Not available	Assets not coded
3 Air conditioners (9000 and 12000) BTU	Appliance	Comptroller	Not available	No cost, no acquisition period, no book value etc
1 Air condition (9000) BTU	Appliance	"	Not available	Assets not coded
2 desktop Dell set and printer	Equipment	"	Not available	No cost, no acquisition period, no book value etc
5 Air conditioners (2. 9000 & 3. 24000 free stand) BTU	Appliance	Research	Not available	Assets not coded
5 desk chairs, 5 desk chairs and 6 visitor chairs, 3 wooden cabinets.		"	Not available	No cost, no acquisition period, no book value etc
1 Air conditioner (9000) BTU	Appliance	Technical	Not available	Assets not coded

Asset Description	Type of Asset	Assignee	Serial #	Comment
		staff		
1 Air conditioner (9000) BTU	Appliance	Technical Boss	Not available	No cost, no acquisition period, no book value etc
1 desktop set, printer	Equipment	Technical Boss	Not available	Assets not coded
1 Air conditioner (9000) BTU	Appliance	Legal Registrar	Not available	No cost, no acquisition period, no book value etc
1 printer HP 7510	Equipment	Legal Registrar	Not available	Assets not coded
1 Air conditioner (9000) BTU	Appliance	Legal Registrar	Not available	No cost, no acquisition period, no book value etc
1 printer HP Laser jet P1102		Technical Assistant DG	Not available	Assets not coded
1 Air conditioner (9000) BTU	Appliance	Technical Assistant DG	Not available	No cost, no acquisition period, no book value etc
2 desks, 2 desk chairs, 3 visitor chairs and 1 metal cabinet	Furniture	Tech. on Archives	Not available	Assets not coded
1 desktop set and 1 printer	equipment	Tech. on Archives	Not available	No cost, no acquisition period, no book value etc
1 Air conditioner (9000) BTU	Appliance	Tech. on Archives	Not available	Assets not coded
1 Air conditioner (9000) BTU	Appliance	Public Records boss	Not available	No cost, no acquisition period, no book value etc
1 desktop 1 printer	Equipment	Public Records boss	Not available	Assets not coded
2 desks, 1 office, 3 plastic chairs and white Board	Furniture	Public Records Deputy	Not available	No cost, no acquisition period, no book value etc
2 desks. 2 chairs, and 3 chairs	Furniture		Not available	Assets not coded
4 plastic chairs, 23 metal shaves, 2 shortage tablets, 5 plastic chairs		Marriage Boss	Not available	No cost, no acquisition period, no book value etc
1 Air conditioner (9000) BTU 1 desk phone	Appliance	Marriage Boss	Not available	Assets not coded
1 Air conditioner (9000) BTU	Appliance	Marriage waiting room	Not available	No cost, no acquisition period, no book value etc

Asset Description	Type of Asset	Assignee	Serial #	Comment
1 TV monitor 32"	Equipment	Marriage staff	Not available	Assets not coded
1 Air conditioner	Appliance	Marriage staff	Not available	No cost, no acquisition period, no book value etc
7 small desks, 7 desk chairs, 9 visitor chairs and 1 alum cabinet	Furniture	Marriage staff	Not available	Assets not coded
1 Laptop, printer, 1 amplifier , 1 receiver 2 mic-phones, 2 pair speakers	Appliance	HR Boss	Not available	No cost, no acquisition period, no book value etc
1 Air conditioner (9000) BTU H-290130016	Appliance		Not available	Assets not coded
1 printer	Equipment	HR staff	Not available	No cost, no acquisition period, no book value etc
1 Air conditioner (12000) BTU H-223291001235	Appliance	,	Not available	Assets not coded
5 Office desks, 5 office chairs, 6 plastic chairs,	Furniture		Not available	No cost, no acquisition period, no book value etc
1 desktop computer Dell set, 2 computer monitors, 2 computer key boards, 1 printer –VNC4Q32064			Not available	Assets not coded
1 Air conditioner (9000) BTU	Appliance	Public Records Boss	Not available	No cost, no acquisition period, no book value etc
1 desktop 1 printer	Equipment	Public Records boss	Not available	Assets not coded
2 desks, 1 office, 3 plastic chairs and white Board	Furniture	Public Records boss	Not available	No cost, no acquisition period, no book value etc
2 desks. 2 chairs, and 3 chairs	Furniture	Public Records Deputy	Not available	Assets not coded
1 Air conditioner (9000) BTU 1 desk phone	Appliance	Marriage Boss	Not available	No cost, no acquisition period, no book value etc
1 desks, 1 desk chair 3 plastic chairs and 2 metal cabinets	Furniture	Marriage Boss	Not available	Assets not coded
1 Air conditioner (9000) BTU	Appliance	Marriage waiting room	Not available	No cost, no acquisition period, no book value etc

Asset Description	Type of Asset	Assignee	Serial #	Comment
2 AIR conditioners (18000 and 12000) BTU		DG Conference	Not available	Assets not coded
1 Air conditioner (9000) BTU			Not available	No cost, no acquisition period, no book value etc
1 jeep 4 doors gasoline (plate # 4250, disposal), 1 jeep 4 doors diesel (plate #4251) ,1 JMC 4 doors Pickup (disposal), 1 Truck 6 tires (disposal), 1 JMC Bus(disposal) and 1 TOYATO Land Jeep	Appliance	Main. Interior cleaner	Not available	Assets not coded No cost, no acquisition period, no book value etc
2 Perkin generators (150KVA & 220KVA)	Equipment	Main. Exterior cleaner	Not available	No cost, no acquisition period, no book value etc