



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT



**On the Compliance Audit of the Liberia
Land Authority (LLA)**

**For the fiscal period ended June 30,
2019**

December 2022

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

Table of Contents

| | | |
|------------------------|---|-----------|
| 1 | DETAILED FINDINGS AND RECOMMENDATIONS | 9 |
| 1.1 | Financial Matters | 9 |
| 1.1.1 | Failure to Perform Monthly Bank Reconciliation | 9 |
| 1.1.2 | No Approved Financial Accounting Manual | 10 |
| 1.1.3 | Failure to Prepare Annual Financial Statements | 11 |
| 1.1.4 | No Petty Cash Policy | 12 |
| 1.1.5 | No Human Resource Manual..... | 14 |
| 1.1.6 | Failure to Follow the Standing Orders for Civil Service Recruitment Process | 15 |
| 1.1.7 | Under-payments of Social Security Contributions..... | 17 |
| 1.1.8 | Variance in Payroll Expenses Records..... | 18 |
| 1.1.9 | No policy on Salary Advance..... | 19 |
| 1.1.10 | Accounting for Revenue | 20 |
| 1.1.11 | Procurement Irregularities..... | 22 |
| 1.1.12 | Non-remittance of Vendor's withholding Taxes..... | 24 |
| 1.1.13 | Failure to Retire Incidental and 80% DSA..... | 25 |
| 1.1.14 | Payments Without Supporting Documentation | 26 |
| 1.1.15 | Fuel & Gasoline Consumption Report | 27 |
| 1.1.16 | Revenue and Expense Ledgers | 28 |
| 1.2 | Control and Administrative Issues | 29 |
| 1.2.1 | Irregularities noted with Fixed Assets..... | 29 |
| 1.2.2 | Lack of Policies and Procedures | 31 |
| 1.2.3 | Prior Year Audit findings and Recommendations Status..... | 32 |
| ANNEXURES | | 34 |

ACRONYMS USED

| Acronyms/Abbreviations/Symbol | Meaning |
|-------------------------------|--|
| A/C# | Account Number |
| AG | Auditor General |
| CFC | Certified Financial Consultant |
| CFIP | Certified Forensic Investigative Professional |
| COSO | Committee of Sponsoring Organizations of the Treadway Commission |
| DSA | Daily subsistence Allowances |
| FCCA | Fellow of the Association of Chartered Certified Accountants |
| GAC | General Auditing Commission |
| GOL | Government of Liberia |
| GSA | General Services Agency |
| IAS | International Accounting Standards |
| ICB | International Competitive Bidding |
| ISSAIs | International Standards of Supreme Audit Institutions |
| LC | Land Commission |
| LLA | Liberia Land Authority |
| NASSCORP | National Social Security Corporation |
| L\$ | Liberian Dollar |
| PFM | Public Financial Management |
| PPCC | Public Procurement and Concession Commission |
| RL | Republic of Liberia |
| US\$ | United States Dollar |

Republic of Liberia



TRANSMITTAL LETTER

THE HONORABLE SPEAKER OF THE HOUSE OF REPRESENTATIVES AND THE

HONORABLE PRESIDENT PRO- TEMPORE OF THE LIBERIAN SENATE

We have undertaken the Compliance Audit of the Liberia Land Authority (LLA) operations and financial transactions for the period July 1 2018 – June 30, 2019. The audit was conducted in line with Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

Findings conveyed in this report were formally communicated to the authority of the Liberia Land Authority (LLA) 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

AUDITOR GENERAL'S REPORT ON THE COMPLIANCE AUDIT OF THE LIBERIA LAND AUTHORITY (LLA) FINANCIAL TRANSACTIONS FOR THE PERIOD JULY 1 2018 – JUNE 30, 2019

The General Auditing has concluded a compliance audit of the Liberia Land Authority (LLA). 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 New General Auditing Commission (GAC) Act of 2014 as well as in accordance with all relevant laws.

Adverse Conclusion

Based on the work performed, because of the significance of the non-compliance matters noted in the Basis for Conclusion paragraphs below, the subject matter is not in all material respect, in compliance with the PFM of 2009 and Regulations, GoL Financial Rule (2006-2009), Budget Laws, the Approved Travel Ordinance of 2016/2017, the Standing Orders for the Civil Service of 2020, the Decent Work Act of 2015, Committee of Sponsoring Organizations of the Treadway Commission (COSO), and other relevant authoritative policies & procedures for the period then ended June 30, 2019.

Basis for Conclusion

Management did not prepare quarterly and annual financial statements for onward submission to the Offices of the Auditor General and the Comptroller and Accountant General.

Management did not maintain detailed accounting journals and ledgers.

Internally generated revenues totaling of US\$70,651.00 and L\$ 1,030,310.00 could not be traced to the entity's bank statements.

Management did not prepare bank reconciliation reports for all of its accounts, resulting to unreconciled variances of (L\$4,826,465.20) and US\$99,409.32 on its account maintained with the CBL.

Management did not adopt and operationalize Financial and Administrative Manual, Strategic and Operational Plans, Human Resource Policy Manual, Fixed Asset Management Policy, Petty Cash Policy.

Management did not withhold and remit taxes on goods and services procured totaling US\$15,052.80 and L\$2,988,850.

Management procured goods and services totaling US\$207,095.30 and L\$3,492,312.44 without evidence of an approved procurement plan.

Management under remitted National Social Security contribution in the amount of USD\$18,365.72.

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

Monrovia, Liberia

September 2023

Background

The Compliance audit of the Liberia Land Authority was commissioned by the Auditor General under his statutory authority as provided for under Section 2.1.3 of the GAC Act of 2014.

The LLA is a Government entity created by an Act of the Legislature in 2016 with the authority to control and manage effectively, impartially and in the interest of equitable development, access to and use of public land, except reserves, protected areas, proposed protected areas and diplomatic missions.

It is mainly funded by Legislated funds with some donor assistance from development partners. The entity's operations are subject to audit by the Office of the Auditor General. The entity is required by the PFM Regulation I.15(2) to submit financial statements to the Offices of the Auditor General and the Comptroller and Accountant General.

Key Management Personnel

The following personnel were responsible for the management of the LLA for the period under audit.

| Name | Position | Period |
|-----------------------|---------------------------------------|---------------|
| Attorney Adam Manobah | Chairperson | 2016-present |
| Stanley Toe | Executive Director | 2016-present |
| Aryee Williams | Executive Director for Administration | 2018- present |
| Augustus Paasewe | Comptroller | 2018-present |
| Josephus Burgess | Commissioner - Land Administration | 2018-present |

Objectives

The objectives of the audit are to:

- i. To gather sufficient and appropriate audit evidence to form and derive a conclusion whether or not, the LLA Operations with special emphasis on: (a) Revenue/Income Generation Areas (national budgetary allocation, fees collected from the public and any donor funding); (b) Expenditure for goods, services and personnel compensation as well as capital consumption; (C) Internal Control Systems (Governance and operational structures) for the periods July 1, 2018 through June 30, 2021 are in compliance, in all material respect, with relevant laws, regulations, policies and procedures; and
- ii. To report in terms of the GAC reporting requirements as spelt out in part four (4) of the GAC Act of 2014, the findings and conclusions to the Liberia National Legislature.

Subject Matter Description

Failure on the part of the entity to submit financial statements, the Auditor General commissioned a compliance audit to examine the operations and financial transactions of the Authority reference to the entity's handling and accounting for its revenue and other income generation, expenditure for goods and services, as well as its systems of internal control.

We have conducted a compliance audit of the Liberia Land Authority (LLA), on the subject matter 'Validation of the LLA operations with special emphasis on:

- a) Revenue/Income Generation Areas (national budgetary allocation, fees collected from the public and any donor funding);
- b) Expenditure for goods, services and personnel compensation as well as capital consumption; and
- c) Internal Control Systems (Governance and operational structures) of the entity for fiscal period July 1, 2018 through June 30, 2019'.

Audit Scope

A compliance audit on the financial operations of the LLA covering the period July 1, 2018 to June 30, 2019 was commissioned by the Office of the Auditor General. The audit covers specifically revenue and other income generation, expenditure for goods and services, as well as system of internal controls of the entity.

Audit Criteria

The criteria for the audit are drawn from authorities of:

- The Public Financial Management Act of 2009 and Regulations
- Public Procurement Concession (PPC) Act of September 2010,
- The Approved Travel Ordinance of 2016/2017
- The Standing Orders for Civil Service of 2012
- The Decent Work Act of 2015
- Committee of Sponsoring Organizations of the Treadway Commission (COSO)
- Other relevant authoritative policies & procedures

Audit Methodology

This audit is based on document analyses and interviews, and meetings with the Senior Management and key staffs of the Liberia Land Authority (LLA) during the periods under audit. In the process of information gathering, we had several meetings with the Officials and staffs indicated above and have assessed relevant documents including transactional documents, reports, and policy documents which are appropriate for our conclusion. The audit was conducted in accordance with ISSAI 4000 INTOSAI Standards for Compliance Audit.

Limitation of Responsibility

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

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

1.1.1 Failure to Perform Monthly Bank Reconciliation

Observation

- 1.1.1.1 Regulation R3(6) of the PFM Act of 2009 as restated in 2019 states: "the balance of every bank account as shown in a bank statement shall be reconciled with the corresponding cashbook balance at least once every month; and the reconciliation statement shall be filed or recorded in the cash book or the reference to the date and number thereof."
- 1.1.1.2 During the audit, we observed no evidence of monthly bank reconciliation report. Bank balances at the Central Bank of Liberia and the cashbook kept by LLA revealed unreconciled variances of (LD4,826, 465.20) and USD99,409.32 respectively.
- 1.1.1.3 We further observed the LLA's CBL United States Dollars Account was overdrawn by (14,355.63). **See tables 1A and 1B below**

Table 1A-unreconciled LD cash and bank balances

| Date | Balance Per Cash Book (LD) A | Balance Per Bank (LD) B | Unreconciled Variance (LD) C=A-B |
|--------------|------------------------------------|-------------------------------|---|
| June 30,2018 | 1,303,527.80 | 6,129,993.00 | (4,826,465.20) |

Table 1B- unreconciled USD cash and bank balances

| Date | Bal. per Cash Book (USD) A | Bal. per Bank (USD) B | Variance (USD) C=A-B |
|--------------|----------------------------------|-----------------------------|----------------------------|
| June 30,2018 | (14,355.63) | 85,053.69 | 99,409.32 |

Risk

- 1.1.1.4 Failure to perform monthly bank reconciliation may lead to untimely detection of errors, omissions or fraudulent financial practices.
- 1.1.1.5 Management may not be able to fully account for its bank transactions

Recommendation

- 1.1.1.6 Management should provide explanations with supporting documentations for the variances.
- 1.1.1.7 Management should ensure that monthly bank reconciliation for all its bank accounts during the fiscal period are appropriately prepared, reviewed and approved by staff with the required qualification and competence.

- 1.1.1.8 Monthly bank reconciliation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.1.9 *The Management of LLA has taken note of your observation concerning non-preparation of monthly bank reconciliation reports and will do as required by the PFM Act.*

Auditor General's Position

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

1.1.2 No Approved Financial Accounting Manual

Observation

- 1.1.2.1 Regulation A.5, Government Agency's Accounting Manuals, states:
- 1) "A head of government agency shall with the approval of the Minister issue an accounting manual to suit the operations and regulate the financial matters of the Government agency, indicating:
 - a. the duties to be performed by specified officers,
 - b. the accounts to be kept and returns to be submitted, and
 - c. such other instructions as may be required for the proper conduct of the financial matters of the Government agency.
 - 2) The accounting manual shall contain relevant procedures for the keeping of accounts, preparation and format of financial statements, Government agency chart of accounts, and all administrative issues relating to the keeping and preparation of government accounts.
 - 3) The accounting manual under sub-regulation (2) shall conform to any enactment, or any particular directions concerning accounts issued by the Minister.
 - 4) A Government agency that does not have its own accounting manual shall use the Treasury Accounting Instructions issued by the Minister in accordance with regulation (1) above or obtain permission from the Minister to use an accounting manual prepared for another Government agency".
- 1.1.2.2 During the audit, we observed there was no evidence of an approved financial manual of the Liberia Land Authority LLA.

Risk

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

Recommendation

- 1.1.2.2 Management should develop, approve and operationalize policies and procedures to govern the effective and efficient financial operations of the entity.
- 1.1.2.3 Evidence of approved policies and procedures should be adequately documented and filed to facilitate future review.

Management Response

- 1.1.2.4 *During the audit, the LLA had a draft financial manual that was in the process of being validated for use by the entity. As at now, the financial manual has been finalized and approved by the LLA Board of Commissioners (BOC) and is being used to govern the effective and efficient financial operations of the entity. Attached is a copy of the manual and Board resolution approving same.*

Auditor General's Position

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

1.1.3 Failure to Prepare Annual Financial Statements

Observation

- 1.1.3.1 Regulation I.11. of the PFM Act of 2009 - Annual Government Agency Accounts states "(1) There shall be prepared by the head of government agency or an administrator or head of any Government agency and transmitted to the, the Minister and the Comptroller-General in respect of the year, accounts covering all Public Funds under his control. The accounts shall be submitted within a period of two months after the end of each fiscal year, or such other period as the Legislature may by resolution appoint, and shall include statements and documents to be specified in the International Public Sector Accounting Standards as adopted by the Government of Liberia".
- 1.1.3.2 Regulation I.11. of the PFM Act of 2009 I.15. -Failure to Provide Financial Statements states:
- 1) "The Comptroller-General shall include in the report indicated in Regulation I.12 and I.13 above, details of heads of Government agencies who failed to submit financial statements in accordance with these regulations.
 - 2) A head of government agency who fails to submit financial statements of the Government agency is in breach of financial discipline as defined in regulation A.20".

- 1.1.3.3 During the audit, we observed Management did not produce financial statements as required by the regulations.

Risk

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

- 1.1.3.5 Management may not fully account for activities of the entity.

Recommendation

- 1.1.3.6 The Management should prepare and present Financial Statements in line with the GoL reporting framework.

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

- 1.1.3.8 All Financial Statements prepared and approved for the period should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.3.9 *This was due to the inattentiveness of the Finance Division headed by the former Comptroller to prepare financial statements in conformity with IPSAS requirements under the cash basis of accounting. However, LLA Management takes note and has acquired relative capacities to ensure financial report.*

Auditor General's Position

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

1.1.4 No Petty Cash Policy

Observation

- 1.1.4.1 Regulation B.33 of the PFM Act- Authorized Petty Cash Balances states:
- 1) " The government agency accounting manual shall specify officers, designated by posts, who may hold cash and their authorized cash balances which are the maximum amounts that may be held by them during periods when their offices are closed for business.
 - 2) Names and titles of designated officers and amounts to be held in cash at specific periods and designated posts shall be communicated to and have the prior written

approval of the Comptroller-General.

- 3) For the purpose of these regulations, all checks, not specified for any other purpose, shall be deemed to be cash.
- 4) In terms of this regulation, the maximum amount that may be held as petty cash in any one calendar month, is the equivalent of United States Dollars Two Hundred”.

- 1.1.4.2 Again, The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities states: “Institutions deploy control activities through policies that establish what is expected and procedures that put policies into action”. Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity.
- 1.1.4.3 During the audit, we observed that the LLA did not have a policy in place for controls over the establishment and use of petty cash.

Risk

- 1.1.4.4 In the absence of the petty cash/imprest system, petty cash may not be available to procure supplies and services of very minimum value.
- 1.1.4.5 Management may endure the rigors of exhausting the procurement procedures for purchase of supplies and services of very minimum value. This may impair the efficient operations of the entity.

Recommendation

- 1.1.4.6 Management should develop, approve and operationalize a petty cash policy to govern the management of petty cash of the entity. The policy should include provisions for the following:
- Nature of petty cash transactions
 - The size of the petty cash/imprest
 - The threshold of petty cash transactions
 - The custodian and safe of petty cash
 - Activities over processing petty cash and disbursement of petty cash transactions
 - Activities over replenishment of petty cash
- 1.1.4.7 All relevant supporting documents including approved petty cash policy and payment vouchers for petty cash disbursement and replenishment report should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.4.8 *During the audit, LLA had a draft petty cash policy that was in the process of being authorized for use. As it at now, the petty cash remittance policy procedures manual has been completed and approved and it is being used. The procedure and guidelines have been*

established for the effective administration and internal control of petty cash handling operations throughout the Authority, especially the use and accountability of such funds. Attached is a copy of the Manual and the Board resolution approving same.

Auditor General's Position

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

1.1.5 No Human Resource Manual

Observation

- 1.1.5.1 According to the PFM Regulation of 2009 T.1 and T.3 which states: "For the purposes of these regulations the term -personnel emolument- covers all payments due to public servants as remuneration for employment and include: (a) Basic salaries payable to public servants (b) Wages payable to public servants employed in daily rated post; and (c) Allowances for special duties, overtime, acting, entertainment, housing, medical, transportation, fuel, light, clothing or allowances in lieu of accommodation, domestic servants, and any additional remuneration due to public servants as part of their conditions of service. (d) Pensions, gratuities, contributions of the employer towards pensions, gratuities and social security (2) Subject to any enactment, basic salary shall be used for computation of allowances, pensions, gratuities or any other entitlement of public servants except where the allowances have been incorporated into the salaries. (3) Subject to any amendment to this sub-regulation by the Minister, overtime for public servants shall be computed based on the number of overtime hours worked and a 20 per cent ceiling on the basic salary. The overtime hours and the daily rate shall be computed as follows: (a) The number overtime hours worked shall be calculated as 1.5 times the actual overtime hours worked on week days and two times the actual overtime hours worked on weekends and holidays. (b) The hourly overtime rate shall be determined by dividing the daily rate by eight hours. (c) The daily overtime rate shall be derived by dividing the basic monthly salary by 22 days.
- 1.1.5.2 Again, Regulation T.3 Records of Personnel Emolument states "(1) The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: (a) payments are made as and when due; (b) overpayments are not made; (c) all required deductions are made at the correct time; (d) authorized establishments or manpower ceilings are not exceeded; (e) the amount of salary and other allowances authorized for payment to each staff is not exceeded; and (f) payments are not made on the payment voucher to staff who do not belong to the Agency or unit. (2) The records for the purpose of this regulation shall be as specified in the Government Agency's Accounting Manual.

- 1.1.5.3 During the audit, we observed no evidence of an approved Human Resource manual to address staff remunerations in line with GoL personnel emoluments.

Risk

- 1.1.5.4 Payrolls may be prepared at the discretion of authorities.
- 1.1.5.5 There may be illegitimate persons (ghost names) on the payroll.
- 1.1.5.6 Payroll personnel may make unauthorized adjustments to the payroll.

Recommendation

- 1.1.5.7 Management should develop, approve and operationalize policies and procedures to govern the effective and efficient staff compensation/emolument issues of the entity.
- 1.1.5.8 Evidence of approved policies and procedures should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.5.9 *Management did not respond to the audit query.*

Auditor General's Position

- 1.1.5.10 In the absence of a response by Management, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.1.5.11 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as amended and restated 2019.

1.1.6 Failure to Follow the Standing Orders for Civil Service Recruitment Process

Observation

- 1.1.6.1 Section 3.4.4 of the Civil Service Agency Standing Orders states "Once it has made its selection of the successful candidate the appointing authority shall immediately report each appointment to the Director-General on one of the prescribed Personnel Action Notice forms (PAN forms) (see Appendices 5a and 5b). No appointment shall become effective until approved by the Director-General. The Agency shall maintain the official record of all appointments subject to the Act".
- 1.1.6.2 During the audit, we observed employees' files lack the following documents: personnel evaluation, advertisement for the post, results of interview and employment letters.

Risk

- 1.1.6.3 Failure to follow the normal recruitment processes may lead to discretionary recruitment of unqualified staff which may impair staff output in the entity.

- 1.1.6.4 Failure to maintain essential personnel records may lead to management inability to manage or regulate the activities of its personnel effectively.
- 1.1.6.5 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the entity.
- 1.1.6.6 The lack of annual performance appraisal may lead to unnoticed and/or consistent poor performance of employees thereby impairing the objectives of the entity.
- 1.1.6.7 In the absence of a documented performance evaluation system, employee development plan may not be achieved thereby impairing the objectives of the entity.

Recommendation

- 1.1.6.8 Management should ensure that all employees' files contain the relevant supporting documents indicative of proper vetting (application letters, employment letters, police clearances and medical certificates) in line with the employment policy of the CSA.
- 1.1.6.9 Management should ensure that all employees' files are updated to contain essential documents such as letter of applications, letter of employment, contracts, credentials, Personnel Action Notice (PAN), etc. to enable Administration regulates the activities of its personnel effectively.
- 1.1.6.10 Management should facilitate the conduct of periodic performance evaluation for all staff. Documentation for performance evaluation should be adequately filed to facilitate future review.

Management's Response

- 1.1.6.11 *Liberia Land Authority has taken note and is working on the issues dealing with personnel evaluation and documentation of results from interviews. Notwithstanding, the Authority consolidates land functions and staff from key agencies of the Government who previously performed land administration functions including the Department of Lands, Survey and Cartography from the former Ministry of Lands, Mines and Energy; the Deed and Title Registry of the Center for National Document and Record Agency (CNDRA), and the functions and staff dealing with the allocation and management of government and public land from the Ministry of Internal Affairs. Pursuant to the statutory provision of the LLA Act, above information, you will note that staff that transferred from the affected ministries and agencies came along with their respective personnel folders, which are in transition from the Civil Service Agency to the Authority.*
- 1.1.6.12 *Additionally, staff who were recruited during the transition period have their respective letters of employment, and all processes associated with their recruitment were adhered to including processes of recruitment that are in line with the Civil Service and Decent Work Act. Finally, as you go through the Staff employment letters, you will notice that the letters contained term of references to further substantiate LLA claim.*

Auditor General's Position

- 1.1.6.13 Management's assertions did not adequately address the issues raised. Management's recruitment from other government ministries and agencies is not a guarantee for recruiting staff with the relevant qualification and experience nor is it a substitute for periodic updating of files and conduct of staff performance evaluation.
- 1.1.6.14 Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.7 Under-payments of Social Security Contributions

Observation

- 1.1.7.1 Section 89.16 of the Act to repeal Decree No.14 of the People's Redemption Council of the Armed Forces of Liberia and to create a new chapter 89 of the Executive Law establishing the National Social Security and Welfare Corporation of the Republic of Liberia requires the following:
- 1.1.7.2 That contribution payable under the Act in respect of employee and employer contribution shall total 10% of total gross remuneration of each employee.
- 4% employee pension contribution
 - 4% employer pension contribution
 - 2% employment injury scheme
- 1.1.7.3 During the audit, we observed that Management did not fully complied with her obligation to NASSCORP in that LLA deducted 3% from employees' earnings instead of the required 4% as provided for in the NASSCORP Act of 2016. This deduction then resulted in a variance of USD\$18,365.72. **See Annexure A**

Risk

- 1.1.7.4 The contributions due to NASSCORP may be misstated.
- 1.1.7.5 Potential retirees of entity may be denied required pension benefits due to non-compliance with the regulation.

Recommendation

- 1.1.7.6 A payment plan should be crafted and agreed between Management and NASSCORP Management for full settlement of all arrears. Management should budget for and ensure full compliance to the terms of the agreed payment plan.
- 1.1.7.7 Management should facilitate full payment of employees' and employer's contributions to NASSCORP on a consistent and timely basis.
- 1.1.7.8 Management should ensure that a comprehensive reconciliation is performed with NASSCORP records to ensure that individual employees social security contributions are duly

allocated and compiled to validate the completeness and accuracy of employees' social security contributions.

- 1.1.7.9 In the instance where MFDP withholds and remits social security to NASSCORP on behalf of the entity, Management should obtain copies of monthly remittances of social security contributions. Copies of monthly remittances should be adequately documented and filed to facilitate future review.
- 1.1.7.10 Going forward, Management should ensure compliance with the regulation as provided above.

Management's Response

- 1.1.7.11 *Management did not provide a response.*

Auditor General's Position

- 1.1.7.12 In the absence of a response by Management, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.8 Variance in Payroll Expenses Records

Observation

- 1.1.8.1 T.3 of the PFM Regulation of 2009 states that "(1) The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: (a) payments are made as and when due; (b) overpayments are not made; (c) all required deductions are made at the correct time; (d) authorized establishments or manpower ceilings are not exceeded; (e) the amount of salary and other allowances authorized for payment to each staff is not exceeded; and (f) payments are not made on the payment voucher to staff who do not belong to the Agency or unit. (2) The records for the purpose of this regulation shall be as specified in the Government Agency's Accounting Manual.
- 1.1.8.2 During the audit a variance of US\$ 414,575.44 was observed between MFDP IFMIS records and debit instructions sent to the bank for payroll expenses per records of LLA. **See table 2 below.**

Table 2 – Payroll Transaction Variances

| MFDP IFMIS Records (A) | LLA Bank Debit Instructions (B) | Variance C=(A-B) |
|---------------------------|------------------------------------|---------------------|
| US\$381,386.75 | US\$795,962 | -US\$ 414,575.44 |

Risk

- 1.1.8.3 Payroll expenditure may be misstated (over/understated).

Recommendation

- 1.1.8.4 Management should provide explanations with supporting documentations for the variances.
- 1.1.8.5 Going forward, Management should maintain monthly payroll journals and payroll ledgers to facilitate adequate and comprehensive recording of payroll records.
- 1.1.8.6 Subsequently, Management should perform monthly reconciliation among payroll journal, payroll ledgers, debit instructions, bank statements and the IFMIS records. Variances identified should be investigated and adjusted where applicable in a timely manner.
- 1.1.8.7 All Payroll records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.8.8 *Management did not provide a response.*

Auditor General's Position

- 1.1.8.9 In the absence of a response, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations in subsequent audit.
- 1.1.8.10 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as amended and restated 2019.

1.1.9 No policy on Salary Advance

Observation

- 1.1.9.1 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 or 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.
- 1.1.9.2 Regulation T.9 of the PFM Act of 2009 states "(1) Recoveries from official salaries shall commence from the salary of the next complete month after the month in which the advance was made. (2) A head of government agency shall ensure that deductions made from salaries are paid directly into the Consolidated Fund unless otherwise stated in the agreement covering the advance.

Observation

- 1.1.9.3 During the audit, we observed that Management did not facilitate the full liquidation of salary advance for the approved deduction period for a staff who benefitted from salary advance of US\$1,375.00.

Risk

- 1.1.9.4 In the absence of an approved policy, repayment of salary advances may not be made within a reasonable time frame.
- 1.1.9.5 Non-payment of salary advance by employee may lead to loss of the entity revenue.
- 1.1.9.6 Unauthorized salary advances may lead to misapplication of the entity' fund.

Recommendation

- 1.1.9.7 Management should ensure that the amount due is fully recovered from the individual staff concerned.
- 1.1.9.8 Management should develop, approve and operationalize a salary advances policy to govern the receipt and repayment of salary advances.
- 1.1.9.9 Management should establish a salary advance schedule, detailing the amount received, periods of payments, agreed repayment per period, actual payments and outstanding balances. A monthly reconciliation should be performed between the payroll journal and the salary advance schedule to ensure that due payments are adequately affected.
- 1.1.9.10 Evidence of approved policy, request for advances, payment vouchers and repayment transactions should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.9.11 *Management of LLA is making effort to recover said amount from the staff in question through the Civil Service Agency (CSA), in collaboration with the appropriate office at the Ministry of Finance and Development Planning (MFDP). This is still pending because, the staff has resigned from the LLA. Henceforth, the policy will be developed in accordance with the regulation T.9 of the PFM Act of 2009.*

Auditor General's Position

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

1.1.10 Internal Revenue Receipts Not Reconcilable

Observation

- 1.1.10.1 Regulation B.11 of the PFM Act of 2009 states that (1) except as otherwise provided in any other enactment, the collection of public and trust monies shall be the personal responsibility of the head of a government agency, who shall appoint supervising collectors for each area where collection is required. (2) The head of a government agency shall ensure that

adequate safeguards exist and are applied for the assessment, collection of and accounting for such moneys collectable by the Government agency, office or institution. (3) The head of a government agency shall ensure that all persons liable to pay revenue are informed by bills, demand notes or other appropriate notices, of debts which are due and that adequate measures are taken to obtain payment.

- 1.1.10.2 Regulation B.9 of the PFM Act of 2009 as revised in 2019- Accounting and Disclosure of Non-Tax Revenue states "(1) A head of government agency shall fully disclose all non-tax revenues collected, lodged or retained as part of the monthly revenue collection and quarterly Government agency account or financial report to the Minister and the Auditor General. The reporting format shall include, but not limited to:
- 1.1.10.3 The Government agency's collection points in the regions and districts by type of Non-Tax Revenue;
- a) The extent to which the Government Agency revenue target for the month has been achieved and measures that need to be taken to address any shortfall;
 - b) Expenditure incurred out of retained Non-Tax Revenue including
 - c) Internally Generated Funds classified according to the Budget Classification;
 - d) Non-Tax Revenue including Internally Generated Funds due but not collected;
 - e) Any Non-Tax Revenue including Internally Generated Funds leakages and measures to address them; and
 - (f) Certification confirming reconciliation of lodgements with collections.
- 1.1.10.4 During the audit, we observed that total receipts of US\$70,651.00 and L\$ 1,030,310.00 for the period July 1, 2018 to June 30, 2019 recorded as internally generated revenue could not be verified in the absence of the duplicate copies of revenue receipts and the reconciliation of lodgments in bank account.

Risk

- 1.1.10.5 Revenue may be misappropriated.
- 1.1.10.6 Financial statements may be misstated.

Recommendation

- 1.1.10.7 Management should provide explanation with supporting documentations for the omission of the revenue from its bank statement.
- 1.1.10.8 Management should develop a real-time reconciliation of deposits for services made at banks before the issuance of official receipt.
- 1.1.10.9 Going forward, Management should develop and maintain cash ledger / cashbook and record all cash receipts. Subsequently, Management should perform monthly reconciliation between the cash receipts, cashbook and the bank statements. Variances identified should be investigated and adjusted where applicable in a timely manner.

- 1.1.10.10 Evidence of monthly revenue reconciliation should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.10.11 *Management did not provide a response*

Auditor General's Position

- 1.1.10.12 In the absence of a response, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.1.10.13 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as amended and restated 2019.

1.1.11 Procurement Irregularities

Observation

- 1.1.11.1 Section 40 of the Public Procurement and Concession (PPC) Act of 2005, amended and restated 2010- Procurement Planning states, "All Procuring Entities shall undertake procurement planning, with a view to achieving maximum value for public expenditure and the other objects of this Act.
- 1.1.11.2 (2) For each fiscal year the Procurement Unit shall prepare a draft annual procurement plan for goods, works and services for use by the Procuring Entity in the Procuring Entity's budgeting process. Upon budget approval, the Procurement Unit shall prepare an annual procurement plan for goods, works and services in accordance with the Procuring Entity's approved programs and budget and furnish it to the Procurement Committee. The plan shall include.
- a) A brief description of each planned procurement contract;
 - b) The estimated cost of each planned procurement contract;
 - c) The procurement method to be used; and
 - d) Processing steps and time schedules.
- 1.1.11.3 Section 28 (P1) of the PPC Act states that" A Procurement Committee shall meet as and when required to review a bid or perform related functions but shall in any event meet at least once every quarter.
- 1.1.11.4 During the audit, we observed that Management procured goods and services valued at US\$207,095.30 and L\$3,492,312.44 without an approved procurement plan. **See Appendix.**
- 1.1.11.5 During the audit, we observed that there was no evidence of quarterly reports from the Procurement Unit of LLA being submitted to the Public Procurement Concession Commission (PPCC).

- 1.1.11.6 Further, during the audit, we observed Management did not provide procurement committee's minutes and attendance records as evidence that a functional procurement committee exists.

Risk

- 1.1.11.7 In the absence of a functional procurement committee, the entity's procurement processes may be discretionary.
- 1.1.11.8 The lack of Procurement Plan may lead to discretionary expenditure, waste and impair value for money.
- 1.1.11.9 Management may not adequately account for its procurement activities and impair effective monitoring of its procurement activities by the PPCC.
- 1.1.11.10 Management may not be compliant with the required procurement method thereby impairing the achievement of value for money.

Recommendation

- 1.1.11.11 Management should ensure that the procurement committee is made functional, evidence by the documentation of attendance records and meeting minutes.
- 1.1.11.12 Management should facilitate the preparation and subsequent approval of annual procurement plan. The approved procurement plan should contain description of all procurement transactions, projected costs and required method of procurement.
- 1.1.11.13 The procurement plan should also be updated and approved periodically to reflect adjustment in procurement activities. Management should ensure that required procurement methods are utilized for all procurement transactions.
- 1.1.11.14 Management should facilitate the preparation of quarterly procurement reports and subsequent submission to the PPCC.
- 1.1.11.15 Quarterly Procurement report should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.11.16 *Conversant with section 40 (2) (3) of the restated and amended Public Procurement and Concessions Act of 2010, the LLA for the Audit period under consideration, prepared annual procurement plans and obtained approvals from the Public Procurement and Concessions Commissions. Evidence of these approvals are attached for your consideration.*

Auditor General's Position

- 1.1.11.17 Management's assertions are not supported by documentary evidence. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.12 Non-remittance of Vendor's withholding Taxes

Observations

- 1.1.12.1 Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011 stipulates: "within 10 days after the last day of the month, payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month", and (m) stipulates "a person who has a withholding obligation under this section and fails to withhold and remit the amount of tax required to be withheld is subject to Section 52 penalty for late payment and failure to pay".
- 1.1.12.2 During the audit, we observed that Management did not withhold taxes on goods and services. The total payment vouchers amounted to US\$15,052.80 and L\$2,988,850. **See Annexure B**

Risk

- 1.1.12.3 Failure to withhold and remit GST may deny GoL of the much-needed tax revenue.
- 1.1.12.4 Management may be noncompliant with Section (905) J. of the Revenue Code of Liberia 2000, which may result in to penalties for late payment and failure to pay.
- 1.1.12.5 Non-remittance of withholding taxes may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

- 1.1.12.6 Management should provide substantive justification for not withholding and remitting GST.
- 1.1.12.7 Going forward, Management should withhold GST on all goods and services procured and facilitate full remittance of GST to the general revenue account in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.
- 1.1.12.8 Evidence of remittances of GST including official flag receipts should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.12.9 *LLA Management notes your observations concerning not withholding taxes on goods and services and can assure you that it will act in accordance with the PFMU regulation.*

Auditor General's Position

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

1.1.13 Failure to Retire Incidental and 80% DSA

Observation

- 1.1.13.1 Count 31-36 of the Approved Travel Ordinance states that upon return from abroad, officials are required to submit to the Financial Regulations Unit of the Ministry of Finance and Development Planning, a Travel Settlement Form as per Annexure II and copy of certificates for workshops, seminars, etc., receipts for accommodation and incidental expenses within 14 days from the date of return from tour or before date of next journey, whichever is earlier. In very exceptional cases where the second tour is performed immediately after return from the first tour; the second advance may be granted with the specific written approval of the official concerned, explaining the reasons thereof. 32. No future travel advances shall be processed to any official from an institution in which an official from a previous trip has not submitted the prescribed Travel Settlement Form and attachments with the expiry of the 14 days deadline in rule 26. The entire travel advance shall be recovered from those who fail to submit the Travel Settlement Form on return from their visit abroad, and those who subsequently leave the service of the Government, from any arrears due to them by the Government. 33. The Ministry of Finance and Development Planning shall maintain on a current basis full documentation on each travel made from government money. This shall include all receipts for hotels and incidental expenses submitted by officials who travelled during the fiscal year.
- 1.1.13.2 Count 13 of the ordinance states "No future domestic travel advance shall be paid to anyone who has failed to submit the prescribed domestic travel settlement form within 5 working days after return from previous journey. Heads of Ministries and Agencies shall ensure their officials submit domestic travel report or future travel requests from the institution may not be honored".

Observation

- 1.1.13.3 During the audit, we observed that several officials and staff who made domestic and foreign travels did not retire their incidental allowances and up to 80% of their DSA.
- 1.1.13.4 There was no evidence of travel and settlement forms attached to the payment vouchers totaling US\$5,490 and L\$190,720 spent on DSA and foreign travels respectively. **See Annexure C.**

Risk

- 1.1.13.5 Management may not be compliant with the Travel ordinance.
- 1.1.13.6 Travel may not be related to the entity's operations or there may have been no travel.
- 1.1.13.7 Non-compliance with the national travel ordinance may lead to misappropriation and abuse of funds.

Recommendation

- 1.1.13.8 Management should provide justifiable reasons for not ensuring that its staff comply with the Travel Ordinance.

1.1.13.9 Going forward, Management should adhere to the provisions of the Approved Travel Ordinance as mentioned above, ensuring that travel and incidental allowances are retired timely.

1.1.13.10 Evidence of retirement of travel advances should be adequately documented and filed to facilitate future review.

Management's Response

1.1.13.11 *Management did not provide a response.*

Auditor General's Position

1.1.13.12 In the absence of a response, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.14 Payments Without Supporting Documentation

Observation

1.1.14.1 Regulation P.9 (2) of the Public Financial Management 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"

1.1.14.2 Regulation P.12 states that "Where the officer signing the payment voucher cannot himself check that the services, goods or works for which payment is being made have been received, he shall ensure that the voucher is supported by original copies of supporting documents such as contract, local purchase order, goods received note, and a certificate or other endorsement such as an annotated rubber stamp signed by an officer who can attest to the correctness of the fact".

1.1.14.3 During the audit, we observed that several payments from the IFMIS system valued at US\$464,034.60 made on behalf of LLA were not supported. **See Annexure D.**

1.1.14.4 Additionally, during the audit, we observed that Management made several payments totaling US\$14,250.30 and L\$3,114,000.30 for assorted materials without evidence of delivery notes to validate the authenticity of the transactions. **See Annexure H.**

Risk

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

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

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

Recommendation

- 1.1.14.8 Management should provide substantive justification with supporting documentations for payments mentioned above.
- 1.1.14.9 Going forward, Management should ensure all transactions are supported with the requisite relevant supporting documents such as payment vouchers, delivery notes, invoices, receipts, etc., (where applicable) consistent with the financial management regulations.
- 1.1.14.10 Copies of documents should be appropriately filed to facilitate future review.

Management's response

- 1.1.14.11 *Management did not provide a response.*

Auditor General's Position

- 1.1.14.12 In the absence of a response, we maintain our finding and recommendations. We will follow up on the implementations of our recommendations during subsequent audit.

1.1.15 Fuel & Gasoline Consumption Report

Observation

- 1.1.15.1 The PFM Regulation C.8(g) states that the head of the entity should ensure that all books of accounts under his or her control are correctly posted and kept up-to-date; (h) produce, when required by the Minister of Finance, the Comptroller-General, head of internal audit or Auditor-General or by such officers as may be authorized by any of the above, all cash, books, records, vouchers or other items of value in his or her charge (i) establish an effective internal audit function and the operation of
- 1.1.15.2 During the conduct of the audit, we observed that Management made payments totaling US\$7,577.70 and L\$103,600.00 for generators and operations fuel without evidence of a fuel consumption report or a replenishment log. **See Annexure E**

Risk

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

Recommendation

- 1.1.15.5 Management should develop, approve and operationalize a policy on fuel purchase, distribution and consumption and ensure that proper records are maintained.

- 1.1.15.6 Management should maintain a fuel consumption and distribution log to aid the entity manage cost and inform future purchase. These documents should be adequately filed to facilitate future review.

Management' Response

- 1.1.15.7 *Management did not provide a response.*

Auditor General's Position

- 1.1.15.8 In the absence of a response, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.1.15.9 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as amended and restated 2019.

1.1.16 Revenue and Expense Ledgers

Observation

- 1.1.16.1 Financial Management Regulations C.8 Responsibilities of Accounting Officers (1) A head of a government agency or spending unit shall be personally and pecuniary responsible to Legislature for the use of funds under their control. (2) A head of agency or spending unit shall have overall responsibility and accountability for the collection and receipt of all revenues or the financial administration of the monies voted by Legislature for, or applied by statute to, the services under the control of his or her ministry or agency. (3) Without limiting the generality of sub regulation (1) and (2), a head of agency or spending unit shall: (a) ensure that the agency's accounting system has been approved by the Minister in consultation with the Auditor- General (b) manage and operate the agency's accounting systems, so as to ensure the accountability of all officers transacting such business and facilitate the efficient discharge of such business; (c) secure the efficient and effective use of appropriations under agency control in compliance with any enactment, regulations or instructions issued under the authority of any enactment; (d) secure the due and proper collection of government revenue collectable by the Agency within the terms of any enactment or of instructions issued or approved by the Minister; (e) bring promptly to account as revenue any cash found in his charge in excess of the balances in the cash book; (f) make good any deficiency in cash for which he is responsible; (g) ensure that all books of accounts under his or her control are correctly posted and kept up-to-date; (h) produce, when required by the Minister of Finance, the Comptroller-General, head of internal audit or Auditor-General or by such officers as may be authorized by any of the above, all cash, books, records, vouchers or other items of value in his or her charge (i) establish an effective internal audit function and the operation of an audit committee
- 1.1.16.2 During the audit, we observed that Management did not make available the following accounting records: revenue and expense ledgers, trial balances and general ledger, etc.

Risk

- 1.1.16.3 The completeness and accuracy of expenditure may not be assured; therefore, the financial statements may be misstated.
- 1.1.16.4 Management may be non-compliant with PFM Regulation C.8, Responsibilities of Accounting Officers.
- 1.1.16.5 Management may not fully account for activities of the entity.

Recommendation

- 1.1.16.6 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.
- 1.1.16.7 Management should procure and operationalize a functional accounting software to record all financial transactions of the entity.
- 1.1.16.8 An automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created between the general ledger, trial balance and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.1.16.9 *This was due to lack of capacity in the finance division of the LLA. Currently, we are providing training for our Finance staff and purchasing an accounting software to resolve the issue of not having our accounting record setup.*

Auditor General's Position

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

1.2 Control and Administrative Issues

1.2.1 Irregularities noted with Fixed Assets

Observation

- 1.2.1.1 The PFM Regulation V.4 states the Master Inventory of Furniture, Equipment, Vehicles, etc. (1) Furniture, and equipment issued for Government quarters or offices or vehicle and other fixed asset shall be brought on a master inventory of the Government Agency. (2) The

master inventory shall record under each category of item: (a) the date and other details of the voucher or other document on which the items were received or issued; (b) their serial numbers where appropriate; and (c) their distribution to individual locations and the total quantity held. (3) In respect of each individual location, there shall be made two copies of the inventory showing all items held at the location; one copy of the inventory shall be kept with the master inventory and the other copy at the location. (4) The dates and other details of all receipts and issue of items to or from the location shall be recorded on both copies of the inventory as they occur. (5) The initial entries and all other entries made later on both copies of the inventory shall be validated by the signature of the officer having the use of the items, or where there is more than one officer, the most senior of them.

- 1.2.1.2 During the audit, we observed the following irregularities associated with the entity's fixed asset management system:
- several assets could not be verified nor physically identified (**Annexure F2**);
 - several fixed assets were not coded (**Annexure F3**);
 - several assets could not be found in the register (**Annexure F1**); and
 - there was no evidence of assets movement log.

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, misappropriation, subjected to personal use or theft.
- 1.2.1.6 The lack of asset movement log may make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.

Recommendation

- 1.2.1.7 Management should ensure that the fixed assets register is updated to reflect the following: description, class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset.
- 1.2.1.8 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.
- 1.2.1.9 The Fixed Assets Register should be updated periodically to reflect all entity's assets.
- 1.2.1.10 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Regulation.

- 1.2.1.11 Asset Movement 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.

Management's Response

- 1.2.1.12 *Management did not provide a response.*

Auditor General's Position

- 1.2.1.13 In the absence of a response by Management, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.2.1.14 Management is therefore 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 Lack of Policies and Procedures

Observation

- 1.2.2.1 Regulation A.15(1) of the PFM Act of 2009 as restated in 2019 states: "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks.
- 1.2.2.2 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities states: "Institutions deploy control activities through policies that establish what is expected and procedures that put policies into action". Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out with in an entity.
- 1.2.2.3 During the audit, we observed that Management did not develop various policies to guide its operations. There was no evidence of approved policy for the following:
- Strategic and Operational Plan
 - Financial and Administrative Manual
 - Human Resource Manual
 - Risk Management Policy
 - ICT Security

Risk

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

Recommendation

- 1.2.2.5 Management should develop, approve and operationalize policies and procedures for the various functions identified above, for the effective and efficient operations of the entity.
- 1.2.2.6 Evidence of approved policies and procedures should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.2.7 *Management did not provide a response*

Auditor General's Position

- 1.2.2.8 In the absence of a response, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.2.2.9 Management is therefore in breach of financial discipline in keeping with the Public Financial Management Act of 2009 as amended and restated 2019

1.2.3 Prior Year Audit findings and Recommendations Status

Observation

- 1.2.3.1 Regulation K.9, Register of Irregularities, of the PFM Act states "The Comptroller-General shall maintain a register of irregularities cited in reports of the Auditor-General to the Ways, Means and Finance Committee and monitor Heads of agencies' responses to irregularities raised in audit reports and management letters and address matters requiring changes in government-wide systems.
- 1.2.3.2 During the audit, we observed that the Management of LLA, the successor entity of the Land Commission (LC) by transition through legislative enactment, has not fully addressed audit findings and recommendations of prior year. **See Annexure 1** for status on prior year audit recommendations.

Risk

- 1.2.3.3 The entity may not achieve desired objectives for which it was created as long as its Management continuously neglect to comply with audit recommendations.
- 1.2.3.4 Government may be losing public money at the LLA due to the lack of a control compliant environment.

Recommendation

- 1.2.3.5 Management should endeavor to implement audit recommendations to help improve the public financial management processes of the Government.

Management's Response

- 1.2.3.6 *Management did not provide a response.*

Auditor General's Position

- 1.2.3.7 In the absence of a response, we maintain our finding and recommendation. We will follow up on the implementation of our recommendation during subsequent audit.
- 1.2.3.8 Management is therefore in breach of financial discipline in keeping with the Public Financial Management Act of 2009 as amended and restated 2019

ANNEXURES

Annexure 1: Prior Year Audit findings and Recommendations Status Grid (*see previous period audit report)

| *Ref. | Criteria | Finding | Recommendation | Status |
|--------------|---|--|--|----------------------------------|
| 1.1.7.3 | Regulation T.9 (1&2) of the Public Financial Management Act, 2009 | Salary advances paid to Commissioners of the Land Commission and other senior staffers without evidence that the said amounts were recovered from salary and/or were paid when they were due | Show evidence that deduction was done from gross payroll amounts of concerned staff | No change, practice still exists |
| 1.1.8.2 | Section 40 (1) of the Public Procurement Concession Act of 2005 as amended and restated in 2010 | Expenditure made for goods and services without evidence of an approved procurement plan. | Ensure to submit procurement plan for approval to PPCC and provide same for audit purpose when requested | No change, practice still exists |
| 1.1.5.4 | Count 5 of GOL's Travel Ordinance | Payments to several officials and employees for daily subsistence and incidental allowances for local travels without evidence that these DSA and allowances were retired | ensure that foreign and domestic per diem allowances are retired and/or accounted for in compliance with GOL's Travel Ordinance | No change, practice still exists |
| 1.1.2.2 | Regulation R.3(6) of the PFM Act 2009 | Management did not perform any bank reconciliations for the entire period under audit. | Management should ensure that all bank accounts at the various banks are obtained monthly and reconciled by a staff other than the person entering amounts in the cashbook | No change, practice still exists |
| 1.1.10.2 | Regulation A.3 (1) of the PFM Act of 2009 | Management did not prepare and maintain adequate books of accounts and proper records of transactions undertaken by the entity. | Management should develop and maintain adequate and proper books of accounts as required by the PFM Act | No change, practice still exists |
| 1.1.11.2 | Regulation V.1 (2a to b) of the PFM Act of 2009 | fixed assets of the LC Management were not seen for verification nor was there evidence that the assets were disposed | Management should ensure that proper fixed assets internal controls policies and procedures are developed and aligned with | No change, practice still exists |

| *Ref. | Criteria | Finding | Recommendation | Status |
|----------|--|---|---|---|
| | | of in line with General Services Agency regulations | the PFM regulations. | |
| 1.1.11.3 | Regulation V.1 (2a to b) of the PFM Act of 2009 | Management did not maintain fixed assets registry that would show a list of coded assets, date of purchase, cost, location, assignee and current condition. | Management should ensure that proper fixed assets internal controls policies and procedures are developed and aligned with the PFM regulations. | Register in place but not updated regularly |
| 1.2.1.3 | Regulation A.15 (1) of the PFM Act, 2009 s | The LC Management did not develop and define business processes and procedures for the processing and execution of financial transactions. | Management should design and institute effective internal controls over business process. | No change, practice still exists |
| 1.2.2.7 | COSO - Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity | management of LC did not submit for audit a Human Resource Policy and /or Procedure Manual for audit. | Management should develop an HR policy and procedural manuals to regulate employees' activities. | Policy in place but not approved |

Annexure A -NASSCORP Contributions Computations

| Month | NASSCORP Receipts | | | | | GAC | |
|--------------|-------------------|------------|--------|----------------|-----------------------------------|--------------------------------|------------------|
| | USD A | LD B | Rate C | USD Eq D=(B/C) | Total Deduction at 3% USD E=(A+D) | Required Deduction At 4% USD F | Variance G=(F-E) |
| July | 2,183.39 | 87,194.51 | 159.81 | 545.61 | 2,729.00 | 4,140.00 | 1,411.00 |
| Aug | 2,375.15 | 91,489.65 | 153.83 | 594.75 | 2,969.90 | 4,448.24 | 1,478.34 |
| Sept | 2,374.14 | 91,523.11 | 154.20 | 593.54 | 2,967.68 | 5,064.78 | 2,097.10 |
| Oct | 2,605.88 | 101,935.66 | 156.47 | 651.47 | 3,257.35 | 5,142.73 | 1,885.38 |
| Nov | 2,605.88 | 102,215.80 | 156.90 | 651.47 | 3,257.35 | 5,142.73 | 1,885.38 |
| Dec | 3,024.63 | 119,019.23 | 157.40 | 756.16 | 3,780.79 | 5,838.96 | 2,058.17 |
| Jan | 2,967.64 | 117,548.09 | 158.44 | 741.91 | 3,709.55 | 5,742.36 | 2,032.81 |
| Feb | 2,476.42 | 99,771.67 | 160.54 | 621.48 | 3,097.90 | 4,681.17 | 1,583.28 |
| Mar | 2,472.58 | 99,676.02 | 161.25 | 618.15 | 3,090.73 | 4,674.77 | 1,584.04 |
| Apr | 3,721.68 | 152,151.62 | 163.53 | 930.42 | 4,652.10 | 5,350.41 | 698.31 |
| May | 3,046.76 | 124,870.94 | 163.53 | 763.60 | 3,810.36 | 5,462.26 | 1,651.90 |
| Jun | | | | | | | |
| Total | | | | | 37,322.69 | \$ 55,688.41 | 18,365.72 |

Annexure B -No Evidence of Withholdings Applied and Remitted to LRA

| No. | Date | VHR No. | Description | Payee | US\$ | L\$ | Comment |
|-----|--------------|-----------|--|--|----------|--------------|-----------------------------|
| 1 | Jun 24, 2019 | PV-06-038 | Procurement of Diesel fuel for use by the LLA. See attached rate @ 200 | Super Petroleum | - | 103,600.00 | |
| 2 | Jun 17, 2019 | PV-06-012 | The printing of two separate batches of Land Rights Laws. See attached. (RATE: 190.72) J, Kikel as stipulated by CBL | Seamarco Printing Press (Clay Street / Monrovia) | - | 2,860,800.00 | No evidence of withholdings |
| 3 | Aug 27, 2018 | PV-08-012 | Procurement of Fuel | Super Petroleum | 462.50 | | No evidence of withholdings |
| 4 | Nov 19, 2018 | PV-11-012 | Fuel for generator | Super Petroleum (Oldest Congo Town) | 1,224.50 | | No evidence of withholdings |
| 5 | Aug 30, 2018 | PV-05-158 | Emergency fuel for generator. See attached | Super Petroleum | 462.50 | | No evidence of withholdings |
| 6 | Aug 30, 2018 | PV-08-013 | payment for diesel fuel for vehicles to relocate to town | Super Petroleum | 740.00 | | No evidence of withholdings |
| 7 | Jun 5, 2019 | PV-06-002 | The procurement of electrical materials from Jetty for the completion of Authority's right annex office. See attached. | Jetty Trading Corp. | 200.00 | | No evidence of withholdings |
| 8 | Jun 4, 2019 | PV-06-003 | Procurement of Diesel for use by the Liberia Land Authority Senator's See attached. | Super Petroleum | 721.00 | | No evidence of withholdings |
| 9 | Jun 6, 2019 | PV-06-013 | For the procurement of ICT Equipment see attached. | Office Ideas | 675.00 | | No evidence of withholdings |

| No. | Date | VHR No. | Description | Payee | US\$ | L\$ | Comment |
|-----|----------------|-----------|--|--|----------|-----------|-----------------------------|
| 10 | Jun 26, 2019 | PV-06-034 | Procurement of Stationery for used by LLA Office at CNDRA | United Office Supplies | 685.00 | | No evidence of withholdings |
| 11 | Jun 26, 2019 | PV-06-035 | Procurement of Stationery see attached. | United Office Supplies (Benson St.) | 705.00 | | No evidence of withholdings |
| 12 | Dec 6, 2018 | Pv-12-008 | Procurement of Diesel from Super Petroleum | Super Petroleum | 474.00 | | No evidence of withholdings |
| 13 | Oct 19, 2018 | PV-10-026 | Procurement of vehicle servicing parts for Vic Chair's assigned vehicle. See attached. | AUTO SPARE SERVICE (Randall Street, Monrovia, Lib. | 202.00 | | No evidence of withholdings |
| 14 | April 11, 2019 | PV-04-014 | Newspaper publication | The Advocate | 250.00 | | No evidence of withholdings |
| 15 | April 9, 2019 | PV-04-007 | the supply of three Silver Licenses and Deed registration | Tabernjas Solutions | 300.00 | - | No evidence of withholdings |
| 16 | April 11, 2019 | PV-04-013 | Procurement of stationaries and supplies | Lion Stationaries and supplies | 800.00 | | No evidence of withholdings |
| 17 | Oct.31, 2018 | PV-10-045 | Procurement of cartridges | Land Mark Inc. | 275.00 | - | No evidence of withholdings |
| 18 | April 10 2019 | PV-04-009 | Printing and Publication | Seamn Co Printing | 5,000.00 | - | No evidence of withholdings |
| 19 | April 11, 2019 | PV-04-012 | Procurement of janitorial supplies for LLA | Saksouk shopping Center | 400.00 | - | No evidence of withholdings |
| 20 | July 25, 2018 | PV-07-009 | procurement of vehicle spare parts | Auto Spare service | 275.00 | - | No evidence of withholdings |
| 21 | Nov 9, 2018 | PV-11-001 | Printing of Flex for sign board | Champion Design | - | 24,450.00 | No evidence of withholdings |
| 22 | Jan 2, | Pv-01- | payment for | Supper | 766.30 | | No evidence |

| No. | Date | VHR No. | Description | Payee | US\$ | L\$ | Comment |
|--------------|---------------|-----------|---|------------------------|------------------|---------------------|------------------------------|
| | 2019 | 001 | diesel fuel | petroleum | | - | of withholdings |
| 23 | June 11, 2019 | PV-06-030 | Purchase of HP Desk Jet printer and Cartridge | United Office Supplies | 125.00 | - | No evidence of withholding's |
| 24 | Mar 21, 2019 | PV-03-118 | Purchase of vehicle spare service | Auto Care Service | 310.00 | - | No evidence of withholding's |
| Total | | | | | 15,052.80 | 2,988,850.00 | |

Annexure C- DSA & Incidental Allowances not retired

| No. | Date | VHR NO. | Item Description | Name of payee | US\$ | L\$ | Anomaly |
|-----|----------------|-----------|---|--|----------|------------|--|
| 1 | April 3, 2019 | PV-04-002 | Reimbursed of DSA to acting Chairman for a local trip to Sinoe | Augustus Zombono | 200.00 | - | No evidence DSA retirement; DSA not supported |
| 2 | Jun 6, 2019 | PV-06-001 | DSA to Commissioners , Executive Director and Staff as per the attached | Milton N. Brown, Jr | - | 190,720.00 | No evidence DSA retirement; DSA not supported |
| 3 | Oct 29, 2018 | PV-10-029 | Foreign travel (DSA), see attached | J. Adams Monobah | 1,100.00 | | No evidence DSA retirement ; DSA not supported |
| 4 | Dec 20, 2018 | PV-10-079 | DSA to facilitate Trip to Nimba County | L. Kula Jackson (Liberia land Authority) | 150.00 | | No evidence DSA retirement; DSA not supported |
| 5 | April 11, 2019 | PV-04-015 | LLA Support for staff trip to Sweden | Robinson Sirleaf | 2,100.00 | - | No evidence DSA retirement; DSA not supported |
| 6 | Oct.5, 2018 | PV-10-013 | Incidental Allowance for foreign Travel | J.Adams manobah | 500.00 | | No evidence DSA retirement; DSA not supported |
| 7 | Jan. 31, 2019 | Pv-01-207 | Incidental Allowance for foreign Travel | Julius Kawa | 280.00 | | No evidence DSA retirement; DSA not supported |

| No. | Date | VHR NO. | Item Description | Name of payee | US\$ | L\$ | Anomaly |
|-----------------|---------------|-----------|---|------------------------|-----------------|-------------------|---|
| 8 | Jan. 31, 2019 | Pv-01-208 | Incidental Allowance for foreign Travel | Albert D.Giah Jr | 280.00 | | No evidence DSA retirement; DSA not supported |
| 9 | Jan. 31, 2019 | Pv-01-209 | Incidental Allowance for foreign Travel | William Dunn | 280.00 | | No evidence DSA retirement; DSA not supported |
| 10 | 10/22/2018 | PV -1030 | Foreign Travel (DSA) | J. Josephus Burgess,Sr | 600.00 | | No evidence DSA retirement; DSA not supported |
| Subtotal | | | | | 5,490.00 | 190,720.00 | |

Annexure D -Unsupported Payments

| DESCRIPTION | USD | Anomaly |
|--|------------|-------------------------|
| Payment represents operations in favor of LLA/JANUARY TO MAY 2019 | 12,000.00 | No supporting documents |
| Payment represents operations in favor of LLA/JANUARY TO MAY 2019 | 7,999.76 | No supporting documents |
| consultancy services Jan - May 2019 LLA | 11,999.09 | No supporting documents |
| Payment represents operations in favor of LLA/JANUARY TO MAY 2019 | 6,000.00 | No supporting documents |
| Payment represents operations in favor of LLA/JANUARY TO MAY 2019 | 3,999.88 | No supporting documents |
| consultancy services Jan - May 2019 LLA | 5,999.55 | |
| Payment represents operations in favor of LLA/JANUARY TO MAY 2019 | 5,999.82 | No supporting documents |
| Payment represents operations in favor of LLA/JANUARY TO MAY 2019 | 8,999.32 | No supporting documents |
| consultancy services Jan - May 2019 LLA | 23,999.14 | No supporting documents |
| GENERAL ALLOWANCE FOR AUG'018 AND SECURITY GUARD SERVICE FOR JULY-AUG'018 IN FAVOR LLA | 214.70 | No supporting documents |
| GENERAL ALLOWANCE FOR AUG'018 AND SECURITY GUARD SERVICE FOR JULY-AUG'018 IN FAVOR LLA | 860.00 | No supporting documents |
| OFFICE BUILDING RENTAL IN FAVOR OF LLA FOR THE PERIOD OF SEPT'018-AUG'019 | 119,981.15 | No supporting documents |
| OFFICE BUILDING RENTAL IN FAVOR OF LLA FOR THE PERIOD OF SEPT'018-AUG'019 | 7,998.74 | No supporting documents |
| OFFICE BUILDING RENTAL FOR PERIOD OF SEPT'018-AUG'019 | 84,000.00 | No supporting documents |
| OFFICE BUILDING RENTAL FOR PERIOD OF SEPT'018-AUG'019 | 35,994.34 | No supporting documents |
| OFFICE BUILDING RENTAL IN FAVOR OF LLA FOR THE | 7,998.74 | No supporting documents |

| DESCRIPTION | USD | Anomaly |
|--|-------------------|-------------------------|
| PERIOD OF SEPT'018-AUG'019 | | |
| OFFICE BUILDING RENTAL IN FAVOR LLA SEPT'018-AUG'019 | 119,987.37 | No supporting documents |
| Grand Total | 464,031.60 | |

Annexure E - Fuel and Gas Consumption Without Report

| No. | Date | Payee | VHR no. | Description | US | LD |
|--------------|------------|-----------------|-----------|---|-----------------|-------------------|
| 1 | 8/27/2018 | Super Petroleum | PV-08-012 | Fuel for generator | 462.50 | |
| 2 | 8/27/2018 | Super Petroleum | PV-08-013 | fuel for vehicle to facilitate office relocation | 740.00 | |
| 3 | 9/14/2018 | Super Petroleum | PV-09-008 | Purchase of fuel for vehicle & Generator | 425.50 | |
| 4 | 11/19/2018 | Super Petroleum | PV-11-012 | Fuel for generator | 1,224.50 | |
| 5 | 12/5/2018 | Super Petroleum | Pv-12-008 | Procurement of Diesel for generator | 474.00 | |
| 6 | 1/2/2019 | Super Petroleum | Pv-01-001 | Procurement of fuel for generators and vehicle | 766.30 | |
| 7 | 2/4/2019 | Super Petroleum | Pv-02-001 | The procurement of Diesel from Super petroleum for the use for use by LLA generator | 599.40 | |
| 8 | 2/25/2019 | Super Petroleum | Pv-02-133 | The procurement of Diesel from Super petroleum for the use of LLA for the month of march 2019 | 632.70 | |
| 9 | 3/22/2019 | Super Petroleum | PV-03-123 | Fuel For LLA generator | 865.80 | |
| 10 | 5/3/2019 | Super Petroleum | PV-05-003 | The procurement of Petroleum /Diesel for use by the Liberia Land Authority | 666.00 | |
| 11 | 6/3/2019 | Super Petroleum | PV-06-003 | Procurement of Diesel for generator | 721.00 | |
| 12 | 6/21/2019 | Super Petroleum | PV-06-038 | Procurement of Diesel fuel for use by the LLA. | - | 103,600.00 |
| Total | | | | | 7,577.70 | 103,600.00 |

| Fixed Assets not traceable to the Fixed Asset Register (Annexure F1) | | | |
|---|------------------------------|-------------------------------------|-------------------------------|
| N o | Description of Assets | Code | Location |
| 1 | 1pc HP Printer | GSA-LLA C-SA-CM-600-1 | Chairman Office |
| 2 | 1pc Cannon Printer | GSA-LLA C-SA-CM-600-3 | Chairman Office |
| 3 | 1pc Hissene AC | GSA-LLA-C-SA-AC-031-1 | Chairman Office |
| 4 | 1pc Semi Executive chair | GSA-LLA -C-EC--420-1 | Chairman Office |
| 5 | 1pc Cannon Printer | GSA-LLA -ED-SA-CM-600-1 | Executive Directors Office |
| 6 | 1pc Semi Executive chair | GSA-LLA -ED-STAFF-SEC-420-1 | Executive Directors Office |
| 7 | 1pc Fan (LRC) | GSA-LLA -ED-SA-SF-031-1 | Executive Directors Office |
| 8 | 1 pc Office desk | GSA-LLA -VC-SA-CD-420-1 | Vice Chairperson's Office |
| 9 | 1pc Rocwaec | GSA-LLA -VC-SA-AC-031-1 | Vice Chairperson's Office |
| 10 | 1pc Mini Ice box (Unlimited) | GSA-LLA -VC-SA-IBSS-0740-1 | Vice Chairperson's Office |
| 11 | 1pc Office desk | GSA-LLA -ED-STAFF-CD-420-2 | Vice Chairperson's Office |
| 12 | 1pc Laptop (ThinkPad) | GSA-LLA-DIR/P&P-MLT-297-1 | Planning and Policy |
| 13 | 1pc Executive Desk | GSA-LLA-DIR/P&P-SED-120-1 | Planning and Policy |
| 14 | 1pc Hissene AC | GSA-LLA-CMMRP&P-STAFF-AC-031-1 | Planning and Policy |
| 15 | 1pc HP Monitor | GSA-LLA-CMMRL/Adm.-STAFF-MLSD-297-3 | Land Adm. Commissioner Office |
| 16 | 1pc HP Monitor/Printer | GSA-LLA-CMMRL/Adm.-STAFF-CM-600-1 | Land Adm. Commissioner Office |
| 17 | 1pc Executive Desk | GSA-LLA-DIR/Adm.-SED-420-1 | Land Adm. Commissioner Office |
| 18 | 1pc Great Wall Monitor | GSA-LLA-ILTF-MLCD-297-2 | Land use Planning & Mangt. |
| 19 | 1pc Del laptop | GSA-LLA-LGBA-LP-001 | Land use Planning & Mangt |
| 20 | 1pc Semi Executive Chair | USAID-IBI-03-45 | Land use Planning & Mangt |
| 21 | 1pc Office Desk | GSA-LLA-E&EBRS-CD-420-3 | Finance |
| 22 | 1pc Dell laptop | GSA-LLA-E&EBRS-MLT-297-1 | Finance |
| 23 | 1pc Cannon Printer | GSA-LLA-E&EBRS-CM-600-1 | Finance |
| 24 | 1pc Executive Desk | GSA-LLA-HR-DIR-CD-120-1 | Adm. & Customer services |
| 25 | 1pc Hissene AC | GSA-LLA-HR-DIR-AC-031-1 | Adm. & Customer services |

| LLA Fixed Assets randomly selected from the Fixed Asset Registry but could not verified at their location (Annexure F2) | | | |
|--|--|-------------|-----------------------------------|
| | Description of Asset | Code | location |
| 1 | 1pc Wooden Desk | LC-008178 | Executive Director Office |
| 2 | 1pc Printer MF244DW | Not coded | Comm. Kula Jackson Office |
| 3 | 1pc Wooden Desk | LC-008-200 | Administration and Customer serv. |
| 4 | 1pc Monitor-HP-6CM7480753 | Not coded | Administration and Customer serv. |
| 5 | 1pc Filling cabinet | Not coded | Customary Land Rights |
| 6 | 1pc Lazer Printer-M402DNE-PHCP-D51-345 | Not coded | Procurement (WB)Project |

| | | | |
|---|--------------------------------|-----------|------------------|
| 7 | 1pc laptop (Thankpad)PF-05ZDY4 | Not coded | Procurement (WB) |
|---|--------------------------------|-----------|------------------|

| Fixed Assets not coded (Annexure F3) | | | |
|--------------------------------------|--|---------------------|------------------------------|
| 1 | Livingroom chairs | found but not coded | Executive director office |
| 2 | Livingroom chairs | found but not coded | Land policy and planning |
| 3 | Executive desk wooden | found but not coded | Vice chairman office |
| 4 | Livingroom chairs brown leather 2 seated | found but not coded | Vice chairman office |
| 5 | Semi Executive Chairs black leather | found but not coded | Admin and cus. Services |
| 6 | semi Executive Chairs leather with arm | found but not coded | Procurement Office |
| 7 | 1 pc of laptop Lenovo | found but not coded | Customary Land Rights |
| 8 | 1pc water dispenser | found but not coded | Commissioner for land Admin. |
| 9 | 1pc cannon printer | found but not coded | Commissioner for land Admin. |
| 10 | 1pc printer | found but not coded | land coordination center |