



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT



**On the Compliance Audit of the Ministry of
Agriculture (MoA)**

For the Period ended June 30, 2020

December 2022

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

Republic of Liberia



TRANSMITTAL LETTER

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

We have under taken a Compliance audit of the Ministry of Agriculture (MOA) for the Period July 1, 2019 to June 30, 2020. 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 (LISGIS) 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, Sr. FCCA, CFIP, CFC
Auditor General, R.L.

Monrovia, Liberia

December 2022

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Acronyms/Abbreviations/Symbols

Acronyms/Abbreviations/Symbol	Meaning
A/C#	Account Number
AG	Auditor General
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
FCCA	Fellow member of the Association of Chartered Certified Accountants
FS	Financial Statement
FY	Fiscal Year
GAC	General Auditing Commission
GOL	Government of Liberia
ISSAIs	International Standards of Supreme Audit Institutions
MoA	Ministry of Agriculture
PFM Act	Public Finance Management Act
US\$	United States Dollar

May 28, 2024

Hon. J. Alexander Nuetah
Minister
Ministry of Agriculture
Monrovia, Liberia

Compliance Audit on the Ministry of Agriculture (MoA) for the Period July 1, 2019 to June 30, 2020.

Adverse Conclusion

We have audited the Ministry of Agriculture (validation of MoA operation with special emphasis on expenditure of goods, services and personnel compensation, fixed asset management, expenditure of Covid 19 funds, internal control systems) for the period ended June 30, 2020 consistent with the Auditor General's mandate as provided for in Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

In our conclusion, because of the significance of the matter discussed in the Basis for Adverse Conclusion paragraphs below, the expenditure of goods, services and personnel compensation, fixed asset management, expenditure of Covid 19 funds, internal control systems reflected in the financial records of MoA are not in compliance with applicable laws, regulations and policy of the Government of Liberia.

Basis for Adverse Conclusion

Management did not maintain automated cashbooks, ledgers and trial balance to justify the regularity of financial transactions executed by Management.

Management did not perform monthly bank reconciliations for all of its bank accounts for the period under audit.

Management undertook the procurement activities amounting to US\$161,492.00 without evidence of an advertised competitive bidding process.

Management made payments amounting to L\$1,650,613.29 for its Paddy Rice Project without evidence of supporting documents.

We noted that thirty (29) motorbikes, one (1) laptop and two (2) flatscreen desktop computers were not seen during physical verification.

We observed that six (6) vehicles assigned to senior level staff of the Ministry of Agriculture were not seen during our physical verification.

We noted that five hundred seventy-six fixed (576) assets including desktop computers, laptops, printers, air conditions, cabinet, vehicles, cupboard desks, chairs, table, ice boxes, etc. were not coded during our physical inspection of the assets.

Four vehicles assigned to staff of the Ministry were converted to personal use without following GoL Fixed Asset Disposal process.

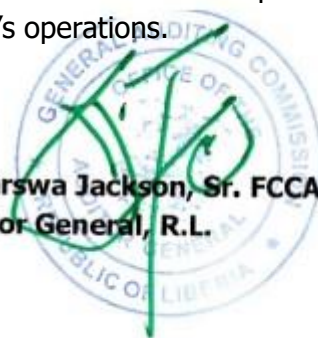
We further noted that eighteen (18) motorbikes, seven (7) vehicles and twenty-three (23) machineries including power tillers, rice mill, generators and water pumps were not seen during our physical verification exercise in Nimba, Bomi, Gbarpolu, Grand Cape Mount and Bong Counties respectively.

There was no evidence of periodic physical verification of assets conducted by the MoA Asset Department at the Ministry's outstation offices during the audit to validate the existence of the entity's assets.

Internal Audit Department of the Ministry did not conduct internal audit of the ministry's operations for the entire period under audit. Additionally, the Internal Audit Department did not develop audit work plans to facilitate the audit of the Ministry's operations.

Monrovia, Liberia
December 2022

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



BACKGROUND

Background of the Ministry of Agriculture Compliance Audit

On March 14, 2022, the Auditor General of the Republic of Liberia commissioned a compliance audit on the validation of the Ministry of Agriculture (MOA) operations with special emphasis on (a) Expenditure for goods, services and personnel compensation; (b) Fixed Asset Management (c) Expenditure of emergency COVID 19 funds; (d) Internal Control Systems (Governance and operational structures) of the entity.

The audit, which cover the period July 1, 2018 to June 30, 2021 and a special fiscal period July 1, 2021 to December 31, 2021, was requested by the Liberian Senate. The audit was commissioned in keeping with Section 2.1.3 of the GAC Act of 2014.

The Ministry of Agriculture (MoA) was established on May 11, 1972 by an Act of Legislature, repealing the former Act establishing the Department of Agriculture.

The Ministry of Agriculture has the mandate of achieving self-sufficiency in food production, increasing the country's ability to earn and conserve foreign exchange, increasing farmers' income and purchasing power and bringing them out of subsistence farming.

The Ministry of Agriculture is headed by a Minister, and is assisted by four Deputy Ministers. There are four departments – Administration & Management, Planning and Development, Technical Services and Regional Development and Extension, each headed by a Deputy Minister who is assisted by an Assistant Minister. Reporting to the Assistant ministers are Directors of various Sections of each department

Below is the list of individuals who managed the administrative and financial matters of MoA for the period under audit.

Table 1: Key Personnel

No.	Name	Position	Tenure
1	Jeanine M. Cooper	Minister	2019 -2023
2	Precious K. TTetteh	Deputy Minister ADM.	2018-2023
3	Cyrenius Caphus	Deputy Minister Extension	2018-2019
4	Robert Fagans	Deputy Minister planning	2018-2023
5	Leelia Andrew	Deputy Minister Technical	2021-2023
6	George T. Forpoh	Deputy Minister Extension	2019-2023
7	Ernest J. Clarke	Assistant Minister ADM.	2018-2023
8	Alvin C. Wesseh	Assistant extension	2018-2023
9	Anthony A.C Barclay	Assistant Technical	2021-2023
10	H. Nyounkpao Funebo	Comptroller	2018-2023

Audit Objectives

The objectives of the audit:

- To provide the intended user (s) with information on whether the audited public entity follow legislative decisions, laws, legislative acts, policy, established codes and agree upon terms.
- To gather sufficient and appropriate audit evidence whether the MoA Operations with special emphasis on expenditure of goods, services and personnel compensation, fixed asset management, expenditure of Covid 19 funds, internal control systems of the entity are in compliance, in all material respect with relevant laws, regulations and policies; and
- 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 National Legislature.

Audit Methodology

The audit was conducted in accordance with International Standard of Supreme Audit Institutions (ISSAIs), Fundamental Auditing Principles and Guidelines for Compliance Audit. Those standards require that we plan and perform the audit to obtain reasonable assurance that the financial information provided by the MoA Management is in compliance, in all material respects with policies, procedures, applicable laws, regulations, and are free of material errors. In furtherance of this, we undertook audit procedures as would enable us to attain the above objectives.

Our audit also took cognizance of the requirements under the Auditor General's mandate as spelt out under Sections 2.1.3 of the GAC Act of 2014. Our audit approach included observation, inquiries, inspections, re-performance, confirmation, and analytical procedures on areas we considered as high risk.

Limitation of Responsibility

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

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Management Issues

1.1.1 Financial Statement Irregularities

Observation

1.1.1.1 Section 1.3.27 of IPSAS Cash Basis of Accounting requires that "financial statements shall present information that is: (a) Understandable; (b) Relevant to the decision-making and accountability needs of users; (c) A faithful representation of the cash receipts, cash payments and cash balances of the entity and the other information disclosed in the financial statement in that it is: (i) Complete; (ii) Neutral and (iii) Free from material error;"

1.1.1.2 During the audit, we observed an unexplained variance between the financial statements and the Budget Performance Report amounting to US\$22,144.28. **Refer to Table 1 for details.**

Table 1: Financial Statement Irregularities

No	Description	Financial Statement Amount (US\$)- A	Budget Execution Report Amount (US\$)- B	C= A-B Variance (US\$)
1	Expenditure	\$2,393,197.28	\$2,371,053.00	\$22,144.28

1.1.1.3 Additionally, it was observed that US\$42,085.29 reported as a receipt from Grants was not disclosed in the notes to the financial statements.

Risk

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

1.1.1.5 A misstated financial statement may facilitate fraudulent financial reporting and mislead the users of the financial statements.

Recommendation

1.1.1.6 Management should perform periodic reconciliation between the Budget Performance Report and the Financial Statements. Variances identified should be investigated and adjusted (where applicable) in a timely manner.

1.1.1.7 An automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger.

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

Management's Response

- 1.1.1.9 *Management takes due note and will do everything to work with partners and MFDP/budget Department to source funding to adhere to audit observation and recommendation to automate financial processes at both project and code levels to avoid the repeat of this.*

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 recommendation 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 restated in 2019.

1.1.2 Non-Maintenance of Ledgers, Trial Balance

Observation

- 1.1.2.1 Regulation A.3 (1&3) of the Public Financial Management Act states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister. A public officer who fails to keep or produce any records under this regulation is in a breach of financial discipline as defined in Regulation A.20."
- 1.1.2.2 During the audit, we observed that Management did not maintain automated cashbooks, ledgers and trial balance to facilitate adequate preparation of the financial statements and for data security and integrity purposes.

Risk

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

Recommendation

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

Management's Response

- 1.1.2.8 Management takes due note and will do everything to work with partners and MFDP/Budget Department to source funding to adhere to audit observation and recommendation to automate its financial processes at both project and code levels.*

Auditor General's Position

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

1.1.3 Non-Performance of Bank Reconciliation

Observation

- 1.1.3.1 Regulation R.3(6) of the PFM Act of 2009 states that "the balance of every bank account as shown in a bank statement shall be reconciled with the corresponding cashbook balance at least once every month; and the reconciliation statement shall be filed or recorded in the cash book or the reference to the date and number thereof."
- 1.1.3.2 During the audit, we observed that Management did not regularly perform monthly bank reconciliations for all of its 25 (twenty-five) bank accounts for the period under audit.

Risk

- 1.1.3.3 Failure to adequately prepare bank reconciliations may lead to untimely detection of errors or omissions, and fraud.

Recommendation

- 1.1.3.4 Management should ensure that monthly bank reconciliation statements for all of its accounts are prepared, reviewed and approved by senior level staff with the required qualification and competence.

- 1.1.3.5 Evidence of monthly bank reconciliation statements should be adequately documented and filed for future review.

Management's Response

- 1.1.3.6 *Management takes due note of audit observation and recommendation and it is reverted since January of 2022. henceforth, this is fully corrected.*

Auditor General's Position

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

1.1.4 Payments without Supporting Documentation

Observation

- 1.1.4.1 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"
- 1.1.4.2 During the audit, we observed that Management made payments amounting to L\$1,650,613.29 for its Paddy Rice Project without evidence of supporting documents such as field reports, DSA settlement forms, bid documents, evaluation reports, local purchase orders and receipts to validate the regularity of the transactions. **Refer to Appendix 1 for details.**

Risk

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

Recommendation

- 1.1.4.6 Management should provide all relevant supporting documents to justify the validity of the transactions.

- 1.1.4.7 Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. All relevant supporting documents should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.4.8 *Management takes due note and will do everything to avert the reoccurrence of this ugly situation.*

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 recommendation 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 restated in 2019.

1.2 Expenditure of Goods and Services

1.2.1 Procurement Irregularities

Observation

- 1.2.1.1 Section 46 (1-3) of the amended and restated Public Procurement & Concession Commission Act of 2005 & 2010 states that "(1) Public procurement shall be undertaken by means of advertised open bid proceedings, to which equal access shall be provided to all eligible and qualified bidders without discrimination, subject only to the exceptions provided under this Part for particular methods of procurement. (2) It is not permitted artificially to divide procurement with the intention of avoiding the applicability of the Thresholds to procurement. (3) Procuring Entities may use only those methods of procurement authorized by this Act. If a Procuring Entity uses a method of procurement other than advertised open competitive bidding, it shall note in the record of the procurement proceedings the grounds for the choice of the procurement method."
- 1.2.1.2 Regulation No. 3- regulation on the schedule for the threshold for procurement. National open competitive bidding. The ceiling Thresholds for national open competitive bidding shall be the following estimated contract prices. Above these ceilings, international open competitive bidding shall be used. In the case of contracts for the procurement of goods, USD500,000. In the case of contracts for the procurement of services, USD200,000. In the case of contracts for the procurement of works, USD1,000,000 threshold for use for request for quotation. Thresholds for the requests for quotations shall be the following estimated contract prices. The Thresholds are ceiling threshold amounts for determining the applicability of requests for quotations: In the case of contracts for the procurement of goods, USD10,000. In the case of contract for the procurement of services, USD10,000. In the case of contracts for the procurement of works, USD30,000.

1.2.1.3 During the audit, we observed that Management undertook the procurement of stationery and supplies, vehicles spare repairs, Air ticket, Agriculture tools, fuel and lubricant amounting to US\$161,492.00 without evidence of bid evaluation, contracts and delivery notes to justify the regularity of the transactions.

1.2.1.4 Additionally, there was no evidence of payment vouchers and invoices to validate the transactions made. **See Tables 2 below.**

Table 2: Procurement Irregularities

Procurement of Goods and Services July 1-June 30 2019-2020				
N o	Contract Package	Qty	Procurement Method	Amount (US\$)
1	Vehicles Spare Parts	46 Vehicles	National Competitive Bidding	10,792.00
2	Petroleum Product	8,997.75 gallons	Restricted Bidding	30,504.00
3	Air Ticket	Assorted	Request for Quotation	6,311.00
4	Scratch Cards	J6190	Request for Quotation	1,000.00
5	Agriculture Tools	Assorted	Restricted Bidding	100,000.00
6	Generator Repairs & Maint. Service	1 Firm	Single Source	5,700.00
7	Stationery	Assorted	Request for Quotation	3,685.00
8	Internet Service Provider	4.0GHZ licenses	Single Source	2,500.00
9	Cleaning Materials	Assorted	Request for Quotation	1,000.00
Total				161,492.00

Risk

1.2.1.5 Management may be non-compliant with the PPC Act of 2005 as amended and restated in 2010.

1.2.1.6 Value for money may not have been achieved during the conduct of procurement activities.

1.2.1.7 Purchases and associated cost may be misstated and the authenticity of the transactions may be impaired.

Recommendation

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

1.2.1.9 Management should ensure that the national procurement processes are followed and the appropriate supporting documents are captured and filed to facilitate future review.

Management's Response

1.2.1.10 *The procurement process (RFQ) for contract package Stationery supplies(D&G) was duly followed and payment and delivery were not made. The procurement process (RB) for the supply of Petroleum Product (SP) was followed, payment was made, but delivery was not made based on existing condition. The FY-2019/2020 had no Vehicle purchase and Building Material in its procurement Plan. Therefore, there is no procurement process for those packages.*

Auditor General's Position

1.2.1.11 Management's assertions were not supported by subsequent submission of documentation. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.2.1.12 Management is therefore in breach of Section 46 (1-3) of the Public Procurement & Concession Commission Act of 2005 as amended and restated 2019.

1.3 Fixed Asset Management Issues

1.3.1 Fixed Asset Irregularities at MoA Central office

Observation

1.3.1.1 Regulation V.1 (2a) of the PFM Act 2009 as restated in 2019 states: The Head of Government Agency must take full responsibility of assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that: (a) preventive mechanisms are in place to eliminate theft, losses, wastage and misuse;"

1.3.1.2 Regulation V.4 (1 and 2) of the PFM Act 2009 as restated in 2019 states: "(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; their serial numbers where appropriate; and (c) their distribution to individual locations and the total quantity held".

1.3.1.3 During the audit, we observed the following irregularities associated with the fixed assets management system at MoA central office in Montserrado County:

1.3.1.4 There was no evidence of periodic physical verification of assets conducted by the MoA Asset Department during the audit to validate the existence of the entity's assets.

1.3.1.5 We also observed that thirty (30) motorbikes, five (5) laptops and three (3) flatscreen desktop computers were not seen during physical verification. **See Appendix 2A & 2B for details.**

- 1.3.1.6 Additionally, six (6) vehicles assigned to senior level staff of the Ministry of Agriculture were not seen during our physical verification. **Refer to Appendix 2 C for details.**
- 1.3.1.7 Furthermore, five hundred seventy-six (576) fixed assets including desktop computers, laptops, printers, air conditioners, cabinets, vehicles, cupboard desks, chairs, table, ice boxes, etc. were not coded during our physical inspection of the assets.
- 1.3.1.8 Also, twenty-seven (27) fixed assets including computers, vehicles, air conditioners, printers, projectors and executive chairs were not listed on the MoA fixed asset listing. **Refer to Appendix 3 for details.**
- 1.3.1.9 We also observe that vehicles assigned to staff of the Ministry were converted to personal use without evidence of the GoL asset disposal process. Additionally, symbols, codes and license plates of the said vehicles were removed and replaced with private license plates. **See Table 3 for details.**

Table 3: Fixed asset irregularities at MoA central office

No.	Items	Assignee	Code#	Plate #	Serial #
1	Toyota Hilux	Anthony Selmah	NIL	NIL	MROFR22G300685120
2	Toyota Land Cruiser	Emmanuel Diabolo	NIL	NIL	JTGEB73J613900
3	Toyota Hilux	GSA/Assets	NIL	NIL	MROFR22G100672723
4	NISSAN Navara	M. Terrence Freeman	GSA-MOA-04-32	NIL	MNTCDOEYSD5500573

- 1.3.1.10 Additionally, Management did not develop an asset movement log to keep track of assets assigned or transferred in the offices at MoA.

Risk

- 1.3.1.11 Fixed Assets Register may be misstated (Over/understated).
- 1.3.1.12 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.3.1.13 The lack of asset movement log may make it difficult to keep track of assigned or transferred assets, which could lead to misuse, loss or theft of assets without being noticed.

Recommendation

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

- 1.3.1.15 Management should ensure that the fixed assets register is updated to reflect the following: description, class, code, location, condition, assignees, cost, depreciation expense, accumulated depreciation and net book value of the asset.
- 1.3.1.16 Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets. Evidence of physical verification should be adequately documented and filed to facilitate future review.
- 1.3.1.17 The Fixed Assets Register should be updated periodically to reflect all entity's assets. Fixed assets within a particular vicinity should be clearly displayed as required by the PFM.
- 1.3.1.18 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.

Management's Response

- 1.3.1.19 *Administration is working on logistics to enable Asset Management Division conduct periodic verification.*

Appendix 2A

- *1-23 & 30 were assigned to staff and were all damaged,*
- *24-28 were given to GSA and not yet returned*

Appendix 2B

- *1 is at Technical office at PMU*
- *2 assigned to staff at MOA*

Appendix 2C

- *1, 6 staff not in country. Please seem documents from HR.*
- *2, is exonerated by MoA.*
- *3 reported stolen, been investigated recommended to make payment on establish value.*

- 1.3.1.20 *Administration is working on logistics to enable Asset Management Division conduct periodic verification.*

Appendix 2A

- *1-23 & 30 were assigned to staff and were all damaged,*
- *24 was stolen and police report on file*
- *24-28 were given to GSA and not yet returned*

Appendix 2B

- *1, 4 & 5 are recommended to make payment on establish value.*
- *2 have been exonerated based on investigation and recommendation from the LNP and MoA.*
- *3 was seen by GAC Auditors*
- *6 is at technical office at PMU*
- *7 assigned to staff at MOA*

Appendix 2C

- 1, 6 staff not in country. Please see documents from HR.
- 2, is exonerated by MoA.
- 3 reported stolen, been investigated recommended to make payment on establish value.
- 4 in use by LFSP staff in Grand Gedeh
- 5 assigned to staff who died, still searching.

1.3.1.21 Management accept recommendation and have put assets coding in place.

Appendix 3

- Asset listing was an oversight, now listed
- Table 2
- 1, 2 Staffs were asked for cars to recoded and replated.
- 3 assigned to GSA.
- 4 has been retrieved, at MOA.

- 1.3.1.4 Management accept recommendation.
-
- 1.3.1.5 Noted, AMD will rectify moving forward
-
- 1.3.1.6 Noted, AMD has adjusted the asset registry
-
- 1.3.1.7 Noted, AMD is working on it.
-
- 1.3.1.8 Noted, Administration has taken action, vehicle has been retrieved.
-
- 1.3.1.9 Noted, rectifications have been done.
-
- 1.3.1.10 Noted, rectifications in progress
-
- 1.3.1.11 Noted,
-
- 1.3.1.12 Noted,
-
- 1.3.1.13 Noted,

Auditor General's Position

1.3.1.22 Management subsequently provided asset theft report for one (1) motorbike. Also, four (4) laptops were subsequently provided for verification. Management did not provide any other documentation relative to their assertions as indicated above. We therefore, maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.3.1.23 Management is therefore in breach of financial discipline in line with Regulation A. 20 of the PFM Act of 2009 as restated in 2019.

1.3.2 Fixed Asset Irregularities at MoA Outstation Offices

Observation

1.3.2.1 Regulation V.1 (2a) of the PFM Act 2009 as restated in 2019 states: The Head of Government Agency must take full responsibility of assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that: (a) preventive mechanisms are in place to eliminate theft, losses, wastage and misuse;”

1.3.2.2 Regulation V.4 (1 and 2) of the PFM Act 2009 as restated in 2019 states: “(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; their serial numbers where appropriate; and (c) their distribution to individual locations and the total quantity held”.

1.3.2.3 During the audit, we observed the following irregularities associated with the fixed assets management system at MoA outstation offices:

- There was no evidence of periodic physical verification of assets conducted by the MoA Asset Department at the Ministry's outstation offices during the audit to validate the existence of the entity's assets.
- We also observed that eighteen (18) motorbikes, seven (7) vehicles and twenty-three (23) machineries including power tillers, rice mill, generators and water pumps were not seen during our physical verification exercise in Nimba, Bomi, Gbarpolu, Grand Cape Mount and Bong Counties respectively. **Refer Appendix 4A, 4B, 4C, 4D, 4E and 5A, 5B, 5C and 6A & 6B for details.**
- Additionally, Management did not develop an asset movement log to keep track of assets assigned or transferred in the offices at MoA.

Risk

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

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

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

Recommendation

- 1.3.2.7 Management should account for all the assets that were not seen during the physical verification.
- 1.3.2.8 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.
- 1.3.2.9 Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets. Evidence of physical verification should be adequately documented and filed to facilitate future review.
- 1.3.2.10 The Fixed Assets Register should be updated periodically to reflect all entity's assets. Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act of 2009 as amended and restated 2019.
- 1.3.2.11 A movement of Asset Form should be filled and authorized before assets are moved from location to another. The Fixed Asset Register should be updated to reflect the change in location of asset.

Management's Response

1.3.2.12 Appendix 4A

- *1, 2 signed for by Hon. Fagans, Dep. Min. Planning and Development*
- *3 assigned deceased, document of the deceased is on file.*

Appendix 4B (Bomi)

- *1,2 In county, assigned to DAOs*
- *3-5 are in Gbapolu, not Bomi*
- *6-9 in county, contact CAC*

Appendix 4C (Cape Mount)

- *1-4 in county, contact CAC*
- *5 signed for by Hon. Robert Fagans, Dep. Min. Planning and Development*

Appendix 4D (Gbapolu)

- *1, 2 in county, contact CAC*

Appendix 4E (Bong)

- *1, 2 in county, contact CAC*

Appendix 5A (Nimba)

- *1, 3 assigned with CAC, been investigated*
- *2 retrieved, at MOA*

Appendix 5B (Bomi)

- *1 in county, contact CAC*
- *2 in garage in Montserrado, seen by GAC Auditor*

Appendix 5C (Cape Mount)

- *1 same vehicle in Bomi*
- *2 assigned to CAC*

Appendix 6A (Bong)

- *1-8 in county, contact CAC*
- *1.3.2.4 Noted for corrections*
- *1.3.2.5 Noted for corrections*
- *1.3.2.6 Noted for corrections*
- *1.3.2.7 Noted for corrections*
- *1.3.2.8 Noted for corrections*
- *1.3.2.9 Noted for corrections*
- *1.3.2.10 Noted for corrections*
- *1.3.2.11 Noted for corrections*

Auditor General's Position

- 1.3.2.13 Management's assertions were not supported by subsequent submission of documentation. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.3.2.14 Management is therefore in breach of financial discipline in line with Regulation A. 20 of the PFM Act of 2009 as restated in 2019.

1.3.3 Land without Title Deeds

Observation

- 1.3.3.1 Regulation V.1 (2a) of the PFM Act 2009 as restated in 2019 states: The Head of Government Agency must take full responsibility of assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that: (a) preventive mechanisms are in place to eliminate theft, losses, wastage and misuse;"
- 1.3.3.2 During the audit, we observed that Management did not provide copies of title deeds and other supporting documents for a total of 14,478.62 acres of lands listed on the entity's asset register. **Refer to Appendix 7 for details.**

Risk

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

1.3.3.4 The rights and existence of ownership may not be assured in the absence of valid title deeds.

1.3.3.5 Management may face litigation in the absence of valid title deeds to legitimize ownership.

Recommendation

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

1.3.3.7 Management should ensure that lands listed on the fixed asset register are deeded, probated and archived to establish legitimacy and avoid potential litigation.

Management's Response

1.3.3.8 *Noted, Administration is working on it.*

Auditor General's Position

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

1.3.3.10 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as restated in 2019.

1.3.4 No Fuel Consumption/Distribution Logs

Observation

1.3.4.1 Regulation U.6 of the Public Financial Management Act of 2009 states that "Each Government Agency shall maintain adequate records of inventories assigned to it. The General Services Agency and or the Public Procurement and Concession Commission may give instructions governing the acquisition, receipt, custody, control, issue and disposal of the inventories."

1.3.4.2 During the audit, we observed that Management procured fuel and lubricant amounting to US\$30,504.00. However, there was no evidence of fuel distribution and/or consumption policy developed by Management to regulate the purchase and consumption of fuel.

Risk

1.3.4.3 Fuel procured may not be based on actual consumption.

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

Recommendation

- 1.3.4.5 Management should develop, approve and operationalize a fuel procurement, distribution and consumption policy to regulate the fuel management of the entity.
- 1.3.4.6 Management should maintain a fuel consumption and distribution log to aid the entity manage cost and inform future purchase.
- 1.3.4.7 Evidence of approved fuel policy and distribution and consumption logs should be adequately documented and filed to facilitate future review.

Management's Response

- 1.3.4.8 *Noted, will be adhered to going forward.*

Auditor General's Position

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

1.4 Human Resource Management Issues

1.4.1 Irregularities Associated with Personnel Management

Observation

- 1.4.1.1 Regulation T.3 of the PFM Act of 2009 as restated in 2019 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".
- 1.4.1.2 Section 3.2.6 of the Civil Service Standing Order states "In order to be appointed under the authority of the Act, and in order to participate in a Civil Service examination or to qualify for inclusion in the list of eligible personnel, a candidate must: (d) Be certified by a recognized medical practitioner as being fit for the position he is to occupy."
- 1.4.1.3 Additionally, Section 3.2.7 of the Civil Service Standing Order states that "No candidate shall be appointed to the Liberian Civil Service without the specific approval of the Director-General if: (a) He has been convicted of a criminal offense."

1.4.1.4 During the audit, we observed the following irregularities during the review of the entity's personnel records:

- There was no evidence of employees' time sheet to validate the employees' total hours worked.
- There was no evidence of documented paygrade instituted by Management.
- Personnel files did not include key information such as police clearance, medical certificate, application letters, recommendation letters etc. for easy verification and monitoring purposes. **Refer to Appendix 8 for details.**
- There was no evidence that HR department maintained daily attendance record for the period under audit.
- Additionally, Management did not maintain attendance record for staff assigned at MoA outstations offices in the counties.
- There was no evidence that the Human Resource Department performed spot check of personnel at various locations/areas of assignment to verify their attendance and presence at job at all times.
- There was no evidence that Management initiated a performance evaluation system for staff during the entire period under audit.

Risk

1.4.1.5 The lack of comprehensive personnel files may undermine effective monitoring of employees of the entity.

1.4.1.6 Failure to monitor and supervise personnel attendance records may result to compensation of none-deserving employees. This practice may facilitate an inappropriate work culture at the entity and may subsequently affect the operation and performance of the entity.

1.4.1.7 The lack of annual performance appraisal may lead to unnoticed and/or consistent poor performance by staff thus undermining the objectives of the entity.

1.4.1.8 In the absence of a documented performance evaluation system, employee development plan may not be achieved thereby undermining the achievement of the entity objectives.

Recommendation

1.4.1.9 Management should develop employees' time sheet to validate the employees' total hours worked.

- 1.4.1.10 Management should align its payroll to national harmonized paygrade to facilitate equity and consistency to the approved salary structure of the Government.
- 1.4.1.11 The Management should maintain comprehensive personnel files to include the date of employment, job title/position, assigned department/section, identification number, qualification, sex, date of birth and basic salary of staff, police clearance, medical certificate as required by the Standing Orders of the Civil Service.
- 1.4.1.12 Management should ensure that personnel attendance records are regularly monitored by a designated staff and that employees should be reprimanded in line with the entity's employees' policy for failing to report to work. The Human Resource Department should initiate periodic spot check to ascertain the accuracy of attendance records.
- 1.4.1.13 Management should facilitate the conduct of periodic performance evaluation for all entity's staff. Documentation for performance evaluation should be adequately filed to facilitate future review.

Management's Response

1.4.1.14 Management did not respond to our finding.

Auditor General's Position

- 1.4.1.15 In the absence of Management's response, we maintain our findings and recommendations.
- 1.4.1.16 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as restated in 2019

1.5 Governance Issues

1.5.1 Lack of Management Oversight & Minutes

Observation

- 1.5.1.1 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".
- 1.5.1.2 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities states: "Institutions deploy control activities through policies that establish what is expected and procedures that put policies into action". Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity.

- 1.5.1.3 During the audit, we observed no evidence of periodic management meetings and minutes of discussions held on the governance of the Ministry of Agriculture.

Risk

- 1.5.1.4 The lack of periodic management meetings of the entity may lead to lack of oversight of the entity's governance.
- 1.5.1.5 In the absence of documented meeting minutes, follow-up activities on major decisions made by Management may be impaired.

Recommendation

- 1.5.1.6 Management should ensure that periodic management meetings are held to ensure adequate oversight of the strategic operations of the Ministry of Agriculture.
- 1.5.1.7 Management should ensure that management meeting minutes are adequately documented and filed to facilitate future review.

Management's Response

- 1.5.1.8 *Management did not respond to our finding.*

Auditor General's Position

- 1.5.1.9 In the absence of Management's response, we maintain our findings and recommendations.
- 1.5.1.10 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as restated in 2019.

1.5.2 Lack of Functional Internal Audit Department

Observation

- 1.5.2.1 Regulation J.3 (1 government agency or government organization an internal audit unit which shall constitute and 4 C) of the PFM Act, 2009 states "(1) There shall be established in each a part of that institution. (4) of the Public Finance Management Act 2009; the Internal Audit Governance Board standards and procedures; the Government Agency or Government Organization's accounting and auditing instructions; and International Public Sector Accounting Standards, International Organization of Supreme Audit Institutions (INTOSAI) Standards, and Institute of Internal Auditors Standards as adopted by the Government of Liberia; and (c) without prejudice to section 38 (3) and 38 (4) of the Public Finance Act 2009, the report in sub regulation 4(b) shall be submitted to the Head of the Government Agency or Government Organization through the Audit Committee copied to the Auditor General and the Internal Audit Governance Board.

Observation

- 1.5.2.2 During the audit, we observed that the Internal Audit Department of the Ministry did not conduct internal audit of the ministry's operations for the entire period under audit.
- 1.5.2.3 Additionally, the Internal Audit Department did not develop audit work plans to facilitate the audit of the Ministry's operations.

Risk

- 1.5.2.4 Failure to conduct periodic internal audit may lead to internal control weakness and/or overriding of controls.
- 1.5.2.5 Significant risks which may impair the achievement of the entity's objectives may not be identified and mitigated in a timely manner.

Recommendation

- 1.5.2.6 Management should ensure that periodic internal audits are conducted by the internal audit department in compliance with the PFM Act of 2009 as restated 2019.

Management's Response

- 1.5.2.7 *There has been a functional internal audit department at MOA since 2018; in fact, the Internal Audit Agency has been overseeing and deployed internal auditors at the ministry since the agency took over internal audit functions of government ministries and agencies. Key audit documents /reports such as Audit Charter, Work Plan, Risk Assessment, Quarterly reports and post audits, have been conducted over the period. The signed copies of these reports are on files in the internal audit unit.*

Auditor General's Position

- 1.5.2.8 Management's assertion is not supported by any evidence. Internal Audit documents such as audit work plans, risk assessment reports, quarterly internal audit reports were requested during the course of the audit but were not provided by Management.
- 1.5.2.9 Therefore, we maintain our finding and recommendation. Additionally, Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as restated in 2019.

Appendix1: Paddy Rice: Payments without Supporting Documentation

NO.	Date	Description	Payee	Amount (L\$)	Auditor's Comment
1	2-Apr-20	CONSULTANCY	ANTHONY K. DAVIS	28,000.00	No evidence of field report, travel settlement form
2	13-Nov-19	DSA	Anthony Davis	32,000.00	No evidence of field report, travel settlement form
3	13-Nov-19	DSA	Duapa P. WONYENE	32,000.00	No evidence of field report, travel settlement form
4	6/18/2019	INSPECTION OF WARE HOUSE	TIMOTHY G. WIAPLAH	56,000.00	No evidence of field report, travel settlement form
5	13-Nov-19	DSA	HENRY S BUNDOR	24,000.00	No evidence of field report, travel settlement form
6	2-Dec-19	DSA	Francis S. JIaka	20,000.00	No evidence of field report, travel settlement form
7	4/5/2019	DSA	Francis S. JIaka	16,000.00	No evidence of field report, travel settlement form
8	4/5/2019	DSA	ROBERT K FAGANS SR.	32,000.00	No evidence of field report, travel settlement form
9	8/16/2019	DSA	ROBERT K FAGANS SR.	24,000.00	No evidence of field report, travel settlement form
10	13-Nov-19	DSA	LEO T. WILSON	24,000.00	No evidence of field report, travel settlement form
11	4/5/2019	DSA	LEO T. WILSON	16,000.00	No evidence of field report, travel settlement form
12	4/5/2019	DSA	Abraham Massalay	16,000.00	No evidence of field report, travel settlement form
13	8/16/2019	DSA	Abraham Massalay	12,000.00	No evidence of field report, travel settlement form
14	7/2/2019	STAFF SALARY	GN BANK LIBERIA	952,943.40	No evidence of staff contracts,
15	6/4/2019	Audit team	TIMOTHY G. WIAPLEH	175,000.00	No evidence of receipts
16	5/10/2019	Petroleum Product	TOTAL LIBERIA INC	78,657.93	No evidence bid documents, evaluation reports, contracts, LPO etc.
17	6/9/2019	Petroleum product	TOTAL LIBERIA INC	12,915.96	No evidence bid documents, evaluation reports, contracts, LPO etc.
18	8/16/2019	Petroleum product	TOTAL LIBERIA INC	28,410.00	No evidence bid documents, evaluation reports, contracts, LPO etc.
19	14-Nov-19	petroleum product		70,686.00	No evidence bid documents, evaluation reports, contracts, LPO etc.
Total				1,650,613.29	

Appendix 2A: Fixed Asset Irregularities at MoA Central Office (Motorbikes not seen during physical verification)

No.	Items	Assignee	Fixed Asset Code	Serials #	Cost	Auditor's Comment
1	TVS Victor	Dr. Joseph Anderson	GSA-MOA-MC-262	NIL	NIL	Assets not seen
2	TVS Victor	Hon. Alvin C. Wisseh	GSA-MOA-MC-261	MD625DF42C1F8418	NIL	Assets not seen
3	TVS Victor	Dr. Joseph Anderson	GSA-MOA-MC-323	MD625DF49D1G15400	NIL	Assets not seen
4	TVS Victor	Dr. Joseph Anderson	GSA-MOA-MC-329	MD625DF46D15644	NIL	Assets not seen
5	TVS Victor	Dr. Joseph Anderson	GSA-MOA-MC-330	MD625DF49D1G14911	NIL	Assets not seen
6	TVS Victor	Hon. Alvin C. Wisseh	GSA-MOA-MC-318	MD625DF44D1G15285	NIL	Assets not seen
7	TVS Victor	Hon. Alvin C. Wisseh	GSA-MOA-MC-332	AF4GD1064594	NIL	Assets not seen
8	TVS Victor	Hon. Alvin C. Wisseh	GSA-MOA-MC-321	MD625DF601F13163	NIL	Assets not seen
9	TVS Victor	Samuel Wilson	GSA-MOA-MC-328	NIL	NIL	Assets not seen
10	TVS Victor	Nelson Suamie	GSA-MOA-MC-326	MD625DF45D1F13395	NIL	Assets not seen
11	TVS Victor	David Suah	GSA-MOA-MC-331	NIL	NIL	Assets not seen
12	TVS Victor	Monsio Wreh	GSA-MOA-MC-327	NIL	NIL	Assets not seen
13	Honda X-125	Patrick Bonney	GSA-MOA-MC-007	NIL	NIL	Assets not seen
14	SUZUKI TF125	Stephen kimba	GSA-MOA-MC-14	NIL	NIL	Assets not seen
15	SUZUKI TF125	Duapa Woryeneh	GSA-MOA-MC-12	NIL	NIL	Assets not seen
16	Jincheng-Jc125gy	Dr. Joseph Anderson	GSA-MOA-0057	LJCJCJLSOE000061	NIL	Assets not seen
17	Jincheng-Jc125gy	Dr. Joseph Anderson	GSA-MOA-0060	LJCJCJLSOE000047	NIL	Assets not seen
18	Yamaha AG-100	Dr. Joseph Anderson	GSA-MOA-001	3HA-219293	NIL	Assets not seen
19	Yamaha AG-100	Dr. Joseph Anderson	GSA-MOA-002	3HA-218533	NIL	Assets not seen
20	Yamaha AG-100	Dr. Joseph Anderson	GSA-MOA-003	NIL	NIL	Assets not seen
21	Yamaha AG-100	Ben Moses	GSA-MOA-004	JYA3HA005XA219452	NIL	Assets not seen
22	Yamaha AG-100	Aloysious Momo	GSA-MOA-063	JYA3HA006XA218830	NIL	Assets not seen
23	Yamaha AG-100	Aarron Blackie	GSA-MOA-064	JYA3HA008XA218831	NIL	Assets not seen
24	Yamaha AG-100	GSA	GSA-MOA-205	3HA-245933	NIL	Assets not seen
25	Yamaha AG-100	GSA	GSA-MOA-206	3HA-245943	NIL	Assets not seen
26	Yamaha AG-100	GSA	GSA-MOA-208	3HA-245942	NIL	Assets not seen
27	Yamaha AG-100	GSA	GSA-MOA-209	3HA-245955	NIL	Assets not seen
28	Yamaha AG-100	GSA	GSA-MOA-212	3HA-245968	NIL	Assets not seen

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No.	Items	Assignee	Fixed Asset Code	Serials #	Cost	Auditor's Comment
29	Yamaha AG-100	Hon. Alvin C. Wisseh	GSA-MOA-006	NIL	NIL	Assets not seen

Appendix 2B: Fixed Asset Irregularities at MoA Central Office (Laptops and Desktop Computer not seen during physical verification)

No.	Items	Assignee	Fixed asset code	Serials #	Cost	Auditor's Comment
1	Laptop Acer one 10	Baron D. Bartuah	MOA/FAO-ICT-01-001	NXVHQAA00191804C767600	NIL	Assets not seen
2	Computer Flat Screen Hp	Augustus Fahnbulleh	Nil	8CC022TSC	NIL	Assets not seen
3	Computer Flat Screen Hp	Dr.Morlu Korsor	Nil	41HD77M	NIL	Assets not seen

Appendix 2C: Fixed Asset Irregularities at MoA Central Office (Vehicle not seen during physical verification)

#	Items	Vehicle Plate #	Assignee	Fixed asset Code	Serials #	Cost	Auditor Comments
1	TOYOTA-Hilux	LB:2707	A. Varmah	GSA-MOA-04-42	Nil	Nil	Asset not seen
2	TOYOTA-Hilux	LB:2705	Maryann Blidi	GSA-MOA-04-50	MROFR22G60074 0577	Nil	Asset not seen
3	TOYOTA-Hilux	LB:2651	Halala kokulo	GSA-MOA-04-26	Nil	Nil	Asset not seen
4	TOYOTA –LAND CRUISE-SUV	LB:2713	A Meinwipia	GSA-MOA-02-44	NIL	NIL	Asset not seen
5	TOYOTA –LAND CRUISE	UN-0159	T. Freeman	Nil	Nil	Nil	Asset not seen
6	NISSAN- Patrol-SUV	LB:2750	Robert Fagans	GSA-MOA-02-63	TKAB2G685	NIL	Asset not seen

Appendix 3: Fixed asset not Listed on the MoA fixed asset register

No.	ITEMS	Assigned Name	Fixed asset code #	Serials #	Cost	Auditor's Comment
1	All in 1 hp Computer	Assistant Minister for Technical Affairs Office	MOA-CERC-WB-02-01-2	8CC0220TWW	NIL	Assets not listed on the Fixed Asset Register
2	Printer-hp	Assistant for Technical Affairs Minister Office	NIL	CNB8L2P2T1	NIL	Assets not listed on the Fixed Asset Register
3	Computer desk	Land and Water	NIL	NIL	NIL	Assets not listed on the Fixed

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Appendix 3: Fixed asset not Listed on the MoA fixed asset register						
No.	ITEMS	Assigned Name	Fixed asset code #	Serials #	Cost	Auditor's Comment
		Resource Division				Asset Register
4	Computer desk	Land and Water Resource Division	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register
5	Computer desk	Land and Water Resource Division	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register
6	Computer desk	Land and Water Resource Division	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register
7	Computer desk	Land and Water Resource Division	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register
8	Semi executive	Land and Water Resource Division	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register
9	3 in 1 Printer	Land and Water Resource Division	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register
10	Ice box (WCL)	Land and Water Resource Division	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register
11	Soil Scan (360)	Land and Water Resource Division	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register
12	White board	Land and Water Resource Division	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register
13	Hisense Air Conditioner	Land and Water Resource Division	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register
14	Projector	Consultant	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register
15	Water cooler	Program Department	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register
16	Semi executive Chair	Program Department	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register
17	Semi executive	Program	NIL	NIL	NIL	Assets not listed on the Fixed

Appendix 3: Fixed asset not Listed on the MoA fixed asset register						
No.	ITEMS	Assigned Name	Fixed asset code #	Serials #	Cost	Auditor's Comment
	Chair					Asset Register
18	Semi executive Chair	Program Department	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register
19	Executive Chair	Program Department	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register
20	Hisense Air Conditioner	Program Department	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register
21	3 in 1 Printer	M&E Department	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register
22	2 in 1 Printer	Comptroller Office	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register
23	One Flat Screen Computer	Comptroller Office	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register
24	One Save	Comptroller Office	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register
25	One Cabinet	Comptroller Office	NIL	NIL	NIL	Assets not listed on the Fixed Asset Register

Appendix 4A: Fixed Asset Irregularities at MoA outstation office in Nimba County (Motorbikes not seen)

Item	Description	GSA Code	Asset Serial #	Asset location	Auditor's Comment
YAMAHA	AG-100	GSA-MOA-169	3HA-245812	N/A	Assets not seen during field verification
YAMAHA	AG-100	GSA-MOA-173	3HA-245944	N/A	Assets not seen during field verification
YAMAHA	AG-100	GSA-MOA-201	3HA-245966	N/A	Assets not seen during field verification
YAMAHA	AG-100	GSA-MOA-219	3HA-245963	N/A	Assets not seen during field verification
YAMAHA	AG-100	GSA-MOA-220	3HA-245932	N/A	Assets not seen during field verification
YAMAHA	AG-100	TCEP/IFAD	JYA3HA00XXA240412	N/A	Assets not seen during field verification
YAMAHA	AG-100	TCEP/IFAD	JYA3HA005XA240477	N/A	Assets not seen during field verification

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Item	Description	GSA Code	Asset Serial #	Asset location	Auditor's Comment
YAMAHA	AG-100	TCEP/IFAD	JYA3HA006XA248944	N/A	Assets not seen during field verification
YAMAHA	AG-100	TCEP/IFAD	JYA3HA005XA249163	N/A	Assets not seen during field verification
AG Yamaha	motorbike	N/A	JYA3HA00XXA240412	N/A	Assets not seen during field verification
AG Yamaha	motorbike	N/A	JYA3HA006XA248944	N/A	Assets not seen during field verification
AG Yamaha	motorbike	N/A	JYA3HA005XA240479	N/A	Assets not seen during field verification
AG Yamaha	motorbike	N/A	JYA3HA005XA240470	N/A	Assets not seen during field verification
Honda	motorbike	N/A	LTMUD2199F5309225	N/A	Assets not seen during field verification
YAMAHA	AG-100	STAR-P-	JYA3HA002XA244437	N/A	Assets not seen during field verification
YAMAHA	AG-100	STAR-P-	JYA3HA002XA244387	N/A	Assets not seen during field verification
YAMAHA	AG-100	STAR-P	JYA3HA003XA244446	N/A	Assets not seen during field verification
YAMAHA	AG-100	STAR-P	JYA3HA003XA244401	N/A	Assets not seen during field verification
YAMAHA	AG-100	STAR-P	JYA3HA004XA245267	N/A	Assets not seen during field verification
YAMAHA	AG-100	STAR-P	JYA3HA004XA245252	N/A	Assets not seen during field verification
YAMAHA	AG-100	STAR-P	JYA3HA004XA245251	N/A	Assets not seen during field verification
YAMAHA	AG-100	STAR-P	JYA3HA004XA245266	N/A	Assets not seen during field verification
YAMAHA	AG-100	STAR-P	JYA3HA004XA245268	N/A	Assets not seen during field verification

Appendix 4B: Fixed Asset Irregularities at MoA outstation office in Bomi County (Motorbikes not seen)

No.	Item	Plate #	Description	GSA Code	Serial #	Asset location	Auditor's Comment
1	Motorbike	NIL	Yamaha AG100	Nil	3HA-190332	Bomi County/ DAO	Assets not seen during field verification
2	Motorbike	NIL	Yamaha AG100	Nil	JYA3HA005XA216793	Bomi County/ DAO	Assets not seen during field verification
3	Motorbike	NIL	Yamaha AG100	GSA-MOA-46	JYA3H005XA219466/3HA219318	Bomi County/ CAC	Assets not seen during field verification
4	Motorbike	NIL	Yamaha AG100	GSA-MOA-45	JYA3H005XA219468/3HA219321	Bomi County/ CAC	Assets not seen during field verification
5	Motorbike	NIL	Yamaha AG100	GSA-MOA-47	JYA3H005XA2191	Bomi County/	Assets not seen during



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No.	Item	Plate #	Description	GSA Code	Serial #	Asset location	Auditor's Comment
					66/3HA218956	CAC	field verification
6	Motorbike	NIL	4KVA Generator	Nil	Nil	Bomi County/ Head office	Assets not seen during field verification
7	Motorbike	NIL	Hand Made Rice thresher	Nil	Nil	Bomi County/ Head office	Assets not seen during field verification
8	Motorbike	NIL	Hand Made Rice thresher	Nil	Nil	Bomi County/ Head office	Assets not seen during field verification
9	Motorbike	NIL	APC Battery	Nil	Nil	Bomi County/ Head office	Assets not seen during field verification

Appendix 4C: Fixed Asset Irregularities at MoA outstation office in Grand Cape Mount County (Motorbikes not seen)

No.	Item	Plate #	Description	GSA Code	Serial #	Asset location	Auditor's Comment
1	Motorbike	NIL	Yamaha AG 100	GSA-MOA- 203	3HA-245815	Grand Cape Mount Co/CAC	Assets not seen during field verification
2	Motorbike	NIL	Yamaha AG 100	NIL	3HA-218957	Grand Cape Mount Co/CAC	Assets not seen during field verification
3	Motorbike	NIL	Yamaha AG 100	NIL	3HA-218534	Grand Cape Mount Co/CAC	Assets not seen during field verification
4	Motorbike	NIL	Yamaha AG 100	NIL	3HA-218149	Grand Cape Mount Co/CAC	Assets not seen during field verification
5	Motorbike	NIL	Yamaha AG-100	GSA-MOA- 02-168	3HA- 245954/3HA245674	Grand Cape Mount Co/Hon. R K Fagans	Assets not seen during field verification

Appendix 4D: Fixed Asset Irregularities at MoA outstation office in Gbarpolu County (Motorbikes not seen)

No.	Item	Plate #	Description	GSA Code	Serial #	Asset location	Auditor's Comment
1	Motorbike	N/A	Yamaha AG-100	GSA-MOA-106	NIL	Gbarpolu County	Assets not seen during field verification
2	Motorbike	N/A	Yamaha AG-100	Nil	JYA3HA002XA218710	Gbarpolu County	Assets not seen during field verification

Appendix 4E: Fixed Asset Irregularities at MoA outstation office in Bong County (Motorbikes not seen)

No.	Item	Description	Serial #	Asset location	Auditor's Comment
1	Yamaha Motorbike	AG - 100	3HA-245945	N/A	Asset not seen during field verification
2	Yamaha Motorbike	AG - 101	3HA-245938	N/A	Asset not seen during field verification

Appendix 5A: Fixed Asset Irregularities at MoA outstation office in Nimba County (Vehicles not seen)

Item	Description	GSA Code	Asset Serial #	Asset location	Auditor's Comment
TOYOTA	Hilux	GSA-MOA-04-60	N/A	Nimb County	Assets not seen during field verification
MERCEDES	1017	GSA-MOA-05-5	WDB38011315368364	Nimb County	Assets not seen during field verification
NISSAN	Navara	GSA-MOA-04-34	N/A	N/A	Assets not seen during field verification

Appendix 5B: Fixed Asset Irregularities at MoA outstation office in Bomi County (Vehicles not seen)

No.	Item	Plate #	Description	GSA Code	Serial #	Asset location	Auditor's Comment
1	Toyota Hilux	Nil	Bomi County /CAC	GSA-MOA-04-12	AHTFA22G10308926	Bomi County	Assets not seen during field verification
2	Toyota Hilux	Nil	Bomi County /CAC	GSA-MOA-02-12	NIL	Bomi County	Assets not seen during field verification

Appendix 5C: Fixed Asset Irregularities at MoA outstation office in Bomi County (Vehicles not seen)

No.	Name of Asset	Plate #	Description	GSA Code	Asset Serial #	Asset location	Auditor's Comment
1	Toyota Hilux		Toyota Hilux	GSA-MOA-04-14	AHTFK22G50308926	Grand Cape Mount Co. CAC	Asset not seen during field verification
2	Toyota Hilux		Toyota Hilux	GSA-MOA-140		Grand Cape Mount Co. CAC	Asset not seen during field verification

Appendix 6A: Fixed Asset Irregularities at MoA outstation office in Nimba County (Machineries not seen)

No.	Name of Asset	Description	GSA Code	Auditor's Comment
1	POWER TILLER	N/A	N/A	Assets not seen during field verification
2	Motorized Rice Testing	Local Made	1205011262	Assets not seen during field verification
3	Motorized water Pump	N/A	N/A	Assets not seen during field verification
4	1.5KVA Generator	N/A	N/A	Assets not seen during field verification
5	27KVA generator	Machinery	Perkin	Assets not seen during field verification
6	5 KVA generator	Machinery	KAMA	Assets not seen during field verification
7	Tractor	machinery	N/A	Assets not seen during field verification
8	Motorize rice thresher	machinery 5	N/A	Assets not seen during field verification
9	Rice widower	machinery 10	N/A	Assets not seen during field verification
10	Power Tiller	1pc	Kpawee Farm	Assets not seen during field verification
11	Motorized Water Pump	1pc	Kpawee Farm	Assets not seen during field verification
12	1.5 KVA Generator	1pc	Kpawee Farm	Assets not seen during field verification

Appendix 6B: Fixed Asset Irregularities at MoA outstation office in Bong County (Machineries not seen)

No.	Item	Description	Serial #	Asset location	Auditor's Comment
1	Power Tiller	Machinery	N/A	N/A	Asset not seen during verification
2	Power Tiller	Machinery	N/A	N/A	Asset not seen during verification
3	Rice Windower	Machinery	N/A	Bong 101	Asset not seen during verification
4	Generator	Machinery	N/A	Bong 101	Asset not seen during verification

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No.	Item	Description	Serial #	Asset location	Auditor's Comment
5	Oil Palm Seed Machine	Machinery	N/A	Bong 101	Asset not seen during verification
6	Oil Palm Seed Machine	Machinery	N/A	Bong 102	Asset not seen during verification
7	Eagle Water Pump	Machinery	N/A	Bong 101	Asset not seen during verification
8	Rice Mill	Machinery	N/A	Bong 101	Asset not seen during verification

Appendix 6C: Fixed Asset Irregularities at MoA outstation office in Lofa County (Machineries not seen)

No.	Item	Description	Serial #	Asset location	Auditor's Comment
1	Power Tiller	Machinery	N/A	N/A	We could not determine the existence of the equipment
2	Power Tiller	Machinery	N/A	N/A	We could not determine the existence of the equipment
3	Power Tiller	Machinery	N/A	N/A	We could not determine the existence of the equipment
4	Cassava Processor	Machinery	N/A	N/A	We could not determine the existence of the equipment
5	Water Pump	Machinery	N/A	N/A	We could not determine the existence of the equipment
6	Power Tiller	Machinery	N/A	Solirmba	We could not determine the existence of the equipment
7	Cassava Processor	Machinery	N/A	Quardu Gboi	We could not determine the existence of the equipment
8	Water Pump	Machinery	N/A	Quardu Gboi	We could not determine the existence of the equipment
9	Power Tiller Ju-5pcs	Machinery	N/A	N/A	We could not determine the existence of the equipment
10	Power Tiller P1-5pcs	Machinery	N/A	N/A	We could not determine the existence of the equipment
11	Power Tiller 1pc	Machinery	N/A	N/A	We could not determine the existence of the equipment
12	Cassava Processor	Machinery	N/A	Quardu Gboi	We could not determine the existence of the equipment
13	Water Pump	Machinery	N/A	Quardu Gboi	We could not determine the existence of the equipment
14	Power Tiller Ju-5pcs	Machinery	N/A	N/A	We could not determine the existence of the equipment
15	Power Tiller Ju-5pcs	Machinery	N/A	N/A	We could not determine the existence of the equipment

Appendix 7: Land without Title Deeds

No	Description	Location / County	Lots/ Acres
1	Land	Sinje (Garwula District)	1.00
2	Land	Tahn (Gola Konneh District)	2.00
3	Land	Tombey (Garwula)	1,700.00

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No	Description	Location / County	Lots/ Acres
4	Land	Robertsport	2.00
5	Land	Tubmanburg/ LMC	3.20
6	Land	Klay District/ hatchery Facility	50.00
7	Land	Big Geveh (TTDC Facility) Swen Macca District	10.00
8	Land	Farmer Resource Center -Beajah, Senjeh District	5.00
9	Land	Borbor Town & Zeleka	3,945.00
18	Land	Gbarnga Road Airfield Community	9.00
23	Land	Central office/Buchanan	5.00
24	Land	TECHNOLOGY CENTER Compound 3	10.00
25	Land	COMPOUND 1	5.00
37	Land	Sanoyea	5.00
38	Land	CARI	2.00
39	Land	Belemu	250.00
40	Land	Fuama	1,038.00
41	Land	Garmue	150.00
42	Land	Kpatawee	6,250.00
43	Land	Bopolu	3.32
44	Land	Voinjama TTC Site	12.00
45	Land	Salayea	0.50
46	Land	Zorzor	0.50
47	Land	Quardi Gboni District	0.50
48	Land	Kolahum District TTC Facility	1.00
49	Land	Foya	0.50
50	Land	Vahun	1.00
51	Land	Fagonda Rice /vegetable Project	160.00
52	Land	Libsuco Seed Garden LPMC (Lofa Road)	325.00
53	Land	Fendell oil Palm plantation	100.00

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No	Description	Location / County	Lots/ Acres
54	Land	Kpo River Rice Project	350.00
55	Land	Fendell oil Palm plantation own ed by LPMC Fendell	50.00
57	Land	Sanniquelleh	15.10
58	Land	Bahn	3.00
59	Land	Tappitta	3.00
60	Land	Yarwin Mehnsonon	3.00
61	Land	Saclapea	4.00
62	Land	Ghanta with-holding ground for animals	2.50
63	Land	Loguatuo-Animals holding ground	1.50
Total			14,478.62

Appendix 8: Irregularities Associated with Personnel Management

No.	Employee Name	Position	Qualification	Outstanding Documents
1	Bessie Jaffa	Executive Secretary	Secretarial Science	Medical Certificate, Recommendation & Police Clearance
2	Preston Anderson	District Agriculture Officer (DAO)	BSC Degree Gen Agriculture	Medical Certificate & Police Clearance
3	Stephen L. Flomo	Technical Support Officer	BSC Degree Gen Agriculture	Medical Certificate & Police Clearance
4	Halala kokulo	Director of Water and Land Resources	M.Sc Integrated Watershed Management	Medical Certificate
5	Aaron N. Blackie	Epidemiologist	M.Sc Public Health	Police Clearance & Medical Certificate
6	Roland Varkpeh	Technical Support Officer	BSC Degree Gen Agriculture	Medical Certificate & Police Clearance
7	James Kamara	District Agriculture Officer (DAO)	B.Sc Rural Development	Police Clearance
8	Weedor Akoi Cegbe	District Agriculture Officer (DAO)	B.Sc Degree Gen Agriculture	Medical Certificate & Police Clearance
9	Leesay J. Mensah	District Agriculture Officer (DAO)	B.Sc Degree Gen Agriculture	Medical Certificate & Police Clearance

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No.	Employee Name	Position	Qualification	Outstanding Documents
10	Monica M. Honore	Nutrition Officer	Associate of Science	Medical Certificate, Recommendation, Police Clearance & CV,
11	Moses Sackie	District Agriculture Officer (DAO)	Certificate in Vegetable Science	Medical Certificate & Police Clearance
12	Emmanuel D. Williams	Executive Secretary	B.S.C Degree Gen Agriculture	Police Clearance & Medical Certificate
13	Leawon Queeglay	M & E Technician	B.Sc Degree Gen Agriculture	Medical Certificate & Police Clearance
14	Daikai Yorwateri	Security Office	Diplomat-Computer Science	Medical Certificate & Police Clearance
15	Demai Khakie Kwennah	Agriculture Quarantee Officer	B.Sc Degree Gen Agriculture	Medical Certificate & Police Clearance
16	Morleeta Mends Cole	Seed Technician	Master of Philosophy in Seed Science	Medical Certificate & Police Clearance
17	Emmanuel Y. Bannie	Agriculture Technician	B.Sc Degree Gen Agriculture	Letter of appointment, Recommendation, Police & Medical Certificate
18	Alex S. Mulbah	County Coordinator	B.Sc Degree Gen Agriculture	Letter of appointment & Medical Certificate
19	Heylove W. Mark	Communication Officer	Senior Student In Mission	
20	Francis S. Togba	County Coordinator	B.Sc Degree Gen Agriculture	