



Promoting Accountability of Public Resources

AUDITOR GENERAL'S STATUS REPORT

**On the Implementation of Audit
Recommendations at 62 Audited Entities**

**Audit Follow-up Period
August 1, 2024 – August 31, 2025**



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Auditor General, R. L.**

December 2025

Republic of Liberia



Transmittal Letter

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

AUDITOR GENERAL'S ANNUAL STATUS REPORT ON THE IMPLEMENTATION OF AUDIT RECOMMENDATIONS AT 62 AUDITED ENTITIES 2025

We performed audit follow-up activities with sixty-two (62) audited entities of the Government of Liberia for the Period August 1, 2024 to August 31, 2025. The audit follow-up activities were conducted consistent with Section 2.1.8 (f) of the General Auditing Commission (GAC) Act of 2014, INTOSAI P10 (Section 7), INTOSAI P12 (Principle 3-6), and ISSAI 3000.

On the overall, the Audit Follow-up Activities showed moderate improvement in the implementation of audit recommendations from 13% (343 from 2,593 recommendations) in Phase One (September 6, 2022 to March 29, 2024) to 37% (2,647 from 7,169 recommendations) in Phase Two (August 1, 2024 to August 31, 2025).

Findings conveyed in this report were formally communicated through emails to the authorities of the sixty-two (62) audited entities with annual progress reports for responses. Where responses were provided, they were evaluated and incorporated in the annual progress reports of the audited entities.

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 Liberian Senate to consider the implementation of the recommendations with urgency.

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



Monrovia, Liberia

December 2025

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Acronyms, Abbreviations & Meanings

Acronyms/Abbreviations	Meanings
AC	Audit Conclusion
AD	Audit Description
AE	Audited Entity
AF	Number of Audit Finding
AFC	Audit Follow-up Comment
AFCS	Audit Follow-up Compliance Status
AFU	Audit Follow-up Unit
AG	Auditor General
AGEN	Agency
AGRI	Agriculture Sector
AO	Audit Opinion
AP	Audited Period
APF	Accounting for Public Fund
AQM	Acquaintance Meeting
AR	Number of Audit Recommendation
AREP	Number of Audit Report
ARIWP	Audit Recommendations Implementation Working Paper
ART	Audit Recommendations Tracker
AT	Audit Type
AUD	Number of Audit
BNK	Bank
BRN	Branch of Government
CA	Compliance Audit
CAAP	Corrective Audit Action Plan
CBL	Central Bank of Liberia
CDA	Cooperative Development Agency
CFC	Certified Financial Consultant
CFE	Certified Fraud Examiner
CFIP	Certified Forensic Investigation Professional
CI	Compliance Issues
CM	Compliance Matter
CNDRA	Center for National Documents, Records and Archives
COM	Commission
CSA	Civil Service Agency
DRL	Documents Request Listing
EARTs	Emailed Audit Recommendations Trackers
EDU	Education Sector
ENEENV	Energy and Environment Sector

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Acronyms/Abbreviations	Meanings
EPA	Environmental Protection Agency
EPS	Executive Protection Service
FCCA	Fellow Member of the Association of Chartered Certified Accountants
FDA	Forestry Development Authority
FIA	Financial Intelligence Agency
FI	Fully Implemented
FII	Financial Issues
FSA	Financial Statements Audit
GAC	General Auditing Commission
GI	Governance Issues
GM	Governance Matter
GoL	Government of Liberia
HEALTH	Health Sector
HRC	Human Rights Commission
IC	Implementation Category
ICI	Internal Control Issues
INFRA	Infrastructure and Basic Services Sector
INTOSAI	International Organization of Supreme Audit Institutions
IR	Implementation Rating
ITA	Information Technology Audit
ITI	Information Technology Issues
JFKMC	John F. Kennedy Medical Center
JUD	Judiciary
LAA	Liberia Airport Authority
LACC	Liberia Anti-Corruption Commission
LBS	Liberia Broadcasting System
LEC	Liberia Electricity Corporation
LEITI	Liberia Extractive Industries Transparency Initiative
LiMA	Liberia Maritime Authority
LIPA	Liberia Institute of Public Administration
LIPO	Liberia Intellectual Property Office
LISGIS	Liberia Institute of Statistics and Geo-Information Services
LLA	Liberia Land Authority
LOIC	Liberia Opportunities Industrialization Center
LPRC	Liberia Petroleum Refining Company
LRA	Liberia Revenue Authority
LRC	Law Reform Commission
LRRRC	Liberia Refugee Repatriation and Resettlement Commission

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Acronyms/Abbreviations	Meanings
LTA	Liberia Telecommunication Authority
LTC	Liberia Telecommunications Corporation
LWSC	Liberia Water and Sewer Corporation
MFDP	Ministry of Finance and Development Planning
MGCSP	Ministry of Gender, Children and Social Protection
MACs	Ministries, Agencies and Commissions
MCC	Monrovia City Corporation
MF	Medical Facility
MIA	Ministry of Internal Affairs
MICAT	Ministry of Information, Cultural Affairs, and Tourism
MIN	Ministry
MME	Ministry of Mines and Energy
MOA	Ministry of Agriculture
MoCI	Ministry of Commerce and Industry
MOE	Ministry of Education
MOH	Ministry of Health
MOJ	Ministry of Justice
MOPT	Ministry of Post and Telecommunications
MOS	Ministry of State for Presidential Affairs
MOT	Ministry of Transport
MPW	Ministry of Public Works
MYS	Ministry of Youth and Sports
NaFAA	National Fisheries and Aquaculture Authority
NASSCORP	National Social Security Corporation
NBC	National Bureau of Concessions
NDMA	National Disaster Management Agency
NHA	National Housing Authority
NIC	National Investment Commission
NI/MR	Not Implemented/Management Responsibility
NI/RC	Not Implemented/Resource Constraint
NIR	National Identification Registry
NLA	National Lottery Authority
NOCAL	National Oil Company of Liberia
NPA	National Port Authority
NPHIL	National Public Health Institute of Liberia
NRF	National Road Fund
NTA	National Transit Authority
NWASHC	National Water Sanitation and Hygiene Commission
OI	Other Issues

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Acronyms/Abbreviations	Meanings
PAC	Public Accounts, Audits and Expenditure Committee
PADM	Public Administration Sector
PERA	Performance Audit
PFM	Public Financial Management
PI	Partially Implemented
PPCC	Public Procurement & Concessions Commission
PRA	Project Audit
RARTs	Return of Audit Recommendations Trackers
RD	Report Date
ROL	Security and Rule of Law Sector
RREA	Rural Renewable Energy Agency
SAFARs	Summary of Audit Findings & Recommendations
SEN	Liberian Senate
SOD	Social Development Services Sector
SOEs	State-Owned Enterprise
SPA	Special Audit
TER	Tertiary Institution
TI	Total Implementation
TRAACT	Transparency and Accountability Sector
VARTs	Validation of Audit Recommendations Trackers
YP	Year Published

Definitions of Key Terminologies

Terminologies	Definitions
Accounting for Public Funds	Audit recommendations on accounting for public funds not properly accounted for as observed during the audit and documented in the audit report.
Audited Entity	Institution of the Government of Liberia that was audited by the GAC and reports published.
Audit Follow-up Report	Report published by the Auditor General on the status & implementation of audit recommendations.
Audit Recommendations Tracker	Schedule that provides significant information (audit findings, audit recommendations, management response and Auditor General's position) from the audit report and other relevant information (corrective actions, implementation timelines, responsible persons, status of implementation, expected outcomes) that are provided by the follow-up process in the implementation of audit recommendations.
Audit Report	Report published by the Auditor General at the end of the audit process.
Commission	Refers to the General Auditing Commission which is the Supreme Audit Institution (SAI) of Liberia.
Compliance Matters	Audit recommendations on compliance with laws, regulations, standards and internal policies, systems and processes. Areas covered include financial compliance, procurement management, human resource management, payroll processing, fixed assets management, logistics & fleet management, inventory management, fuel management, repairs & maintenance, etc.
Corrective Audit Action Plan	Document that complements the audit recommendations tracker and provides strategy by the audited entity on the corrective measures, implementation timelines, responsible persons, expected outcomes and challenges in implementing audit recommendations.
Governance Matters	Audit recommendations on governance processes that include laws, regulations and standards; maintaining approved internal policy documents; functioning of oversight committees; functioning of internal audit; organizational structures; segregation of duties; etc.
Government	Refers to the Government of the Republic of Liberia which constitutes the Legislature, Executive and Judiciary, including the Central Bank of Liberia.

Audit Follow-up Compliance Status

Category	Description	Color Code
Fully Compliant	The audited entity complied with all audit follow-up activities and was timely in responding to emails and meetings.	 Green
Compliant	The audited entity was reasonably compliant with audit follow-up activities as acquaintance meeting was held, audit recommendations tracker emailed, completed and returned with corrective actions, tracker validated, and at least one monitoring visit done to review & validate the status & implementation of audit recommendations.	 Light Green
Partially Compliant 1	The audited entity was partially compliant with audit follow-up activities as acquaintance meeting was held, audit recommendations tracker emailed, completed and returned with corrective actions, and tracker validated.	 Yellow
Partially Compliant 2	The audited entity was partially compliant with audit follow-up activities as acquaintance meeting was held, and audit recommendations tracker emailed, completed and returned with corrective actions.	 Orange
Non-Compliant 2	The audited entity was not compliant with audit follow-up activities beyond acquaintance meeting and the emailing of audit recommendations tracker by the Audit Follow-up Unit. No evidence was provided on corrective actions documented and recommendations implemented.	 Light Red
Non-Compliant 1	The audited entity did not comply with any audit follow-up activity.	 Red

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Audit Follow-up Implementation Category

Category	Description	Rating
Significant Implementation	Audited entity implemented 80% or more of the total audit recommendations.	80% – 100%
Average Implementation	Audited entity implemented 60% to 79% of the total audit recommendations.	60% – 79%
Slow Implementation	Audited entity implemented 40% to 59% of the total audit recommendations.	40% – 59%
Poor Implementation	Audited entity implemented 1% to 39% of the total audit recommendations.	1% – 39%
No Implementation	Audited entity did not implement audit recommendations.	0%

Audit Follow-up Implementation Status

Status	Description	Rating
Fully Implemented	Recommendation implemented completely and satisfactorily as evaluated by the audited entity and the Audit Follow-up Team.	100%
Partially Implemented (in progress)	Implementation of audit recommendation ongoing and some aspects have been implemented.	50%
Not implemented/ management's responsibility	Recommendation not implemented due to management not prioritizing and taking relevant & timely actions.	0%
Not implemented/ resource constraint	Recommendation not implemented due to limited or no resources (financial and logistics-e.g. vehicle) that are required to implement the recommendation.	0%

Audit Follow-up Total Implementation for Audited Entities

Item	Description
Total implementation	Recommendations fully implemented (100%) and 50% of partially implemented recommendations. Total implementation includes fully implemented recommendations and 50% of partially implemented recommendations.

AUDIT FOLLOW-UP RESULTS

Overall Results: Audit Follow-up Results for Audited Entities

Comparative Improvement in Audit Follow-up Activities: Phase One and Phase Two

Wholistically, the Audit Follow-up Activities showed moderate improvement in the implementation of audit recommendations from phase one to phase two:

- Phase One (September 6, 2022 to March 29, 2024): 13% implementation (343 from 2,593 recommendations). ***See Table 11 for details.***
- Phase Two (August 1, 2024 to August 31, 2025): 37% implementation (2,647 from 7,169 recommendations). ***See Table 13 for details.***

Audit Follow-up Compliance Status Per Audited Entity

Audit follow-up activities were performed for sixty-two (62) audited entities in Phase Two:

- Five (5) audited entities were fully compliant (timely complied with the audit follow-up activities): NRF, LIMA, LRA, LEITI, and MOS.
- Thirty-five (35) audited entities were compliant (complied with the audit follow-up activities, despite some delays). ***See Table 10 for details.***
- Seven (7) audited entities were partially compliant (complied with some of the audit follow-up activities).
See Table 10 for details.
- Acquaintance meetings were held at ten (10) audited entities and there were no further audit follow-up activities performed. ***See Table 10 for details.***
- Five (5) audited entities did not comply with the audit follow-up activities: MFDP, MOE, MOPT, and MCC.

Improvement in Implementation Status: Phase One and Phase Two

Fully implemented audit recommendations increased from 10% (256 of 2,593 recommendations) in 2024 to 31% (2,238 of 7,169 recommendations) in 2025.

Partially implemented audit recommendations increased from 7% (173 of 2,593 recommendations) in 2024 to 11% (817 of 7,169 recommendations) in 2025.

There was improvement in the percentage of audit recommendations 'not implemented' which reduced from 83% (2,164 of 2,593 recommendations) in 2024 to 57% (4,114 of 7,169 recommendations) in 2025.

Improvement in Implementation Category: Phase One and Phase Two

Audited entities with significant implementation of audit recommendations increased from one (1) in 2024 to ten (10) in 2025. ***See Table 6 for details.***

Audited entities that had average implementation also increased from four (4) in 2024 to fourteen (14) in 2025. **See Table 6 for details.**

Audited entities with slow implementation also increased from six (6) in 2024 to Fourteen (14) in 2025. **See Table 6 for details.**

Audited entities that poorly implemented audit recommendations reduced from twenty-two (22) in 2024 to twenty (20) in 2025. **See Table 6 for details.**

Audited entities with no implementation of audit recommendations reduced from fifteen (15) in 2024 to four (4) in 2025. **See Table 6 for details.**

To have a better understanding on the status and implementation of audit recommendations, we categorized audit recommendations as follows: governance matters, compliance matters, and accounting for public funds. **See definitions of key terminologies.**

Implementation Based on Category of Audit Recommendations

Governance matters accounted for 12% (832) of the total audit recommendations (7,169), with 4% (276) of total governance matters implemented.

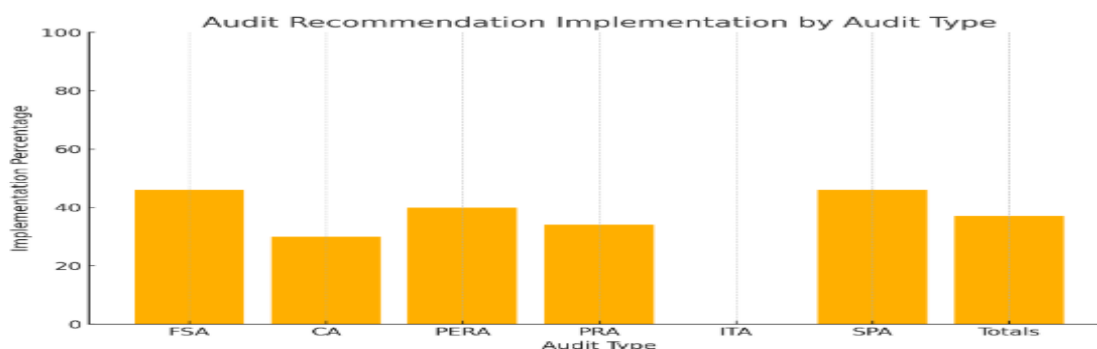
Compliance matters accounted for 80% (5,727) of the total audit recommendations (7,169), with 31% (2,213) of total compliance matters implemented.

Accounting for public funds accounted for 8% (610) of the total audit recommendations (7,169), with 2% (158) of total accounting for public funds recommendations implemented.

Table 1: Summary Audit Recommendations Implementation by Audit Type

Summary of Audit Recommendations Implementation by Audit Type													
NO	AT	AE	AUD	AREP	AF	AR	FI	PI	TI	NI/MR	NI/RC	IR	IC
							100%	50%	(FI&PI)	0%	0%		
1	FSA	31	41	109	1133	1840	723	249	848	868	0	46%	SLI
2	CA	22	28	73	730	1512	354	199	454	959	0	30%	PI
3	PERA	4	6	6	165	98	14	51	40	33	0	40%	SLI
4	PRA	19	127	131	1686	3143	953	243	1075	1947	0	34%	PI
5	ITA	1	1	1	87	78	0	0	0	78	0	0%	NI
6	SPA	7	7	7	263	498	194	75	232	214	15	46%	SLI
6	Totals	62	210	327	4064	7169	2238	817	2647	4099	15	37%	PI

Graph 1: Summary Audit Recommendations Implementation by Audit Type



The analysis of audit recommendation implementation across the various audit types shows significant variation in performance levels. Financial statement audits and special audits had the highest rate of implementation at 46%, reflecting relatively stronger internal follow-ups and corrective actions by management teams on audit issues identified in these categories. Performance audits also showed moderate progress at 40%, indicating fair responsiveness to audit recommendations.

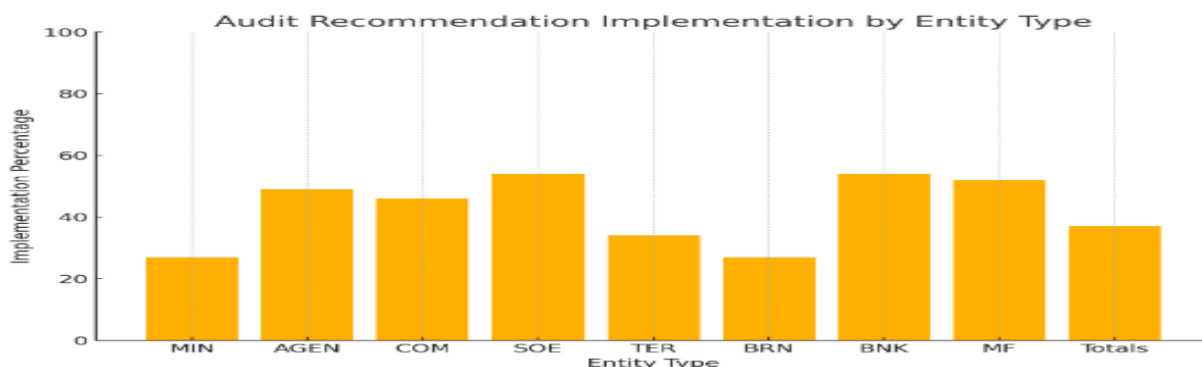
Conversely, compliance audits and project audits had lower implementation rates of 30% and 34% respectively, suggesting that these areas require strengthening monitoring mechanisms, and improving engagement with the audited entities. The weakest performance was with the IT audit, with 0% implementation, highlighting major challenges in the governance and follow-up of IT-related recommendations.

On the overall, the aggregated total implementation rate across all audit types is estimated at 37%, revealing that about 53% of the audit recommendations remain not implemented. This underscores the need for enhanced accountability frameworks, stronger follow-up systems, and improved collaboration between the Audit Follow-up Unit and audited entities to ensure that audit findings and recommendations are effectively addressed.

Table 2: Summary Audit Recommendations Implementation by Entity Type

Summary of Audit Recommendations Implementation by Entity Type													
No	Entity Type	AE	AUD	AREP	AF	AR	FI	PI	TI	NI/MR	NI/RC	IR	IC
							100%	50%	(FI&PI)	0%	0%		
1	MIN	15	118	143	2227	3827	869	335	1037	2623	0	27%	PI
2	AGEN	18	34	68	601	1073	438	176	526	459	0	49%	SLI
3	COM	7	8	26	145	274	97	58	126	119	0	46%	SLI
4	SOE	16	41	72	778	1382	672	142	743	568	0	54%	SLI
5	EDUI	2	5	12	115	161	33	42	54	86	0	34%	PI
6	BRN	2	2	2	136	300	64	31	80	190	15	27%	PI
7	BNK	1	1	1	41	111	50	20	60	41	0	54%	SLI
8	MF	1	1	3	21	41	15	13	22	13	0	52%	SLI
8	Totals	62	210	327	4064	7169	2238	817	2647	4099	15	37%	PI

Graph 2: Summary Audit Recommendations Implementation by Entity Type



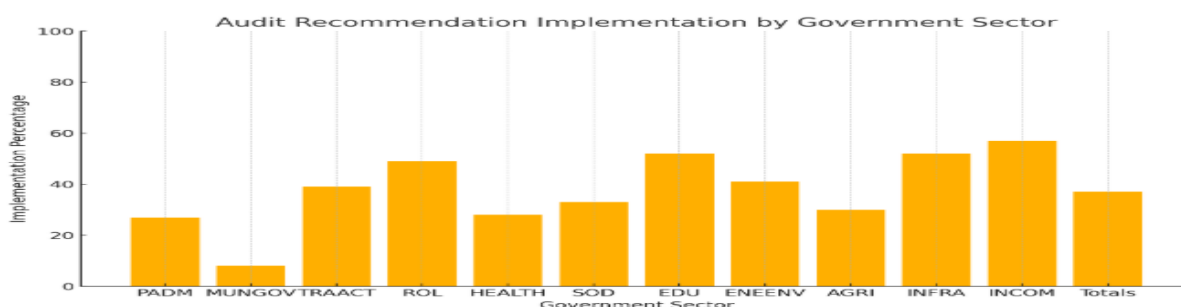
The assessment of audit recommendation implementation across different entity types revealed notable disparities in compliance. State-owned enterprises and banking institutions showed the strongest performance, each achieving an implementation rate of 54%, indicating relatively robust internal mechanisms for responding to audit issues. Ministries, on the other hand, had the lowest implementation rate at 27%, suggesting significant challenges in addressing audit recommendations within ministerial structures.

Agencies and commissions also performed fairly well, with implementation rates of 49% and 46% respectively. This reflects moderate levels of responsiveness and structured follow-up processes. Meanwhile, entities categorized under educational institutions and branches of government revealed weaker performances at 34% and 27% respectively, indicating the need for strengthened oversight, improved governance frameworks, and better engagement with the audit follow-up activities.

Table 3: Summary Audit Recommendations Implementation by Government Sectors

Summary of Audit Recommendations Implementation by Government Sectors													
No	Sector	AE	AUD	AREP	AF	AR	FI	PI	TI	NI/MR	NI/RC	IR	IC
							100%	50%	(FI&PI)	0%	0%		
1	PADM	10	37	50	865	1511	342	136	410	1033	0	27%	PI
2	MUNGOV	4	8	14	158	247	18	3	20	226	0	8%	PI
3	TRACT	6	8	23	166	322	101	52	127	169	0	39%	PI
4	ROL	5	5	11	129	282	117	44	139	106	15	49%	SLI
5	HEALTH	3	28	35	564	1010	232	95	280	683	0	28%	PI
6	SOD	4	15	25	227	448	123	46	146	279	0	33%	PI
7	EDU	1	8	8	77	143	75	0	75	68	0	52%	SLI
8	ENEENV	7	30	36	435	693	249	77	288	367	0	41%	SLI
9	AGRI	3	31	38	449	779	193	87	237	499	0	30%	PI
10	INFRA	10	26	51	664	1143	495	189	590	459	0	52%	SLI
11	INCOM	9	14	36	330	591	293	88	337	210	0	57%	SLI
11	Totals	62	210	327	4064	7169	2238	817	2647	4099	15	37%	PI

Graph 3: Summary Audit Recommendations Implementation by Government Sectors



The implementation of audit recommendations across government sectors varied significantly, reflecting differences in institutional capacity, governance structures, and responsiveness to the audit follow-up process. The highest-performing sectors included the Industry and Commerce with an implementation rate of 57%, followed by Education and Infrastructure, each achieving 52%, and the Rule of Law with 49%. These sectors demonstrated relatively effective follow-up mechanisms, stronger internal controls, and better implementation of audit recommendations.

The second set of sectors with moderate implementation included Energy & Environment with 41%, Transparency and Accountability at 39%, and Social Development at 33%. While progress was visible, these sectors still faced challenges in consistently implementing corrective actions, suggesting the need to strengthen oversight, improve monitoring mechanisms, and enhance accountability frameworks.

The Public Administration and Agriculture Sectors had poor implementation of 27% and 30%, respectively, indicating systemic weaknesses in governance and the implementation of audit recommendations. The Municipal Government Sector showed the lowest implementation at 8%, highlighting major compliance gaps and an urgent need for targeted interventions to address structural and operational barriers that hinder the implementation of audit recommendations.

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Overall Audit Recommendations and Implementation

Phase Two (August 1, 2024 to August 31, 2025) saw a moderate improvement in the implementation of audit recommendations of 37% (2,647 from 7,169 recommendations).

Table 4: Audit Follow-up Dashboard

Audit Follow-up Dashboard																		
No	AE	ENTT	SECT	AUD	AREP	AF	AR	2024 Implementation			2025 Implementation						IC	FCS
								AR	TI	2024 Rating	FI (100%)	PI (50%)	TI (FI&PI)	NI/MR (0%)	NI/RC (0%)	2025 Rating		
1	NRF (Financial)	AGEN	INFRA	1	2	41	60	60	20	33%	53	5	56	2	0	93%	Significant (SI)	Fully Compliant
2	LiMA (Financial)	SOE	INCOM	2	6	60	122	33	22	67%	106	9	111	7	0	91%	Significant (SI)	Fully Compliant
3	LRA (Financial)	AGEN	PADM	1	3	10	10	10	5	50%	8	2	9	0	0	90%	Significant (SI)	Fully Compliant
4	LEITI (Compliance)	AGEN	TRACT	1	4	17	34	34	0	0%	23	10	28	1	0	82%	Significant (SI)	Fully Compliant
5	MOS (Special)	MIN	PADM	1	1	76	185	0	0	0%	127	44	149	14	0	81%	Significant	Fully Compliant
6	NPHIL (Financial & Project)	AGEN	HEALTH	2	3	55	93	66	40	61%	64	22	75	7	0	81%	Significant	Compliant
7	LPRC (Financial)	SOE	INCOM	1	4	44	91	0	0	0%	64	20	74	7	0	81%	Significant	Compliant
8	LAA (Financial)	SOE	INFRA	1	3	17	27	27	8	28%	19	6	22	2	0	81%	Significant	Compliant
9	EPS (Compliance)	AGEN	ROL	1	1	38	98	0	0	0%	76	4	78	18	0	80%	Significant	Compliant
10	NIR (Financial)	AGEN	MUNGOV	1	3	14	10	10	4	35%	7	2	8	1	0	80%	Significant	Compliant

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Audit Follow-up Dashboard																		
No	AE	ENTT	SECT	AUD	AREP	AF	AR	2024 Implementation			2025 Implementation						IC	FCS
								AR	TI	2024 Rating	FI (100%)	PI (50%)	TI (FI&PI)	NI/MR (0%)	NI/RC (0%)	2025 Rating		
11	LTC (Financial)	SOE	INFRA	1	4	84	190	0	0	0%	146	3	148	41	0	78%	Average	Compliant
12	LBS (Financial)	SOE	INFRA	1	4	20	25	25	15	60%	16	6	19	3	0	76%	Average	Compliant
13	LIPO (Financial)	AGEN	INCOM	1	3	23	52	52	15	28%	30	16	38	6	0	73%	Average	Compliant
14	LACC (Financial)	COM	TRAACT	1	4	32	40	40	0	0%	28	1	29	11	0	71%	Average	Compliant
15	NIC (Financial & Project)	COM	INCOM	2	4	29	57	24	13	52%	28	23	40	6	0	69%	Average	Compliant
16	MME (Performance)	MIN	ENEENV	2	2	66	37	37	0	0%	14	22	25	1	0	68%	Average	Compliant
17	NASSCORP (Financial)	SOE	PADM	1	1	7	6	6	3	50%	3	2	4	1	0	67%	Average	Compliant
18	NHA (Financial)	SOE	INFRA	1	4	31	65	66	2	3%	37	11	43	17	0	65%	Average	Compliant
19	FIA (Compliance)	AGEN	TRAACT	1	4	21	52	0	0	0%	29	10	34	13	0	65%	Average	Compliant
20	LTA (Financial & Compliance)	SOE	INFRA	2	4	47	64	30	1	2%	31	19	41	14	0	63%	Average	Compliant
21	CDA (Compliance)	AGEN	AGRI	1	4	29	66	67	11	16%	26	28	40	12	0	61%	Average	Compliant
22	CSA (Financial & Project)	AGEN	PADM	2	5	51	55	55	2	4%	24	19	34	12	0	61%	Average	Compliant
23	MOT (Financial)	MIN	INFRA	1	4	28	74	0	0	0%	18	53	45	3	0	60%	Average	Compliant
24	LWSC	SOE	ENEENV	5	7	67	69	47	14	29%	37	9	42	23	0	60%	Average	Compliant
25	NWASHC (Compliance)	COM	ENEENV	1	3	22	57	57	20	35%	24	16	32	17	0	56%	Slow	Compliant

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Audit Follow-up Dashboard																		
No	AE	ENTT	SECT	AUD	AREP	AF	AR	2024 Implementation			2025 Implementation						IC	FCS
								AR	TI	2024 Rating	FI (100%)	PI (50%)	TI (FI&PI)	NI/MR (0%)	NI/RC (0%)	2025 Rating		
26	NBC (Financial) *	AGEN	INCOM	1	4	10	11	11	2	18%	4	4	6	3	0	55%	Slow	Partially Compliant 1
27	CBL (Compliance)	BNK	PADM	1	1	41	111	0	0	0%	50	20	60	41	0	54%	Slow	Compliant
28	MOE (Projects)*	MIN	EDU	8	8	77	143	10	0	0%	75	0	75	68	0	52%	Slow	Non-compliant 1
29	JFKMC (Compliance)	MF	HEALTH	1	3	21	41	41	17	41%	15	13	22	13	0	52%	Slow	Compliant
30	RREA (Projects)	AGEN	ENEENV	5	5	33	77	11	3	27%	27	24	39	26	0	51%	Slow	Compliant
31	MOJ (Performance)	MIN	ROL	1	1	15	16	16	7	44%	0	16	8	0	0	50%	Slow	Compliant
32	LEC (Projects) *	SOE	ENEENV	12	12	158	284	29	24	81%	135	6	138	143	0	49%	Slow	Non-compliant 2
33	LOIC (Compliance)	TER	SOD	2	7	54	79	79	1	1%	27	23	39	29	0	49%	Slow	Compliant
34	MICAT (Financial)	MIN	PADM	1	4	14	37	0	0	0%	9	18	18	10	0	49%	Slow	Compliant
35	INCHR (Financial) **	COM	ROL	1	4	9	7	7	3	43%	2	2	3	3	0	43%	Slow	Non-compliant 2
36	MPW	MIN	INFRA	16	16	301	450	87	0	0%	156	67	190	227	0	42%	Slow	Compliant
37	JUDICIARY (Special)	BRN	ROL	1	1	54	126	0	0	0%	39	22	50	50	15	40%	Slow	Compliant
38	CNDRA (Compliance)	AGEN	TRACT	1	3	15	45	0	0	0%	5	26	18	14	0	40%	Slow	Compliant
39	NTA (Financial)	SOE	INFRA	1	5	47	73	73	1	1%	19	19	29	35	0	39%	Poor	Compliant

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Audit Follow-up Dashboard																		
No	AE	ENTT	SECT	AUD	AREP	AF	AR	2024 Implementation			2025 Implementation						IC	FCS
								AR	TI	2024 Rating	FI (100%)	PI (50%)	TI (FI&PI)	NI/MR (0%)	NI/RC (0%)	2025 Rating		
40	NLA (Compliance) **	SOE	INCOM	1	2	16	35	35	14	39%	11	5	14	19	0	39%	Poor	Non-compliant 2
41	EPA (Financial) *	AGEN	ENEENV	1	3	24	29	29	10	34%	11	0	11	18	0	38%	Poor	Non-compliant 2
42	NOCAL (Financial)	SOE	INCOM	1	2	22	31	28	0	0%	10	3	12	18	0	37%	Poor	Compliant
43	MYS (Financial & Projects)	MIN	SOD	8	10	108	228	98	0	0%	74	12	80	142	0	35%	Poor	Compliant
44	PPCC (Financial)	COM	TRAACT	1	3	20	37	0	0	0%	10	5	13	22	0	34%	Poor	Compliant
45	NaFAA (Financial & Project) *	SOE	AGRI	6	7	81	147	29	10	34%	37	24	49	86	0	33%	Poor	Non-compliant 2
46	MOA*	MIN	AGRI	24	27	339	566	81	27	33%	130	35	148	401	0	26%	Poor	Non-compliant 2
47	LRRRC (Compliance) **	COM	SOD	1	4	20	41	41	11	26%	5	11	11	25	0	26%	Poor	Non-compliant 2
48	MoCI (Financial & Project) *	MIN	INCOM	4	8	114	179	112	1	1%	40	8	44	131	0	25%	Poor	Non-compliant 2
49	LISGIS (Compliance & Project)	AGEN	PADM	6	9	73	141	49	0	0%	34	3	36	104	0	25%	Poor	Compliant
50	MCC (Project) *	AGEN	MUNGOV	3	3	31	44	6	0	0%	11	0	11	33	0	25%	Poor	Non-compliant 1
51	MOH*	MIN	HEALTH	25	29	488	876	210	0	0%	153	60	183	663	0	21%	Poor	Partially Compliant 1

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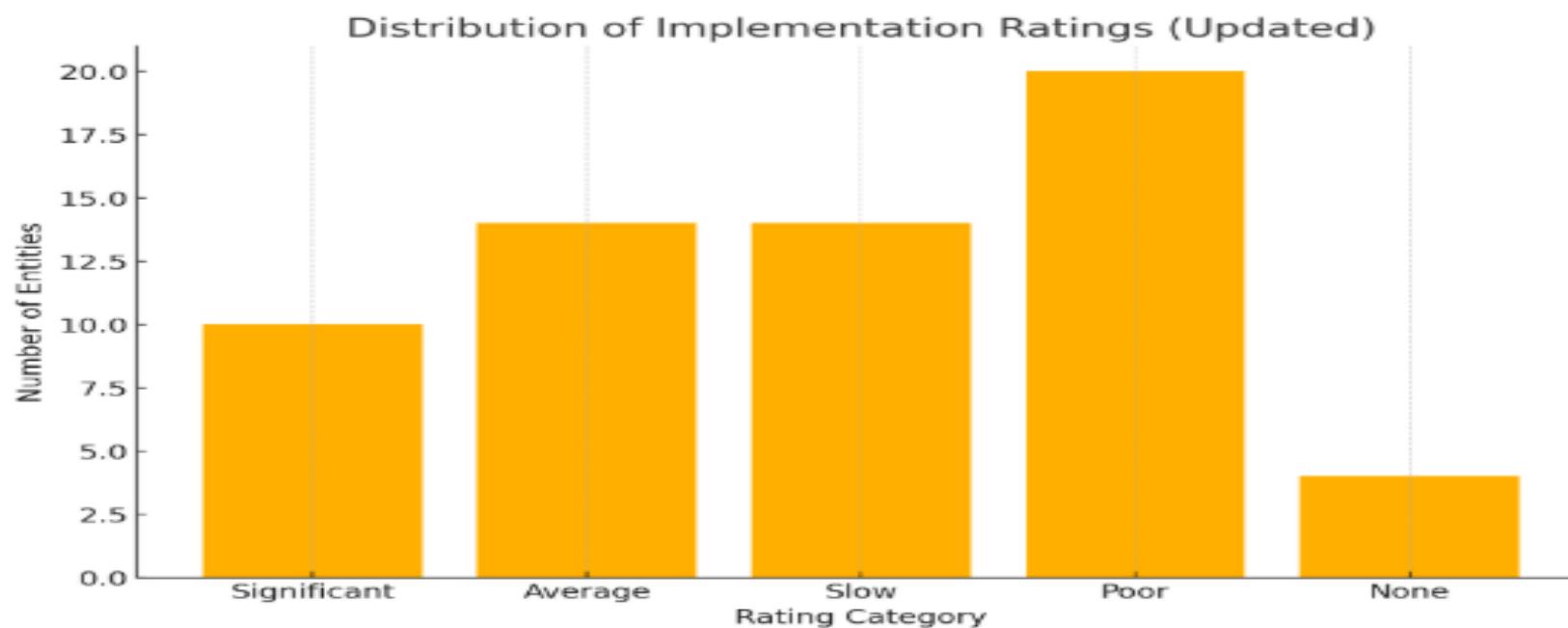
Audit Follow-up Dashboard																		
No	AE	ENTT	SECT	AUD	AREP	AF	AR	2024 Implementation			2025 Implementation						IC	FCS
								AR	TI	2024 Rating	FI (100%)	PI (50%)	TI (FI&PI)	NI/MR (0%)	NI/RC (0%)	2025 Rating		
52	LIPA (Financial & Compliance) **	TER	PADM	3	5	61	82	82	16	19%	6	19	16	57	0	19%	Poor	Non-compliant 2
53	LIBERIAN SENATE (Special)	BRN	PADM	1	1	82	174	0	0	0%	25	9	30	140	0	17%	Poor	Compliant
54	MGCSP (Projects) *	MIN	SOD	4	4	45	100	20	0	0%	17	0	17	83	0	17%	Poor	Partially Compliant 1
55	MFDP*	MIN	PADM	20	20	450	710	517	5	1%	56	0	56	654	0	8%	Poor	Non-compliant 1
56	LLA (Compliance & Project) *	AGEN	TRAACT	3	5	61	114	2	1.5	75%	6	0	6	108	0	5%	Poor	Non-compliant 2
57	NDMA (Financial) *	AGEN	MUNGOV	2	4	55	82	82	0	0%	0	1	1	81	0	1%	Poor	Non-compliant 2
58	FDA (Projects) *	SOE	ENEENV	4	4	65	140	4	0	0%	1	0	1	139	0	1%	Poor	Non-compliant 2
59	NPA (Financial)	SOE	INCOM	1	3	12	13	13	0	0%	0	0	0	13	0	0%	No/None	Partially Compliant 1
60	LRC (Compliance)	COM	ROL	1	4	13	35	0	0	0%	0	0	0	35	0	0%	No/None	Partially Compliant 1
61	MIA (Compliance)	MIN	MUNGOV	2	4	58	111	45	0	0%	0	0	0	111	0	0%	No/None	Non-compliant 2
62	MOPT (Compliance)	MIN	INFRA	1	5	48	115	0	0	0%	0	0	0	115	0	0%	No/None	Non-compliant 1
62	Totals			210	327	4064	7169	2593	343	13%	2238	817	2647	4099	15			
	Percentages			100%	100%	100%	100%	100%	100%	13%	31%	11%	37%	57%	0.21%			

Note:

***Although audited entities did not comply/partially complied with the audit follow-up activities, we relied on the results of subsequent audits to determine the percentage of implementation of audit recommendations.**

****Although audited entities did not comply/partially complied with the audit follow-up activities, the follow-up results remained the same from phase one.**

Graph 4: Audit Follow-up Dashboard



The implementation performance across audited entities revealed a clear concentration of institutions within the lower-to-moderate compliance categories. Poor implementation represented the largest group, accounting for 32% of all audited entities. This indicates that nearly one-third of the audited entities struggled significantly with implementing audit recommendations, highlighting persistent weaknesses in internal controls, governance practices, and internal follow-up mechanisms.

Audited entities with average implementation and slow implementation accounted for 22% each. Together, these audited entities represented 44% of all assessed government institutions, showing that while some progress was made, it was neither adequate nor timely. The results showed that these audited entities implemented some of the audit recommendations but still required strengthened oversight, enhanced managerial commitment, and more structured internal follow-up processes to accelerate improvements.

Encouragingly, 16% of audited entities achieved significant implementation, as compared to 2% in phase one, reflecting improvement and stronger responsiveness and commitment to governance reforms and implementing audit recommendations.

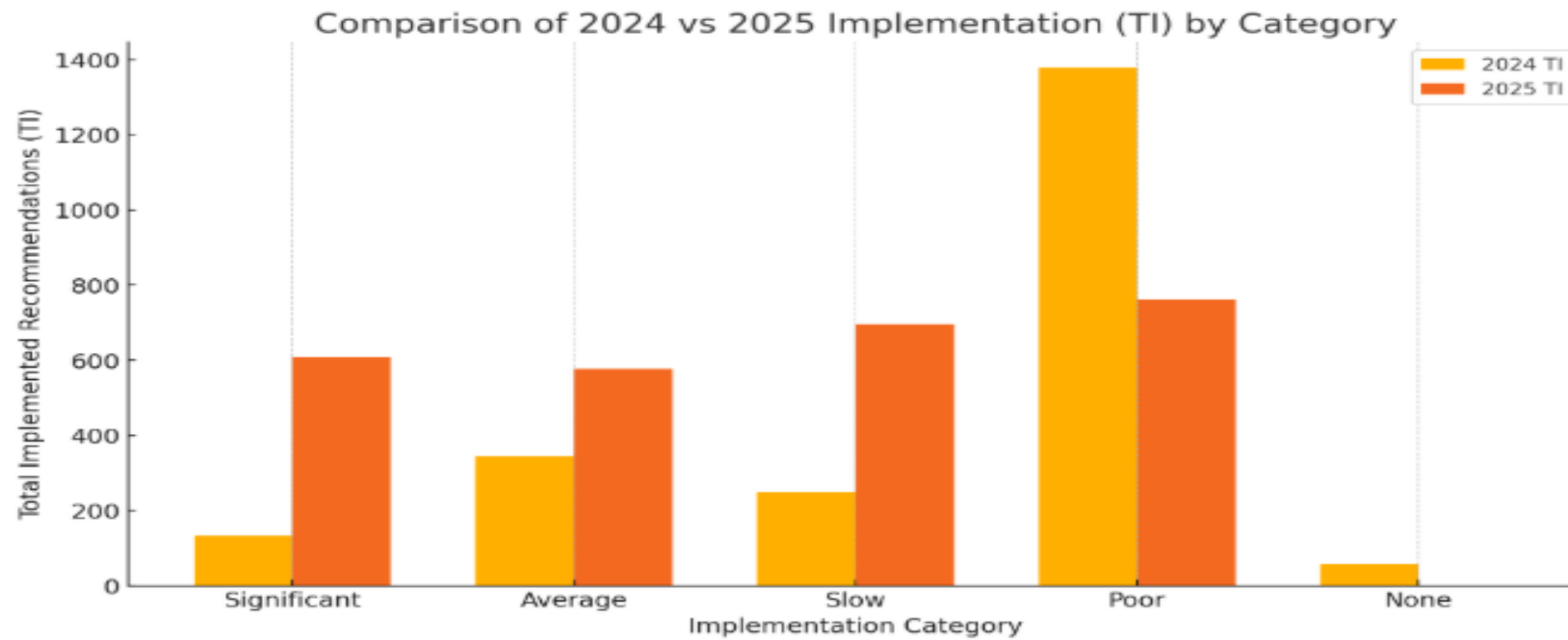
There was 6% of audited entities that did not implement any audit recommendation, representing the most critical risk group. This signaled serious governance deficiencies and the need for urgent high-level intervention, targeted support, and potentially corrective enforcement actions.

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For the Audit Follow-up Period August 1, 2024 – August 31, 2025*

Table 5: Summary Audit Recommendations Implementation by Implementation Category

Summary of Audit Recommendations Implementation by Implementation Category																						
NO	IC	AE	AUD	FSA	CA	PERA	PRA	SPA	ITA	AREP	AF	AR	2024 Implementation Status					2025 Implementation Status				
													FI (100%)	PI (50 %)	TI (FI&PI)	NI/ MR	NI/ RC	FI (100%)	PI (50%)	TI (FI&PI)	NI/ MR	NI/ RC
1	Significant - 80% to 100%.	10	12	8	2	0	1	0	1	30	372	730	89	18	98	133	0	547	124	609	59	0
2	Average - 60% to 79%.	14	22	10	4	2	5	0	1	54	535	852	43	61	74	345	0	467	222	578	163	0
3	Slow - 40% to 59%.	14	52	3	6	2	39	0	2	72	824	1484	54	44	76	250	0	568	257	697	644	15
4	Poor - 1% to 39%.	20	119	19	12	2	82	1	3	155	2202	3829	70	50	95	1378	0	656	214	763	2959	0
5	No/None - 0%.	4	5	1	4	0	0	0	0	16	131	274	0	0	0	58	0	0	0	0	274	0
5	Totals	62	210	41	28	6	127	1	7	327	4064	7169	256	173	343	2164	0	2238	817	2647	4099	15

Graph 5: Summary Audit Recommendations Implementation by Implementation Category



The comparison of total implemented recommendations between 2024 and 2025 shows improvement across all implementation categories, highlighting strengthened follow-up efforts and collaboration with audited entities during Phase Two. Significant implementation recorded the most notable increase, from 98 in 2024 to 609 recommendations in 2025. The average implementation category also improved, from 74 to 578 recommendations, reflecting the progress of several entities transitioning from slow or poor performance levels to more acceptable compliance ranges.

The slow implementation category showed the most encouraging upward shift, increasing from 76 in 2024 to 697 recommendations in 2025. This growth indicates that audited entities previously struggling to implement audit recommendations were now making steady, measurable progress. The poor implementation category showed substantial and the best progress, from 95 in 2024 to 763 recommendations in 2025.

On the overall, the year-on-year trends reflects meaningful progress in the audit follow-up process, showcasing strengthened oversight, better responsiveness, and a positive shift toward greater audit compliance across the public sector.

Table 6: Audit Follow-up Implementation Category for Audited Entities Phase One and Phase Two

Audit Follow-up Implementation Category for Audited Entities Phase One and Phase Two						
No	Description	Phase One		Phase Two		Change Phases 1 & 2
		Total	Audited Entities and Implementation Ratings	Total	Audited Entities and Implementation Ratings	Total
1	Significant Implementation (SI) – 80% to 100% implementation.	1	LEC-81%.	10	NRF-93%, LiMA-91%, LRA-90%, LEITI-82%, MOS-81%, NPHIL-81%, LPRC-81%, LAA-81%, EPS-80%, NIR-80%.	9
2	Average Implementation (AI) – 60% to 79% implementation.	4	LiMA-67%, NPHIL-61%, LBS-60%, LLA-75%.	14	LTC-78%, LBS-76%, LIPO-73%, LACC-71%, NIC-69%, MME-68%, NASSCORP-67%, NHA-65%, FIA-65%, LTA-63%, CDA-61%, CSA-61%, MOT-60%, LWSC-60%.	10
3	Slow Implementation (SLI) – 40% to 59% implementation.	6	NIC-52%, LRA-50%, NASSCORP-50%, MOJ-44%, INCHR-43%, JFKMC-41%.	14	NWASHC-56%, NBC-55%, CBL-54%, MOE-52%, JFKMC-52, RREA-51%, MOJ-50%, LEC-49%, LOIC-49%, MICAT-49%, INCHR-43%, MPW-42%, JUDICIARY-40%, CNDRA-40%.	8
4	Poor Implementation (PI) – 1% to 39% implementation.	22	NLA-39%, NWASHC-35%, NIR-35%, EPA-34%, NaFAA-34%, MOA-33%, NRF-33%, LWSC-29%, LIPO-28%, LAA-28%, RREA-27%, LRRRC-	20	NTA-39%, NLA-39%, EPA-38%, NOCAL-37%, MYS-35%, PPCC-34%, NaFAA-33%, MOA-26%, LRRRC-26%, MoCI-25%, LISGIS-	-2

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Audit Follow-up Implementation Category for Audited Entities Phase One and Phase Two						
No	Description	Phase One		Phase Two		Change Phases 1 & 2
		Total	Audited Entities and Implementation Ratings	Total	Audited Entities and Implementation Ratings	Total
			26%, LIPA-19%, NBC-18%, CDA-16%, CSA-4%, NHA-3%, LTA-2%, MFDP-1%, MoCI-1%, NTA-1%, LOIC-1%.		25%, MCC-25%, MOH-21%, LIPA-19%, LIBERIAN SENATE-17%, MGCSP-17%, MFDP-8%, LLA-5%, NDMA-1%, FDA-1%.	
5	No Implementation (NI) – 0% implementation.	15	FDA-0%, LACC-0%, LEITI-0%, LISGIS-0%, MCC-0%, MGCSP-0%, MIA-0%, MME-0%, MOE-0%, MOH-0%, MPW-0%, MYS-0%, NDMA-0%, NOCAL-0%, NPA-0%.	4	NPA-0%, LRC-0%, MIA-0%, MOPT-0%.	-11
5	Totals	48	Audited Entities	62	Audited Entities	14

Table 7: Summary Audit Follow-up Activities

Summary of Audit Follow-up Activities - August 1, 2024 to August 31, 2025			
No	Audit Follow-up Activities	Number of Entities	Comment
1.0	Acquaintance Meetings	62	
1.1	Compliant entities	57	Completed
1.2	Non-compliant entities	5	Non-compliant
2.0	Emails of Audit Recommendations Trackers to Audited Entities	62	
2.1	Compliant entities	62	Prepared and sent
2.2	Non-compliant entities	0	None
3.0	Completion and Return of Audit Recommendations Trackers by Audited Entities	62	
3.1	Compliant entities	38	Compliant
3.2	Non-compliant entities	24	Non-compliant
4.0	Validation of Audit Recommendations Trackers with Corrective Actions.	62	
4.1	Compliant entities	43	Compliant
4.2	Non-compliant entities	19	Non-compliant
5.0	Monitoring Visits at Audited Entities on the Implementation of Audit Recommendations.	62	
	Compliant entities	38	Compliant
	Non-compliant entities	24	Non-compliant

Table 8: Summary Resolution of Audit Findings

Summary of Resolution by Audit Findings								
No	Audit Findings Category	Total Audit Findings (AF)	Fully Resolved (FR) (100%)	Partially Resolved (PR) (50%)	Total Resolved (FR&PR)	Not Resolved/ Management (NR/MR) (0%)	Not Resolved/ Resource (NR/RC) (0%)	Total Resolved Rating (TRR)
1	FII	2291	886	192	1270	1213	0	55%
2	GI	383	95	74	243	214	0	63%
3	CI	663	143	126	395	394	0	60%
4	ICI	514	175	96	367	243	0	71%
5	ITI	213	9	26	61	178	0	29%
6	OI	0	0	0	0	0	0	0%
6	Totals	4064	1308	514	2336	2242	0	57%

Table 9: Summary Audit Recommendations Implementation by Recommendations Category

Summary of Audit Recommendations Implementation by Recommendations Category								
No	Audit Recommendations Category	Total Audit Recommendations (AR)	Fully Implemented (FI) (100%)	Partially Implemented (PI) (50%)	Total Implemented (FI&PI)	Not Implemented/ Management (NI/MR) (0%)	Not Implemented/ Resource (NI/RC) (0%)	Implementation Rating (IR)
1	GM	832	209	134	276	489	0	33%
2	CM	5727	1893	640	2213	3179	15	39%
3	APF	610	136	43	158	431	0	26%
3	Totals	7169	2238	817	2647	4099	15	37%

A. Audit Follow-up Compliance Status of Audited Entities

1. Fully Compliant Audited Entities

Five (5) audited entities were fully compliant and submitted evidence on the implementation of audit recommendations on and in time, as well as responded to emails sent within reasonable time periods.

See Table 10 for details.

2. Compliant Audited Entities

Thirty-five (35) audited entities were compliant and submitted evidence on the implementation of audit recommendations and responded to emails sent. **See Table 10 for details.**

3. Partially Compliant Audited Entities

Seven (7) audited entities were partially compliant with the audit follow-up activities. **See Table 10 for details.**

4. Non-Compliant Audited Entities

Fifteen (15) audited entities were non-compliant with the audit follow-up activities. ***See Table 10 for details.***

Table 10: Audit Follow-up Compliance Status of Audited Entities

Audit Follow-up Compliance Status (AFCS) of Audited Entities			
No	Description	Total	Audited Entities
1	Fully Compliant Entities.	5	NRF, LiMA, LRA, LEITI, MOS.
2	Compliant Entities.	35	NPHIL, LPRC, LAA, EPS, NIR, LTC, LBS, LIPO, LACC, NIC, MME, NASSCORP, NHA, FIA, LTA, CSA, CDA, LWSC, MOT, NWASHC, CBL, JFKMC, RREA, MOJ, LOIC, MICAT, MPW, JUDICIARY, CNDRA, NTA, NOCAL, MYS, PPCC, LISGIS, LIBERIAN SENATE.
3	Partially Compliant Entities.	7	NBC, MOA, MOH, MGCSP, NDMA, LRC, NPA.
4	Non-Compliant Entities - Acquaintance meeting only.	11	LEC, INCHR, NLA, EPA, NaFAA, LRRRC, MoCI, LIPA, LLA, FDA, MIA.
5	Non-Compliant Entities - no activity.	4	MFDP, MOE, MCC, MOPT.
5	Totals	62	

1. EXECUTIVE SUMMARY

1.1. Reliance for the Conduct of Audit Follow-up Activities

1.1.1. Overview

- 1.1.1.1. The audit follow-up activities constitute an integral part of the audit process. The audit process involves planning (preliminary assessment, understanding the entity); execution (desk review of documents, evaluations of systems & processes, interviews, field inspections, physical verifications); reporting (draft and final reports); and follow-up. As the last phase of the audit process, follow-up is crucial as it ensures that audit recommendations are implemented and continuously provide feedbacks to key stakeholders, including the audited entities, the PAC, Office of the President, development partners and the public.

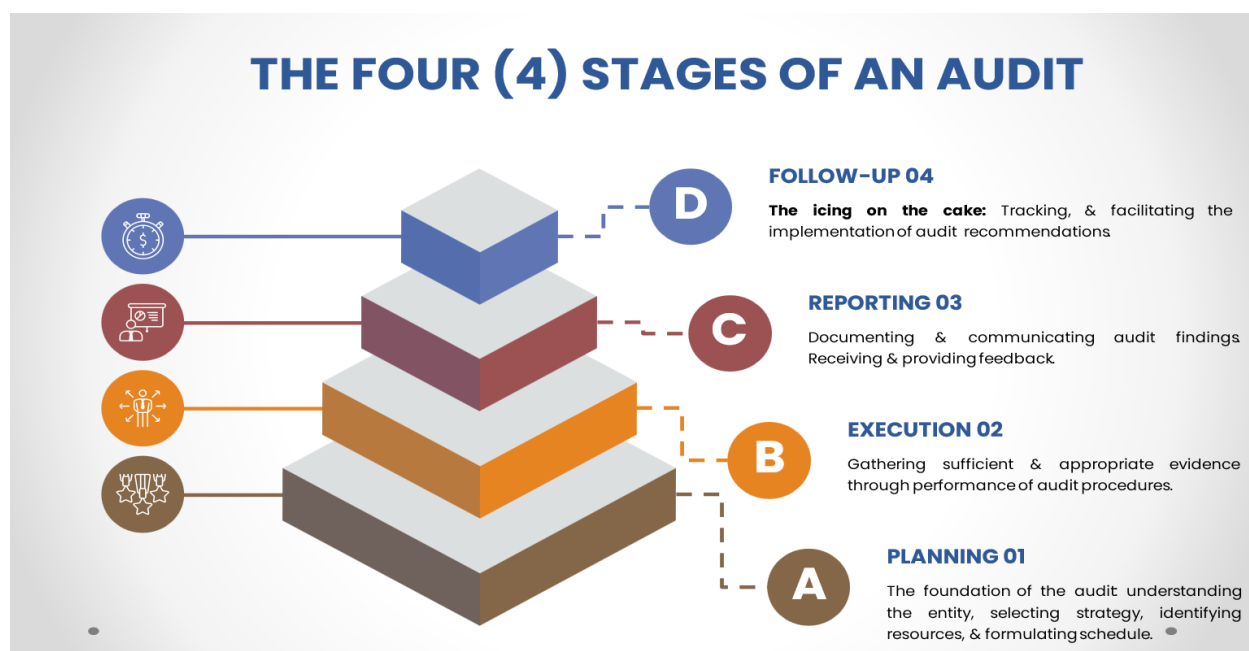


Exhibit of the GAC's Audit Process

- 1.1.1.2. The audit follow-up activities are required by laws, regulations, standards, principles and policies.
- 1.1.2. **INTOSAI-P 10, Section 7: The Existence of Effective Follow-up Mechanisms on SAI Recommendations**
- 1.1.2.1. "SAIs submit their reports to the Legislature, one of its commissions, or an auditee's governing board, as appropriate, for review and follow-up on specific recommendations for corrective action.
- 1.1.2.2. SAIs have their own internal follow-up system to ensure that the audited entities properly address their observations and recommendations as well as those made by the Legislature, one of its commissions, or the auditee's governing board, as appropriate.

1.1.2.3. SAIs submit their follow-up reports to the Legislature, one of its commissions, or the auditee's governing board, as appropriate, for consideration and action, even when SAIs have their own statutory power for follow-up and sanctions."

1.1.3. **INTOSAI-P 12 (The Value and Benefits of Supreme Audit Institutions – Making a Difference to the Lives of Citizens)**

1.1.3.1. **"PRINCIPLE 3:** Enabling those charged with public sector governance to discharge their responsibilities in responding to audit findings and recommendations and taking appropriate corrective actions.

1.1.3.2. **6)** SAIs should report, as appropriate, on the follow-up measures taken with respect to their recommendations."

1.1.4. **ISSAI 3000 Performance Auditing Standards – Follow-up**

1.1.4.1. "136) The auditor shall follow up, as appropriate, on previous audit findings and recommendations and the SAI shall report to the legislature, if possible, on the conclusions and impacts of all relevant corrective actions.

1.1.4.2. 139) The auditor shall focus the follow-up on whether the audited entity has adequately addressed the problems and remedied the underlying situation after a reasonable period."

1.1.5. **GAC Act of 2014, Part 2 (Auditor General); Section 2.1.8(f) (Functions and Powers of the Auditor General)**

1.1.5.1. "The Auditor General shall set out policies and practices regarding which items of significance are to be followed-up, and the timing and extent of such follow-up work, to assess, whether or not previously reported audit items have been adequately addressed by the auditee."

1.1.6. **GAC Strategic Plan 2021-2025: Goal 1 – Audit Transformation**

1.1.6.1. **"Implement a Robust Follow-up Mechanism:** A major objective of performing audits is for recommendations to be implemented by the auditee organizations. It is therefore critical that the GAC puts a system in place to follow-up on auditees and ensure that recommendations are fully implemented. This will improve the efficiency of the Commission in subsequent audits and ensure better accountability."

1.2. Background

1.2.1.1. Based on the Commission's mandate, consistent with Section 1.2 of the General Auditing Commission (GAC) Act of 2014, targets are set annually on the number and types of audits (financial statements, compliance, performance, projects, information technology and

special) to be performed at government institutions (ministries, agencies, commissions, state-owned enterprises, the Central Bank of Liberia, Judiciary and Legislature). Several audits have been completed for various audited periods (July 1, 2007 to December 31, 2024) and reports were published in the past years (in 2020, 2021, 2022 & 2023) and in recent years (January 2024 to April 2025).

- 1.2.1.2. We observed that most of the audit recommendations in published audit reports were not been implemented. The underlying reason from our observation was that audited entities did not prioritize proper mechanisms to enable the expeditious implementation of audit recommendations. More importantly, there was poor coordination with the audited entities and the Internal Audit Agency (IAA), the GAC, and the Public Accounts Committee (PAC) of the National Legislature in facilitating the implementation of audit recommendations. Activities to expedite the full implementation of audit recommendations were not catalogued and focal persons were not appointed and tasked with the responsibilities of ensuring that audit recommendations were implemented. Several audit committees at these entities were not constituted and fully functional to provide supervision of audit activities and the implementation of audit recommendations.
- 1.2.1.3. Because of the low rate in the implementation of audit recommendations coupled with limited oversight structures established & not fully functional to expedite the implementation of audit recommendations, the Office of the Auditor General saw it expedient to establish a robust Audit Follow-up Function at the Commission to work with audited entities and provide technical capacity support to facilitate the timely implementation of audit recommendations contained in audit reports.
- 1.2.1.4. The initial & first phase of the follow-up activities began on September 6, 2022 and ended March 29, 2024, with the first annual status report on the implementation of audit recommendations published for forty-eight (48) audited entities. The report was published in July 2024 and showed the following results as provided in the table in section 1.3.
- 1.2.1.5. Although public hearings conducted on the Auditor General's reports by the PAC have significantly increased, recommendations reports from these hearings are yet to be sent to the Executive (President Office) for implementation as required. This practice has the propensity to impede the timely implementation of the recommendations and prolonged the unwarranted culture of impunity for misappropriation of public funds in the Country.

1.3. 2024 Audit Follow-up Results

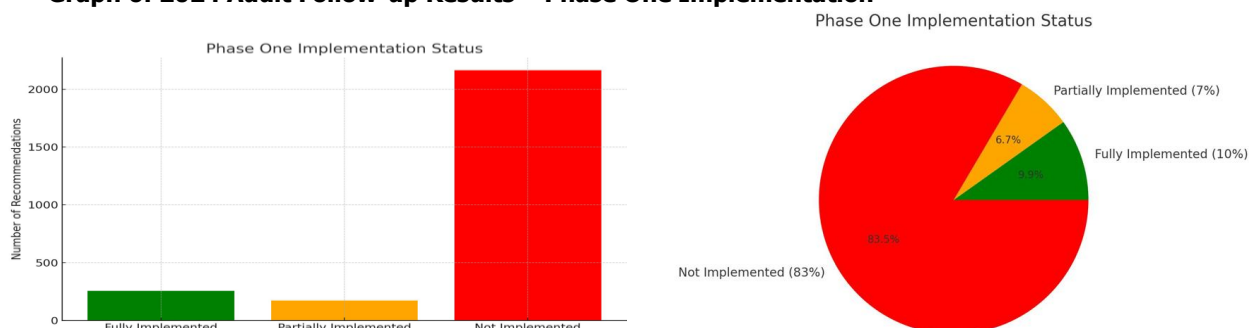
- 1.3.1.1. The initial and first audit follow-up status report on the implementation of audit recommendations was published in July 2024 and documented results from the follow-up activities performed for Phase One (Initial Phase) of the Audit Follow-up Process which covered the period September 6, 2022 to March 29, 2024.

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Table 11: 2024 Audit Follow-up Results – Phase One Implementation

Phase One (September 6, 2022 - March 29, 2024) Overall Results			
No	Item	Value	Percent
1.0	Number of Audited Entities	48	
2.0	Number of Audits	102	
3.0	Number of Audit Reports	181	
4.0	Total Audit Findings	1,937	
5.0	Total Audit Recommendations	2,593	100%
5.1	Fully Implemented	256	10%
5.2	Partially Implemented	173	7%
5.3	Total Implementation	342.5	13%
5.4	Not Implemented/Management Responsibility	2164	83%
5.5	Not Implemented/Resource Constraints	0	0%

Graph 6: 2024 Audit Follow-up Results – Phase One Implementation



1.4. 2025 Audit Follow-up Projections and Results

1.4.1.1. The projections for the implementation of audit recommendations in 2025 across the Government of Liberia were based on the level of awareness, acceptance, prioritization, automation and real feedback with the audit follow-up process in the implementation of audit recommendations contained in audit reports published by the Auditor General. The projections were conservatively determined considering the implementation in the 2024 Status Report and the slow pace at which audited entities implement audit recommendations. There are also major constraints associated with receipt of timely feedback from audited entities which impedes the timely execution of audit follow-up processes and subsequently the implementation of audit recommendations.

1.4.1.2. Phase two showed moderate improvement in the implementation of audit recommendations of 37% (2,647 from 7,169 recommendations) and better responsiveness from audited entities with the audit follow-up activities.

Table 12: 2025 Audit Follow-up Projections

Indicators	Projections for 2025
KPI for Timeliness of Implementation	Followed up within 12 months: 100% (all audit reports).
	Full implementation target: 15% of total recommendations.
	Partial implementation target: 12% of total recommendations.

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Indicators	Projections for 2025
	Total implementation target: 21% of total recommendations.
KEI for Stakeholder Engagement and Capacity Building	Stakeholders' engagements: 150 for 2025.
	Frequency of engagements: At least once per year.
KEI for Quality of Audit Recommendations Follow-up Reports	Audit follow-up reports produced: 1 per year.
	Quality rating of the follow-up report (1-5 scale): 4 to 4.5 (high to very high quality).
KEI for Integration of Technology in Follow-up Processes	Technology utilization rate: 100%

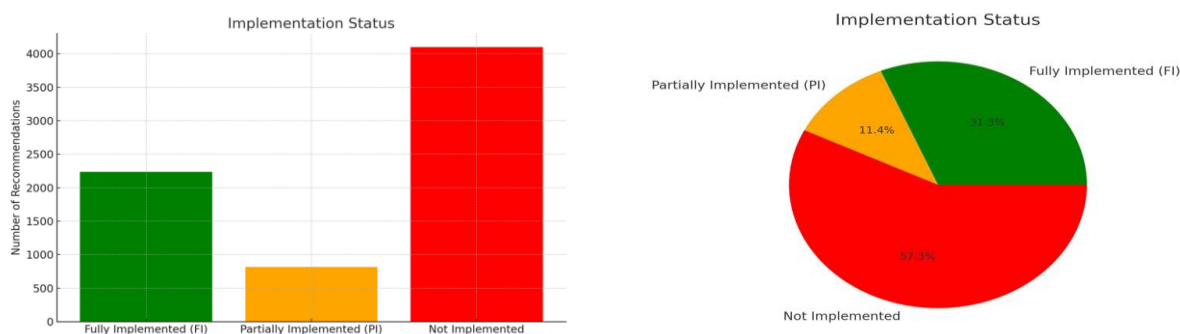
Table 13: 2025 Audit Follow-up Results – Phase Two Implementation

Phase Two (August 1, 2024 - August 31, 2025) Results			
No	Item	Value	Percent
1.0	Number of Audited Entities	62	100.00%
1.1	Ministries	15	24.19%
1.2	Agencies	18	29.03%
1.3	Commissions	7	11.29%
1.4	State-Owned Enterprises	16	25.81%
1.5	Tertiary Institutions	2	3.23%
1.6	Branches of Government (Legislature and Judiciary)	2	3.23%
1.7	Bank (CBL)	1	1.61%
1.8	Medical Facility	1	1.61%
2.0	Number of Audits	210	100.00%
2.1	Financial Statements	41	19.52%
2.2	Compliance	28	13.33%
2.3	Performance	6	2.86%
2.4	Projects	127	60.48%
2.5	Information Technology	1	0.48%
2.6	Special	7	3.33%
3.0	Number of Audit Reports	327	100.00%
3.1	Financial Statements	109	33.33%
3.2	Compliance	73	22.32%
3.3	Performance	6	1.83%
3.4	Projects	131	40.06%
3.5	Information Technology	1	0.31%
3.6	Special	7	2.14%
4.0	Audit Findings	4064	100.00%
4.1	Financial Issues	2291	56.37%
4.2	Governance Issues	383	9.42%
4.3	Compliance Issues	663	16.31%
4.4	Internal Control Issues	514	12.65%
4.5	Information Technology (IT) Issues	213	5.24%
4.6	Other Issues	0	0.00%
5.0	Total Audit Recommendations	7169	100.00%
5.1	Fully Implemented	2238	31.22%

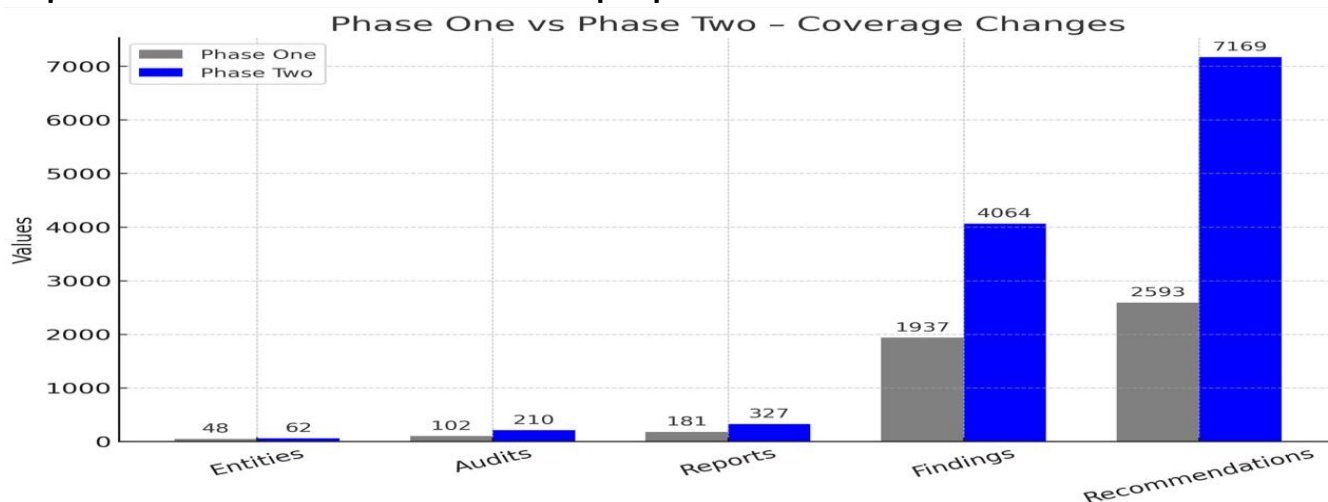
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Phase Two (August 1, 2024 - August 31, 2025) Results			
No	Item	Value	Percent
5.2	Partially Implemented	817	11.40%
5.3	Total Implementation	2647	36.92%
5.4	Not Implemented/Management Responsibility	4099	57.18%
5.5	Not Implemented/Resource Constraints	15	0.21%

Graph 7: 2025 Audit Follow-up Results – Phase Two Implementation



Graph 8: Phase One vs Phase Two Audit Follow-up Implementation



1.5. Introduction

1.5.1.1. The Commission has completed the second phase of the follow-up activities at sixty-two (62) government entities where audits were conducted, completed and audit reports were published. The second phase of the audit follow-up activities covered the period August 1, 2024 to August 31, 2025. The audit follow-up activities were conducted with audited entities and included:

1. Acquaintance meetings with audited entities and presentations that provided the overview of the audit follow-up activities and the roles of the audited entity and the GAC's Audit Follow-up Unit in expediting the implementation of audit recommendations.
2. Emailing of audit reports along with audit recommendations trackers that contained key components of the audit report (audit findings, recommendations, management response, and AG's position) and corrective actions, implementation timelines, and

responsible persons/units.

3. Return of the audit recommendations tracker(s) with documented corrective actions, implementation timelines, responsible persons/units, status of implementation, and expected outcomes in the implementation of audit recommendations.
4. Validation of corrective actions, implementation timelines, and responsible persons/units in the implementation of audit recommendations.
5. Monitoring visits to audited entities. This involved discussions on the status & implementation of audit recommendations, review of evidence (documents, records, reports, etc.) on implementation, filing of evidence, updates of audit recommendations trackers, and preparation & emailing of progress reports on the status & implementation of audit recommendations.

1.5.1.2. The second phase was the continuation of the initial & first phase of the follow-up activities. This report provides the results from the second phase of the audit follow-up activities and highlights audited entities that have complied (fully and partially) and implemented audit recommendations. The report also gives results of audited entities that did not comply with the audit follow-up activities.

1.5.1.3. The overall result from the second phase of the audit follow-up activities showed moderate improvement in the implementation of audit recommendations in comparison to the first phase. Implementation of audit recommendations improved on the overall from 13% (343 of 2,593 recommendations) in 2024 to 37% (2,647 from 7,169 recommendations) in 2025.

1.6. The Audit Follow-up Activities

1.6.1.1. Audit Follow-up is a value-added activity that requires continuous interactions with the audited entity and periodic evaluation to ensure that audit recommendations are timely considered and implemented by those charged with governance at the audited entity. A major value adding component of the audit process is the expeditious implementation of audit recommendations. Audit recommendations have greater impact when there is timely implementation. The timely implementation of audit recommendations will result in the improvement of control systems and processes and compliance with laws & regulations, thereby ensuring that the goals and objectives of the audited entity are realized in a systematic way.

1.6.1.2. The Follow-up on the Implementation of Audit Recommendations Unit was established in 2021. The Unit was restructured in May 2022 and became fully functional in June 2022 with the primary objective to provide support to audited entities in the implementation of audit recommendations and mitigation of risks as contained in audit reports issued by the Auditor General.

1.6.1.3. To achieve the mandate of the Follow-up Function, the Unit performed audit follow-up activities at audited entities and established whether audit recommendations were

implemented on a timely basis (within the timelines specified). Periodic field visitations were performed at audited entities during the period August 2024 – August 2025 to monitor progress in the implementation of audit recommendations and improvements in the control systems and processes.

1.6.1. Scope of the Audit Follow-up Activities

- 1.6.1.1. Audit follow-up activities were performed on audit reports of the Auditor General published from September 2020 to April 2025. Audits performed included financial statements audits, compliance audits, performance audits, project audits (of donor funds), information technology audits, and special audits.
- 1.6.1.2. The audit follow-up activities covered sixty-two (62) audited entities that included 15 ministries, 18 agencies, 7 commissions, 16 state-owned enterprises, 2 educational institutions, 2 branches of government (Legislature and Judiciary), 1 bank (CBL) and 1 medical facility (JFKMC).

1.6.2. Audit Follow-up Activity Methodology

- 1.6.2.1. Acquaintance meeting was scheduled and communicated with 62 audited entities and held with 58 audited entities. The acquaintance meeting was intended to introduce the audit follow-up activities of the Commission and to provide overview on the purpose and scope of the audit follow-up activities.
- 1.6.2.2. Emails were sent to 62 audited entities with audit reports and audit recommendations trackers for the audited entities to review, provide corrective actions, implementation timelines and responsible persons/units in implementing the audit recommendations.
- 1.6.2.3. The trackers were returned by 38 of the 62 audited entities with corrective actions, implementation timelines and responsible persons/units. This indicate that 24 audited entities did not return trackers with corrective actions.
- 1.6.2.4. The Audit Follow-up Unit validated corrective actions documented in trackers with 43 of the 62 audited entities. The Audit Follow-up Unit completed corrective actions for 19 audited entities.
- 1.6.2.5. Follow-up emails were sent to audited entities to confirm progress & status of implementation of audit recommendations.
- 1.6.2.6. Calls and texts were placed to focal persons of audited entities on the status & implementation s of audit recommendations.
- 1.6.2.7. Follow-up monitoring visits were performed at 38 out of 62 audited entities to validate the status & implementation of audit recommendations. This indicates that 24 audited entities

did not comply with the monitoring visit. The monitoring involved updates to the audit recommendations trackers, corrective audit action plans, other working papers and database based on results from the review of documents, records, reports and physical verifications/inspections of projects, activities & deliverables.

- 1.6.2.8. Progress updates & reports were prepared and submitted to audited entities through emails on the progress with the implementation of audit recommendations. Feedbacks (responses) were expected from audited entities consistent with actual implementation of audit recommendations, with several audited entities providing responses.

- 1.6.3. **Audit Follow-up Documentation**

- 1.6.3.1. **Audit reports:** audit reports published by the Auditor General beginning September 20, 2020.
- 1.6.3.2. **Summary of audit findings and recommendations (SAFARs):** summaries (subjects) of audit findings and recommendations from the audit reports, and the implementation status (fully implemented, partially implemented, and not implemented) on the audit recommendations. The SAFARs provide a snapshot to stakeholders on what is in the audit report.
- 1.6.3.3. **Audit recommendations tracker (ART):** documents key components from the audit reports to include audit findings, audit recommendations, management response, and AG's position. The ART includes audit follow-up features on the status and implementation of audit recommendations such as corrective actions (steps in resolving audit findings consistent with the audit recommendations), implementation timelines, responsible persons/units, status of implementation, expected & desired outcomes, and follow-up comments. The ART is of three (3) types and include: summary, consolidated, and detailed ART.
- 1.6.3.4. **Corrective Audit Action Plan (CAAP):** Document that complements the audit recommendations tracker and provides strategy by the audited entity on the corrective measures & activities, implementation timelines, responsible persons, expected outcomes and challenges in implementing audit recommendations.
- 1.6.3.5. **Documents Request Listing (DRL):** checklist of documents, records, reports, procedures, processes, systems, software as evidence to be submitted and shown/displayed by the audited entities for review, validation and evaluation in establishing the status and implementation of audit recommendations.
- 1.6.3.6. **Audit Recommendations Implementation Working Paper (ARIWP):** documents the audit recommendations, corrective actions, and follow-up procedures, tests performed, results from tests performed, and expected/desired outcomes in validating and evaluating

the status and implementation of audit recommendations. This ARIWP is important as it documents the evaluation of the processes, procedures, and results of the audited entities in implementing the audit recommendations.

- 1.6.3.7. **Audit Recommendations Management (ARM) Database/Software:** provides quantitative and qualitative data on an automated platform on audits performed, number of audit reports, number of audit findings, audit recommendations, corrective actions, audit recommendations implementation status (fully implemented, partially implemented, not implemented), and follow-ups evaluations performed.
- 1.6.3.8. **Corrective Actions Document (CAD):** provides for audit findings and recommendations from all audit reports and then document generic corrective actions that are required for the implementation of audit recommendations. The intent is to have uniformity and consistency in the implementation of audit recommendations and the results thereof.
- 1.6.3.9. **Progress Reports on the Status and Implementation of Audit Recommendations:** documents the status and implementation of audit recommendations in audit reports at the end of each follow-up monitoring visit. Evidence (documents, records, reports) are reviewed and evaluated on the implementation of audit recommendations and periodic progress reports are submitted through emails to audited entities for feedback.
- 1.6.3.10. **AG's annual audit follow-up progress report on the implementation of audit recommendations:** documents the final progress of each audited entities that follow-up activities were performed with on the status and implementation of the audit recommendations.
- 1.6.3.11. **AG's annual audit follow-up status report on the implementation of audit recommendations:** documents the consolidated final progress of audited entities that follow-up activities were performed with on the status and implementation of the audit recommendations.

2. SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS

2.1. Summary of Audit Findings

Audit findings in audit reports were in the following categories:

2.1.1. Financial Issues (FII)

1. Financial Reporting Irregularities
2. Financial Variances/Discrepancies
3. Budget and Budget Performance Irregularities
4. Bank Accounts Irregularities
5. Bank Loans Irregularities
6. Bank Reconciliation Discrepancies
7. General Reconciliations Discrepancies
8. Chart of Accounts Irregularities
9. Books of Accounts Irregularities
10. No/Inadequate Accounting Software
11. Revenue and Receipts Irregularities
12. Income Taxes Irregularities
13. Social Security Contributions Irregularities
14. Goods and Services Taxes Irregularities
15. Payment Voucher and Payment Authorization Irregularities
16. Payrolls Irregularities
17. Petty Cash Irregularities
18. Inadequate Supporting Documents for Expenditures Processed
19. No Supporting Documents for Expenditures Processed
20. Third Party Payments
21. Receivables and Payables Management Irregularities
22. Debt Management Irregularities

2.1.2. Governance Issues (GI)

1. Non-compliance with Laws and Regulations
2. No/Inadequate Policy Documents (Policies and Procedures)
3. No/Inadequate Organizational Structures
4. No/Inadequate Segregation of Duties
5. No/Inadequate Strategic Plan
6. No/Inadequate Operational Plans
7. No/Inadequate Board
8. No/Inadequate Audit Committee
9. No/Inadequate Internal Audit
10. No/Inadequate Budget Committee
11. No/Inadequate Procurement Committee
12. No/Inadequate Risk Management
13. Lack of Implementation of Prior Audit Recommendations

2.1.3. Compliance Issues (CI)

1. Non-Retirement of Foreign and Local Travels
2. Procurement Management Irregularities
3. No/Inadequate Monitoring and Evaluation
4. Project Management Irregularities
5. Road Maintenance Irregularities
6. Mining Operations Irregularities
7. Prison Management Irregularities

2.1.4. Internal Control Issues (ICI)

1. Human Resource and Personnel Management Irregularities
2. Fixed Assets Irregularities
3. Inventory/Storeroom Management Irregularities
4. Logistics and Fleet (Vehicle, Generator, and Machinery) Management Irregularities
5. No/Inadequate Records Room
6. Activities and Performance Reporting Irregularities

2.1.5. Information Technology (IT) Issues (ITI)

1. No/Inadequate IT Policy
2. No/Inadequate IT Committee
3. No/Inadequate IT Plans
4. No/Inadequate IT Infrastructure
5. No/Inadequate Environmental Control

2.2. Summary of Audit Recommendations

Audit recommendations in audit reports were categorized during the conduct of the audit follow-up process as follows:

2.2.1. Governance Matters (GM)

1. Compliance with Laws and Regulations
2. Policy Documents
3. Board and Technical Committees
4. Internal Audit

2.2.2. Compliance Matters (CM)

Financial Compliance

1. Revenue Compliance
2. Procurement Compliance
3. Expenditures Compliance
4. Reporting Compliance

Operational Compliance

1. Human Resource Compliance
2. Fixed Assets Compliance
3. Inventory Management Compliance
4. Fuel Management Compliance
5. Fleet Management Compliance
6. Other Operational Compliance

2.2.3. Accounting for Public Funds (APF)

1. Revenues and Receipts
2. Expenditures and Payments
3. Savings to GoL
4. Refunds to GoL

2.3. Audit Follow-up Constraints and Challenges

- 2.6.1.1. There were constraints and challenges in performing the audit follow up activities which included:
1. Non-compliance with the audit follow-up activities by MFDP, MOE, MIA, and MOPT.
 2. Prolonged and constant delays in the follow-up activities by audited entities, especially on the cancelling and constant rescheduling of follow-up meetings. In some instances, it became extremely difficult to meet senior management team members and focal persons. These constraints occurred at some audited entities up until the end of our fieldwork on August 31, 2025.
 3. Non/delays in submission of audit evidence (documents, records, reports) on resolution of audit findings and implementation of audit recommendations.
 4. Documents and reports not properly maintained at several audited entities; thus, creating delays in submission for review. There was lack of electronic documents management systems (EDMS) in place at most of the audited entities.
 5. Non/delayed responses from audited entities to emails. Some of the audited entities did not respond timely to audit follow-up emails sent and, in some instances, did not respond at all.
- 2.6.1.2. Key personnel, including senior members of managements, of audited entities were observed using personal emails for official duties and not work emails. This impaired data security at audited entities as information remained with individuals when they left the audited entities.
- 2.6.1.3. The absence of functional audit committees at audited entities. This impaired good governance and oversight responsibilities in ensuring that audit related matters were

periodically addressed and audit recommendations implemented on an ongoing and timely basis.

- 2.6.1.4. Internal audit ineffective with the follow-up on the implementation of external audit recommendations.
- 2.6.1.5. Several audited entities did not maintain functional websites. Moreover, several audited entities did not have approved organizational structures, strategic plans, annual operational plans, internal policy documents, and accounting software.
- 2.6.1.6. Lack of proper coordination between Project Management Teams at audited entities and the PFMU in the timely submission of evidence (documents, records, reports) to the Audit Follow-Up Unit to validate the implementation of audit recommendations.
- 2.6.1.7. No/poor implementation of audit recommendations with no sanctions for non-compliant audited entities as required by the PFM Regulations.
- 2.6.1.8. Lack of automation of the audit follow-up activities to provide real-time feedback to audited entities on the status & implementation of audit recommendations, real-time information to other stakeholders (IAA, MFDP, PAC, donors, etc.) in enhancing their capacities in executing their respective mandates, and efficient sorting and categorizing of audit findings, recommendations, implementation status, implementation category, and compliant status of audited entities.

2.4. Audit Follow-up Recommendations

- 2.6.1.9. Based on the gravity and consequences of the low implementation of audit recommendations of the Auditor General's reports, coupled with the constraints & challenges, we propose the following recommendations:
 - 1. Update and enforce, where applicable, provisions of the Public Financial Management Regulations relative to the following:
 - a. Conduct of public hearings by the PAC within one month of the issuance of the Auditor General's report;
 - b. A recommendation report from the PAC to the President detailing the consequences for noncompliance and misappropriation is completed and submitted within three months after the conduct of public hearings;
 - c. The President performs the needed consultations and facilitates the implementation of the PAC's recommendations within three months of the receipt of the PAC's report.
 - 2. The Office of the President should fully operationalize the implementation of the proposed amendment to the PFM Regulations when adopted.

3. The PAC prioritizes the timely conduct of public hearings, particularly for government institutions with low/non-implementation status and reporting results to the Executive.
4. Timely implementation of the PAC's recommendations by the President. Accountability should be enforced by the PAC and President, with appropriate actions taken on non-compliant audited entities that do not implement audit recommendations.
5. The managements at audited entities should liaise with the relevant authorities to facilitate the establishment of functional audit committees at all entities of Government. The audit committees should be capacitated with individuals with relevant qualifications and experience and made fully functional evidenced by the review of financial reporting, examination of the implementation of internal and external audit recommendations and documentation of meetings' minutes and periodic reports.
6. Audited entities should respond to audit follow-up emails sent in a timely manner and make follow ups where there are concerns or inquiries.
7. The managements at audited entities should ensure that effective email systems are maintained and that personnel (senior management members, employees and consultants) have working emails.
8. Audited entities should establish and/or reactivate their websites and update information on the websites on a periodic basis. This will allow for the public to have access to updates and activities of audited entities and encourage greater accountability.
9. Audited entities should develop and approve strategic plans and annual operational plans. The approved strategic plans should be evaluated on an annual basis with the operational plans tracked on deliverables, timelines, delays and non-implementation.
10. The managements at audited entities should prioritize the implementation of audit recommendations by appointing specific focal persons or standing committees, develop corrective action plans to facilitate the implementation of audit recommendations and perform periodic monitoring and evaluation activities.
11. The management teams at audited entities should liaise with the GAC's Audit Follow-up Unit for the harmonization of corrective action plans, review of the status of the implementation of audit recommendations and subsequent updates

of the audit recommendation trackers.

12. The Heads of the Audited Entities and Project Coordinators should engage the PFMU in the timely submission of evidence (documents, records, reports) to the Audit Follow-up Unit in order to validate the implementation of audit recommendations.
13. Internal auditors at audited entities should conduct periodic follow-ups on the implementation of audit recommendations and provide feedback to the Office of the Auditor General.
14. The Audit Follow-up Process should be fully automated. This will provide real-time feedback to audited entities on the status & implementation of audit recommendations, real-time information to other stakeholders (IAA, MFDP, PAC, donors, etc.) in enhancing their capacities in executing their respective mandates, and efficient sorting and categorizing of audit findings, recommendations, implementation status, implementation category, and compliant status of audited entities.

3. AUDIT FOLLOW-UP RESULTS – GOVERNMENT SECTOR AND ENTITY TYPE

3.1. Audit Recommendations Implementation by Government Sector

- 3.1.1. The Municipal Government Sector obtained the lowest implementation of 8% (20 from 247 recommendations), which represent poor implementation; while the Industry & Commerce Sector obtained the highest implementation of 57% (337 from 591 recommendations), which was slow implementation.

Table 14: Audit Recommendations Implementation by Government Sectors

Audit Recommendations Implementation by Government Sectors														
No	AE	ENTT	AUD	AREP	AF	AR	FI	PI	TI	NI/MR	NI/RC	IR	IC	FCS
1.0	Public Administration (PADM)													
1	MFDP	MIN	20	20	450	710	56	0	56	654	0	8%	Poor implementation	Non-compliant 1
2	MICAT (Financial)	MIN	1	4	14	37	9	18	18	10	0	49%	Slow implementation	Compliant
3	MOS (Special)	MIN	1	1	76	185	127	44	149	14	0	81%	Significant implementation	Fully Compliant
4	LRA (Financial)	AGEN	1	3	10	10	8	2	9	0	0	90%	Significant implementation	Fully Compliant
5	CSA (Financial & Project)	AGEN	2	5	51	55	24	19	34	12	0	61%	Average implementation	Compliant
6	LISGIS (Compliance & Project)	AGEN	6	9	73	141	34	3	36	104	0	25%	Poor implementation	Compliant
7	NASSCORP (Financial)	SOE	1	1	7	6	3	2	4	1	0	67%	Average implementation	Compliant
8	LIPA (Financial & Compliance)	TER	3	5	61	82	6	19	16	57	0	19%	Poor implementation	Non-compliant 2

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Audit Recommendations Implementation by Government Sectors														
No	AE	ENTT	AUD	AREP	AF	AR	FI	PI	TI	NI/MR	NI/RC	IR	IC	FCS
9	LIBERIAN SENATE (Special)	BRN	1	1	82	174	25	9	30	140	0	17%	Poor implementation	Compliant
10	CBL (Compliance)	BNK	1	1	41	111	50	20	60	41	0	54%	Slow implementation	Compliant
10	Totals		37	50	865	1511	342	136	410	1033	0	27%	Poor implementation	
2.0	Municipal Government (MUNGOV)													
1	MIA (Compliance)	MIN	2	4	58	111	0	0	0	111	0	0%	No implementation	Non-compliant 2
2	NDMA (Financial)	AGEN	2	4	55	82	0	1	1	81	0	1%	Poor implementation	Non-compliant 2
3	NIR (Financial)	AGEN	1	3	14	10	7	2	8	1	0	80%	Significant implementation	Compliant
4	MCC (Project)	AGEN	3	3	31	44	11	0	11	33	0	25%	Poor implementation	Non-compliant 1
4	Totals		8	14	158	247	18	3	20	226	0	8%	Poor implementation	
3.0	Transparency & Accountability (TRAAC)													
1	FIA (Compliance)	AGEN	1	4	21	52	29	10	34	13	0	65%	Average implementation	Compliant
2	CNDRA (Compliance)	AGEN	1	3	15	45	5	26	18	14	0	40%	Slow implementation	Compliant
3	LLA (Compliance & Project)	AGEN	3	5	61	114	6	0	6	108	0	5%	Poor implementation	Non-compliant 2
4	LEITI (Compliance)	AGEN	1	4	17	34	23	10	28	1	0	82%	Significant implementation	Fully Compliant
5	PPCC (Financial)	COM	1	3	20	37	10	5	13	22	0	34%	Poor implementation	Compliant
6	LACC (Financial)	COM	1	4	32	40	28	1	29	11	0	71%	Average implementation	Compliant

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Audit Recommendations Implementation by Government Sectors														
No	AE	ENTT	AUD	AREP	AF	AR	FI	PI	TI	NI/MR	NI/RC	IR	IC	FCS
6	Totals		8	23	166	322	101	52	127	169	0	39%	Poor implementation	
4.0	Security & Rule of Law (ROL)													
1	MOJ (Performance)	MIN	1	1	15	16	0	16	8	0	0	50%	Slow implementation	Compliant
2	EPS (Compliance)	AGEN	1	1	38	98	76	4	78	18	0	80%	Significant implementation	Compliant
3	LRC (Compliance)	COM	1	4	13	35	0	0	0	35	0	0%	No implementation	Partially Compliant 1
4	INCHR (Financial)	COM	1	4	9	7	2	2	3	3	0	43%	Slow implementation	Non-compliant 2
5	JUD (Special)	BRN	1	1	54	126	39	22	50	50	15	40%	Slow implementation	Compliant
5	Totals		5	11	129	282	117	44	139	106	15	49%	Slow implementation	
5.0	Health (HEALTH)													
1	MOH	MIN	25	29	488	876	153	60	183	663	0	21%	Poor implementation	Partially Compliant 1
2	NPHIL (Financial & Project)	AGEN	2	3	55	93	64	22	75	7	0	81%	Significant implementation	Compliant
3	JFKMC (Compliance)	MF	1	3	21	41	15	13	22	13	0	52%	Slow implementation	Compliant
3	Totals		28	35	564	1010	232	95	280	683	0	28%	Poor implementation	
6.0	Social Development Services (SOD)													
1	MYS (Financial & Project)	MIN	8	10	108	228	74	12	80	142	0	35%	Poor implementation	Compliant
2	MGCSP (Projects)	MIN	4	4	45	100	17	0	17	83	0	17%	Poor implementation	Partially Compliant 1
3	LRRRC (Compliance)	COM	1	4	20	41	5	11	11	25	0	26%	Poor implementation	Non-compliant 2
4	LOIC (Compliance)	TER	2	7	54	79	27	23	39	29	0	49%	Slow implementation	Compliant

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No	AE	ENTT	AUD	AREP	AF	AR	FI	PI	TI	NI/MR	NI/RC	IR	IC	FCS
4	Totals		15	25	227	448	123	46	146	279	0	33%	Poor implementation	
7.0	Education (EDU)													
1	MOE (Projects)	MIN	8	8	77	143	75	0	75	68	0	52%	Slow implementation	Non-compliant 1
1	Totals		8	8	77	143	75	0	75	68	0	52%	Slow implementation	
8.0	Energy & Environment (ENEENV)													
1	MME (Performance)	MIN	2	2	66	37	14	22	25	1	0	68%	Average implementation	Compliant
2	EPA (Financial)	AGEN	1	3	24	29	11	0	11	18	0	38%	Poor implementation	Non-compliant 2
3	RREA (Projects)	AGEN	5	5	33	77	27	24	39	26	0	51%	Slow implementation	Compliant
4	NWASHC (Compliance)	COM	1	3	22	57	24	16	32	17	0	56%	Slow implementation	Compliant
5	FDA (Projects)	SOE	4	4	65	140	1	0	1	139	0	1%	Poor implementation	Non-compliant 2
6	LEC (Projects)	SOE	12	12	158	284	135	6	138	143	0	49%	Slow implementation	Non-compliant 2
7	LWSC	SOE	5	7	67	69	37	9	42	23	0	60%	Average implementation	Compliant
7	Totals		30	36	435	693	249	77	288	367	0	41%	Slow implementation	
9.0	Agriculture (AGRI)													
1	MOA (Compliance & Projects)	MIN	24	27	339	566	130	35	148	401	0	26%	Poor implementation	Non-compliant 2
2	CDA (Compliance)	AGEN	1	4	29	66	26	28	40	12	0	61%	Average implementation	Compliant
3	NaFAA (Financial & Projects)	SOE	6	7	81	147	37	24	49	86	0	33%	Poor implementation	Non-compliant 2
3	Totals		31	38	449	779	193	87	237	499	0	30%	Poor implementation	
10.0	Infrastructure & Basic Services (INFRA)													

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No	AE	ENTT	AUD	AREP	AF	AR	FI	PI	TI	NI/MR	NI/RC	IR	IC	FCS
1	MPW	MIN	16	16	301	450	156	67	190	227	0	42%	Slow implementation	Compliant
2	MOT (Financial)	MIN	1	4	28	74	18	53	45	3	0	60%	Average implementation	Compliant
3	MOPT (Compliance)	MIN	1	5	48	115	0	0	0	115	0	0%	No implementation	Non-compliant 1
4	NRF (Financial)	AGEN	1	2	41	60	53	5	56	2	0	93%	Significant implementation	Fully Compliant
5	LTC (Financial)	SOE	1	4	84	190	146	3	148	41	0	78%	Average implementation	Compliant
6	LTA (Financial & Compliance)	SOE	2	4	47	64	31	19	41	14	0	63%	Average implementation	Compliant
7	LAA (Financial)	SOE	1	3	17	27	19	6	22	2	0	81%	Significant implementation	Compliant
8	LBS (Financial)	SOE	1	4	20	25	16	6	19	3	0	76%	Average implementation	Compliant
9	NHA (Financial)	SOE	1	4	31	65	37	11	43	17	0	65%	Average implementation	Compliant
10	NTA (Financial)	SOE	1	5	47	73	19	19	29	35	0	39%	Poor implementation	Compliant
10	Totals		26	51	664	1143	495	189	590	459	0	52%	Slow implementation	
11.0	Industry & Commerce (INCOM)													
1	MoCI (Financial & Project)	MIN	4	8	114	179	40	8	44	131	0	25%	Poor implementation	Non-compliant 2
2	LIPO (Financial)	AGEN	1	3	23	52	30	16	38	6	0	73%	Average implementation	Compliant
3	NBC (Financial)	AGEN	1	4	10	11	4	4	6	3	0	55%	Slow implementation	Partially Compliant 1

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Audit Recommendations Implementation by Government Sectors														
No	AE	ENTT	AUD	AREP	AF	AR	FI	PI	TI	NI/MR	NI/RC	IR	IC	FCS
4	NIC (Financial & Project)	COM	2	4	29	57	28	23	40	6	0	69%	Average implementation	Compliant
5	LPRC (Financial)	SOE	1	4	44	91	64	20	74	7	0	81%	Significant implementation	Compliant
6	NLA (Compliance)	SOE	1	2	16	35	11	5	14	19	0	39%	Poor implementation	Non-compliant 2
7	LIMA (Financial)	SOE	2	6	60	122	106	9	111	7	0	91%	Significant implementation	Fully Compliant
8	NOCAL (Financial)	SOE	1	2	22	31	10	3	12	18	0	37%	Poor implementation	Compliant
9	NPA (Financial)	SOE	1	3	12	13	0	0	0	13	0	0%	No implementation	Partially Compliant 1
9	Totals		14	36	330	591	293	88	337	210	0	57%	Slow implementation	
62	Totals		210	327	4064	7169	2238	817	2647	4099	15	37%	Poor implementation	Overall

3.2. Audit Recommendations Implementation by Entity Type

- 2.6.1.10. The government entities categories of ministries and branch of government obtained the lowest implementation of 27% (1,037 from 3,827 recommendations) and 27% (80 from 300 recommendations) respectively, which were poor implementation; while the state-owned enterprises obtained the highest implementation of 54% (743 from 1,382 recommendations), which was slow implementation.
- 2.6.1.11. The Ministry of Internal Affairs, Ministry of Post & Telecommunication, National Port Authority, and Law Reform Commission obtained the lowest implementation of 0% (no implementation) as evidence was not provided by these audited entities that could establish the implementation of audit recommendations.
- 2.6.1.12. Meanwhile, the National Road Fund – 93% (56 from 60 recommendations), Liberia Maritime Authority – 91% (111 from 122 recommendations), and Liberia Revenue Authority – 90% (9 from 10 recommendations) obtained the highest implementation (significant implementation) of audit recommendations. These audited entities showed full compliance with the audit follow-up process and made significant improvements in the implementation of audit recommendations.
- 2.6.1.13. Seven (7) audited entities also obtained significant implementation of audit recommendations and they include:
1. Liberia Extractive Industries Transparency Initiative – 82% (28 from 34 recommendations).
 2. The Ministry of State for Presidential Affairs – 81% (149 from 185 recommendations).
 3. National Public Health Institute of Liberia – 81% (75 from 93 recommendations).
 4. Liberia Petroleum Refining Company – 81% (74 from 91 recommendations).
 5. Liberia Airport Authority – 81% (22 from 27 recommendations).
 6. Executive Protection Service – 80% (78 from 98 recommendations).
 7. National Identification Registry – 80% (8 from 10 recommendations).

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Table 15: Audit Recommendations Implementation by Entity Type

Audit Recommendations Implementation by Entity Type														
No	AE	SECT	AUD	AREP	AF	AR	FI	PI	TI	NI/MR	NI/RC	IR	IC	AFCS
1.0	Ministries (MIN)													
1	MFDP	PADM	20	20	450	710	56	0	56	654	0	8%	Poor implementation	Non-compliant 1
2	MOH	HEALTH	25	29	488	876	153	60	183	663	0	21%	Poor implementation	Partially Compliant 1
3	MPW	INFRA	16	16	301	450	156	67	190	227	0	42%	Slow implementation	Compliant
4	MOA (Compliance & Projects)	AGRI	24	27	339	566	130	35	148	401	0	26%	Poor implementation	Non-compliant 2
5	MOE (Projects)	EDU	8	8	77	143	75	0	75	68	0	52%	Slow implementation	Non-compliant 1
6	MOJ (Performance)	ROL	1	1	15	16	0	16	8	0	0	50%	Slow implementation	Compliant
7	MME (Performance)	ENEENV	2	2	66	37	14	22	25	1	0	68%	Average implementation	Compliant
8	MIA (Compliance)	MUNGOV	2	4	58	111	0	0	0	111	0	0%	No implementation	Non-compliant 2
9	MoCI (Financial & Project)	INCOM	4	8	114	179	40	8	44	131	0	25%	Poor implementation	Non-compliant 2
10	MYS (Financial & Projects)	SOD	8	10	108	228	74	12	80	142	0	35%	Poor implementation	Compliant
11	MOT (Financial)	INFRA	1	4	28	74	18	53	45	3	0	60%	Average implementation	Compliant
12	MGCSF (Projects)	SOD	4	4	45	100	17	0	17	83	0	17%	Poor implementation	Partially Compliant 1
13	MICAT (Financial)	PADM	1	4	14	37	9	18	18	10	0	49%	Slow implementation	Compliant
14	MOS (Special)	PADM	1	1	76	185	127	44	149	14	0	81%	Significant implementation	Fully Compliant

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Audit Recommendations Implementation by Entity Type														
No	AE	SECT	AUD	AREP	AF	AR	FI	PI	TI	NI/MR	NI/RC	IR	IC	AFCS
15	MOPT (Compliance)	INFRA	1	5	48	115	0	0	0	115	0	0%	No implementation	Non-compliant 1
15	Totals		118	143	2227	3827	869	335	1037	2623	0	27%	Poor implementation	
2.0	Agencies (AGEN)													
1	EPS (Compliance)	ROL	1	1	38	98	76	4	78	18	0	80%	Significant implementation	Compliant
2	FIA (Compliance)	TRAACT	1	4	21	52	29	10	34	13	0	65%	Average implementation	Compliant
3	CNDRA (Compliance)	TRAACT	1	3	15	45	5	26	18	14	0	40%	Slow implementation	Compliant
4	LIPO (Financial)	INCOM	1	3	23	52	30	16	38	6	0	73%	Average implementation	Compliant
5	NPHIL (Financial & Project)	HEALTH	2	3	55	93	64	22	75	7	0	81%	Significant implementation	Compliant
6	LRA (Financial)	PADM	1	3	10	10	8	2	9	0	0	90%	Significant implementation	Fully Compliant
7	CDA (Compliance)	AGRI	1	4	29	66	26	28	40	12	0	61%	Average implementation	Compliant
8	NBC (Financial)	INCOM	1	4	10	11	4	4	6	3	0	55%	Slow implementation	Partially Compliant 1
9	NDMA (Financial)	MUNGOV	2	4	55	82	0	1	1	81	0	1%	Poor implementation	Partially Compliant 1
10	CSA (Financial & Project)	PADM	2	5	51	55	24	19	34	12	0	61%	Average implementation	Compliant

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Audit Recommendations Implementation by Entity Type														
No	AE	SECT	AUD	AREP	AF	AR	FI	PI	TI	NI/MR	NI/RC	IR	IC	AFCS
11	LISGIS (Compliance & Project)	PADM	6	9	73	141	34	3	36	104	0	25%	Poor implementation	Compliant
12	EPA (Financial)	ENEENV	1	3	24	29	11	0	11	18	0	38%	Poor implementation	Non-compliant 2
13	NRF (Financial)	INFRA	1	2	41	60	53	5	56	2	0	93%	Significant implementation	Fully Compliant
14	LLA (Compliance & Project)	TRAACT	3	5	61	114	6	0	6	108	0	5%	Poor implementation	Non-compliant 2
15	LEITI (Compliance)	TRAACT	1	4	17	34	23	10	28	1	0	82%	Significant implementation	Fully Compliant
16	NIR (Financial)	MUNGOV	1	3	14	10	7	2	8	1	0	80%	Significant implementation	Compliant
17	RREA (Projects)	ENEENV	5	5	33	77	27	24	39	26	0	51%	Slow implementation	Compliant
18	MCC (Project)	MUNGOV	3	3	31	44	11	0	11	33	0	25%	Poor implementation	non-compliant 1
18	Totals		34	68	601	1073	438	176	526	459	0	49%	Slow implementation	
3.0	Commissions (COM)													
1	PPCC (Financial)	TRAACT	1	3	20	37	10	5	13	22	0	34%	Poor implementation	Compliant
2	LRC (Compliance)	ROL	1	4	13	35	0	0	0	35	0	0%	No implementation	Partially Compliant 1
3	LRRRC (Compliance)	SOD	1	4	20	41	5	11	11	25	0	26%	Poor implementation	Non-compliant 2
4	INCHR (Financial)	ROL	1	4	9	7	2	2	3	3	0	43%	Slow implementation	Non-compliant 2

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Audit Recommendations Implementation by Entity Type														
No	AE	SECT	AUD	AREP	AF	AR	FI	PI	TI	NI/MR	NI/RC	IR	IC	AFCS
5	NWASHC (Compliance)	ENEENV	1	3	22	57	24	16	32	17	0	56%	Slow implementation	Compliant
6	LACC (Financial)	TRAACT	1	4	32	40	28	1	29	11	0	71%	Average implementation	Compliant
7	NIC (Financial & Project)	INCOM	2	4	29	57	28	23	40	6	0	69%	Average implementation	Compliant
7	Totals		8	26	145	274	97	58	126	119	0	46%	Slow implementation	
4.0	State-Owned Enterprises (SOEs)													
1	LTC (Financial)	INFRA	1	4	84	190	146	3	148	41	0	78%	Average implementation	Compliant
2	LPRC (Financial)	INCOM	1	4	44	91	64	20	74	7	0	81%	Significant implementation	Compliant
3	NLA (Compliance)	INCOM	1	2	16	35	11	5	14	19	0	39%	Poor implementation	Non-compliant 2
4	LTA (Financial & Compliance)	INFRA	2	4	47	64	31	19	41	14	0	63%	Average implementation	Compliant
5	FDA (Projects)	ENEENV	4	4	65	140	1	0	1	139	0	1%	Poor implementation	Non-compliant 2
6	NASSCORP (Financial)	PADM	1	1	7	6	3	2	4	1	0	67%	Average implementation	Compliant
7	LiMA (Financial)	INCOM	2	6	60	122	106	9	111	7	0	91%	Significant implementation	Fully Compliant
8	NOCAL (Financial)	INCOM	1	2	22	31	10	3	12	18	0	37%	Poor implementation	Compliant
9	LAA (Financial)	INFRA	1	3	17	27	19	6	22	2	0	81%	Significant implementation	Compliant
10	LBS (Financial)	INFRA	1	4	20	25	16	6	19	3	0	76%	Average implementation	Compliant
11	LEC (Projects)	ENEENV	12	12	158	284	135	6	138	143	0	49%	Slow implementation	Non-compliant 2
12	LWSC	ENEENV	5	7	67	69	37	9	42	23	0	60%	Average implementation	Compliant

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Audit Recommendations Implementation by Entity Type														
No	AE	SECT	AUD	AREP	AF	AR	FI	PI	TI	NI/MR	NI/RC	IR	IC	AFCS
13	NPA (Financial)	INCOM	1	3	12	13	0	0	0	13	0	0%	No implementation	Partially Compliant 1
14	NaFAA (Financial & Projects)	AGRI	6	7	81	147	37	24	49	86	0	33%	Poor implementation	Non-compliant 2
15	NHA (Financial)	INFRA	1	4	31	65	37	11	43	17	0	65%	Average implementation	Compliant
16	NTA (Financial)	INFRA	1	5	47	73	19	19	29	35	0	39%	Poor implementation	Compliant
16	Totals		41	72	778	1382	672	142	743	568	0	54%	Slow implementation	
5.0	Tertiary Institutions (TER)													
1	LIPA (Financial & Compliance)	PADM	3	5	61	82	6	19	16	57	0	19%	Poor implementation	Non-compliant 2
2	LOIC (Compliance)	SOD	2	7	54	79	27	23	39	29	0	49%	Slow implementation	Compliant
2	Totals		5	12	115	161	33	42	54	86	0	34%	Poor implementation	
6.0	BRANCHES OF GOVERNMENT (BRN)													
1	LIBERIAN SENATE (Special)	PADM	1	1	82	174	25	9	30	140	0	17%	Poor implementation	Compliant
2	JUDICIARY (Special)	ROL	1	1	54	126	39	22	50	50	15	40%	Slow implementation	Compliant
2	Totals		2	2	136	300	64	31	80	190	15	27%	Poor implementation	
7.0	BANK (BNK)													
1	CBL (Compliance)	PADM	1	1	41	111	50	20	60	41	0	54%	Slow implementation	Compliant
1	Totals		1	1	41	111	50	20	60	41	0	54%	Slow implementation	

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Audit Recommendations Implementation by Entity Type														
No	AE	SECT	AUD	AREP	AF	AR	FI	PI	TI	NI/MR	NI/RC	IR	IC	AFCS
8.0	MEDICAL FACILITIES (MF)													
1	JFKMC (Compliance)	HEALTH	1	3	21	41	15	13	22	13	0	52%	Slow implementation	Compliant
1	Totals		1	3	21	41	15	13	22	13	0	52%	Slow implementation	
62	Sum Totals		210	327	4064	7169	2238	817	2647	4099	15	37%	Poor implementation	Overall

4. AUDIT RECOMMENDATIONS IMPLEMENTATION BY IMPLEMENTATION CATEGORY

- 4.1. Four (4) audited entities did not implement (no implementation of) audit recommendations as evidence was not provided by these audited entities that could establish the implementation of audit recommendations. They include: Ministry of Internal Affairs (MIA), Ministry of Post & Telecommunication, National Port Authority, and Law Reform Commission.
- 4.2. Three (3) audited entities had the highest implementation (significant implementation) of audit recommendations. They include: National Road Fund (NRF) – 93% (56 from 60), Liberia Maritime Authority (LiMA) – 91% (111 from 122), and Liberia Revenue Authority (LRA) – 90% (9 from 10). These audited entities showed full compliance with the audit follow-up process and made significant improvements in the implementation of audit recommendations.
- 4.3. Seven (7) audited entities also obtained significant implementation of audit recommendations. They include:
1. Liberia Extractive Industries Transparency Initiative (LEITI) – 82% (28 from 34).
 2. The Ministry of State for Presidential Affairs (MOS) – 81% (149 from 185).
 3. National Public Health Institute of Liberia (NPHIL) – 81% (75 from 93).
 4. Liberia Petroleum Refining Company (LPRC) – 81% (74 from 91).
 5. Liberia Airport Authority (LAA) – 81% (22 from 27).
 6. Executive Protection Service (EPS) – 80% (78 from 98).
 7. National Identification Registry (NIR) – 80% (8 from 10).

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Table 16: Audit Recommendation Implementation by Implementation Category

Audit Recommendations Implementation by Implementation Category																						
NO	IC	AE	AUD	FSA	CA	PERA	PRA	SPA	ITA	AREP	AF	AR	2024 Implementation Status					2025 Implementation Status				
													FI (100%)	PI (50 %)	TI (FI&PI)	NI/ MR	NI/ RC	FI (100%)	PI (50%)	TI (FI&PI)	NI/ MR	NI/ RC
1.0	Significant - 80% to 100%	10	12	8	2	0	1	0	1	30	372	730	89	18	98	133	0	547	124	609	59	0
1.1	NRF (Financial)	1	1	1	0	0	0	0	0	2	41	60	17	6	20	37	0	53	5	56	2	0
1.2	LiMA (Financial)	1	2	2	0	0	0	0	0	6	60	122	21	2	22	10	0	106	9	111	7	0
1.3	LRA (Financial)	1	1	1	0	0	0	0	0	3	10	10	5	0	5	5	0	8	2	9	0	0
1.4	LEITI (Compliance)	1	1	0	1	0	0	0	0	4	17	34	0	0	0	34	0	23	10	28	1	0
1.5	MOS (Special)	1	1	0	0	0	0	0	1	1	76	185	0	0	0	0	0	127	44	149	14	0
1.6	NPHIL (Financial & Project)	1	2	1	0	0	1	0	0	3	55	93	40	0	40	26	0	64	22	75	7	0
1.7	LPRC (Financial)	1	1	1	0	0	0	0	0	4	44	91	0	0	0	0	0	64	20	74	7	0
1.8	LAA (Financial)	1	1	1	0	0	0	0	0	3	17	27	6	3	8	18	0	19	6	22	2	0
1.9	EPS (Compliance)	1	1	0	1	0	0	0	0	1	38	98	0	0	0	0	0	76	4	78	18	0
1.10	NIR (Financial)	1	1	1	0	0	0	0	0	3	14	10	0	7	4	3	0	7	2	8	1	0
2.0	Average - 60% to 79%	14	22	10	4	2	5	0	1	54	535	852	43	61	74	345	0	467	222	578	163	0

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Audit Recommendations Implementation by Implementation Category																						
NO	IC	AE	AUD	FSA	CA	PERA	PRA	SPA	ITA	AREP	AF	AR	2024 Implementation Status					2025 Implementation Status				
													FI (100%)	PI (50 %)	TI (FI&PI)	NI/ MR	NI/ RC	FI (100%)	PI (50%)	TI (FI&PI)	NI/ MR	NI/ RC
2.1	LTC (Financial)	1	1	1	0	0	0	0	0	4	84	190	0	0	0	0	0	146	3	148	41	0
2.2	LBS (Financial)	1	1	1	0	0	0	0	0	4	20	25	12	6	15	7	0	16	6	19	3	0
2.3	LIPO (Financial)	1	1	1	0	0	0	0	0	3	23	52	10	9	15	33	0	30	16	38	6	0
2.4	LACC (Financial)	1	1	1	0	0	0	0	0	4	32	40	0	0	0	40	0	28	1	29	11	0
2.5	NIC (Financial & Project)	1	2	1	0	0	1	0	0	4	29	57	9	7	13	8	0	28	23	40	6	0
2.6	MME (Performance)	1	2	0	0	2	0	0	0	2	66	37	0	0	0	37	0	14	22	25	1	0
2.7	NASSCORP (Financial)	1	1	1	0	0	0	0	0	1	7	6	2	2	3	2	0	3	2	4	1	0
2.8	NHA (Financial)	1	1	1	0	0	0	0	0	4	31	65	2	0	2	64	0	37	11	43	17	0
2.9	FIA (Compliance)	1	1	0	1	0	0	0	0	4	21	52	0	0	0	0	0	29	10	34	13	0
2.10	LTA (Financial & Compliance)	1	2	1	1	0	0	0	0	4	47	64	0	1	1	29	0	31	19	41	14	0
2.11	CDA (Compliance)	1	1	0	1	0	0	0	0	4	29	66	2	17	11	48	0	26	28	40	12	0
2.12	CSA (Financial & Project)	1	2	1	0	0	1	0	0	5	51	55	0	4	2	51	0	24	19	34	12	0

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Audit Recommendations Implementation by Implementation Category																						
NO	IC	AE	AUD	FSA	CA	PERA	PRA	SPA	ITA	AREP	AF	AR	2024 Implementation Status					2025 Implementation Status				
													FI (100%)	PI (50 %)	TI (FI&PI)	NI/ MR	NI/ RC	FI (100%)	PI (50%)	TI (FI&PI)	NI/ MR	NI/ RC
2.13	MOT (Financial)	1	1	1	0	0	0	0	0	4	28	74	0	0	0	0	0	18	53	45	3	0
2.14	LWSC	1	5	0	1	0	3	0	1	7	67	69	6	15	14	26	0	37	9	42	23	0
3.0	Slow - 40% to 59%	14	52	3	6	2	39	0	2	72	824	1484	54	44	76	250	0	568	257	697	644	15
3.1	NWASHC (Compliance)	1	1	0	1	0	0	0	0	3	22	57	15	10	20	32	0	24	16	32	17	0
3.2	NBC (Financial)	1	1	1	0	0	0	0	0	4	10	11	0	4	2	7	0	4	4	6	3	0
3.3	CBL (Compliance)	1	1	0	1	0	0	0	0	1	41	111	0	0	0	0	0	50	20	60	41	0
3.4	MOE (Projects)	1	8	0	0	0	8	0	0	8	77	143	0	0	0	10	0	75	0	75	68	0
3.5	JFKMC (Compliance)	1	1	0	1	0	0	0	0	3	21	41	11	12	17	18	0	15	13	22	13	0
3.6	RREA (Projects)	1	5	0	0	0	5	0	0	5	33	77	3	0	3	8	0	27	24	39	26	0
3.7	MOJ (Performance)	1	1	0	0	1	0	0	0	1	15	16	0	14	7	2	0	0	16	8	0	0
3.8	LEC (Projects)	1	12	0	0	0	12	0	0	12	158	284	23	1	24	5	0	135	6	138	143	0
3.9	LOIC (Compliance)	1	2	0	2	0	0	0	0	7	54	79	0	1	1	78	0	27	23	39	29	0
3.10	MICAT (Financial)	1	1	1	0	0	0	0	0	4	14	37	0	0	0	0	0	9	18	18	10	0

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Audit Recommendations Implementation by Implementation Category																						
NO	IC	AE	AUD	FSA	CA	PERA	PRA	SPA	ITA	AREP	AF	AR	2024 Implementation Status					2025 Implementation Status				
													FI (100%)	PI (50 %)	TI (FI&PI)	NI/ MR	NI/ RC	FI (100%)	PI (50%)	TI (FI&PI)	NI/ MR	NI/ RC
3.11	INCHR (Financial)	1	1	1	0	0	0	0	0	4	9	7	2	2	3	3	0	2	2	3	3	0
3.12	MPW	1	16	0	0	1	14	0	1	16	301	450	0	0	0	87	0	156	67	190	227	0
3.13	JUDICIARY (Special)	1	1	0	0	0	0	0	1	1	54	126	0	0	0	0	0	39	22	50	50	15
3.14	CNDRA (Compliance)	1	1	0	1	0	0	0	0	3	15	45	0	0	0	0	0	5	26	18	14	0
4.0	Poor - 1% to 39%	20	119	19	12	2	82	1	3	155	2202	3829	70	50	95	1378	0	656	214	763	2959	0
4.1	NTA (Financial)	1	1	1	0	0	0	0	0	5	47	73	1	0	1	72	0	19	19	29	35	0
4.2	NLA (Compliance)	1	1	0	1	0	0	0	0	2	16	35	11	5	14	19	0	11	5	14	19	0
4.3	EPA (Financial)	1	1	1	0	0	0	0	0	3	24	29	10	0	10	19	0	11	0	11	18	0
4.4	NOCAL (Financial)	1	1	1	0	0	0	0	0	2	22	31	0	0	0	28	0	10	3	12	18	0
4.5	MYS (Financial & Projects)	1	8	1	0	0	7	0	0	10	108	228	0	0	0	98	0	74	12	80	142	0
4.6	PPCC (Financial)	1	1	1	0	0	0	0	0	3	20	37	0	0	0	0	0	10	5	13	22	0
4.7	NaFAA (Financial & Project)	1	6	2	0	0	4	0	0	7	81	147	6	8	10	15	0	37	24	49	86	0
4.8	MOA	1	24	0	1	0	22	0	1	27	339	566	24	6	27	51	0	130	35	148	401	0

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Audit Recommendations Implementation by Implementation Category																						
NO	IC	AE	AUD	FSA	CA	PERA	PRA	SPA	ITA	AREP	AF	AR	2024 Implementation Status					2025 Implementation Status				
													FI (100%)	PI (50 %)	TI (FI&PI)	NI/ MR	NI/ RC	FI (100%)	PI (50%)	TI (FI&PI)	NI/ MR	NI/ RC
4.9	LRRRC (Compliance)	1	1	0	1	0	0	0	0	4	20	41	5	11	11	25	0	5	11	11	25	0
4.10	MoCI (Financial & Project)	1	4	2	0	0	2	0	0	8	114	179	1	0	1	111	0	40	8	44	131	0
4.11	LISGIS (Compliance & Project)	1	6	0	1	0	5	0	0	9	73	141	0	0	0	49	0	34	3	36	104	0
4.12	MCC (Project)	1	3	0	0	0	3	0	0	3	31	44	0	0	0	6	0	11	0	11	33	0
4.13	MOH	1	25	0	2	2	20	0	1	29	488	876	0	0	0	210	0	153	60	183	663	0
4.14	LIPA (Financial & Compliance)	1	3	1	2	0	0	0	0	5	61	82	6	19	16	57	0	6	19	16	57	0
4.15	LIBERIAN SENATE (Special)	1	1	0	0	0	0	0	1	1	82	174	0	0	0	0	0	25	9	30	140	0
4.16	MGCSP (Projects)	1	4	0	0	0	4	0	0	4	45	100	0	0	0	20	0	17	0	17	83	0
4.17	MFDP	1	20	7	3	0	9	1	0	20	450	710	5	0	5	512	0	56	0	56	654	0
4.18	LLA (Compliance & Project)	1	3	0	1	0	2	0	0	5	61	114	1	1	2	0	0	6	0	6	108	0
4.19	NDMA (Financial)	1	2	2	0	0	0	0	0	4	55	82	0	0	0	82	0	0	1	1	81	0
4.20	FDA (Projects)	1	4	0	0	0	4	0	0	4	65	140	0	0	0	4	0	1	0	1	139	0

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Audit Recommendations Implementation by Implementation Category																						
NO	IC	AE	AUD	FSA	CA	PERA	PRA	SPA	ITA	AREP	AF	AR	2024 Implementation Status					2025 Implementation Status				
													FI (100%)	PI (50 %)	TI (FI&PI)	NI/ MR	NI/ RC	FI (100%)	PI (50%)	TI (FI&PI)	NI/ MR	NI/ RC
5.0	No/None - 0%	4	5	1	4	0	0	0	0	16	131	274	0	0	0	58	0	0	0	274	0	
5.1	NPA (Financial)	1	1	1	0	0	0	0	0	3	12	13	0	0	0	13	0	0	0	13	0	
5.2	LRC (Compliance)	1	1	0	1	0	0	0	0	4	13	35	0	0	0	0	0	0	0	35	0	
5.3	MIA (Compliance)	1	2	0	2	0	0	0	0	4	58	111	0	0	0	45	0	0	0	111	0	
5.4	MOPT (Compliance)	1	1	0	1	0	0	0	0	5	48	115	0	0	0	0	0	0	0	115	0	
	Totals	62	210	41	28	6	127	1	7	327	4064	7169	256	173	343	2164	0	2238	817	2647	4099	15

5. AUDIT FINDINGS

5.1. There was a total of 4,064 audit findings that were followed-up on, with overall resolution of 2,336 (1,308 findings fully resolved and 514 findings partially resolved). 2,242 audit findings were not resolved.

Table 17: Resolution of Audit Findings

Resolution of Audit Findings																				
No	Audited Entities (AE)	Audit Findings (AF)	Financial Issues (FII)			Governance Issues (GI)			Compliance Issues (CI)			Internal Control Issues (ICI)			IT Issues (ITI)			Other Issues (OI)		
			FR	PR	NR	FR	PR	NR	FR	PR	NR	FR	PR	NR	FR	PR	NR	FR	PR	NR
1	NRF (Financial)	41	18	1	0	4	3	0	9	0	1	5	0	0	0	0	0	0	0	0
2	LiMA (Financial)	60	30	2	2	6	3	2	1	0	0	14	0	0	0	0	0	0	0	0
3	LRA (Financial)	10	8	1	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0
4	LEITI (Compliance)	17	8	2	0	5	2	0	0	0	0	0	0	0	0	0	0	0	0	0
5	MOS (Special)	76	17	3	8	8	2	0	0	0	0	28	1	2	0	7	0	0	0	0
6	NPHIL (Financial & Project)	55	21	14	6	2	0	0	3	2	0	5	2	0	0	0	0	0	0	0
7	LPRC (Financial)	44	9	10	7	3	4	0	3	0	0	4	1	0	1	2	0	0	0	0
8	LAA (Financial)	17	5	2	1	3	3	0	1	0	0	0	1	1	0	0	0	0	0	0
9	EPS (Compliance)	38	7	0	9	3	1	2	2	0	1	12	0	0	0	1	0	0	0	0
10	NIR (Financial)	14	8	1	1	0	0	0	3	1	0	0	0	0	0	0	0	0	0	0
11	LTC (Financial)	84	55	3	13	4	0	1	3	0	0	4	0	1	0	0	0	0	0	0
12	LBS (Financial)	20	6	0	1	2	0	3	0	0	0	3	5	0	0	0	0	0	0	0
13	LIPO (Financial)	23	5	4	1	4	2	1	0	0	0	1	1	0	3	1	0	0	0	0
14	LACC (Financial)	32	13	0	9	1	1	2	0	0	0	5	0	1	0	0	0	0	0	0
15	NIC (Financial & Project)	29	11	2	3	1	1	0	5	0	1	3	2	0	0	0	0	0	0	0
16	MME (Performance)	66	0	1	0	0	0	0	17	48	0	0	0	0	0	0	0	0	0	0
17	NASSCORP (Financial)	7	5	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Resolution of Audit Findings																				
No	Audited Entities (AE)	Audit Findings (AF)	Financial Issues (FII)			Governance Issues (GI)			Compliance Issues (CI)			Internal Control Issues (ICI)			IT Issues (ITI)			Other Issues (OI)		
			FR	PR	NR	FR	PR	NR	FR	PR	NR	FR	PR	NR	FR	PR	NR	FR	PR	NR
18	NHA (Financial)	31	9	3	10	1	1	0	0	0	0	4	3	0	0	0	0	0	0	0
19	FIA (Compliance)	21	6	0	1	3	2	0	0	0	0	5	1	0	0	1	2	0	0	0
20	LTA (Financial & Compliance)	47	11	12	15	1	1	0	0	0	0	1	0	0	0	6	0	0	0	0
21	CDA (Compliance)	29	8	4	4	1	2	2	0	0	0	3	5	0	0	0	0	0	0	0
22	CSA (Financial & Project)	51	10	1	6	1	7	2	2	0	0	9	2	2	1	6	2	0	0	0
23	MOT (Financial)	28	6	14	0	2	3	0	0	0	1	0	2	0	0	0	0	0	0	0
24	LWSC	67	29	4	3	0	2	0	5	0	9	9	5	1	0	0	0	0	0	0
25	NWASHC (Compliance)	22	6	1	1	2	3	2	0	0	0	1	3	3	0	0	0	0	0	0
26	NBC (Financial)	10	2	0	2	0	0	0	0	0	0	2	3	1	0	0	0	0	0	0
27	CBL (Compliance)	41	10	5	9	4	2	0	1	3	2	3	1	1	0	0	0	0	0	0
28	MOE (Projects)	77	40	0	20	0	0	1	5	0	10	0	0	1	0	0	0	0	0	0
29	JFKMC (Compliance)	21	5	4	7	0	0	0	0	0	0	3	0	2	0	0	0	0	0	0
30	RREA (Projects)	33	10	2	2	1	3	3	1	5	1	0	4	1	0	0	0	0	0	0
31	MOJ (Performance)	15	0	1	0	0	0	0	0	14	0	0	0	0	0	0	0	0	0	0
32	LEC (Projects)	158	95	1	47	0	0	0	1	3	5	0	0	6	0	0	0	0	0	0
33	LOIC (Compliance)	54	8	5	22	3	3	1	0	0	1	5	4	2	0	0	0	0	0	0
34	MICAT (Financial)	14	1	5	3	0	1	1	0	0	0	0	2	0	0	0	1	0	0	0
35	INCHR (Financial)	9	1	2	5	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
36	MPW	301	48	18	60	4	2	9	33	32	83	3	5	4	0	0	0	0	0	0
37	JUDICIARY (Special)	54	8	6	12	5	0	0	0	0	0	11	2	3	0	1	6	0	0	0
38	CNDRA (Compliance)	15	2	4	3	0	0	2	0	0	0	0	1	3	0	0	0	0	0	0
39	NTA (Financial)	47	8	2	11	0	3	4	0	0	0	5	8	6	0	0	0	0	0	0
40	NLA (Compliance)	16	1	3	7	2	0	1	1	0	0	1	0	0	0	0	0	0	0	0
41	EPA (Financial)	24	8	0	4	1	0	3	0	0	1	0	0	3	0	0	4	0	0	0

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Resolution of Audit Findings																				
No	Audited Entities (AE)	Audit Findings (AF)	Financial Issues (FII)			Governance Issues (GI)			Compliance Issues (CI)			Internal Control Issues (ICI)			IT Issues (ITI)			Other Issues (OI)		
			FR	PR	NR	FR	PR	NR	FR	PR	NR	FR	PR	NR	FR	PR	NR	FR	PR	NR
42	NOCAL (Financial)	22	4	2	12	0	0	2	0	1	0	0	0	1	0	0	0	0	0	0
43	MYS (Financial & Projects)	108	31	0	42	3	1	7	7	0	5	5	3	4	0	0	0	0	0	0
44	PPCC (Financial)	20	4	0	5	0	1	1	0	1	0	1	1	2	0	0	4	0	0	0
45	NaFAA (Financial & Project)	81	20	3	19	2	2	1	1	0	7	0	7	5	0	0	14	0	0	0
46	MOA	339	66	4	80	5	2	29	29	9	20	5	8	28	4	1	49	0	0	0
47	LRRRC (Compliance)	20	3	1	4	0	0	6	0	0	0	0	2	4	0	0	0	0	0	0
48	MoCI (Financial & Project)	114	11	5	58	1	1	6	0	0	6	5	0	14	0	0	7	0	0	0
49	LISGIS (Compliance & Project)	73	19	0	26	0	3	6	0	0	5	0	1	13	0	0	0	0	0	0
50	MCC (Project)	31	10	0	15	1	0	0	0	0	3	0	0	2	0	0	0	0	0	0
51	MOH	488	104	22	169	5	0	8	3	5	124	2	5	41	0	0	0	0	0	0
52	LIPA (Financial & Compliance)	61	1	9	32	0	0	3	2	2	6	1	2	3	0	0	0	0	0	0
53	LIBERIAN SENATE (Special)	82	10	2	22	0	4	11	0	0	0	3	2	21	0	0	7	0	0	0
54	MGCSP (Projects)	45	7	0	19	0	0	2	1	0	7	2	0	7	0	0	0	0	0	0
55	MFDP	450	34	0	209	1	1	55	1	0	66	2	0	10	0	0	71	0	0	0
56	LLA (Compliance & Project)	61	3	0	28	0	0	6	3	0	9	0	0	1	0	0	11	0	0	0
57	NDMA (Financial)	55	0	0	34	0	1	11	0	0	0	0	0	9	0	0	0	0	0	0
58	FDA (Projects)	65	1	0	38	0	0	8	0	0	11	0	0	7	0	0	0	0	0	0
59	NPA (Financial)	12	0	0	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	LRC (Compliance)	13	0	0	10	0	0	2	0	0	0	0	0	1	0	0	0	0	0	0

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Resolution of Audit Findings																				
No	Audited Entities (AE)	Audit Findings (AF)	Financial Issues (FII)			Governance Issues (GI)			Compliance Issues (CI)			Internal Control Issues (ICI)			IT Issues (ITI)			Other Issues (OI)		
			FR	PR	NR	FR	PR	NR	FR	PR	NR	FR	PR	NR	FR	PR	NR	FR	PR	NR
61	MIA (Compliance)	58	0	0	26	0	0	8	0	0	9	0	0	15	0	0	0	0	0	0
62	MOPT (Compliance)	48	0	0	37	0	0	0	0	0	0	0	0	11	0	0	0	0	0	0
62	Totals	4064	886	192	1213	95	74	214	143	126	394	175	96	243	9	26	178	0	0	0

6. AUDIT RECOMMENDATIONS

6.1. The total audit recommendations were 7,169, with overall implementation of 2,647 (fully implemented recommendations of 2,238 and partially implemented recommendations of 817). 4,114 audit recommendations were not implemented.

Table 18: Implementation of Audit Recommendations by Recommendations Category

Implementation of Audit Recommendations by Recommendations Category																	
No	Audited Entities (AE)	Audit Recommendations (AR)	Governance Matters (GM)					Compliance Matters (CM)					Accounting for Public Funds (APF)				
			FI	PI	TI	NI/MR	NI/RC	FI	PI	TI	NI/MR	NI/RC	FI	PI	TI	NI/MR	NI/RC
1	NRF (Financial)	60	9	3	10.5	0	0	39	1	39.5	2	0	5	1	5.5	0	0
2	LiMA (Financial)	122	13	3	14.5	3	0	87	6	90	4	0	6	0	6	0	0
3	LRA (Financial)	10	0	0	0	0	0	8	2	9	0	0	0	0	0	0	0
4	LEITI (Compliance)	34	4	4	6	1	0	18	6	21	0	0	1	0	1	0	0
5	MOS (Special)	185	28	7	31.5	0	0	99	37	117.5	10	0	0	0	0	4	0
6	NPHIL (Financial & Project)	93	4	0	4	0	0	56	13	62.5	0	0	4	9	8.5	7	0
7	LPRC (Financial)	91	8	6	11	0	0	53	11	58.5	1	0	3	3	4.5	6	0
8	LAA (Financial)	27	5	3	6.5	0	0	13	3	14.5	1	0	1	0	1	1	0
9	EPS (Compliance)	98	7	0	7	4	0	69	4	71	6	0	0	0	0	8	0
10	NIR (Financial)	10	0	0	0	0	0	2	1	2.5	0	0	5	1	5.5	1	0
11	LTC (Financial)	190	10	1	10.5	1	0	117	2	118	34	0	19	0	19	6	0
12	LBS (Financial)	25	4	0	4	1	0	12	6	15	1	0	0	0	0	1	0

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Implementation of Audit Recommendations by Recommendations Category																	
No	Audited Entities (AE)	Audit Recommendations (AR)	Governance Matters (GM)					Compliance Matters (CM)					Accounting for Public Funds (APF)				
			FI	PI	TI	NI/MR	NI/RC	FI	PI	TI	NI/MR	NI/RC	FI	PI	TI	NI/MR	NI/RC
13	LIPO (Financial)	52	11	5	13.5	2	0	19	10	24	4	0	0	1	0.5	0	0
14	LACC (Financial)	40	3	1	3.5	2	0	24	0	24	1	0	1	0	1	8	0
15	NIC (Financial & Project)	57	3	3	4.5	0	0	24	20	34	3	0	1	0	1	3	0
16	MME (Performance)	37	0	0	0	0	0	14	22	25	1	0	0	0	0	0	0
17	NASSCORP (Financial)	6	0	0	0	0	0	3	2	4	1	0	0	0	0	0	0
18	NHA (Financial)	65	2	1	2.5	0	0	35	10	40	11	0	0	0	0	6	0
19	FIA (Compliance)	52	8	7	11.5	3	0	20	3	21.5	9	0	1	0	1	1	0
20	LTA (Financial & Compliance)	64	2	2	3	0	0	24	13	30.5	2	0	5	4	7	12	0
21	CDA (Compliance)	66	3	9	7.5	5	0	23	19	32.5	4	0	0	0	0	3	0
22	CSA (Financial & Project)	55	2	11	7.5	4	0	17	8	21	1	0	5	0	5	7	0
23	MOT (Financial)	74	2	5	4.5	0	0	13	44	35	1	0	3	4	5	2	0
24	LWSC	69	4	2	5	0	0	31	7	34.5	21	0	2	0	2	2	0
25	NWASHC (Compliance)	57	5	6	8	2	0	19	10	24	14	0	0	0	0	1	0

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Implementation of Audit Recommendations by Recommendations Category																	
No	Audited Entities (AE)	Audit Recommendations (AR)	Governance Matters (GM)					Compliance Matters (CM)					Accounting for Public Funds (APF)				
			FI	PI	TI	NI/MR	NI/RC	FI	PI	TI	NI/MR	NI/RC	FI	PI	TI	NI/MR	NI/RC
26	NBC (Financial)	11	0	4	2	0	0	3	0	3	1	0	1	0	1	2	0
27	CBL (Compliance)	111	7	5	9.5	0	0	37	12	43	30	0	6	3	7.5	11	0
28	MOE (Projects)	143	0	0	0	2	0	71	0	71	58	0	4	0	4	8	0
29	JFKMC (Compliance)	41	0	0	0	1	0	15	13	21.5	11	0	0	0	0	1	0
30	RREA (Projects)	77	2	2	3	7	0	24	20	34	18	0	1	2	2	1	0
31	MOJ (Performance)	16	0	0	0	0	0	0	16	8	0	0	0	0	0	0	0
32	LEC (Projects)	284	0	0	0	6	0	129	6	132	124	0	6	0	6	13	0
33	LOIC (Compliance)	79	4	5	6.5	3	0	23	17	31.5	10	0	0	1	0.5	16	0
34	MICAT (Financial)	37	0	4	2	2	0	9	13	15.5	5	0	0	1	0.5	3	0
35	INCHR (Financial)	7	0	1	0.5	0	0	2	1	2.5	1	0	0	0	0	2	0
36	MPW	450	13	5	15.5	18	0	136	62	167	191	0	7	0	7	18	0
37	JUDICIARY (Special)	126	5	0	5	6	0	34	22	45	41	15	0	0	0	3	0
38	CNDRA (Compliance)	45	0	4	2	5	0	5	20	15	7	0	0	2	1	2	0
39	NTA (Financial)	73	0	5	2.5	4	0	19	14	26	27	0	0	0	0	4	0
40	NLA (Compliance)	35	2	0	2	1	0	9	5	11.5	16	0	0	0	0	2	0

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Implementation of Audit Recommendations by Recommendations Category																	
No	Audited Entities (AE)	Audit Recommendations (AR)	Governance Matters (GM)					Compliance Matters (CM)					Accounting for Public Funds (APF)				
			FI	PI	TI	NI/MR	NI/RC	FI	PI	TI	NI/MR	NI/RC	FI	PI	TI	NI/MR	NI/RC
41	EPA (Financial)	29	2	0	2	8	0	7	0	7	9	0	2	0	2	1	0
42	NOCAL (Financial)	31	0	0	0	1	0	10	3	11.5	13	0	0	0	0	4	0
43	MYS (Financial & Projects)	228	7	3	8.5	13	0	66	9	70.5	112	0	1	0	1	17	0
44	PPCC (Financial)	37	0	3	1.5	10	0	10	2	11	10	0	0	0	0	2	0
45	NaFAA (Financial & Project)	147	2	2	3	19	0	32	20	42	60	0	3	2	4	7	0
46	MOA	566	9	2	10	96	0	114	33	130.5	279	0	7	0	7	26	0
47	LRRRC (Compliance)	41	0	0	0	10	0	5	11	10.5	14	0	0	0	0	1	0
48	MoCI (Financial & Project)	179	7	1	7.5	17	0	32	7	35.5	88	0	1	0	1	26	0
49	LISGIS (Compliance & Project)	141	0	3	1.5	15	0	31	0	31	84	0	3	0	3	5	0
50	MCC (Project)	44	1	0	1	0	0	10	0	10	32	0	0	0	0	1	0
51	MOH	876	7	1	7.5	31	0	124	52	150	586	0	22	7	25.5	46	0
52	LIPA (Financial & Compliance)	82	0	0	0	5	0	6	17	14.5	40	0	0	2	1	12	0

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Implementation of Audit Recommendations by Recommendations Category																	
No	Audited Entities (AE)	Audit Recommendations (AR)	Governance Matters (GM)					Compliance Matters (CM)					Accounting for Public Funds (APF)				
			FI	PI	TI	NI/MR	NI/RC	FI	PI	TI	NI/MR	NI/RC	FI	PI	TI	NI/MR	NI/RC
53	LIBERIAN SENATE (Special)	174	4	4	6	11	0	17	5	19.5	129	0	4	0	4	0	0
54	MGCSP (Projects)	100	0	0	0	6	0	17	0	17	67	0	0	0	0	10	0
55	MFDP	710	0	0	0	92	0	50	0	50	505	0	6	0	6	57	0
56	LLA (Compliance & Project)	114	0	0	0	20	0	6	0	6	79	0	0	0	0	9	0
57	NDMA (Financial)	82	0	1	0.5	16	0	0	0	0	53	0	0	0	0	12	0
58	FDA (Projects)	140	0	0	0	11	0	1	0	1	120	0	0	0	0	8	0
59	NPA (Financial)	13	0	0	0	0	0	0	0	0	5	0	0	0	0	8	0
60	LRC (Compliance)	35	0	0	0	6	0	0	0	0	28	0	0	0	0	1	0
61	MIA (Compliance)	111	0	0	0	12	0	0	0	0	93	0	0	0	0	6	0
62	MOPT (Compliance)	115	0	0	0	7	0	0	0	0	101	0	0	0	0	7	0
62	Totals	7169	209	134	276	489	0	1893	640	2213	3179	15	136	43	158	431	0

7. AUDIT FOLLOW-UP ACTIVITIES – AUGUST 2024 TO AUGUST 2025

7.1. Acquaintance Meetings

7.1.1. Acquaintance meetings were held with fifty-seven (57) of the sixty-two (62) audited entities. Acquaintance meetings were not held with five (5) audited entities: MFDP, MOPT, MOE, MCC, and NASSCORP.

Table 19: Audit Follow-up Acquaintance Meetings

Audit Follow-up Acquaintance Meetings August 28, 2024 to January 14, 2025			
No	Audited Entities	Date	Comment
1	EPS	August 28, 2024	Compliant
2	MIA	August 29, 2024	Compliant
3	CBL	September 2, 2024	Compliant
4	JUDICIARY	September 10, 2024	Compliant
5	MOA	September 10, 2024	Compliant
6	MICAT	September 11, 2024	Compliant
7	PPCC	September 12, 2024	Compliant
8	MOS	September 12, 2024	Compliant
9	MME	September 13, 2024 October 24, 2024	Compliant
10	CNDRA	September 13, 2024	Compliant
11	FIA	September 16, 2024	Compliant
12	MYS	September 16, 2024	Compliant
13	LIBERIAN SENATE	September 17, 2024	Compliant
14	LTC	September 17, 2024	Compliant
15	FDA	September 23, 2024	Compliant
16	NBC	September 24, 2024	Compliant
17	LRRRC	September 25, 2024	Compliant
18	CSA	September 26, 2024	Compliant
19	MOH	September 27, 2024	Compliant
20	LIPA	September 27, 2024	Compliant
21	LISGIS	September 27, 2024	Compliant
22	EPA	September 30, 2024	Compliant
23	MPW	September 30, 2024	Compliant
24	LIPO	September 30, 2024	Compliant
25	NRF	October 1, 2024	Compliant
26	LBS	October 1, 2024	Compliant
27	INCHR	October 2, 2024	Compliant
28	LiMA	October 2, 2024	Compliant
29	LEC	October 2, 2024	Compliant
30	LLA	October 3, 2024	Compliant
31	LEITI	October 4, 2024	Compliant
32	LWSC	October 4, 2024	Compliant
33	NIR	October 7, 2024	Compliant
34	LACC	October 7, 2024	Compliant
35	NIC	October 8, 2024	Compliant
36	NLA	October 8, 2024	Compliant
37	LOIC	October 8, 2024	Compliant

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Audit Follow-up Acquaintance Meetings August 28, 2024 to January 14, 2025			
No	Audited Entities	Date	Comment
38	MOT	October 8, 2024	Compliant
39	LRA	October 9, 2024	Compliant
40	MoCI	October 10, 2024	Compliant
41	RREA	October 10, 2024	Compliant
42	LPRC	October 10, 2024	Compliant
43	NHA	October 14, 2024	Compliant
44	NOCAL	October 15, 2024	Compliant
45	LAA	October 16, 2024	Compliant
46	NPA	October 18, 2024	Compliant
47	NaFAA	October 18, 2024	Compliant
48	LRC	October 21, 2024	Compliant
49	JFKMC	October 21, 2024	Compliant
50	CDA	October 22, 2024	Compliant
51	NDMA	October 22, 2024	Compliant
52	MOJ	October 24, 2024	Compliant
53	NTA	October 25, 2024	Compliant
54	NPHIL	December 10, 2024	Compliant
55	NWASHC	December 13, 2024	Compliant
56	MGCSP	December 19, 2024 January 14, 2025	Compliant
57	LTA	December 30, 2024	Compliant
58	NASSCORP	None	Non-compliant
59	MOE	None	Non-compliant
60	MCC	None	Non-compliant
61	MFDP	None	Non-compliant
62	MOPT	None	Non-compliant
62			

7.2. Email of Audit Recommendations Trackers to Audited Entities

7.2.1. Audit recommendations trackers were prepared and emailed to sixty-two (62) audited entities.

Table 20: Emailing of Audit Recommendations Trackers to Audited Entities

Emailing of Audit Recommendations Trackers to Audited Entities August 29, 2024 to June 3, 2025			
No	Audited Entities	Date	Comment
1	EPS	August 29, 2024	Prepared and sent
2	JUDICIARY	September 12, 2024	Prepared and sent
3	MOS	September 12, 2024	Prepared and sent
4	MME	September 13, 2024 November 28, 2024	Prepared and sent
5	CBL	September 17, 2024	Prepared and sent
6	LIBERIAN SENATE	September 17, 2024	Prepared and sent
7	MICAT	September 17, 2024	Prepared and sent
8	FIA	September 17, 2024	Prepared and sent
9	PPCC	September 26, 2024	Prepared and sent

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Emailing of Audit Recommendations Trackers to Audited Entities August 29, 2024 to June 3, 2025			
No	Audited Entities	Date	Comment
10	LRRRC	September 26, 2024	Prepared and sent
11	NBC	September 26, 2024	Prepared and sent
12	NRF	November 18, 2024	Prepared and sent
13	LACC	November 18, 2024	Prepared and sent
14	NPA	November 18, 2024	Prepared and sent
15	NIC	November 18, 2024 January 2, 2025	Prepared and sent
16	LiMA	November 18, 2024 April 30, 2025	Prepared and sent
17	LTC	November 18, 2024	Prepared and sent
18	MOT	November 18, 2024	Prepared and sent
19	LAA	November 18, 2024	Prepared and sent
20	INCHR	November 19, 2024	Prepared and sent
21	NASSCORP	November 19, 2024	Prepared and sent
22	MOPT	November 19, 2024	Prepared and sent
23	NOCAL	November 20, 2024	Prepared and sent
24	JFKMC	November 20, 2024	Prepared and sent
25	NTA	November 20, 2024	Prepared and sent
26	NHA	November 21, 2024	Prepared and sent
27	NLA	November 21, 2024	Prepared and sent
28	NIR	November 21, 2024 January 2, 2025	Prepared and sent
29	LRA	November 21, 2024	Prepared and sent
30	LIPO	November 21, 2024	Prepared and sent
31	LBS	November 21, 2024	Prepared and sent
32	EPA	November 21, 2024	Prepared and sent
33	CDA	November 22, 2024	Prepared and sent
34	LOIC	November 22, 2024	Prepared and sent
35	LIPA	November 22, 2024	Prepared and sent
36	NWASHC	November 22, 2024	Prepared and sent
37	NDMA	November 22, 2024	Prepared and sent
38	LEITI	November 23, 2024	Prepared and sent
39	LISGIS	November 24, 2024 January 13, 2025	Prepared and sent
40	MOJ	November 25, 2024	Prepared and sent
41	MIA	November 25, 2024	Prepared and sent
42	LTA	November 26, 2024 January 10, 2025	Prepared and sent
43	CNDRA	November 28, 2024	Prepared and sent
44	LLA	November 29, 2024	Prepared and sent
45	MGCSP	December 1, 2024	Prepared and sent
46	MOA	December 18, 2024	Prepared and sent
47	LWSC	December 19, 2024	Prepared and sent
48	MPW	December 27, 2024	Prepared and sent

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Emailing of Audit Recommendations Trackers to Audited Entities August 29, 2024 to June 3, 2025			
No	Audited Entities	Date	Comment
49	MOH	December 30, 2024 June 1, 2025 July 1, 2025	Prepared and sent
50	NaFAA	December 30, 2024	Prepared and sent
51	RREA	December 30&31, 2024	Prepared and sent
52	CSA	January 2, 2025 May 15, 2025	Prepared and sent
53	MFDP	January 2&3, 2025 July 31, 2025	Prepared and sent
54	LPRC	January 3, 2025	Prepared and sent
55	LRC	January 6, 2025	Prepared and sent
56	MYS	January 6, 2025	Prepared and sent
57	MoCI	January 6, 2025	Prepared and sent
58	MCC	January 17, 2025	Prepared and sent
59	NPHIL	March 14, 2025	Prepared and sent
60	FDA	April 24, 2025	Prepared and sent
61	MOE	April 24, 2025	Prepared and sent
62	LEC	June 3, 2025	Prepared and sent
62			

7.3. Completion and Return of Audit Recommendations Trackers

- 7.3.1. Thirty-eight (38) audited entities returned audit recommendations trackers emailed to provide corrective actions on the implementation of audit recommendations. Meanwhile, twenty-four (24) audited entities did not return trackers with corrective actions. The AFU subsequently documented the corrective actions in the trackers that were not returned and further engaged these entities on the implementation of audit recommendations.

Table 21: Completion and Return of Audit Recommendations Trackers by Audited Entities

Completion and Return of Audit Recommendations Trackers by Audited Entities September 15, 2024 to July 22, 2025			
No	Audited Entities	Date	Comment
1	EPS	September 15 & 25, 2024	Received
2	LIBERIAN SENATE	September 30, 2024	Received
3	MME	September 30, 2024	Received
4	MOS	October 1, 2024	Received
5	NBC	November 27, 2024	Received
6	LiMA	November 30, 2024 April 9, 2025	Received
7	NPA	December 5, 2024 March 17, 2025	Received
8	NHA	December 9, 2024	Received
9	PPCC	December 9, 2024	Received
10	NRF	December 10, 2024 February 7, 2025	Received
11	MOJ	December 12, 2024	Received

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Completion and Return of Audit Recommendations Trackers by Audited Entities September 15, 2024 to July 22, 2025			
No	Audited Entities	Date	Comment
12	LEITI	December 16, 2024	Received
13	MICAT	January 2, 2025	Received
14	CSA	January 2, 2025	Received
15	LTA	January 10, 2025 February 20, 2025	Received
16	CDA	January 15, 2025	Received
17	FIA	January 16, 2025	Received
18	NIR	January 17, 2025	Received
19	MPW	January 17, 2025	Received
20	MOA	January 17, 2025 May 6, 2025	Received
21	LISGIS	January 20, 2025 February 19, 2025	Received
22	LRC	January 24, 2025	Received
23	NIC	January 28, 2025	Received
24	JUDICIARY	January 28, 2025	Received
25	NDMA	January 31, 2025	Received
26	NTA	February 12, 2025	Received
27	MOT	February 14, 2025	Received
28	LACC	February 17 & 26, 2025	Received
29	MOH	February 19, 2025	Received
30	LRA	February 25, 2025	Received
31	LTC	February 27, 2025	Received
32	LOIC	March 17, 2025 August 7, 2025	Received
33	NPHIL	March 24, 2025	Received
34	RREA	March 25, 2025	Received
35	NWASHC	April 1, 2025	Received
36	LPRC	May 17, 2025	Received
37	NOCAL	July 8, 2025	Received
38	CBL	July 22, 2025	Received
39	LAA	None	Not returned
40	LBS	None	Not returned
41	LIPO	None	Not returned
42	NASSCORP	None	Not returned
43	LWSC	None	Not returned
44	MOE	None	Not returned
45	JFKMC	None	Not returned
46	LEC	None	Not returned
47	INCHR	None	Not returned
48	CNDRA	None	Not returned
49	NLA	None	Not returned
50	EPA	None	Not returned
51	MYS	None	Not returned
52	NaFAA	None	Not returned
53	LRRRC	None	Not returned

Completion and Return of Audit Recommendations Trackers by Audited Entities September 15, 2024 to July 22, 2025			
No	Audited Entities	Date	Comment
54	MoCI	None	Not returned
55	MCC	None	Not returned
56	LIPA	None	Not returned
57	MGCSP	None	Not returned
58	MFDP	None	Not returned
59	LLA	None	Not returned
60	FDA	None	Not returned
61	MIA	None	Not returned
62	MOPT	None	Not returned
62			

7.4. Validation of Audit Recommendations Trackers with Corrective Actions

7.4.1. Validation of corrective actions in the audit recommendations trackers were performed in person at twenty-seven (27) audited entities. Validation of corrective actions were completed through emails with sixteen (16) audited entities. Validation of corrective actions was completed internally by the Audit Follow-up Unit (AFU) for nineteen (19) audited entities as these entities were not responsive to the validation.

Table 22: Validation of Audit Recommendations Trackers with Corrective Actions

Validation of Audit Recommendations Trackers with Corrective Actions December 11, 2024 to April 9, 2025			
No	Audited Entities	Date	Comment
1	FIA	December 11, 2024 February 6, 2025	Delayed
2	LEITI	December 16, 2024	Delayed
3	NPA	December 17, 2024	Delayed
4	LWSC	January 7, 2025	Delayed
5	CNDRA	January 8, 2025	Delayed
6	PPCC	January 21, 2025 March 6, 2025	Delayed
7	MOS	January 22 & 31, 2025	Completed
8	NIC	January 28, 2025	Delayed
9	NIR	January 28, 2025	Delayed
10	EPS	January 29, 2025	Delayed
11	NHA	February 6, 2025	Delayed
12	MYS	February 6, 2025	Delayed
13	CDA	February 7, 2025	Delayed
14	NRF	February 7, 2025	Completed
15	LRRRC	February 10, 2025	Delayed
16	LIPO	February 10, 2025	Delayed
17	LACC	February 12, 2025	Delayed
18	MGCSP	February 12, 2025	Delayed
19	NBC	February 19, 2025	Delayed

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Validation of Audit Recommendations Trackers with Corrective Actions December 11, 2024 to April 9, 2025			
No	Audited Entities	Date	Comment
20	JFKMC	February 25, 2025	Delayed
21	LRC	February 26, 2025	Delayed
22	LISGIS	February 27, 2025	Delayed
23	MOH	March 6, 2025	Delayed
24	RREA	March 13, 2025	Delayed
25	JUDICIARY	March 20, 2025	Delayed
26	LRA	March 31, 2025	Completed
27	LiMA	April 9, 2025	Completed
28	NPHIL	Performed through email	Completed
29	LPRC	Performed through email	Delayed
30	LAA	Performed through email	Delayed
31	LTC	Performed through email	Delayed
32	LBS	Performed through email	Delayed
33	MME	Performed through email	Delayed
34	LTA	Performed through email	Delayed
35	CSA	Performed through email	Delayed
36	MOT	Performed through email	Delayed
37	NWASHC	Performed through email	Delayed
38	MOJ	Performed through email	Delayed
39	LOIC	Performed through email	Delayed
40	MICAT	Performed through email	Delayed
41	MPW	Performed through email	Delayed
42	NTA	Performed through email	Delayed
43	LIBERIAN SENATE	Performed through email	Completed
44	NASSCORP	Performed internally by AFU	Non-compliant
45	CBL	Performed internally by AFU	Non-compliant
46	MOE	Performed internally by AFU	Non-compliant
47	LEC	Performed internally by AFU	Non-compliant
48	INCHR	Performed internally by AFU	Non-compliant
49	NLA	Performed internally by AFU	Non-compliant
50	EPA	Performed internally by AFU	Non-compliant
51	NOCAL	Performed internally by AFU	Non-compliant
52	NaFAA	Performed internally by AFU	Non-compliant
53	MOA	Performed internally by AFU	Non-compliant
54	MoCI	Performed internally by AFU	Non-compliant
55	MCC	Performed internally by AFU	Non-compliant
56	LIPA	Performed internally by AFU	Non-compliant
57	MFDP	Performed internally by AFU	Non-compliant
58	LLA	Performed internally by AFU	Non-compliant
59	NDMA	Performed internally by AFU	Non-compliant
60	FDA	Performed internally by AFU	Non-compliant

Validation of Audit Recommendations Trackers with Corrective Actions December 11, 2024 to April 9, 2025			
No	Audited Entities	Date	Comment
61	MIA	Performed internally by AFU	Non-compliant
62	MOPT	Performed internally by AFU	Non-compliant
62			

7.5. Monitoring Visits to Review Evidence on the Implementation of Audit Recommendations

7.5.1. Monitoring visits were performed at thirty-eight (38) of the sixty-two (62) audited entities, while twenty-four (24) audited entities did not comply.

Table 23: Monitoring Visits at Audited Entities on the Implementation of Audit Recommendations

Monitoring Visits at Audited Entities on the Implementation of Audit Recommendations October 18, 2024 to September 4, 2025			
No	Audited Entities	Date	Comment
1	LIBERIAN SENATE	October 18, 2024 March 3, 2025	Completed
2	NASSCORP	November 20, 2024 March 4, 2025	Completed
3	NRF	February 7, 2025	Completed
4	CDA	February 7, 2025 March 28, 2025	Completed
5	MOS	February 13, 2025	Completed
6	EPS	March 4, 2025 September 4, 2025	Completed
7	RREA	March 13, 2025	Completed
8	FIA	March 21, 2025 August 19, 2025	Completed
9	LIPO	March 25, 2025	Completed
10	PPCC	April 1, 2025	Completed
11	NIC	April 9, 2025 June 4, 2025	Completed
12	LiMA	April 9, 2025 May 22, 2025	Completed
13	CNDRA	April 10, 2025	Completed
14	NTA	April 22, 2025	Completed
15	JFKMC	April 23, 2025	Completed
16	LTC	April 24, 2025	Completed
17	MOJ	April 25, 2025	Completed
18	LISGIS	April 29, 2025	Completed
19	MPW	May 1, 2025 July 15 & 31, 2025 August 18, 2025	Completed
20	LTA	May 20, 2025	Completed
21	LBS	May 23, 2025 July 7, 2025	Completed
22	NWASHC	May 28, 2025	Completed

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Monitoring Visits at Audited Entities on the Implementation of Audit Recommendations October 18, 2024 to September 4, 2025			
No	Audited Entities	Date	Comment
23	NIR	May 28, 2025	Completed
24	LACC	May 29, 2025	Completed
25	LWSC	June 5, 2025	Completed
26	LOIC	June 12, 2025	Completed
27	LAA	June 18, 2025	Completed
28	MOT	July 3, 2025	Completed
29	NOCAL	July 10, 17, & 31, 2025	Completed
30	MICAT	July 11, 2025	Completed
31	LEITI	July 14, 2025 August 14, 2025	Completed
32	CBL	July 21, 2025 July 24, 2025 to August 8, 2025	Completed
33	LRA	August 1, 2025	Completed
34	JUDICIARY	August 6, 2025	Completed
35	MYS	August 15, 2025	Completed
36	LPRC	August 19-22, 2025 August 26&27, 2025	Completed
37	NPHIL	August 20, 2025	Completed
38	CSA	August 29, 2025	Completed
39	MME	None	Documents submitted
40	NHA	None	Documents submitted
41	NBC	None	Non-compliant
42	MOE	None	Non-compliant
43	LEC	None	Non-compliant
44	INCHR	None	Non-compliant
45	NLA	None	Non-compliant
46	EPA	None	Non-compliant
47	NaFAA	None	Non-compliant
48	MOA	None	Non-compliant
49	LRRRC	None	Non-compliant
50	MoCI	None	Non-compliant
51	MCC	None	Non-compliant
52	MOH	None	Non-compliant
53	LIPA	None	Non-compliant
54	MGCSP	None	Non-compliant
55	MFDP	None	Non-compliant
56	LLA	None	Non-compliant
57	NDMA	None	Non-compliant
58	FDA	None	Non-compliant
59	NPA	None	Non-compliant
60	LRC	None	Non-compliant
61	MIA	None	Non-compliant
62	MOPT	None	Non-compliant
62			

8. CONCLUSION

- 8.1. The Audit Follow-up Activities showed moderate improvement in the implementation of audit recommendations from 13% (343 from 2,593 recommendations) in Phase One (September 6, 2022 to March 29, 2024) to 37% (2,647 from 7,169 recommendations) in Phase Two (August 1, 2024 to August 31, 2025).
- 8.2. Audit follow-up activities were performed for sixty-two (62) audited entities in Phase Two, with four (4) entities fully compliant (timely complied with the audit follow-up activities), thirty-six (36) entities compliant (complied with the audit follow-up Activities, despite some delays), seven (7) entities partially compliant (complied with some of the audit follow-up activities), and fifteen (15) entities not compliant (acquaintance meetings held with eleven (11) audited entities and no follow-up activity performed for four (4) audited entities).
- 8.3. Fully implemented audit recommendations increased from 10% (256 of 2,593) in 2024 to 31% (2,238 of 7,169) in 2025.
- 8.4. Partially implemented audit recommendations increased from 7% (173 of 2,593) in 2024 to 11% (817 of 7,169) in 2025.
- 8.5. There was improvement in the percentage of audit recommendations 'not implemented' which reduced from 83% (2,164 of 2,593) in 2024 to 57% (4,114 of 7,169) in 2025.
- 8.6. Audited entities with significant implementation of audit recommendations increased from one (1) in 2024 to ten (10) in 2025.
- 8.7. Audited entities that had average implementation also increased from four (4) in 2024 to fourteen (14) in 2025.
- 8.8. Audited entities with slow implementation also increased from six (6) in 2024 to fourteen (14) in 2025.
- 8.9. Audited entities that poorly implemented audit recommendations reduced from twenty-two (22) in 2024 to twenty (20) in 2025.
- 8.10. Audited entities with no implementation of audit recommendations reduced from fifteen (15) in 2024 to four (4) in 2025.
- 8.11. Governance matters accounted for 12% (832) of the total audit recommendations (7,169), with 4% (276) of total governance matters implemented.
- 8.12. Compliance matters accounted for 80% (5,727) of the total audit recommendations (7,169), with 31% (2,213) of total compliance matters implemented.

- 8.13. Accounting for public funds accounted for 8% (610) of the total audit recommendations (7,169), with 2% (158) of total accounting for public funds recommendations implemented.

APPENDIX: SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS (SAFARS)

Summary of Audit Findings and Recommendations (SAFARs)					
Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MOS	Special (SPA)	1.2.2.3	Financial Issue (FII)	Budget management – no budget policy and formulation	Fully implemented
MOS	Special (SPA)	1.2.3.2&3	Financial Issue (FII)	Budget management – no evidence of internal budget	Fully implemented
MOS	Special (SPA)	1.2.4.2	Financial Issue (FII)	Budget management – internally generated revenue	Partially implemented
MOS	Special (SPA)	1.2.6.3	Financial Issue (FII)	Budget management – irregularities associated with operational expenses	Fully implemented
MOS	Special (SPA)	1.3.2.3	Financial Issue (FII)	No automated financial management system/accounting software	Partially implemented
MOS	Special (SPA)	1.3.3.3&4	Financial Issue (FII)	Non-preparation/submission of financial statements	Partially implemented
MOS	Special (SPA)	1.3.4.2	Financial Issue (FII)	Discrepancy between expenditure report and fiscal outturn	Partially implemented
MOS	Special (SPA)	1.3.5.2	Financial Issue (FII)	General ledgers not reconciled to financial statements	Partially implemented
MOS	Special (SPA)	1.3.6.2	Financial Issue (FII)	No book of accounts	Partially implemented
MOS	Special (SPA)	1.5.1.2	Financial Issue (FII)	Unauthorized bank accounts	Partially implemented
MOS	Special (SPA)	1.5.2.3	Financial Issue (FII)	Irregularities with undisclosed bank accounts	Partially implemented
MOS	Special (SPA)	1.5.3.2	Financial Issue (FII)	Non-preparation of bank reconciliation	Fully implemented
MOS	Special (SPA)	1.5.4.2	Financial Issue (FII)	No policy on petty cash/imprest system	Fully implemented
MOS	Special (SPA)	1.5.5.3	Financial Issue (FII)	Irregularities with petty cash/imprest	Fully implemented
MOS	Special (SPA)	1.6.1.3	Financial Issue (FII)	Procurement irregularities	Fully implemented
MOS	Special (SPA)	1.6.2.2	Financial Issue (FII)	Payment without adequate supporting documents	Partially implemented
MOS	Special (SPA)	1.6.3.2	Financial Issue (FII)	Third party payment to employee	Fully implemented

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MOS	Special (SPA)	1.6.4.2	Financial Issue (FII)	Travel expenditure irregularities	Partially implemented
MOS	Special (SPA)	1.6.5.2	Financial Issue (FII)	Payments without evidence of contract	Partially implemented
MOS	Special (SPA)	1.6.6.2	Financial Issue (FII)	Fuel management irregularities	Fully implemented
MOS	Special (SPA)	1.1.1.3	Governance Issue (GI)	No strategic and operational plans	Partially implemented
MOS	Special (SPA)	1.1.5.3	Governance Issue (GI)	Lack of audit committee	Fully implemented
MOS	Special (SPA)	1.1.6.3	Governance Issue (GI)	Organizational structure discrepancies	Fully implemented
MOS	Special (SPA)	1.1.7.2	Governance Issue (GI)	Non-maintenance of MOS Act copy	Fully implemented
MOS	Special (SPA)	1.2.1.2	Governance Issue (GI)	No evidence of functional budget committee	Fully implemented
MOS	Special (SPA)	1.2.2.2	Governance Issue (GI)	No budget policy and formulation	Fully implemented
MOS	Special (SPA)	1.2.5.2	Governance Issue (GI)	No evidence of budget unit	Fully implemented
MOS	Special (SPA)	1.12.1.2	Governance Issue (GI)	No functional internal audit unit	Fully implemented
MOS	Special (SPA)	1.12.2.2	Governance Issue (GI)	No approved internal audit charter	Fully implemented
MOS	Special (SPA)	1.12.3.2	Governance Issue (GI)	No approved internal audit plan	Fully implemented
MOS	Special (SPA)	1.1.2.2	Internal Control Issue (ICI)	No monitoring & evaluation	Fully implemented
MOS	Special (SPA)	1.1.3.2	Internal Control Issue (ICI)	No senior management meeting minutes	Fully implemented
MOS	Special (SPA)	1.1.4.2	Internal Control Issue (ICI)	No annual report	Fully implemented
MOS	Special (SPA)	1.3.1.3	Internal Control Issue (ICI)	No approved financial manual	Fully implemented
MOS	Special (SPA)	1.4.1.3&4	Internal Control Issue (ICI)	No approved HR policies and procedures	Fully implemented
MOS	Special (SPA)	1.4.2.2	Internal Control Issue (ICI)	Non-competitive recruitment	Fully implemented
MOS	Special (SPA)	1.4.3.2	Internal Control Issue (ICI)	Inadequate personnel records	Partially implemented
MOS	Special (SPA)	1.4.4.2-4	Internal Control Issue (ICI)	Unapproved salary scales/structure	Fully implemented
MOS	Special (SPA)	1.4.5.3	Internal Control Issue (ICI)	No automated payroll system	Partially implemented
MOS	Special (SPA)	1.4.6.2&3	Internal Control Issue (ICI)	Lack of segregation of payroll management duties	Fully implemented

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MOS	Special (SPA)	1.4.7.3	Internal Control Issue (ICI)	Non-withholding/remittance of income tax for supplemental staff	Partially implemented
MOS	Special (SPA)	1.4.8.3	Internal Control Issue (ICI)	Non-remittance of NASSCORP contributions	Partially implemented
MOS	Special (SPA)	1.4.9.3	Internal Control Issue (ICI)	Payroll journal not reconciled to salary debit instruction	Fully implemented
MOS	Special (SPA)	1.4.10.2	Internal Control Issue (ICI)	Irregularities in personnel listing & payroll	Partially implemented
MOS	Special (SPA)	1.4.11.3	Internal Control Issue (ICI)	Employees due for retirement	Fully implemented
MOS	Special (SPA)	1.4.12.3	Internal Control Issue (ICI)	Discrepancies in job description policy	Fully implemented
MOS	Special (SPA)	1.4.13.3	Internal Control Issue (ICI)	Irregularities with personnel attendance	Fully implemented
MOS	Special (SPA)	1.4.14.2	Internal Control Issue (ICI)	No performance appraisal	Fully implemented
MOS	Special (SPA)	1.4.15.3	Internal Control Issue (ICI)	No exit conferences	Fully implemented
MOS	Special (SPA)	1.4.16.2&3	Internal Control Issue (ICI)	Exited employees kept on payroll	Fully implemented
MOS	Special (SPA)	1.4.17.3	Internal Control Issue (ICI)	Irregularities associated with employee leave	Fully implemented
MOS	Special (SPA)	1.4.18.6-8	Internal Control Issue (ICI)	Supplementary personnel irregularities	Partially implemented
MOS	Special (SPA)	1.7.1.2	Internal Control Issue (ICI)	Fixed assets management irregularities	Partially implemented
MOS	Special (SPA)	1.8.1.3	Internal Control Issue (ICI)	Inventory management irregularities	Partially implemented
MOS	Special (SPA)	1.9.1.2	Internal Control Issue (ICI)	Internally generated revenue irregularities	Partially implemented
MOS	Special (SPA)	1.9.2.6&7	Internal Control Issue (ICI)	Presidential project management irregularities	Partially implemented
MOS	Special (SPA)	1.10.1.4	Internal Control Issue (ICI)	Receivable management policy irregularities	Partially implemented
MOS	Special (SPA)	1.11.1.3	Internal Control Issue (ICI)	Payable management irregularities	Partially implemented

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MOS	Special (SPA)	1.13.2.4	Information Technology Issue (ITI)	IT governance weaknesses	Partially implemented
MOS	Special (SPA)	1.13.3.2	Information Technology Issue (ITI)	IT security management weaknesses	Partially implemented
MOS	Special (SPA)	1.13.4.2	Information Technology Issue (ITI)	Program change management weaknesses	Partially implemented
MOS	Special (SPA)	1.13.5.2	Information Technology Issue (ITI)	Physical access control weaknesses	Partially implemented
MOS	Special (SPA)	1.13.6.2	Information Technology Issue (ITI)	Environmental control weaknesses	Partially implemented
MOS	Special (SPA)	1.13.7.4	Information Technology Issue (ITI)	IT service continuity weaknesses	Partially implemented
MOS	Special (SPA)	1.13.8.4	Information Technology Issue (ITI)	Logical access control weaknesses	Partially implemented
EPS	Compliance (CA)	1.1.1.4&5	Financial Issue (FII)	Expenditures without evidence of adequate supporting documents	Partially implemented
EPS	Compliance (CA)	1.1.2.2	Financial Issue (FII)	Non-submission of financial statements and accounts	Fully implemented
EPS	Compliance (CA)	1.1.3.2	Financial Issue (FII)	No supporting detailed general ledgers	Fully implemented
EPS	Compliance (CA)	1.1.4.2	Financial Issue (FII)	No evidence of quarterly budget performance reports	Fully implemented
EPS	Compliance (CA)	1.1.5.3	Financial Issue (FII)	Spending in excess of approved budgeted amount - GOL fund	Not implemented
EPS	Compliance (CA)	1.1.6.3	Financial Issue (FII)	Variances among EPS financial statements, IFMIS ledgers, and fiscal outturn (actual) reports	Not implemented
EPS	Compliance (CA)	1.1.7.2	Financial Issue (FII)	Non-preparation of monthly bank reconciliation	Fully implemented
EPS	Compliance (CA)	1.1.8.2	Financial Issue (FII)	Bank transfers without supporting documents	Not implemented
EPS	Compliance (CA)	1.1.9.3	Financial Issue (FII)	Irregularities associated with EPS employees' development funds	Partially implemented
EPS	Compliance (CA)	1.1.10.2	Financial Issue (FII)	Payroll deductions from suspended and AWOL agents	Not implemented
EPS	Compliance (CA)	1.1.11.2	Financial Issue (FII)	Retired, resigned, and deceased employees on EPS payroll	Not implemented
EPS	Compliance (CA)	1.1.12.3	Financial Issue (FII)	Irregularities associated with procurement management	Fully implemented

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
EPS	Compliance (CA)	1.1.13.2	Financial Issue (FII)	Non-remittance of social security contributions	Not implemented
EPS	Compliance (CA)	1.1.14.2	Financial Issue (FII)	Non-withholding and remittance of GST taxes	Not implemented
EPS	Compliance (CA)	1.2.1.3	Governance Issue (GI)	Lack of audit committee	Not implemented
EPS	Compliance (CA)	1.2.2.2	Governance Issue (GI)	No internal audit unit	Not implemented
EPS	Compliance (CA)	1.2.5.3	Governance Issue (GI)	No training and development plan	Fully implemented
EPS	Compliance (CA)	1.2.12.2	Governance Issue (GI)	Lack of approved policies and procedures	Fully implemented
EPS	Compliance (CA)	1.2.13.2	Governance Issue (GI)	Disaster recovery plan	Fully implemented
EPS	Compliance (CA)	1.2.18.2	Governance Issue (GI)	EPS sixteen point eight nine (16.89) acres of land on Marshall Highway, Margibi County	Partially implemented
EPS	Compliance (CA)	1.1.16.2	Compliance Issue (CI)	Non-retirement of incidental for foreign and domestic travels	Fully implemented
EPS	Compliance (CA)	1.2.6.2&3	Compliance Issue (CI)	Lack of basic police and VIP training for 449 staff	Partially implemented
EPS	Compliance (CA)	1.1.15.2	Internal Control Issue (ICI)	Irregularities associated with fixed assets management system	Fully implemented
EPS	Compliance (CA)	1.2.3.2	Internal Control Issue (ICI)	Inadequate records in personnel files	Fully implemented
EPS	Compliance (CA)	1.2.4.2&3	Internal Control Issue (ICI)	Non-monitoring of attendance log	Fully implemented
EPS	Compliance (CA)	1.2.7.2	Internal Control Issue (ICI)	Employment of disqualified applicants	Fully implemented
EPS	Compliance (CA)	1.2.8.2	Internal Control Issue (ICI)	Employees due for retirement	Fully implemented
EPS	Compliance (CA)	1.2.9.2	Internal Control Issue (ICI)	EPS employees' identification cards (ID) backdated and expired	Fully implemented
EPS	Compliance (CA)	1.2.10.3	Internal Control Issue (ICI)	Promotions without performance evaluation	Fully implemented
EPS	Compliance (CA)	1.2.11.2	Internal Control Issue (ICI)	Lack of vehicles fuel consumption log	Fully implemented
EPS	Compliance (CA)	1.2.14.2	Internal Control Issue (ICI)	Lack of proper archives system	Not implemented
EPS	Compliance (CA)	1.2.15.2	Internal Control Issue (ICI)	Lack of adequate logistics, radio and communications system	Fully implemented
EPS	Compliance (CA)	1.2.16.2	Internal Control Issue (ICI)	Monitoring & evaluation	Fully implemented
EPS	Compliance (CA)	1.2.17.2	Information Technology Issue (ITI)	Absence of licensed software and anti-virus for ICT equipment	Partially implemented
NASSCORP	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Inappropriate Financial Reporting Requirements	Not implemented
NASSCORP	Financial Statements (FSA)	1.1.2.2&3	Financial Issue (FII)	Inconsistent Cash Flows Statement	Fully implemented

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NASSCORP	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Non-Remittance of Employee Contribution	Partially implemented
NASSCORP	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Non-Usage of Payroll Format	Fully implemented
NASSCORP	Financial Statements (FSA)	1.1.5.2&3	Financial Issue (FII)	Non-Compliance with Travel Ordinance	Fully implemented
CBL	Compliance (CA)	1.1.1.6	Financial Issue (FII)	Budget irregularities	Not implemented
CBL	Compliance (CA)	1.1.2.2	Financial Issue (FII)	Encashment of checks payable to corporate bodies/institutional entities	Partially implemented
CBL	Compliance (CA)	1.1.3.3-6	Financial Issue (FII)	Irregularities associated with CBL lending the Government of Liberia	Partially implemented
CBL	Compliance (CA)	1.1.4.2	Financial Issue (FII)	Unauthorized temporary overdraft on the consolidated account (GOL payroll account)	Fully implemented
CBL	Compliance (CA)	1.1.5.2&3	Financial Issue (FII)	Non-performing commercial bank loans	Partially implemented
CBL	Compliance (CA)	1.1.6.3&4	Financial Issue (FII)	Defaulted staff loans	Partially implemented
CBL	Compliance (CA)	1.1.7.2&3	Financial Issue (FII)	CSR payments in excess of approved budget	Fully implemented
CBL	Compliance (CA)	1.1.8.6&7	Financial Issue (FII)	Over the counter currency transactions in excess of regulated threshold	Partially implemented
CBL	Compliance (CA)	1.1.9.3	Financial Issue (FII)	Duplication of payment of FY 2018 first quarter board fees	Partially implemented
CBL	Compliance (CA)	1.1.10.2	Financial Issue (FII)	Use of the general reserved account	Fully implemented
CBL	Compliance (CA)	1.1.12.4	Financial Issue (FII)	Irregularities associated with procurement of consulting services	Partially implemented
CBL	Compliance (CA)	1.1.13.2	Financial Issue (FII)	Non-withholding and remittance of GST	Fully implemented
CBL	Compliance (CA)	1.1.14.2	Financial Issue (FII)	Payment without adequate supporting documents	Fully implemented
CBL	Compliance (CA)	1.1.15.2	Financial Issue (FII)	Third party payments made to employees	Partially implemented

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
CBL	Compliance (CA)	1.1.16.3&4	Financial Issue (FII)	Documents not submitted for audit purposes	Partially implemented
CBL	Compliance (CA)	1.3.2.2	Financial Issue (FII)	Non-remittance of income taxes withheld from staff	Fully implemented
CBL	Compliance (CA)	1.3.3.2&3	Financial Issue (FII)	Non-remittance of social security contributions	Fully implemented
CBL	Compliance (CA)	1.2.1.2	Governance Issue (GI)	SOPs and PMs not adopted/approved	Partially implemented
CBL	Compliance (CA)	1.2.2.3&4	Governance Issue (GI)	Monetary policy committee not fully constituted	Partially implemented
CBL	Compliance (CA)	1.2.4.3	Governance Issue (GI)	No AML/CFT policy	Partially implemented
CBL	Compliance (CA)	1.2.5.3&4	Governance Issue (GI)	No policy on board remuneration	Fully implemented
CBL	Compliance (CA)	1.2.3.3	Compliance Issue (CI)	Irregularities associated with procurement management	Partially implemented
CBL	Compliance (CA)	1.3.6.3-6	Compliance Issue (CI)	Irregularities associated with contracts for goods	Partially implemented
CBL	Compliance (CA)	1.1.11.4	Internal Control Issue (ICI)	Irregularities associated with fixed assets management	Partially implemented
CBL	Compliance (CA)	1.3.1.2	Internal Control Issue (ICI)	Staff loan vehicle inspection report	Partially implemented
CBL	Compliance (CA)	1.3.4.3	Internal Control Issue (ICI)	Inadequate records in personnel files	Partially implemented
CBL	Compliance (CA)	1.3.5.2	Internal Control Issue (ICI)	Staff contracts not approved	Fully implemented
CBL	Compliance (CA)	1.3.7.2	Internal Control Issue (ICI)	Irregularities associated with fuel procured	Fully implemented
MOJ	Performance (PERA)	2.2.1.1	Financial Issue (FII)	Financial Impropriety	Partially implemented
MOJ	Performance (PERA)	2.1.1.2	Compliance Issue (CI)	Adequacy and Poor Quality of Food	Partially implemented
MOJ	Performance (PERA)	2.1.2.1&2	Compliance Issue (CI)	Safe and Clean Drinking Water	Not implemented

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MOJ	Performance (PERA)	2.1.3.1	Compliance Issue (CI)	Admission to Prison	Partially implemented
MOJ	Performance (PERA)	2.1.4.1&2	Compliance Issue (CI)	Medical Services and Facilities	Partially implemented
MOJ	Performance (PERA)	2.1.5.1	Compliance Issue (CI)	Management of Communicable Diseases	Partially implemented
MOJ	Performance (PERA)	2.1.6.1&2	Compliance Issue (CI)	Control of Insects and Rodents	Partially implemented
MOJ	Performance (PERA)	2.1.7.1	Compliance Issue (CI)	Uniforms	Partially implemented
MOJ	Performance (PERA)	2.1.8.1	Compliance Issue (CI)	Beddings	Partially implemented
MOJ	Performance (PERA)	2.1.9.1	Compliance Issue (CI)	Accommodation	Partially implemented
MOJ	Performance (PERA)	2.1.10.1	Compliance Issue (CI)	Waste Disposal and Management	Partially implemented
MOJ	Performance (PERA)	2.1.11.1	Compliance Issue (CI)	Rehabilitation of Inmates	Partially implemented
Judiciary	Special (SPA)	1.2.1.2	Financial Issue (FII)	Budget management – no evidence of approval for budget recast	Fully implemented
Judiciary	Special (SPA)	1.2.4.2	Financial Issue (FII)	Budget management – no evidence of quarterly budget performance reports	Fully implemented
Judiciary	Special (SPA)	1.3.1.3	Financial Issue (FII)	Non-functional automated financial management/accounting software	Not implemented
Judiciary	Special (SPA)	1.3.2.3	Financial Issue (FII)	Non-periodic reconciliation between fiscal outturn report, IFMIS records, and GOL disbursement	Not implemented
Judiciary	Special (SPA)	1.3.3.3	Financial Issue (FII)	Discrepancy between expenditure report (JBGL) and fiscal outturn report (MFDP)	Not implemented
Judiciary	Special (SPA)	1.3.4.2	Financial Issue (FII)	General ledgers & trial balance not reconciled to financial statements	Not implemented

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Judiciary	Special (SPA)	1.3.5.2	Financial Issue (FII)	Submission of approved financial statement to AG & CAG	Partially implemented
Judiciary	Special (SPA)	1.4.1.2	Financial Issue (FII)	Personnel management – irregularities in salary scales/structure	Partially implemented
Judiciary	Special (SPA)	1.4.5.2	Financial Issue (FII)	Personnel management – non-remittance of NASSCORP contributions	Partially implemented
Judiciary	Special (SPA)	1.5.1.2	Financial Issue (FII)	Cash management – irregularities in bank accounts	Partially implemented
Judiciary	Special (SPA)	1.5.2.2	Financial Issue (FII)	Cash management – irregularities in bank reconciliation	Not implemented
Judiciary	Special (SPA)	1.5.3.2	Financial Issue (FII)	Cash management – non-approval of amended petty cash float	Fully implemented
Judiciary	Special (SPA)	1.5.4.2	Financial Issue (FII)	Cash management – irregularities associated with petty cash	Partially implemented
Judiciary	Special (SPA)	1.5.5.2	Financial Issue (FII)	Cash management – no overdraft facility/agreement	Fully implemented
Judiciary	Special (SPA)	1.5.6.2	Financial Issue (FII)	Cash management – payment vouchers not pre-numbered	Fully implemented
Judiciary	Special (SPA)	1.6.1.3	Financial Issue (FII)	Procurement management – irregularities associated with procurement	Fully implemented
Judiciary	Special (SPA)	1.7.1.2	Financial Issue (FII)	Procurement management – splitting of procurement	Not implemented
Judiciary	Special (SPA)	1.7.2.2	Financial Issue (FII)	Procurement management – payment without supporting documents	Not implemented
Judiciary	Special (SPA)	1.7.3.2	Financial Issue (FII)	Procurement management – third-party payments to employees	Not implemented
Judiciary	Special (SPA)	1.7.4.2	Financial Issue (FII)	Procurement management – non-remittance of GST	Fully implemented
Judiciary	Special (SPA)	1.7.6.3	Financial Issue (FII)	Procurement management – irregularities in travel expenditures	Not implemented
Judiciary	Special (SPA)	1.10.1.2	Financial Issue (FII)	Revenue management – irregularities in internally generated revenue	Not implemented
Judiciary	Special (SPA)	1.1.1.3	Governance Issue (GI)	Lack of audit committee	Fully implemented
Judiciary	Special (SPA)	1.1.2.2	Governance Issue (GI)	No evidence of functional budget committee	Fully implemented
Judiciary	Special (SPA)	1.2.2.3	Governance Issue (GI)	Strategic & operational plans not aligned to budget	Partially implemented
Judiciary	Special (SPA)	1.13.1.4	Governance Issue (GI)	No approved internal audit charter	Fully implemented

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
Judiciary	Special (SPA)	1.13.2.2	Governance Issue (GI)	No approved internal audit plan	Fully implemented
Judiciary	Special (SPA)	1.2.3.2	Internal Control Issue (ICI)	No evidence of monitoring & evaluation	Fully implemented
Judiciary	Special (SPA)	1.4.2.2	Internal Control Issue (ICI)	Inadequate records in personnel files	Partially implemented
Judiciary	Special (SPA)	1.4.3.2	Internal Control Issue (ICI)	No automated payroll management system	Not implemented
Judiciary	Special (SPA)	1.4.4.2	Internal Control Issue (ICI)	Lack of segregation of duties in payroll management	Fully implemented
Judiciary	Special (SPA)	1.4.6.2	Internal Control Issue (ICI)	Personnel listing not reconciled to payroll	Partially implemented
Judiciary	Special (SPA)	1.4.7.2	Internal Control Issue (ICI)	No evidence of approval of job descriptions	Fully implemented
Judiciary	Special (SPA)	1.4.8.2	Internal Control Issue (ICI)	Non-monitoring of attendance log	Fully implemented
Judiciary	Special (SPA)	1.4.9.2	Internal Control Issue (ICI)	No employee performance appraisal	Fully implemented
Judiciary	Special (SPA)	1.4.10.2	Internal Control Issue (ICI)	Exited individual maintained on payroll	Fully implemented
Judiciary	Special (SPA)	1.7.5.2	Internal Control Issue (ICI)	No job completion certificates	Partially implemented
Judiciary	Special (SPA)	1.7.7.2	Internal Control Issue (ICI)	Fixed assets management irregularities	Partially implemented
Judiciary	Special (SPA)	1.9.1.2	Internal Control Issue (ICI)	No automated inventory management system	Not implemented
Judiciary	Special (SPA)	1.11.1.2	Internal Control Issue (ICI)	No account receivables management policy	Not implemented
Judiciary	Special (SPA)	1.12.1.4	Internal Control Issue (ICI)	No payable management policy	Not implemented
Judiciary	Special (SPA)	1.14.3.4	Information Technology Issue (ITI)	IT governance weaknesses	Partially implemented
Judiciary	Special (SPA)	1.14.4.2	Information Technology Issue (ITI)	IT security management weakness	Not implemented
Judiciary	Special (SPA)	1.14.5.2	Information Technology Issue (ITI)	Program change management weakness	Not implemented
Judiciary	Special (SPA)	1.14.6.2	Information Technology Issue (ITI)	Physical access control weakness	Not implemented
Judiciary	Special (SPA)	1.14.7.2	Information Technology Issue (ITI)	Environmental control weakness	Not implemented

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Judiciary	Special (SPA)	1.14.8.2	Information Technology Issue (ITI)	Logical access control weakness	Not implemented
Judiciary	Special (SPA)	1.14.9.2	Information Technology Issue (ITI)	IT service continuity weakness	Not implemented
LIBERIAN SENATE	Special (SPA)	1.2.2.2	Financial Issue (FII)	Budget management – no evidence of internal budget	Not implemented
LIBERIAN SENATE	Special (SPA)	1.2.4.2	Financial Issue (FII)	Budget management – no evidence of quarterly budget performance reports	Not implemented
LIBERIAN SENATE	Special (SPA)	1.2.5.3	Financial Issue (FII)	Budget management – irregularities associated with budget and payment related to grant	Fully implemented
LIBERIAN SENATE	Special (SPA)	1.2.6.3&4	Financial Issue (FII)	Budget management – irregularities associated with operational expenses	Fully implemented
LIBERIAN SENATE	Special (SPA)	1.2.7.3	Financial Issue (FII)	Budget management – spending in excess of approved budget	Fully implemented
LIBERIAN SENATE	Special (SPA)	1.3.1.2	Financial Issue (FII)	Financial reporting – no approved financial manual	Not implemented
LIBERIAN SENATE	Special (SPA)	1.3.2.2	Financial Issue (FII)	Financial reporting – no automated financial management system/accounting software	Not implemented
LIBERIAN SENATE	Special (SPA)	1.3.3.2	Financial Issue (FII)	Financial operations processed by MFDP rather than Senate Finance Department	Not implemented
LIBERIAN SENATE	Special (SPA)	1.3.4.2	Financial Issue (FII)	Non-preparation and submission of financial statements	Not implemented
LIBERIAN SENATE	Special (SPA)	1.3.5.2	Financial Issue (FII)	Payment vouchers not pre-numbered	Not implemented
LIBERIAN SENATE	Special (SPA)	1.3.6.3&4	Financial Issue (FII)	Discrepancy between expenditure report and fiscal outturn report	Fully implemented
LIBERIAN SENATE	Special (SPA)	1.3.7.2&3	Financial Issue (FII)	Manual general ledgers not reconciled to financial statements	Fully implemented
LIBERIAN SENATE	Special (SPA)	1.4.6.2	Financial Issue (FII)	Personnel management – non-remittance of NASSCORP contributions	Not implemented

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LIBERIAN SENATE	Special (SPA)	1.4.7.3	Financial Issue (FII)	Personnel management – non-reconciliation of payroll journal to salary debit instruction	Not implemented
LIBERIAN SENATE	Special (SPA)	1.4.8.2&3	Financial Issue (FII)	Personnel listing not reconciled to payroll	Not implemented
LIBERIAN SENATE	Special (SPA)	1.5.1.2-4	Financial Issue (FII)	Inactive bank accounts	Not implemented
LIBERIAN SENATE	Special (SPA)	1.5.2.2	Financial Issue (FII)	Non-preparation of bank reconciliation	Not implemented
LIBERIAN SENATE	Special (SPA)	1.5.3.2&3	Financial Issue (FII)	No petty cash system	Partially implemented
LIBERIAN SENATE	Special (SPA)	1.5.4.3	Financial Issue (FII)	Non-disclosure of bank accounts	Not implemented
LIBERIAN SENATE	Special (SPA)	1.6.1.4	Financial Issue (FII)	Irregularities associated with procurement management	Partially implemented
LIBERIAN SENATE	Special (SPA)	1.6.2.2	Financial Issue (FII)	Non-withholding and remittance of GST	Not implemented
LIBERIAN SENATE	Special (SPA)	1.6.3.2	Financial Issue (FII)	Payment without evidence of contract	Fully implemented
LIBERIAN SENATE	Special (SPA)	1.6.4.3&4	Financial Issue (FII)	Segregation of duty	Not implemented
LIBERIAN SENATE	Special (SPA)	1.6.6.3	Financial Issue (FII)	Payment without evidence of adequate supporting documents	Fully implemented
LIBERIAN SENATE	Special (SPA)	1.6.7.2	Financial Issue (FII)	Third party payment made to employee	Not implemented
LIBERIAN SENATE	Special (SPA)	1.9.1.2	Financial Issue (FII)	Irregularities associated with account receivables management policy	Not implemented
LIBERIAN SENATE	Special (SPA)	1.10.1.4	Financial Issue (FII)	Irregularities associated with payable management	Not implemented
LIBERIAN SENATE	Special (SPA)	1.1.1.3	Governance Issue (GI)	No strategic and operational plans	Not implemented

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LIBERIAN SENATE	Special (SPA)	1.1.2.2&3	Governance Issue (GI)	No monitoring & evaluation	Not implemented
LIBERIAN SENATE	Special (SPA)	1.1.3.2	Governance Issue (GI)	Lack of senior management meeting minutes	Not implemented
LIBERIAN SENATE	Special (SPA)	1.1.4.4	Governance Issue (GI)	No annual report	Not implemented
LIBERIAN SENATE	Special (SPA)	1.1.5.3	Governance Issue (GI)	Lack of audit committee	Not implemented
LIBERIAN SENATE	Special (SPA)	1.1.6.3&4	Governance Issue (GI)	No training and development plan	Partially implemented
LIBERIAN SENATE	Special (SPA)	1.2.1.2	Governance Issue (GI)	No evidence of a functional internal budget committee	Not implemented
LIBERIAN SENATE	Special (SPA)	1.2.3.2	Governance Issue (GI)	No evidence of a functional budget unit	Not implemented
LIBERIAN SENATE	Special (SPA)	1.4.10.2	Governance Issue (GI)	Lack of approved organogram	Not implemented
LIBERIAN SENATE	Special (SPA)	1.6.4.3-5	Governance Issue (GI)	Segregation of duty	Not implemented
LIBERIAN SENATE	Special (SPA)	1.11.1.2	Governance Issue (GI)	No functional internal audit unit	Partially implemented
LIBERIAN SENATE	Special (SPA)	1.11.2.4	Governance Issue (GI)	No evidence of approved internal audit charter	Not implemented
LIBERIAN SENATE	Special (SPA)	1.11.3.2	Governance Issue (GI)	No evidence of approved internal audit plan	Not implemented
LIBERIAN SENATE	Special (SPA)	1.11.4.2	Governance Issue (GI)	No risk management policy and report	Not implemented
LIBERIAN SENATE	Special (SPA)	1.4.1.2&3	Internal Control Issue (ICI)	Lack of approved human resource policies and procedures	Not implemented
LIBERIAN SENATE	Special (SPA)	1.4.2.7&8	Internal Control Issue (ICI)	Non-compliance with recruitment policy	Not implemented

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LIBERIAN SENATE	Special (SPA)	1.4.3.2	Internal Control Issue (ICI)	Inadequate records in personnel files	Not implemented
LIBERIAN SENATE	Special (SPA)	1.4.4.2&3	Internal Control Issue (ICI)	Unapproved salary scales/structure	Not implemented
LIBERIAN SENATE	Special (SPA)	1.4.5.2	Internal Control Issue (ICI)	No automated payroll management system	Not implemented
LIBERIAN SENATE	Special (SPA)	1.4.9.2	Internal Control Issue (ICI)	No approved job description	Not implemented
LIBERIAN SENATE	Special (SPA)	1.4.11.2-4	Internal Control Issue (ICI)	Non-monitoring of attendance log	Fully implemented
LIBERIAN SENATE	Special (SPA)	1.4.12.2	Internal Control Issue (ICI)	No employees performance appraisal	Not implemented
LIBERIAN SENATE	Special (SPA)	1.4.13.3	Internal Control Issue (ICI)	Non-performance of exit conference	Not implemented
LIBERIAN SENATE	Special (SPA)	1.4.14.2	Internal Control Issue (ICI)	Non-documentation of adjustments to payroll	Not implemented
LIBERIAN SENATE	Special (SPA)	1.4.15.2&3	Internal Control Issue (ICI)	Lack of segregation of duties in payroll management	Not implemented
LIBERIAN SENATE	Special (SPA)	1.4.16.3-6	Internal Control Issue (ICI)	Irregularities associated with employees' leave	Not implemented
LIBERIAN SENATE	Special (SPA)	1.6.5.2	Internal Control Issue (ICI)	Irregularities associated with fuel management	Partially implemented
LIBERIAN SENATE	Special (SPA)	1.7.1.2	Internal Control Issue (ICI)	Irregularities associated with fixed assets management	Partially implemented
LIBERIAN SENATE	Special (SPA)	1.8.1.2	Internal Control Issue (ICI)	Irregularities associated with inventory management system	Not implemented
LIBERIAN SENATE	Special (SPA)	1.11.5.2	Internal Control Issue (ICI)	Lack of proper archives system	Not implemented
LIBERIAN SENATE	Special (SPA)	1.11.7.4	Information Technology Issue (ITI)	IT governance	Not implemented

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LIBERIAN SENATE	Special (SPA)	1.11.8.2	Information Technology Issue (ITI)	IT security management	Not implemented
LIBERIAN SENATE	Special (SPA)	1.11.9.2	Information Technology Issue (ITI)	Program change management	Not implemented
LIBERIAN SENATE	Special (SPA)	1.11.10.2	Information Technology Issue (ITI)	Physical access control	Not implemented
LIBERIAN SENATE	Special (SPA)	1.11.11.2	Information Technology Issue (ITI)	Environmental control	Not implemented
LIBERIAN SENATE	Special (SPA)	1.11.12.2	Information Technology Issue (ITI)	Logical access control	Not implemented
LIBERIAN SENATE	Special (SPA)	1.11.13.4	Information Technology Issue (ITI)	IT service continuity	Not implemented
NRF	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Unremitted Fuel Levy Fees	Fully implemented
NRF	Financial Statements (FSA)	1.1.2.3	Financial Issue (FII)	Fuel Levy Fees Account	Fully implemented
NRF	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Discrepancy in Budgeted Amounts	Fully implemented
NRF	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Non-inclusion of NRF Employees on Fuel Levy Fees Collection	Fully implemented
NRF	Financial Statements (FSA)	1.1.5.3	Financial Issue (FII)	Unsupported Payments	Fully implemented
NRF	Financial Statements (FSA)	1.1.6.2	Financial Issue (FII)	Unsupported Foreign Currency Translation	Fully implemented
NRF	Financial Statements (FSA)	1.1.7.2	Financial Issue (FII)	Unapproved Payments	Fully implemented
NRF	Financial Statements (FSA)	1.1.8.2	Financial Issue (FII)	Overpayment for Goods and Services	Fully implemented
NRF	Financial Statements (FSA)	1.1.9.2	Financial Issue (FII)	Late Performance of Bank Reconciliation	Fully implemented

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NRF	Financial Statements (FSA)	1.1.10.3	Financial Issue (FII)	Non-Application of Penalty on Delay Payments	Fully implemented
NRF	Financial Statements (FSA)	1.1.11.2	Financial Issue (FII)	Multiple NRF Bank Accounts	Fully implemented
NRF	Financial Statements (FSA)	1.1.12.3&4	Financial Issue (FII)	Receivables Due from Petroleum Importers	Fully implemented
NRF	Financial Statements (FSA)	1.1.13.2	Financial Issue (FII)	Receivable Due from LPRC	Fully implemented
NRF	Financial Statements (FSA)	1.1.3.3	Financial Issue (FII)	Outstanding Commitment	Fully implemented
NRF	Financial Statements (FSA)	1.1.6.3	Financial Issue (FII)	NRF Support to National Budget	Partially implemented
NRF	Financial Statements (FSA)	1.2.1.2	Financial Issue (FII)	High Cost of UBA Loan	Fully implemented
NRF	Financial Statements (FSA)	1.2.2.2	Financial Issue (FII)	Discrepancies on UBA Loan Amortization Schedule	Fully implemented
NRF	Financial Statements (FSA)	1.2.7.2	Financial Issue (FII)	Payments without Bill of Quantity (BOQ)	Fully implemented
NRF	Financial Statements (FSA)	1.3.1.2	Governance Issue (GI)	Unapproved Policy Documents	Partially implemented
NRF	Financial Statements (FSA)	1.3.3.2	Governance Issue (GI)	No Organizational Chart	Fully implemented
NRF	Financial Statements (FSA)	1.3.4.2	Governance Issue (GI)	No Established Audit Committee	Fully implemented
NRF	Financial Statements (FSA)	1.3.5.2	Governance Issue (GI)	No Procurement Committee Minutes	Fully implemented
NRF	Financial Statements (FSA)	1.3.6.2	Governance Issue (GI)	No Internal Audit Unit	Fully implemented
NRF	Financial Statements (FSA)	1.4.1.2	Governance Issue (GI)	No Risk Management Policy and Report	Partially implemented

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NRF	Financial Statements (FSA)	1.4.2.2	Governance Issue (GI)	No Disaster Recovery Plan	Partially implemented
NRF	Financial Statements (FSA)	1.1.14.2&3	Compliance Issue (CI)	Uncompetitive Recruitment of Consultants	Fully implemented
NRF	Financial Statements (FSA)	1.1.7.2	Compliance Issue (CI)	Recruitment of Consultants	Fully implemented
NRF	Financial Statements (FSA)	1.1.8.3	Compliance Issue (CI)	Recruitment of Security Firm	Fully implemented
NRF	Financial Statements (FSA)	1.2.6.3	Compliance Issue (CI)	Roads and Bridges	Fully implemented
NRF	Financial Statements (FSA)	1.2.8.2	Compliance Issue (CI)	Inaccessible Feeder Roads	Fully implemented
NRF	Financial Statements (FSA)	1.2.9.2	Compliance Issue (CI)	No Erection of Signboards	Fully implemented
NRF	Financial Statements (FSA)	1.2.10.3	Compliance Issue (CI)	Non-Application of Chip Seals Pavement	Fully implemented
NRF	Financial Statements (FSA)	1.2.11.3	Compliance Issue (CI)	Maintenance of Zekepa – Tappita Road Project	Fully implemented
NRF	Financial Statements (FSA)	1.2.12.3	Compliance Issue (CI)	Incomplete Concrete Side Drains on Gbarnga Broad Street	Partially implemented
NRF	Financial Statements (FSA)	1.2.1.4	Internal Control Issue (ICI)	Annual Employment Contract	Fully implemented
NRF	Financial Statements (FSA)	1.2.2.2	Internal Control Issue (ICI)	Incomplete Assets Register	Partially implemented
NRF	Financial Statements (FSA)	1.3.2.3	Internal Control Issue (ICI)	No Quarterly and Annual Reports	Fully implemented
NRF	Financial Statements (FSA)	1.4.3.2	Internal Control Issue (ICI)	Non-Maintenance of Proper Personnel files	Fully implemented
NRF	Financial Statements (FSA)	1.2.5.2	Internal Control Issue (ICI)	No Monitoring and Supervision Report	Fully implemented

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MME	Performance (PERA)	3.2.1.4	Financial Issue (FII)	Limited Revenue Generation from Mines	Partially implemented
MME	Performance (PERA)	3.3.1.2	Compliance Issue (CI)	Illicit Mining	Partially implemented
MME	Performance (PERA)	3.4.1.2&3	Compliance Issue (CI)	Undue Bureaucracy/Lack of Decentralization in Registration & Issuance of Mining Licenses	Fully implemented
MME	Performance (PERA)	3.5.1.3	Compliance Issue (CI)	Delays in the Issuance of Mining License	Fully implemented
MME	Performance (PERA)	3.5.1.7	Compliance Issue (CI)	Inadequate Monitoring and Inspection at Mining Sites	Fully implemented
MME	Performance (PERA)	3.6.1.3	Compliance Issue (CI)	Limited Skilled Personnel	Fully implemented
MME	Performance (PERA)	3.7.1.2&3	Compliance Issue (CI)	Unemployed Personnel used as Patrolmen, Inspectors and Mining Agents	Fully implemented
MME	Performance (PERA)	3.2	Compliance Issue (CI)	Limited Guidelines and legal framework to regulate River Sand Mining	Fully implemented
MME	Performance (PERA)	3.3	Compliance Issue (CI)	Ineffective Monitoring Mechanisms	Partially implemented
MME	Performance (PERA)	3.4	Compliance Issue (CI)	Illegal/Illicit River Sand Mining Activities	Partially implemented
MME	Performance (PERA)	3.4.a	Compliance Issue (CI)	Illicit Artisanal Miners	Partially implemented
MME	Performance (PERA)	3.4.b	Compliance Issue (CI)	Illicit/Illegal Mining Company – Zeph-Na Lib Inc.	Partially implemented
MME	Performance (PERA)	3.4.c.i	Compliance Issue (CI)	Previously Licensed Company Not Meeting Requirements – Grass Field Sand Mining Company	Partially implemented
MME	Performance (PERA)	3.4.c.ii	Compliance Issue (CI)	Previously Licensed Company Not Meeting Requirements – Inland Investment Inc. (AM2005020)	Partially implemented
MME	Performance (PERA)	3.4.c.iii	Compliance Issue (CI)	Previously Licensed Company Not Meeting Requirements – Jiangyo Investment Group Ltd	Partially implemented
MME	Performance (PERA)	3.5	Compliance Issue (CI)	River Sand Mining Negatively Affecting Communities	Partially implemented

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MME	Performance (PERA)	3.6	Compliance Issue (CI)	Benefits from Sand Mining Not Impacting the Communities	Partially implemented
MME	Performance (PERA)	3.7	Compliance Issue (CI)	Limited Qualified Personnel	Partially implemented
MME	Performance (PERA)	3.8	Compliance Issue (CI)	Limited Collaboration Between MME and Other Regulatory Bodies	Partially implemented
MME	Performance (PERA)	3.9	Compliance Issue (CI)	Unknown Sand Budget and Sustainability	Partially implemented
MME	Performance (PERA)	3.10	Compliance Issue (CI)	Lack of Safety Measures and Equipment at Mining Sites	Partially implemented
NLA	Compliance (CA)	1.1.1.3	Financial Issue (FII)	Non-Preparation of Financial Statements	Not implemented
NLA	Compliance (CA)	1.1.3.2	Financial Issue (FII)	Non-Contribution to National Revenue	Not implemented
NLA	Compliance (CA)	1.1.4.2	Financial Issue (FII)	Non-submission of Audited Financial Statements before renewal of licenses	Partially implemented
NLA	Compliance (CA)	1.1.7.2	Financial Issue (FII)	Payments without adequate supporting documents	Not implemented
NLA	Compliance (CA)	1.1.8.2	Financial Issue (FII)	Payments not recorded in Cash Book	Not implemented
NLA	Compliance (CA)	1.1.9.2	Financial Issue (FII)	Non-Preparation of Bank Reconciliation	Partially implemented
NLA	Compliance (CA)	1.1.10.2	Financial Issue (FII)	Procurement Irregularities	Fully implemented
NLA	Compliance (CA)	1.1.12.4	Financial Issue (FII)	Double Emolument	Not implemented
NLA	Compliance (CA)	1.1.12.2	Financial Issue (FII)	Payroll Irregularities	Not implemented
NLA	Compliance (CA)	1.1.13.3&4	Financial Issue (FII)	Failure to deduct and remit NASSCORP Contribution	Partially implemented
NLA	Compliance (CA)	1.1.6.3	Governance Issue (GI)	Operational fees without Board Approval	Fully implemented
NLA	Compliance (CA)	1.1.11.2	Governance Issue (GI)	Failure to Conduct Board Meetings	Fully implemented
NLA	Compliance (CA)	1.1.14.2	Governance Issue (GI)	No Evidence of Audit Committee	Not implemented
NLA	Compliance (CA)	1.1.2.3	Compliance Issue (CI)	Non-Renewal of Operational Licenses for Gaming Entities	Fully implemented
NLA	Compliance (CA)	1.1.15.2	Internal Control Issue (ICI)	Lack of Monitoring and Evaluation	Fully implemented

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NOCAL	Financial Statements (FSA)	1.1.1.3&4	Financial Issue (FII)	Miscalculation of National Social Security Tax (Years 1&2)	Partially implemented
NOCAL	Financial Statements (FSA)	1.1.2.2&3	Financial Issue (FII)	Non-remittance of NASSCORP Tax (Years 1&2)	Partially implemented
NOCAL	Financial Statements (FSA)	1.1.3.3&4	Financial Issue (FII)	Non-remittance of Employees' Withholding Tax (Years 1&2)	Fully implemented
NOCAL	Financial Statements (FSA)	1.1.4.2&3	Financial Issue (FII)	Overstatement of Salary Expense (Years 1&2)	Not implemented
NOCAL	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Overstatement of Net Salary Payable (Year 2)	Not implemented
NOCAL	Financial Statements (FSA)	1.1.5.3&4	Financial Issue (FII)	Unsupported Adjustment to Net Salary Payable (Year 1)	Not implemented
NOCAL	Financial Statements (FSA)	1.1.6.3	Financial Issue (FII)	Prior Period Adjustments (Year 1)	Not implemented
NOCAL	Financial Statements (FSA)	1.1.7.3-5	Financial Issue (FII)	Non-Disclosure of Lease Rental (Years 1&2)	Not implemented
NOCAL	Financial Statements (FSA)	1.1.8.2	Financial Issue (FII)	Payments without Adequate Supporting Documentation (Years 1&2)	Partially implemented
NOCAL	Financial Statements (FSA)	1.1.10.2&3	Financial Issue (FII)	Misstatement of Accounts Receivable (Years 1&2)	Not implemented
NOCAL	Financial Statements (FSA)	1.1.11.2	Governance Issue (GI)	Payment of Both Board and Sitting Fees (Years 1&2)	Not implemented
NOCAL	Financial Statements (FSA)	1.3.2.2	Governance Issue (GI)	Audit Committee (Year 2)	Not implemented
NOCAL	Financial Statements (FSA)	1.1.12.3	Compliance Issue (CI)	Procurement Irregularities (Years 1&2)	Partially implemented
NOCAL	Financial Statements (FSA)	1.1.9.3	Internal Control Issue (ICI)	Fixed Asset Discrepancies (Years 1&2)	Not implemented
LRA	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Cash Position	Fully implemented

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LRA	Financial Statements (FSA)	1.1.1.3	Financial Issue (FII)	Travel – Allowance	Fully implemented
LRA	Financial Statements (FSA)	1.1.1.3	Financial Issue (FII)	Real Estate Block Mapping Project	Partially implemented
LRA	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Operational Budget	Fully implemented
LRA	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Unapproved Payments Voucher	Fully implemented
LRA	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Third Party Payment	Fully implemented
LRA	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Withholding Taxes	Fully implemented
LRA	Financial Statements (FSA)	1.1.5.4	Financial Issue (FII)	Exchange Difference	Fully implemented
LRA	Financial Statements (FSA)	1.1.6.3	Financial Issue (FII)	Procurement Plan	Fully implemented
LRA	Financial Statements (FSA)	1.2.1.5	Internal Control Issue (ICI)	Accounting System	Partially implemented
NPHIL	Financial Statements (FSA)	1.1.1.3	Financial Issue (FII)	Discrepancies in the Application of the Financial Reporting Framework	Fully implemented
NPHIL	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Difference in Closing Cash Balance	Partially implemented
NPHIL	Financial Statements (FSA)	1.1.3.3	Financial Issue (FII)	Withholding and Remittance of Goods/Services Tax	Partially implemented
NPHIL	Financial Statements (FSA)	1.1.3.3	Financial Issue (FII)	Payment Without Adequate Supporting Documents	Fully implemented
NPHIL	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Tax Clearance Signed by Proxy	Fully implemented
NPHIL	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Outstanding Payment Documents	Partially implemented

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NPHIL	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Settlement of Ex-residents of Land Designated to NPHIL	Partially implemented
NPHIL	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Unremitted Closing Cash Balance	Partially implemented
NPHIL	Financial Statements (FSA)	1.1.6.2&3	Financial Issue (FII)	Double Payment of Salary	Not implemented
NPHIL	Financial Statements (FSA)	1.1.7.3	Financial Issue (FII)	Discrepancies in the Management of NPHIL's Payroll	Partially implemented
NPHIL	Financial Statements (FSA)	1.1.8.2&3	Financial Issue (FII)	Apparent Conflict of Interest	Partially implemented
NPHIL	Financial Statements (FSA)	1.1.8.3	Financial Issue (FII)	Re-allocation of Budgeted Funds	Partially implemented
NPHIL	Financial Statements (FSA)	1.1.9.2	Financial Issue (FII)	Procurement Procedures	Partially implemented
NPHIL	Financial Statements (FSA)	1.1.9.2	Financial Issue (FII)	Business Transactions with Employees	Partially implemented
NPHIL	Financial Statements (FSA)	1.1.10.2	Financial Issue (FII)	Adherence to Travel Ordinance	Fully implemented
NPHIL	Financial Statements (FSA)	1.1.11.2&3	Financial Issue (FII)	Petty Cash Management	Fully implemented
NPHIL	Financial Statements (FSA)	1.1.11.2-4	Financial Issue (FII)	Movements in Payrolls	Partially implemented
NPHIL	Financial Statements (FSA)	1.1.12.2	Financial Issue (FII)	Deficiencies in the Preparation of Bank Reconciliation	Fully implemented
NPHIL	Financial Statements (FSA)	1.1.13.2	Financial Issue (FII)	Procurement Committee and Plan	Fully implemented
NPHIL	Financial Statements (FSA)	1.1.13.2	Financial Issue (FII)	Operating Expenses	Fully implemented
NPHIL	Financial Statements (FSA)	1.2.1.2&3	Financial Issue (FII)	Donor Funds – Memorandum of Understanding for Donor Fund	Partially implemented

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NPHIL	Financial Statements (FSA)	1.2.2.2	Financial Issue (FII)	Donor Funds – Preparation of Bank Reconciliation	Fully implemented
NPHIL	Financial Statements (FSA)	1.2.3.2	Financial Issue (FII)	Donor Funds – Adherence to Travel Ordinance	Fully implemented
NPHIL	Financial Statements (FSA)	1.2.3.2	Financial Issue (FII)	Donor Funds – Weaknesses in the Management of WHO Fund	Partially implemented
NPHIL	Financial Statements (FSA)	1.2.4.2&3	Financial Issue (FII)	Donor Funds – Fuel/Gasoline and Scratch Card Management System	Fully implemented
NPHIL	Financial Statements (FSA)	1.2.5.2	Financial Issue (FII)	Donor Funds – Payments to Third Party	Partially implemented
NPHIL	Financial Statements (FSA)	1.4.1.2	Governance Issue (GI)	Lack of Audit Committee	Fully implemented
NPHIL	Financial Statements (FSA)	1.4.2.2	Governance Issue (GI)	Strategic Plan	Fully implemented
NPHIL	Financial Statements (FSA)	1.3.1.2&3	Internal Control Issue (ICI)	Fuel/Gasoline and Scratch Card Management System (GOL)	Fully implemented
NPHIL	Financial Statements (FSA)	1.3.1.3&4	Internal Control Issue (ICI)	Management of Fixed Assets (GOL)	Fully implemented
NPHIL	Financial Statements (FSA)	1.3.2.2	Internal Control Issue (ICI)	Payments to Third Party (GOL)	Partially implemented
NPHIL	Financial Statements (FSA)	1.3.3.2	Internal Control Issue (ICI)	Human Resource Review/Approval of Payroll (GOL)	Partially implemented
NPHIL	Financial Statements (FSA)	1.3.4.2	Internal Control Issue (ICI)	Quarterly Reports not submitted to PPCC (GOL)	Fully implemented
NPHIL	Project (PRA)	1.1.1.3	Financial Issue (FII)	Spending Above Approved Procurement Plan	Fully implemented
NPHIL	Project (PRA)	1.1.2.3	Financial Issue (FII)	Withholding Taxes not Withheld and Remitted	Partially implemented
NPHIL	Project (PRA)	1.1.3.2	Financial Issue (FII)	Third-Party Payment	Partially implemented
NPHIL	Project (PRA)	1.1.4.2	Financial Issue (FII)	Non-Preparation of Quarterly Interim Financial Reports (IFRs)	Fully implemented

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NPHIL	Project (PRA)	1.1.5.2	Financial Issue (FII)	Inappropriate Disclosure of Reporting Period	Fully implemented
NPHIL	Project (PRA)	1.2.1.2	Compliance Issue (CI)	Non-adherence to the Project Implementation Manual	Fully implemented
NPHIL	Project (PRA)	1.2.2.2	Compliance Issue (CI)	Non-Preparation of Monthly Bank Reconciliation	Fully implemented
NPHIL	Project (PRA)	1.2.3.2	Compliance Issue (CI)	Irregularities Associated with the Management of Project Assets	Partially implemented
NPHIL	Project (PRA)	1.2.4.3	Compliance Issue (CI)	No Functional Internal Audit Activities for the Project	Fully implemented
NPHIL	Project (PRA)	1.2.5.2	Compliance Issue (CI)	No Risk Assessment Policy and Process	Partially implemented
LAA	Financial Statements (FSA)	1.1.1.3	Financial Issue (FII)	Financial Reporting Requirements (Years 1–3)	Partially implemented
LAA	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Unapproved Budget Expenditure (Year 1)	Fully implemented
LAA	Financial Statements (FSA)	1.1.3.3	Financial Issue (FII)	PIU Consultant and Contractor Payments on Expired Contracts (Year 2)	Fully implemented
LAA	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Aeronautical Revenue – Throughput Fees (Year 1)	Fully implemented
LAA	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Double Emolument AFL/LNP/ERU (Years 2 & 3)	Fully implemented
LAA	Financial Statements (FSA)	1.1.7.2	Financial Issue (FII)	Non-Remittance of Withholding Tax (Years 1–3)	Fully implemented
LAA	Financial Statements (FSA)	1.1.8.3	Financial Issue (FII)	Non-Remittance of NASSCORP Withholding Tax (Years 1–3)	Partially implemented
LAA	Financial Statements (FSA)	1.1.10.2	Financial Issue (FII)	Non-Retirement of Foreign Travels (Years 1–3)	Partially implemented
LAA	Financial Statements (FSA)	1.1.6.3	Governance Issue (GI)	Board Meeting Minutes (Year 1)	Fully implemented
LAA	Financial Statements (FSA)	1.2.1.2	Governance Issue (GI)	Absence of Approved Organization Chart (Years 1–3)	Fully implemented
LAA	Financial Statements (FSA)	1.2.2.3	Governance Issue (GI)	No Approved Consolidated Human Resource Manual (Years 1–3)	Partially implemented

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LAA	Financial Statements (FSA)	1.2.3.2	Governance Issue (GI)	No Approved Consolidated Financial Manual (Years 1–3)	Partially implemented
LAA	Financial Statements (FSA)	1.2.4.2	Governance Issue (GI)	Internal Audit Charter (Years 1–3)	Fully implemented
LAA	Financial Statements (FSA)	1.2.5.2	Governance Issue (GI)	Absence of Audit Committee (Years 1–3)	Partially implemented
LAA	Financial Statements (FSA)	1.1.5.2	Compliance Issue (CI)	Procurement Plan (Year 1)	Fully implemented
LAA	Financial Statements (FSA)	1.1.3.2	Internal Control Issue (ICI)	Fixed Assets Irregularities (Years 1–3)	Partially implemented
LAA	Financial Statements (FSA)	1.1.9.4	Internal Control Issue (ICI)	Non-Compliance with Recruitment Policy (Years 1–3)	Partially implemented
NIR	Financial Statements (FSA)	1.1.1.3	Financial Issue (FII)	Financial Irregularities	Fully implemented
NIR	Financial Statements (FSA)	1.1.1.3	Financial Issue (FII)	Revenue Variances	Not implemented
NIR	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Bank Reconciliation Variances	Fully implemented
NIR	Financial Statements (FSA)	1.1.3.1&2	Financial Issue (FII)	Closing Bank Balances	Fully implemented
NIR	Financial Statements (FSA)	1.1.4.1&2	Financial Issue (FII)	Preparation of Financial Statements	Fully implemented
NIR	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Payments without Supporting Documentation	Partially implemented
NIR	Financial Statements (FSA)	1.1.6.2&3	Financial Issue (FII)	Payments to Third Party	Fully implemented
NIR	Financial Statements (FSA)	1.2.1.2-3	Compliance Issue (CI)	Social Security Contributions	Fully implemented
NIR	Financial Statements (FSA)	1.2.3.2	Compliance Issue (CI)	Policies and Procedures	Partially implemented

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NIR	Financial Statements (FSA)	1.2.2.2	Compliance Issue (CI)	Duty to Institute Effective Internal Controls	Fully implemented
LIPO	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Undisclosed Bank Account Balance (Years 1–3)	Partially implemented
LIPO	Financial Statements (FSA)	1.1.2.3	Financial Issue (FII)	Undisclosed Generated Income (Years 1–3)	Fully implemented
LIPO	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Unreported Expenditure (Years 1–3)	Partially implemented
LIPO	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Expenditure Lacking Adequate Supporting Documentation (Years 1–3)	Partially implemented
LIPO	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Third Party Payments (Years 1–3)	Fully implemented
LIPO	Financial Statements (FSA)	1.2.1.2	Financial Issue (FII)	Non-Preparation of Bank Reconciliation (Years 1–3)	Fully implemented
LIPO	Financial Statements (FSA)	1.2.2.2	Financial Issue (FII)	No Evidence of Quarterly Budget Performance Reports (Years 1–3)	Fully implemented
LIPO	Financial Statements (FSA)	1.3.1.3	Financial Issue (FII)	Withholding and Remittance of Goods/Services Tax (Years 1–3)	Partially implemented
LIPO	Financial Statements (FSA)	1.3.2.4	Financial Issue (FII)	Irregularity Associated with Financial Reporting (Years 1–3)	Partially implemented
LIPO	Financial Statements (FSA)	1.3.4.2	Financial Issue (FII)	Unverified Salary Record (Years 1–3)	Partially implemented
LIPO	Financial Statements (FSA)	1.2.1.2	Governance Issue (GI)	Non-Functional Board of Directors (Years 1–3)	Partially implemented
LIPO	Financial Statements (FSA)	1.3.3.2	Governance Issue (GI)	Lack of Approved Policies and Procedures (Years 1–3)	Fully implemented
LIPO	Financial Statements (FSA)	1.3.5.3	Governance Issue (GI)	Internal Audit Unit (Years 1–3)	Fully implemented
LIPO	Financial Statements (FSA)	1.3.7.3	Governance Issue (GI)	Risk Assessment Processes (Years 1–3)	Partially implemented

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LIPO	Financial Statements (FSA)	1.4.1.2	Governance Issue (GI)	Non-Functional Board of Directors	Not implemented
LIPO	Financial Statements (FSA)	1.4.3.2	Governance Issue (GI)	Strategic Plan (Years 1–3)	Fully implemented
LIPO	Financial Statements (FSA)	1.4.4.2	Governance Issue (GI)	Establishment of Audit Committee (Years 1–3)	Partially implemented
LIPO	Financial Statements (FSA)	1.3.6.2	Internal Control Issue (ICI)	Irregularity Associated with Fixed Assets Management (Years 1–3)	Partially implemented
LIPO	Financial Statements (FSA)	1.4.2.2	Internal Control Issue (ICI)	Unsubmitted Key Management Personnel Files (Years 1–3)	Partially implemented
LIPO	Financial Statements (FSA)	1.3.8.2	Information Technology Issue (ITI)	Disaster Recovery Plan (Years 1–3)	Partially implemented
LIPO	Financial Statements (FSA)	1.5.1.2	Information Technology Issue (ITI)	IT Continuity Plans (Years 1–3)	Partially implemented
LIPO	Financial Statements (FSA)	1.5.2.2&3	Information Technology Issue (ITI)	Environmental Control (Years 1–3)	Fully implemented
LIPO	Financial Statements (FSA)	1.5.3.2	Information Technology Issue (ITI)	IT Security Policy (Years 1–3)	Fully implemented
NWASHC	Compliance (CA)	1.1.1.2	Financial Issue (FII)	Non-Preparation and Submission of Financial Statements	Partially implemented
NWASHC	Compliance (CA)	1.1.2.2	Financial Issue (FII)	Non-Preparation of Bank Reconciliation	Fully implemented
NWASHC	Compliance (CA)	1.1.2.2	Financial Issue (FII)	Non-Withholding and Remittance of Goods/Services Tax	Fully implemented
NWASHC	Compliance (CA)	1.1.3.3	Financial Issue (FII)	Procurement Management Irregularities (Lack of Quotations)	Partially implemented
NWASHC	Compliance (CA)	1.1.5.2	Financial Issue (FII)	Expenditure without Adequate Supporting Documents	Partially implemented
NWASHC	Compliance (CA)	1.2.5.2	Financial Issue (FII)	Non-Maintenance of Book of Accounts	Partially implemented
NWASHC	Compliance (CA)	1.2.1.3	Governance Issue (GI)	Operating without Financial Manual	Partially implemented

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NWASHC	Compliance (CA)	1.2.2.2	Governance Issue (GI)	Lack of Audit Committee	Not implemented
NWASHC	Compliance (CA)	1.2.3.3	Governance Issue (GI)	No Internal Audit Unit	Fully implemented
NWASHC	Compliance (CA)	1.2.4.2	Governance Issue (GI)	Budget Committee	Fully implemented
NWASHC	Compliance (CA)	1.2.6.2	Governance Issue (GI)	No Evidence of Risk Assessment	Partially implemented
NWASHC	Compliance (CA)	1.2.6.4	Governance Issue (GI)	Lack of Policies and Procedures	Partially implemented
NWASHC	Compliance (CA)	1.2.7.3	Governance Issue (GI)	Un-Approved Human Resource Policy	Not implemented
NWASHC	Compliance (CA)	1.2.8.2	Internal Control Issue (ICI)	Irregularities in Fixed Asset Management	Partially implemented
NWASHC	Compliance (CA)	1.2.8.2	Internal Control Issue (ICI)	Inventory Management Weaknesses	Partially implemented
NWASHC	Compliance (CA)	1.2.8.2&3	Internal Control Issue (ICI)	Non-Monitoring of Attendance Log	Partially implemented
NWASHC	Compliance (CA)	1.2.9.2	Internal Control Issue (ICI)	Generator/Vehicle Fuel Consumption Log	Fully implemented
NWASHC	Compliance (CA)	1.2.9.5	Internal Control Issue (ICI)	Retired/Resigned/Deceased Employees on Record	Not implemented
NWASHC	Compliance (CA)	1.2.10.4	Internal Control Issue (ICI)	Employees Not Verified	Not implemented
JFKMC	Compliance (CA)	1.1.1.2	Financial Issue (FII)	Payment without Evidence of Adequate Supporting Documents	Not implemented
JFKMC	Compliance (CA)	1.1.2.2	Financial Issue (FII)	Non-Submission of Financial Statements and Accounts	Fully implemented
JFKMC	Compliance (CA)	1.1.3.2	Financial Issue (FII)	No Supporting Detailed General Ledgers	Not implemented
JFKMC	Compliance (CA)	1.1.4.2&3	Financial Issue (FII)	Internally Generated Revenue Issues	Partially implemented
JFKMC	Compliance (CA)	1.1.5.2	Financial Issue (FII)	Contributions/Donations and Grants	Not implemented
JFKMC	Compliance (CA)	1.1.6.2	Financial Issue (FII)	Non-Preparation of Bank Reconciliation	Fully implemented
JFKMC	Compliance (CA)	1.1.7.2	Financial Issue (FII)	No Evidence of Bid Evaluation Report & Request for Quotations	Partially implemented
JFKMC	Compliance (CA)	1.1.8.2	Financial Issue (FII)	Non-Retirement of Foreign Travel	Not implemented
JFKMC	Compliance (CA)	1.1.9.2	Financial Issue (FII)	Income Tax not Withheld	Partially implemented

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JFKMC	Compliance (CA)	1.1.10.2	Financial Issue (FII)	Non-remittance of NASSCORP Contributions	Partially implemented
JFKMC	Compliance (CA)	1.1.11.2	Financial Issue (FII)	Employees on Payroll but not on Personnel Listing	Fully implemented
JFKMC	Compliance (CA)	1.1.12.2	Financial Issue (FII)	Disparity in Basic Salaries	Not implemented
JFKMC	Compliance (CA)	1.1.13.2	Financial Issue (FII)	Irregularities in Fixed Asset Register	Partially implemented
JFKMC	Compliance (CA)	1.2.1.2	Financial Issue (FII)	No Evidence of Board Meetings	Not implemented
JFKMC	Compliance (CA)	1.1.7.2	Internal Control Issue (ICI)	No Evidence of Bid Documents for Projects	Fully implemented
JFKMC	Compliance (CA)	1.2.1.2	Internal Control Issue (ICI)	Inadequate Records in Personnel Files	Partially implemented
JFKMC	Compliance (CA)	1.2.2.2	Internal Control Issue (ICI)	Employees due for Retirement	Fully implemented
JFKMC	Compliance (CA)	1.2.3.2	Internal Control Issue (ICI)	Lack of Policies and Procedures	Partially implemented
JFKMC	Compliance (CA)	1.2.4.2	Internal Control Issue (ICI)	Disaster Recovery Plan	Fully implemented
CNDRA	Compliance (CA)	1.1.1.2	Financial Issue (FII)	Payment for Fuel Without Policy and Consumption Log	Partially implemented
CNDRA	Compliance (CA)	1.1.2.3	Financial Issue (FII)	Payments Without Adequate Supporting Documents	Partially implemented
CNDRA	Compliance (CA)	1.1.3.2	Financial Issue (FII)	Non-Submission of Revenue Report	Partially implemented
CNDRA	Compliance (CA)	1.1.3.3	Financial Issue (FII)	Variance Between Revenue Transactions and Revenue Report	Partially implemented
CNDRA	Compliance (CA)	1.1.4.6	Financial Issue (FII)	Irregularities with Revenue (Transitory Account)	Fully implemented
CNDRA	Compliance (CA)	1.1.4.3	Financial Issue (FII)	Unauthorized Payment Vouchers	Fully implemented
CNDRA	Compliance (CA)	1.1.6.2	Financial Issue (FII)	Deposits Not Traced to Bank Statements	Partially implemented
CNDRA	Compliance (CA)	1.2.3.3	Financial Issue (FII)	Untimely Submission of Financial Statements	Partially implemented

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CNDRA	Compliance (CA)	1.2.4.3	Financial Issue (FII)	No Evidence of Receipts for Remittance Made to NASSCORP	Partially implemented
CNDRA	Compliance (CA)	1.1.1.2	Governance Issue (GI)	Payment for Fuel Without Policy and Consumption Log	Not implemented
CNDRA	Compliance (CA)	1.1.1.2	Governance Issue (GI)	No Evidence of Audit Committee	Not implemented
CNDRA	Compliance (CA)	1.2.5.3	Governance Issue (GI)	No Evidence of Risk Management Policy and Report	Partially implemented
CNDRA	Compliance (CA)	1.2.1.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Asset Management	Partially implemented
CNDRA	Compliance (CA)	1.2.2.3&4	Internal Control Issue (ICI)	Non-Submission of Stores Ledger for Legal Instruments and Other Inventories	Partially implemented
CNDRA	Compliance (CA)	1.2.6.2	Internal Control Issue (ICI)	No Evidence of Approved Strategic and Operational Plans	Not implemented
EPA	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Expenditure Lacking Adequate Supporting Documentation	Fully implemented
EPA	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Payments Made Without Quotations	Fully implemented
EPA	Financial Statements (FSA)	1.1.2.3	Financial Issue (FII)	Payment Made on Invalid Document	Not implemented
EPA	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Payment Made on Expired Tax Clearance	Fully implemented
EPA	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Third Party Payments	Fully implemented
EPA	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Unlawful Allowance	Not implemented
EPA	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Irregularities Noted with Payments Made by EPA	Fully implemented
EPA	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Unrecovered Salary Advances	Fully implemented
EPA	Financial Statements (FSA)	1.1.5.2&3	Financial Issue (FII)	Undefined Salary Payment	Fully implemented

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EPA	Financial Statements (FSA)	1.1.6.3	Financial Issue (FII)	Irregular Deposit into ESIA/EPA's Account	Not implemented
EPA	Financial Statements (FSA)	1.4.1.3	Governance Issue (GI)	Absence of Policy Councils	Not implemented
EPA	Financial Statements (FSA)	1.4.2.3	Governance Issue (GI)	Non-functional Board of Directors	Not implemented
EPA	Financial Statements (FSA)	1.4.3.2	Governance Issue (GI)	EPA Strategic Plan	Partially implemented
EPA	Financial Statements (FSA)	1.2.1.2	Compliance Issue (CI)	Splitting of Procurement	Not implemented
EPA	Financial Statements (FSA)	1.3.1.2	Internal Control Issue (ICI)	Disaster Recovery Plan	Not implemented
EPA	Financial Statements (FSA)	1.3.2.3	Internal Control Issue (ICI)	Risk Assessment Processes	Partially implemented
EPA	Financial Statements (FSA)	1.3.3.2	Internal Control Issue (ICI)	Unremitted Surplus Cash Balance	Not implemented
EPA	Financial Statements (FSA)	1.5.1.2	Information Technology Issue (ITI)	IT Continuity Plans	Not implemented
EPA	Financial Statements (FSA)	1.5.2.2&3	Information Technology Issue (ITI)	Environmental Control	Not implemented
EPA	Financial Statements (FSA)	1.5.3.2	Information Technology Issue (ITI)	IT Security Policy	Not implemented
PPCC	Financial Statements (FSA)	1.1.1.2&3	Financial Issue (FII)	No Automated Detailed General Ledgers and Accounting Software	Fully implemented
PPCC	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Expenditure without Evidence of Adequate Supporting Documentation	Partially implemented
PPCC	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Third Party Payments	Fully implemented
PPCC	Financial Statements (FSA)	1.1.3.3	Financial Issue (FII)	Payment without Business Registration and Tax Clearance Certificates	Fully implemented

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PPCC	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Non-Remittance of Vendor's Withholding Taxes	Not implemented
PPCC	Financial Statements (FSA)	1.1.4.3	Financial Issue (FII)	Non-Remittance of Tax Deductions	Not implemented
PPCC	Financial Statements (FSA)	1.1.5.4&5	Financial Issue (FII)	Re-allocation of Budgeted Funds	Not implemented
PPCC	Financial Statements (FSA)	1.4.1.2	Governance Issue (GI)	PPCC Strategic Plan	Not implemented
PPCC	Financial Statements (FSA)	1.4.1.2	Governance Issue (GI)	Establishment of an Audit Committee	Partially implemented
PPCC	Financial Statements (FSA)	1.2.1.2	Compliance Issue (CI)	Irregularities Associated with Fuel Consumption	Partially implemented
PPCC	Financial Statements (FSA)	1.2.2.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Assets Management	Partially implemented
PPCC	Financial Statements (FSA)	1.3.1.2	Internal Control Issue (ICI)	Irregularities Associated with Pre-Numbered Voucher	Fully implemented
PPCC	Financial Statements (FSA)	1.3.2.3	Internal Control Issue (ICI)	Risk Assessment Processes	Not implemented
PPCC	Financial Statements (FSA)	1.3.3.2	Internal Control Issue (ICI)	Disaster Recovery Plan	Not implemented
PPCC	Financial Statements (FSA)	1.5.1.2	Information Technology Issue (ITI)	IT Continuity Plans	Not implemented
PPCC	Financial Statements (FSA)	1.5.2.2&3	Information Technology Issue (ITI)	Environmental Control	Not implemented
PPCC	Financial Statements (FSA)	1.5.3.2	Information Technology Issue (ITI)	IT Security Policy	Not implemented
MCC	Project (PRA)	1.1.1.2&3	Financial Issue (FII)	Unreconciled Cash Balances	Not implemented
MCC	Project (PRA)	1.1.2.2	Financial Issue (FII)	No Petty Cash Expenditure Report	Not implemented
MCC	Project (PRA)	1.1.3.4-6	Financial Issue (FII)	Non-Disclosure of Foreign Currency Translation Difference and Rate	Not implemented

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MCC	Project (PRA)	1.1.4.1&2	Financial Issue (FII)	Payments Made on the Same Voucher Number	Not implemented
MCC	Project (PRA)	1.1.5.2	Financial Issue (FII)	Third Party Payment	Not implemented
MCC	Project (PRA)	1.1.1.1	Financial Issue (FII)	Inadequate Trial Balance	Not implemented
MCC	Project (PRA)	1.1.2.3	Financial Issue (FII)	Unreconciled Cash Balances	Fully implemented
MCC	Project (PRA)	1.1.3.3&4	Financial Issue (FII)	Names/Positions not on Monthly Bank Reconciliation Statements	Fully implemented
MCC	Project (PRA)	1.1.4.2	Financial Issue (FII)	Monthly Bank Reconciliation Statements Not Prepared Timely	Not implemented
MCC	Project (PRA)	1.1.5.4-6	Financial Issue (FII)	Non-Disclosure of Foreign Currency Translation Difference and Rate	Not implemented
MCC	Project (PRA)	1.1.6.1	Financial Issue (FII)	Payments Made on the Same Voucher Number	Fully implemented
MCC	Project (PRA)	1.1.7.3	Financial Issue (FII)	No Explanation of Material Variances	Fully implemented
MCC	Project (PRA)	1.1.8.3	Financial Issue (FII)	Signing Date of the Financial Statements Not Specified	Fully implemented
MCC	Project (PRA)	1.1.9.2&3	Financial Issue (FII)	Undisclosed Reporting Period	Fully implemented
MCC	Project (PRA)	1.2.1.5&6	Compliance Issue (CI)	Lack of Steering Committee Meeting Minutes	Not implemented
MCC	Project (PRA)	1.2.2.2	Internal Control Issue (ICI)	Fixed Assets Irregularities	Not implemented
MCC	Project (PRA)	1.1.1.3	Financial Issue (FII)	Lack of Signing Date of the Financial Statements	Fully implemented
MCC	Project (PRA)	1.2.3.3	Financial Issue (FII)	Payments Made on Invalid Tax Clearance and Business Registration	Fully implemented
MCC	Project (PRA)	1.2.4.3	Financial Issue (FII)	Failure to Remit Goods and Service Taxes (GST)	Not implemented
MCC	Project (PRA)	1.2.2.2	Governance Issue (GI)	No Organizational Chart	Fully implemented
MCC	Project (PRA)	1.2.1.5	Compliance Issue (CI)	Irregular Meeting of Steering Committee	Not implemented
MCC	Project (PRA)	1.1.2.2	Internal Control Issue (ICI)	Matching Grant Assets Procured for Beneficiaries Not Coded	Not implemented
NPA	Financial Statements (FSA)	1.1.1.3	Financial Issue (FII)	Revenue – Monrovia Port	Not implemented
NPA	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Financial Reporting Requirements	Not implemented
NPA	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Inadequate Documentation	Not implemented
NPA	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Manual Financial Reporting	Not implemented

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NPA	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Bank Reconciliation	Not implemented
NPA	Financial Statements (FSA)	1.1.6.2	Financial Issue (FII)	Corporate Social Responsibility (CSR)	Not implemented
NPA	Financial Statements (FSA)	1.1.7.2	Financial Issue (FII)	Donation	Not implemented
NPA	Financial Statements (FSA)	1.1.8.2	Financial Issue (FII)	Professional Fees	Not implemented
NPA	Financial Statements (FSA)	1.1.9.2	Financial Issue (FII)	Procurement Plan	Not implemented
NPA	Financial Statements (FSA)	1.1.10.2	Financial Issue (FII)	Procurement Method	Not implemented
NPA	Financial Statements (FSA)	1.1.11.3	Financial Issue (FII)	In-Kind Contribution	Not implemented
NPA	Financial Statements (FSA)	1.1.12.2	Financial Issue (FII)	Fixed Assets Management	Not implemented
LEITI	Compliance (CA)	1.1.1.2	Financial Issue (FII)	Payment Without Evidence of Adequate Supporting Documents	Fully implemented
LEITI	Compliance (CA)	1.1.2.2	Financial Issue (FII)	Non-Submission of Financial Statements and Accounts	Partially implemented
LEITI	Compliance (CA)	1.1.3.2	Financial Issue (FII)	No Supporting Detailed General Ledgers	Fully implemented
LEITI	Compliance (CA)	1.1.4.2	Financial Issue (FII)	No Evidence of Quarterly Budget Performance Reports	Fully implemented
LEITI	Compliance (CA)	1.1.5.3	Financial Issue (FII)	Income Tax Not Remitted	Fully implemented
LEITI	Compliance (CA)	1.1.6.2	Financial Issue (FII)	Third Party Payments Made to Employees	Fully implemented
LEITI	Compliance (CA)	1.1.7.2	Financial Issue (FII)	Non-Retirement of Foreign and Domestic Travels	Fully implemented
LEITI	Compliance (CA)	1.1.8.2	Financial Issue (FII)	No Procurement Committee Minutes	Fully implemented
LEITI	Compliance (CA)	1.1.9.3	Financial Issue (FII)	No Evidence of Request for Quotation (RFQ)	Fully implemented
LEITI	Compliance (CA)	1.1.10.2	Financial Issue (FII)	Irregularities Associated with Fixed Asset Management	Partially implemented

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LEITI	Compliance (CA)	1.2.1.2	Governance Issue (GI)	No Internal Audit Unit	Partially implemented
LEITI	Compliance (CA)	1.2.2.3	Governance Issue (GI)	Training and Development Plan	Fully implemented
LEITI	Compliance (CA)	1.2.3.2	Governance Issue (GI)	Employees Performance Appraisal	Fully implemented
LEITI	Compliance (CA)	1.2.4.2	Governance Issue (GI)	Generator/Vehicle Fuel Consumption Log	Fully implemented
LEITI	Compliance (CA)	1.2.5.2	Governance Issue (GI)	No Risk Management Policy and Report	Partially implemented
LEITI	Compliance (CA)	1.2.7.2	Governance Issue (GI)	Lack of Disaster Recovery Plan	Fully implemented
LEITI	Compliance (CA)	1.2.8.2	Governance Issue (GI)	ICT Policy Documents	Fully implemented
LPRC	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Trial Balance Figures Not Reconciled to Financial Statements (FY 2017–2018)	Partially implemented
LPRC	Financial Statements (FSA)	1.1.2.2&3	Financial Issue (FII)	Unremitted Fuel Levy Fees to GoL Road Fund	Partially implemented
LPRC	Financial Statements (FSA)	1.1.3.3&4	Financial Issue (FII)	Losses from Missing Products & Disposal of Assets Without Supporting Documents	Partially implemented
LPRC	Financial Statements (FSA)	1.1.4.4&5	Financial Issue (FII)	Non-Submission of Account Receivables Schedules (FY 2018)	Partially implemented
LPRC	Financial Statements (FSA)	1.1.5.4&5	Financial Issue (FII)	Non-Submission of Account Payable Schedules (FY 2017/2018)	Fully implemented
LPRC	Financial Statements (FSA)	1.1.6.2&3	Financial Issue (FII)	Third-Party Payments without Evidence of Cash Receipts	Fully implemented
LPRC	Financial Statements (FSA)	1.1.7.2	Financial Issue (FII)	Unremitted Corporate Income Taxes Payable to LRA	Partially implemented
LPRC	Financial Statements (FSA)	1.1.8.2	Financial Issue (FII)	Spending in Excess of Approved Budget	Partially implemented
LPRC	Financial Statements (FSA)	1.1.9.3-5	Financial Issue (FII)	Unremitted Payment to LPRC for Rehabilitation of Petroleum Storage Terminal	Partially implemented
LPRC	Financial Statements (FSA)	1.1.11.3&4	Financial Issue (FII)	Accounts Receivable from Petroleum Importers/Vendors	Partially implemented

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LPRC	Financial Statements (FSA)	1.1.12.2	Financial Issue (FII)	Unremitted Withholding Taxes to LRA	Partially implemented
LPRC	Financial Statements (FSA)	1.1.13.3	Financial Issue (FII)	Unremitted Social Security Contributions to NASSCORP	Fully implemented
LPRC	Financial Statements (FSA)	1.1.15.3	Financial Issue (FII)	Payments Without Adequate Supporting Documents	Partially implemented
LPRC	Financial Statements (FSA)	1.1.16.3	Financial Issue (FII)	Non-Compliance with IFRS Financial Reporting Framework	Partially implemented
LPRC	Financial Statements (FSA)	1.1.17.2	Financial Issue (FII)	Lack of Description of Payment Vouchers	Fully implemented
LPRC	Financial Statements (FSA)	1.1.19.2	Financial Issue (FII)	Non-Preparation of Bank Reconciliation Statements	Fully implemented
LPRC	Financial Statements (FSA)	1.1.18.3	Governance Issue (GI)	No Evidence of Approved Strategic & Operational Plans	Fully implemented
LPRC	Financial Statements (FSA)	1.1.24.3	Governance Issue (GI)	Lack of Audit Committee	Partially implemented
LPRC	Financial Statements (FSA)	1.1.25.2	Governance Issue (GI)	No Risk Management Policy & Report	Fully implemented
LPRC	Financial Statements (FSA)	1.1.26.2	Governance Issue (GI)	No Approved Operational Policies	Fully implemented
LPRC	Financial Statements (FSA)	1.127.2	Governance Issue (GI)	No Evidence of ICT Policy	Partially implemented
LPRC	Financial Statements (FSA)	1.1.30.4	Governance Issue (GI)	No Evidence of Approved Internal Audit Charter	Partially implemented
LPRC	Financial Statements (FSA)	1.1.31.2	Governance Issue (GI)	No Evidence of Approved Internal Audit Plan	Partially implemented
LPRC	Financial Statements (FSA)	1.1.14.4	Compliance Issue (CI)	No Evidence of Independent Report from Universal (LIB) Surveyors Inc.	Fully implemented
LPRC	Financial Statements (FSA)	1.1.20.2&3	Compliance Issue (CI)	Non-Compliance with Recruitment Policy	Fully implemented

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LPRC	Financial Statements (FSA)	1.1.10.2	Internal Control Issue (ICI)	Irregularities in Fixed Assets Management	Partially implemented
LPRC	Financial Statements (FSA)	1.1.21.2	Internal Control Issue (ICI)	No Evidence of Employee Performance Appraisal	Fully implemented
LPRC	Financial Statements (FSA)	1.1.22.2	Internal Control Issue (ICI)	Inadequate Records in Personnel Files	Fully implemented
LPRC	Financial Statements (FSA)	1.1.23.2	Internal Control Issue (ICI)	No Evidence of Attendance Log	Fully implemented
LPRC	Financial Statements (FSA)	1.1.29.2	Internal Control Issue (ICI)	No Evidence of Annual Reports	Fully implemented
LPRC	Financial Statements (FSA)	1.1.28.2-4	Information Technology Issue (ITI)	No Evidence of Offsite Back-Up	Partially implemented
LTC	Financial Statements (FSA)	1.1.1.3	Financial Issue (FII)	Revenue – Total Revenue (Years 1–4)	Fully implemented
LTC	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Unrecorded Invoices (Year 1)	Fully implemented
LTC	Financial Statements (FSA)	1.1.3.4&5	Financial Issue (FII)	Co-Location Revenue (Years 1–4)	Fully implemented
LTC	Financial Statements (FSA)	1.1.4.3	Financial Issue (FII)	Other Income (Years 1–2)	Fully implemented
LTC	Financial Statements (FSA)	1.1.5.3&4	Financial Issue (FII)	Cost of Sales (Years 1–4)	Fully implemented
LTC	Financial Statements (FSA)	1.1.6.3&4	Financial Issue (FII)	Personnel Costs (Years 1–4)	Fully implemented
LTC	Financial Statements (FSA)	1.1.7.3&4	Financial Issue (FII)	Depreciation and Amortization (Years 1–4)	Fully implemented
LTC	Financial Statements (FSA)	1.1.22.3	Financial Issue (FII)	Misstated Opening Balances (Year 4)	Not implemented
LTC	Financial Statements (FSA)	1.2.1.3	Financial Issue (FII)	Administrative Expenses – Unsupported Entries in Suspense Expense Account (Year 1)	Not implemented

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LTC	Financial Statements (FSA)	1.2.1.3	Financial Issue (FII)	Administrative Expenses – Unsubstantiated Administrative Expenses (Years 3&4)	Fully implemented
LTC	Financial Statements (FSA)	1.2.2.3	Financial Issue (FII)	Administrative Expenses – Total Operating Expenses (Year 1)	Fully implemented
LTC	Financial Statements (FSA)	1.2.2.3	Financial Issue (FII)	Administrative Expenses – Irregularities Associated with Payment of Board Fees (Year 2)	Fully implemented
LTC	Financial Statements (FSA)	1.2.3.2	Financial Issue (FII)	Administrative Expenses – Misclassified Salary Advances (Year 2)	Fully implemented
LTC	Financial Statements (FSA)	1.3.1.2	Financial Issue (FII)	Cash – Cash Receipts Not Deposited (Years 1–4)	Not implemented
LTC	Financial Statements (FSA)	1.3.2.2&3	Financial Issue (FII)	Cash – Cash Receipts Booklets (Years 1–4)	Fully implemented
LTC	Financial Statements (FSA)	1.3.3.2	Financial Issue (FII)	Cash – Cash Receipts Not Recorded in the Cash Ledger (Years 1–4)	Not implemented
LTC	Financial Statements (FSA)	1.3.4.2	Financial Issue (FII)	Cash – Un-deposited Fund Cash Ledger (Years 1–2)	Partially implemented
LTC	Financial Statements (FSA)	1.3.5.2&3	Financial Issue (FII)	Cash – Irregularities Associated with Foreign Currency Translation (Years 1–4)	Not implemented
LTC	Financial Statements (FSA)	1.3.6.3	Financial Issue (FII)	Cash – Total Cash Balance (Year 1)	Fully implemented
LTC	Financial Statements (FSA)	1.3.7.3	Financial Issue (FII)	Cash – Receivables (Years 1–4)	Fully implemented
LTC	Financial Statements (FSA)	1.3.8.2	Financial Issue (FII)	Cash – Inventories (Years 1–4)	Fully implemented
LTC	Financial Statements (FSA)	1.3.9.2-5	Financial Issue (FII)	Investments – CCL Investment (Years 1–4)	Fully implemented
LTC	Financial Statements (FSA)	1.3.10.3	Financial Issue (FII)	Cash – Other Assets (Year 1)	Fully implemented
LTC	Financial Statements (FSA)	1.3.11.3-5	Financial Issue (FII)	Investments – Intangible Assets (Years 1–4)	Fully implemented

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LTC	Financial Statements (FSA)	1.3.12.5-9	Financial Issue (FII)	Fixed Assets – Fixed Assets Valuation (Years 1–4)	Partially implemented
LTC	Financial Statements (FSA)	1.4.1.2&3	Financial Issue (FII)	Liabilities – Adjustments to Payables (Year 1)	Fully implemented
LTC	Financial Statements (FSA)	1.4.2.3	Financial Issue (FII)	Liabilities – Payable Balance (Year 1)	Fully implemented
LTC	Financial Statements (FSA)	1.4.3.3	Financial Issue (FII)	Liabilities – Other Liabilities (Year 1)	Not implemented
LTC	Financial Statements (FSA)	1.4.4.3	Financial Issue (FII)	Liabilities – Borrowings (Year 1)	Fully implemented
LTC	Financial Statements (FSA)	1.4.5.2	Financial Issue (FII)	Liabilities – Payables (Years 2&4)	Fully implemented
LTC	Financial Statements (FSA)	1.4.6.2	Financial Issue (FII)	Liabilities – ZTE Liabilities (Years 2–4)	Fully implemented
LTC	Financial Statements (FSA)	1.4.7.2	Financial Issue (FII)	Liabilities – Contingent Liabilities (Year 2)	Fully implemented
LTC	Financial Statements (FSA)	1.4.8.2	Financial Issue (FII)	Liabilities – Salary Payable (Years 2–4)	Fully implemented
LTC	Financial Statements (FSA)	1.5.1.3	Financial Issue (FII)	Retained Earnings – Retained Earnings Adjustments (Years 1–2)	Not implemented
LTC	Financial Statements (FSA)	1.5.2.2&3	Financial Issue (FII)	Fixed Assets – Partial Recognition of Assets Costs (Year 3)	Fully implemented
LTC	Financial Statements (FSA)	1.5.2.3	Financial Issue (FII)	Retained Earnings – Retained Earnings Balance (Year 1)	Fully implemented
LTC	Financial Statements (FSA)	1.5.3.2	Financial Issue (FII)	Fixed Assets – Fixed Assets in Ledger not Recorded in Register (Year 3)	Not implemented
LTC	Financial Statements (FSA)	1.5.3.3	Financial Issue (FII)	Retained Earnings – Opening Balance Equity Ledger (Years 1–2)	Fully implemented
LTC	Financial Statements (FSA)	1.5.3.3	Financial Issue (FII)	Retained Earnings – Capital Reserve/Paid-In-Capital Ledger (Year 2)	Fully implemented

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LTC	Financial Statements (FSA)	1.5.4.3	Financial Issue (FII)	Fixed Assets – Fixed Assets Additions Not Verified (Years 3&4)	Not implemented
LTC	Financial Statements (FSA)	1.6.1.2	Financial Issue (FII)	Inappropriate Financial Reporting Requirements (Years 1–4)	Fully implemented
LTC	Financial Statements (FSA)	1.6.1.2	Financial Issue (FII)	Liabilities – Unsubstantiated Payable (Year 3)	Fully implemented
LTC	Financial Statements (FSA)	1.6.2.2&3	Financial Issue (FII)	Internet Data Records (Years 1–4)	Fully implemented
LTC	Financial Statements (FSA)	1.6.3.2	Financial Issue (FII)	Payments to Cogent Without Adequate Supporting Documents (Years 1–2)	Fully implemented
LTC	Financial Statements (FSA)	1.6.4.2	Financial Issue (FII)	Confirmations Not Returned (Years 1–4)	Fully implemented
LTC	Financial Statements (FSA)	1.6.4.3	Financial Issue (FII)	Retained Earnings – Retained Earnings Ledger (Years 3&4)	Not implemented
LTC	Financial Statements (FSA)	1.6.5.2&3	Financial Issue (FII)	Confirmations Not Submitted by LIBTELCO (Years 1–4)	Fully implemented
LTC	Financial Statements (FSA)	1.6.6.2	Financial Issue (FII)	Inconsistency in Invoices Issued (Year 1)	Fully implemented
LTC	Financial Statements (FSA)	1.7.2.2	Financial Issue (FII)	Third Party Payments (Year 3)	Not implemented
LTC	Financial Statements (FSA)	1.7.4.2	Financial Issue (FII)	Bank Reconciliation (Years 1–4)	Fully implemented
LTC	Financial Statements (FSA)	1.7.4.3	Financial Issue (FII)	Analysis of Differences in Closing and Opening Balances (Year 3)	Not implemented
LTC	Financial Statements (FSA)	1.7.5.3	Financial Issue (FII)	Non-Presentation of Prior Year Financial Information (Years 3&4)	Not implemented
LTC	Financial Statements (FSA)	1.1.30.3	Governance Issue (GI)	No Evidence of the Existence of a Board (Year 4)	Not implemented
LTC	Financial Statements (FSA)	1.7.2.3	Governance Issue (GI)	Strategic and Operational Plan (Years 1–4)	Fully implemented

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LTC	Financial Statements (FSA)	1.7.3.3	Governance Issue (GI)	Internal Audit (Years 1–4)	Fully implemented
LTC	Financial Statements (FSA)	1.7.6.3	Governance Issue (GI)	Board Effectiveness and By-laws (Years 1–3)	Fully implemented
LTC	Financial Statements (FSA)	1.7.7.4	Governance Issue (GI)	Audit Committee and Other Committees of the Board (Years 1–3)	Fully implemented
LTC	Financial Statements (FSA)	1.7.9.2	Compliance Issue (CI)	Irregularities Associated with Purchases Management System (Years 1–4)	Fully implemented
LTC	Financial Statements (FSA)	1.8.1.3	Compliance Issue (CI)	Non-Compliance to Public Procurement Laws (Years 1–4)	Fully implemented
LTC	Financial Statements (FSA)	1.8.2.3	Compliance Issue (CI)	LTA Non-Response to Confirmation on LIBTELCO (Years 1–4)	Fully implemented
LTC	Financial Statements (FSA)	1.7.1.2	Internal Control Issue (ICI)	Vehicle Ownership Program Expense (Years 1–2)	Fully implemented
LTC	Financial Statements (FSA)	1.7.5.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Assets Register (Years 1–4)	Fully implemented
LTC	Financial Statements (FSA)	1.7.8.3&4	Internal Control Issue (ICI)	Inventory Management (Years 1–4)	Fully implemented
LBS	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Payment without Evidence of Adequate Supporting Documents	Not implemented
LBS	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	No Evidence of Quarterly Budget Performance Reports	Fully implemented
LBS	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Discrepancy between Other Receipts in Financial Statements and Trial Balance	Fully implemented
LBS	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	No Supporting General Ledgers and Trial Balance	Fully implemented
LBS	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Discrepancy between Expenses in Financial Statements and General Ledger	Fully implemented
LBS	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Non-Preparation of Bank Reconciliation	Fully implemented

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LBS	Financial Statements (FSA)	1.1.6.2	Financial Issue (FII)	Undisclosed Liabilities and Receivables	Fully implemented
LBS	Financial Statements (FSA)	1.3.1.2	Governance Issue (GI)	No Evidence of Board Meetings	Not implemented
LBS	Financial Statements (FSA)	1.3.2.2	Governance Issue (GI)	Lack of Policies and Procedures	Fully implemented
LBS	Financial Statements (FSA)	1.3.3.2	Governance Issue (GI)	Lack of IS/ICT Security Policy	Fully implemented
LBS	Financial Statements (FSA)	1.3.4.2&3	Governance Issue (GI)	Lack of Backup Strategy and Off-site Storage	Not implemented
LBS	Financial Statements (FSA)	1.2.1.2	Internal Control Issue (ICI)	Inadequate Records in Personnel Files	Partially implemented
LBS	Financial Statements (FSA)	1.2.2.2	Internal Control Issue (ICI)	Employees for Retirement	Fully implemented
LBS	Financial Statements (FSA)	1.2.3.2	Internal Control Issue (ICI)	Non-Monitoring of Attendance Log	Fully implemented
LBS	Financial Statements (FSA)	1.2.4.3&4	Internal Control Issue (ICI)	No Fixed Asset Register	Partially implemented
LBS	Financial Statements (FSA)	1.2.5.2	Internal Control Issue (ICI)	Generator/Vehicles Fuel Consumption Log	Fully implemented
LBS	Financial Statements (FSA)	1.2.6.2	Internal Control Issue (ICI)	Non-Retirement of Foreign Travel	Partially implemented
LBS	Financial Statements (FSA)	1.2.6.2	Internal Control Issue (ICI)	Non-Retirement of Domestic Travel	Partially implemented
LACC	Financial Statements (FSA)	1.1.1.3	Financial Issue (FII)	Payments without Adequate Supporting Documents – GOL Fund	Partially implemented
LACC	Financial Statements (FSA)	1.1.2.3	Financial Issue (FII)	Upgrading of Air Tickets	Partially implemented
LACC	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Budget for Special Operation Services	Fully implemented

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LACC	Financial Statements (FSA)	1.1.4.4	Financial Issue (FII)	Payment for Special Operation and Intelligent Services	Partially implemented
LACC	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Adherence to Travel Ordinance	Fully implemented
LACC	Financial Statements (FSA)	1.1.6.3	Financial Issue (FII)	Fuel/Gasoline Management System	Fully implemented
LACC	Financial Statements (FSA)	1.1.7.2	Financial Issue (FII)	Salary Arrears	Partially implemented
LACC	Financial Statements (FSA)	1.1.7.3	Financial Issue (FII)	Variances in Ledger and Financial Statements – GOL Fund	Partially implemented
LACC	Financial Statements (FSA)	1.1.7.3	Financial Issue (FII)	Re-allocation of Budgeted Funds	Partially implemented
LACC	Financial Statements (FSA)	1.1.8.3	Financial Issue (FII)	Difference in Closing Cash Balance	Partially implemented
LACC	Financial Statements (FSA)	1.1.9.2	Financial Issue (FII)	Petty Cash Management	Fully implemented
LACC	Financial Statements (FSA)	1.1.10.2	Financial Issue (FII)	Deficiencies in the Preparation of Bank Reconciliation Statement	Partially implemented
LACC	Financial Statements (FSA)	1.1.12.5	Financial Issue (FII)	Inconsistencies in the Application of Financial Reporting Framework	Fully implemented
LACC	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Foreign Currency Exchange Gain	Not implemented
LACC	Financial Statements (FSA)	1.3.1.3	Governance Issue (GI)	LACC Financial Autonomy and Operational Independence	Not implemented
LACC	Financial Statements (FSA)	1.3.2.2	Governance Issue (GI)	Lack of Audit Committee	Partially implemented
LACC	Financial Statements (FSA)	1.3.3.2	Governance Issue (GI)	Strategic Plan	Fully implemented
LACC	Financial Statements (FSA)	1.1.10.28	Internal Control Issue (ICI)	Body of Commissioners (BOCs) Resolution	Partially implemented

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LACC	Financial Statements (FSA)	1.1.11.2	Internal Control Issue (ICI)	Payments to Third Party	Fully implemented
LACC	Financial Statements (FSA)	1.1.12.2	Internal Control Issue (ICI)	Quarterly Reports to PPCC	Fully implemented
LACC	Financial Statements (FSA)	1.2.1.2	Internal Control Issue (ICI)	Deficiencies in the Management of Fixed Assets	Fully implemented
LACC	Financial Statements (FSA)	1.2.3.3	Internal Control Issue (ICI)	Payment Voucher System	Fully implemented
NIC	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Un-Substantiated Administrative/Incentive Fees	Partially implemented
NIC	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Unrecorded Receipts (Year 3)	Not implemented
NIC	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Receipt Booklets	Fully implemented
NIC	Financial Statements (FSA)	1.1.3.2-4	Financial Issue (FII)	Incentive Fees (Year 3)	Partially implemented
NIC	Financial Statements (FSA)	1.2.1.2	Financial Issue (FII)	Unsubmitted Documents (Years 2&3)	Fully implemented
NIC	Financial Statements (FSA)	1.2.2.2	Financial Issue (FII)	Wrong Calculations of Employees Income Tax (Year 1)	Partially implemented
NIC	Financial Statements (FSA)	1.2.3.4	Financial Issue (FII)	Inconsistent Deduction of National Social Security Tax (Year 1)	Fully implemented
NIC	Financial Statements (FSA)	1.3.2.2	Financial Issue (FII)	Third Party Payments (Year 1)	Fully implemented
NIC	Financial Statements (FSA)	1.3.4.2	Financial Issue (FII)	Bank Reconciliation (Years 1-3)	Fully implemented
NIC	Financial Statements (FSA)	1.1.1.2	Governance Issue (GI)	No Standard Rates for Administrative/Incentive Fees Collected (Years 1-3)	Partially implemented
NIC	Financial Statements (FSA)	1.2.1.2	Compliance Issue (CI)	Personnel and Personnel Files Verification (Years 1-3)	Fully implemented

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NIC	Financial Statements (FSA)	1.4.1.2	Compliance Issue (CI)	Non-Compliance to Act on Revenue Collection (Years 1-3)	Not implemented
NIC	Financial Statements (FSA)	1.4.2.2	Compliance Issue (CI)	Non-Compliance to RFQ Method of Procurement (Years 1-3)	Fully implemented
NIC	Financial Statements (FSA)	1.3.1.2	Internal Control Issue (ICI)	Inventory Management (Years 1-3)	Partially implemented
NIC	Financial Statements (FSA)	1.3.3.2&3	Internal Control Issue (ICI)	Fixed Assets Register (Years 1-3)	Fully implemented
NIC	Project (PRA)	1.1.1.3	Financial Issue (FII)	Non-Explanation of Material Variances	Fully implemented
NIC	Project (PRA)	1.1.2.2	Financial Issue (FII)	Inadequate Trial Balance	Partially implemented
NIC	Project (PRA)	1.1.3.3	Financial Issue (FII)	Funds Receipts per Financial Statements not Reconciled to SAPZ Ledger	Partially implemented
NIC	Project (PRA)	1.2.6.3	Financial Issue (FII)	Failure to Withhold and Remit Taxes	Not implemented
NIC	Project (PRA)	1.2.4.2	Governance Issue (GI)	No Risk Assessment Policy and Process	Fully implemented
NIC	Project (PRA)	1.2.1.2	Compliance Issue (CI)	Services Rendered Without Job Completion Certificates	Fully implemented
NIC	Project (PRA)	1.2.2.2	Compliance Issue (CI)	No Evidence of Local Purchase Orders being Pre-Numbered	Fully implemented
NIC	Project (PRA)	1.2.5.2	Compliance Issue (CI)	Staff on Payroll Without Employment Letter	Fully implemented
NIC	Project (PRA)	1.2.3.2	Internal Control Issue (ICI)	Irregularities Associated with Store Room Management	Partially implemented
NIC	Project (PRA)	1.2.7.2	Internal Control Issue (ICI)	Irregularities Associated with the Management of the Project Assets	Partially implemented
NHA	Financial Statements (FSA)	1.1.1.1	Financial Issue (FII)	Face of Financial Statements Inconsistent with Notes	Partially implemented
NHA	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Basis of Preparation	Fully implemented
NHA	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Explanation of Material Variance	Fully implemented

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NHA	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Note Disclosure of Budgetary Basis, Period and Scope	Fully implemented
NHA	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Lack of Comparative Information	Fully implemented
NHA	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Misstated Opening Balance	Partially implemented
NHA	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Unremitted Closing Cash Balance	Partially implemented
NHA	Financial Statements (FSA)	1.1.6.2	Financial Issue (FII)	Non-existence of Cash Book	Fully implemented
NHA	Financial Statements (FSA)	1.1.6.2	Financial Issue (FII)	Inconsistency of Cash Balance	Not implemented
NHA	Financial Statements (FSA)	1.1.7.2	Financial Issue (FII)	Non-Preparation of Bank Reconciliation	Fully implemented
NHA	Financial Statements (FSA)	1.1.8.3	Financial Issue (FII)	Variance between Allotment in IFMIS and the Financial Statements	Partially implemented
NHA	Financial Statements (FSA)	1.1.9.3	Financial Issue (FII)	Revenue Generated Without Documentation	Partially implemented
NHA	Financial Statements (FSA)	1.1.10.3	Financial Issue (FII)	Cash Receipts in FS Inconsistent with Bank Statement	Partially implemented
NHA	Financial Statements (FSA)	1.1.10.3	Financial Issue (FII)	Expenditure with Inadequate Supporting Documents	Not implemented
NHA	Financial Statements (FSA)	1.1.11.3	Financial Issue (FII)	Variance between Expenses in FS and Cashbook	Partially implemented
NHA	Financial Statements (FSA)	1.1.12.3	Financial Issue (FII)	Expenditure without Supporting Documents	Partially implemented
NHA	Financial Statements (FSA)	1.1.12.3	Financial Issue (FII)	Cash Balances	Partially implemented
NHA	Financial Statements (FSA)	1.1.14.2	Financial Issue (FII)	Undisclosed Liabilities and Receivables	Partially implemented

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NHA	Financial Statements (FSA)	1.1.15.3	Financial Issue (FII)	No Evidence of Remittance of National Social Security Taxes	Not implemented
NHA	Financial Statements (FSA)	1.1.16.2	Financial Issue (FII)	Non-Remittance of Vendor's Withholding Taxes	Partially implemented
NHA	Financial Statements (FSA)	1.1.16.2	Financial Issue (FII)	No Evidence of Travel Retirement	Fully implemented
NHA	Financial Statements (FSA)	1.1.17.3	Financial Issue (FII)	No Evidence of Tax Clearance and Business Registration	Fully implemented
NHA	Financial Statements (FSA)	1.2.4.2	Governance Issue (GI)	Audit Committee	Fully implemented
NHA	Financial Statements (FSA)	1.2.5.2	Governance Issue (GI)	Lack of Policies and Procedures	Partially implemented
NHA	Financial Statements (FSA)	1.1.13.3	Internal Control Issue (ICI)	Fixed Assets Irregularities	Partially implemented
NHA	Financial Statements (FSA)	1.2.1.2	Internal Control Issue (ICI)	Memorandum of Understanding/Contract Agreement	Fully implemented
NHA	Financial Statements (FSA)	1.2.2.2	Internal Control Issue (ICI)	Attendance Log	Partially implemented
NHA	Financial Statements (FSA)	1.2.3.2	Internal Control Issue (ICI)	Procurement Committee	Fully implemented
NHA	Financial Statements (FSA)	1.2.6.3	Internal Control Issue (ICI)	Training and Development Plan	Fully implemented
FIA	Compliance (CA)	1.1.1.2	Financial Issue (FII)	Non-Preparation and Submission of Financial Statements	Fully implemented
FIA	Compliance (CA)	1.1.2.2	Financial Issue (FII)	No Supporting Detailed General Ledgers	Partially implemented
FIA	Compliance (CA)	1.1.3.2	Financial Issue (FII)	Non-Preparation of Bank Reconciliation	Fully implemented
FIA	Compliance (CA)	1.1.4.2	Financial Issue (FII)	Non-Withholding and Remittance of Goods/Services Taxes	Fully implemented
FIA	Compliance (CA)	1.1.5.2	Financial Issue (FII)	Expenditure Without Evidence of Adequate Supporting Documents	Partially implemented
FIA	Compliance (CA)	1.1.6.2&3	Financial Issue (FII)	No Evidence of Quarterly Budget Performance Reports	Fully implemented

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FIA	Compliance (CA)	1.2.5.3	Governance Issue (GI)	Lack of Policies and Procedures	Fully implemented
FIA	Compliance (CA)	1.2.6.2	Governance Issue (GI)	No Strategic and Operational Plans	Partially implemented
FIA	Compliance (CA)	1.2.7.2	Governance Issue (GI)	No Organizational Structure	Fully implemented
FIA	Compliance (CA)	1.2.8.2	Governance Issue (GI)	No Internal Audit Unit	Fully implemented
FIA	Compliance (CA)	1.2.9.2	Governance Issue (GI)	Lack of Audit Committee	Partially implemented
FIA	Compliance (CA)	1.1.7.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Assets Management	Partially implemented
FIA	Compliance (CA)	1.2.1.2	Internal Control Issue (ICI)	Store Room Management	Partially implemented
FIA	Compliance (CA)	1.2.2.3	Internal Control Issue (ICI)	Inadequate Personnel Records	Fully implemented
FIA	Compliance (CA)	1.2.3.2	Internal Control Issue (ICI)	Performance Appraisal	Fully implemented
FIA	Compliance (CA)	1.2.4.2	Internal Control Issue (ICI)	No Pay Grade System	Fully implemented
FIA	Compliance (CA)	1.2.10.3	Internal Control Issue (ICI)	Irregularities Associated with Procurement Management	Fully implemented
FIA	Compliance (CA)	1.3.1.2	Information Technology Issue (ITI)	Lack of IT Steering Committee	Not implemented
FIA	Compliance (CA)	1.3.2.2	Information Technology Issue (ITI)	IT Strategic Plan	Partially implemented
FIA	Compliance (CA)	1.3.3.2-5	Information Technology Issue (ITI)	Threat to Business Continuity	Not implemented
LTA	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Discrepancy Between Financial Statements and General Ledger	Fully implemented
LTA	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Un-reconciled Transfer	Partially implemented
LTA	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Bad Debts	Partially implemented
LTA	Financial Statements (FSA)	1.1.3.4	Financial Issue (FII)	Revenue Distribution	Partially implemented

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LTA	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Transactions per CBL Bank Statement not on the General Ledger	Not implemented
LTA	Financial Statements (FSA)	1.1.4.3	Financial Issue (FII)	LTA/GOL Escrow Account	Not implemented
LTA	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	CBL Exchange Rate	Partially implemented
LTA	Financial Statements (FSA)	1.1.6.2	Financial Issue (FII)	Undisclosed Transactions	Partially implemented
LTA	Financial Statements (FSA)	1.1.6.2	Financial Issue (FII)	Foreign Travel	Not implemented
LTA	Financial Statements (FSA)	1.1.7.2	Financial Issue (FII)	Payments of International Dues	Not implemented
LTA	Financial Statements (FSA)	1.1.7.2	Financial Issue (FII)	Payments without Supporting Documents	Not implemented
LTA	Financial Statements (FSA)	1.1.8.2	Financial Issue (FII)	Discrepancies Between Payment Voucher and General Ledger	Fully implemented
LTA	Financial Statements (FSA)	1.1.8.3&4	Financial Issue (FII)	Bank Statements	Fully implemented
LTA	Financial Statements (FSA)	1.1.9.3	Financial Issue (FII)	Expenditure above Budgetary Lines	Partially implemented
LTA	Financial Statements (FSA)	1.1.10.2	Financial Issue (FII)	Payments without Budgetary Allocation	Not implemented
LTA	Financial Statements (FSA)	1.1.11.2	Financial Issue (FII)	Fuel Distribution Logs	Fully implemented
LTA	Financial Statements (FSA)	1.1.12.2	Financial Issue (FII)	Fuel/Gasoline	Fully implemented
LTA	Financial Statements (FSA)	1.2.2.2	Governance Issue (GI)	Audit Committee	Partially implemented
LTA	Financial Statements (FSA)	1.2.3.3	Governance Issue (GI)	Internal Audit Independence	Fully implemented

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LTA	Financial Statements (FSA)	1.2.1.3	Internal Control Issue (ICI)	Corporate Social Responsibility	Fully implemented
LTA	Financial Statements (FSA)	1.3.1.3	Information Technology Issue (ITI)	IT Strategic Plan	Partially implemented
LTA	Financial Statements (FSA)	1.3.2.3	Information Technology Issue (ITI)	IT Strategy Committee and IT Steering Committee	Partially implemented
LTA	Financial Statements (FSA)	1.3.3.2	Information Technology Issue (ITI)	Lack of Anti-Virus	Partially implemented
LTA	Financial Statements (FSA)	1.3.4.2	Information Technology Issue (ITI)	No Segregation of Duty	Partially implemented
LTA	Financial Statements (FSA)	1.4.5.2&3	Information Technology Issue (ITI)	LTA QuickBooks System	Partially implemented
LTA	Compliance (CA)	1.1.1.4	Financial Issue (FII)	Non-Remittance of Accrued Share Revenue – GOL Share of LTA Cash Collections	Partially implemented
LTA	Compliance (CA)	1.1.2.3	Financial Issue (FII)	Closing Cash Balance not Reconciled to GoL Unremitted Share of Revenue	Partially implemented
LTA	Compliance (CA)	1.1.3.3-5	Financial Issue (FII)	Irregularities Associated with Telecom International Alliance (TIA) Revenue Sharing Contract	Partially implemented
LTA	Compliance (CA)	1.1.4.2	Financial Issue (FII)	Violation of the Transitory MOU for Collection of Revenue	Partially implemented
LTA	Compliance (CA)	1.2.1.3	Financial Issue (FII)	Irregularities in Monitoring and Technical Evaluation of LTA Headquarters Project	Fully implemented
LTA	Compliance (CA)	1.2.2.3	Financial Issue (FII)	Irregularities Associated with Payment of Headquarters Construction Contract	Partially implemented
LTA	Compliance (CA)	1.2.3.4-7	Financial Issue (FII)	Irregularities Associated with Procurement for LTA Headquarters Project	Partially implemented
LTA	Compliance (CA)	1.2.4.2	Financial Issue (FII)	Delay in Construction of LTA Headquarters Project	Partially implemented
LTA	Compliance (CA)	1.2.5.3	Financial Issue (FII)	Non-Withholding and Remittance of GoL Revenue/Taxes	Partially implemented

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LTA	Compliance (CA)	1.3.1.3-4	Financial Issue (FII)	Irregularities Associated with Digital Transformation Payments	Partially implemented
LTA	Compliance (CA)	1.3.2.2	Financial Issue (FII)	Payments to Implementing Partners and LDTP Bank Account Irregularities	Partially implemented
CDA	Compliance (CA)	1.1.1.2	Financial Issue (FII)	Expenditure Without Evidence of Adequate Supporting Documents (Years 1–3)	Partially implemented
CDA	Compliance (CA)	1.1.2.4	Financial Issue (FII)	Non-Preparation and Submission of Financial Statements (Years 1–4)	Fully implemented
CDA	Compliance (CA)	1.1.3.2	Financial Issue (FII)	No Supporting Detailed General Ledgers (Years 1–4)	Partially implemented
CDA	Compliance (CA)	1.1.4.3	Financial Issue (FII)	Discrepancy Between IFMIS Ledger and CDA Financial Report (Years 1–3)	Partially implemented
CDA	Compliance (CA)	1.1.5.2	Financial Issue (FII)	Non-Preparation of Bank Reconciliation (Years 1–4)	Fully implemented
CDA	Compliance (CA)	1.1.6.2&3	Financial Issue (FII)	Contributions/Donations and Grants (Years 1–4)	Fully implemented
CDA	Compliance (CA)	1.1.7.3	Financial Issue (FII)	Internally Generated Revenue (Years 1, 2 & 4)	Partially implemented
CDA	Compliance (CA)	1.1.8.3&4	Financial Issue (FII)	Spending in Excess of Approved Budget – GOL Fund (Years 1 & 4)	Partially implemented
CDA	Compliance (CA)	1.1.9.2	Financial Issue (FII)	Discrepancy Between Personnel Cost per IFMIS and Quarterly Budget Report (Years 1–3)	Partially implemented
CDA	Compliance (CA)	1.1.10.2&3	Financial Issue (FII)	Unapproved Salary Increment (Years 1 & 2)	Fully implemented
CDA	Compliance (CA)	1.2.4.3	Financial Issue (FII)	No Petty Cash System	Not implemented
CDA	Compliance (CA)	1.2.5.2	Financial Issue (FII)	Withholding and Remittance of GST (Year 1)	Not implemented
CDA	Compliance (CA)	1.2.6.3	Financial Issue (FII)	Irregularities Associated with Procurement Management	Partially implemented
CDA	Compliance (CA)	1.1.13.2	Governance Issue (GI)	No Risk Management Policy and Report (Years 1–4)	Partially implemented
CDA	Compliance (CA)	1.1.14.3	Governance Issue (GI)	Lack of Policies and Procedures (Years 1–4)	Partially implemented

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CDA	Compliance (CA)	1.1.15.2	Governance Issue (GI)	No Internal Audit Unit (Years 1–4)	Fully implemented
CDA	Compliance (CA)	1.1.16.2	Governance Issue (GI)	Irregularities Associated with Cooperatives Auditors Functions (Years 1–4)	Not implemented
CDA	Compliance (CA)	1.2.3.2	Governance Issue (GI)	Lack of Audit Committee	Not implemented
CDA	Compliance (CA)	1.1.11.2	Internal Control Issue (ICI)	Non-Retirement of Domestic Travel (Year 1)	Partially implemented
CDA	Compliance (CA)	1.1.12.2	Internal Control Issue (ICI)	Generator/Vehicle Fuel Consumption Log	Partially implemented
CDA	Compliance (CA)	1.1.17.2&3	Internal Control Issue (ICI)	Non-Monitoring of Attendance Log	Fully implemented
CDA	Compliance (CA)	1.1.18.4	Internal Control Issue (ICI)	Retired, Resigned and Deceased Employees	Fully implemented
CDA	Compliance (CA)	1.2.1.2	Internal Control Issue (ICI)	Store Room Management	Partially implemented
CDA	Compliance (CA)	1.2.2.2	Internal Control Issue (ICI)	Segregation of Duty	Partially implemented
CDA	Compliance (CA)	1.2.7.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Asset Management	Partially implemented
MOT	Financial Statements (FSA)	1.1.1.3	Financial Issue (FII)	Financial Statements not Reconciled to General Ledger (Year 1)	Fully implemented
MOT	Financial Statements (FSA)	1.1.1.3	Financial Issue (FII)	Variance Between Ending and Beginning Cash Balances (Years 2 & 4)	Fully implemented
MOT	Financial Statements (FSA)	1.1.1.3	Financial Issue (FII)	Budget vs Actual (Wages & Salaries) not Reconciled to Receipts and Payments (Year 4)	Fully implemented
MOT	Financial Statements (FSA)	1.1.2.3	Financial Issue (FII)	Variance Between Financial Statements and Insurance Sticker Revenue Reports (Years 1, 3 & 4)	Partially implemented
MOT	Financial Statements (FSA)	1.1.3.3&4	Financial Issue (FII)	Variance Between Financial Statements and Vehicle Registration Report (Years 1 & 3)	Partially implemented
MOT	Financial Statements (FSA)	1.1.3.3	Financial Issue (FII)	Variance Between Annual Report and Bank Statement for Driver Licenses (Year 2)	Partially implemented
MOT	Financial Statements (FSA)	1.1.3.3	Financial Issue (FII)	Budget vs Actual (Wages & Salaries) not Reconciled for Years 3 & 4	Partially implemented

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MOT	Financial Statements (FSA)	1.1.4.3	Financial Issue (FII)	Non-disclosure of Revenue in Financial Statements (Year 2)	Partially implemented
MOT	Financial Statements (FSA)	1.1.4.4&5	Financial Issue (FII)	Non-Disclosure of Revenue Transactions on Bank Statements for Driver Licenses (Year 1)	Partially implemented
MOT	Financial Statements (FSA)	1.1.5.3	Financial Issue (FII)	Variance Between Annual Report and Insurance Sticker Reports on Revenue (Year 2)	Partially implemented
MOT	Financial Statements (FSA)	1.1.5.3	Financial Issue (FII)	Variance Between Bank Statements and Financial Statements for Driver Licenses (Years 3 & 4)	Partially implemented
MOT	Financial Statements (FSA)	1.1.5.4&5	Financial Issue (FII)	Non-Submission of Revenue Bank Statements (Years 1–4)	Fully implemented
MOT	Financial Statements (FSA)	1.1.6.3	Financial Issue (FII)	Variance Between Financial Statements and Eligibility Certificate Report (Years 3 & 4)	Partially implemented
MOT	Financial Statements (FSA)	1.1.6.4	Financial Issue (FII)	Variance Between Annual Report and Motor Vehicle Registration Report (Year 2)	Partially implemented
MOT	Financial Statements (FSA)	1.1.7.3	Financial Issue (FII)	No Evidence of NASSCORP Remittance Receipts (Years 1–4)	Fully implemented
MOT	Financial Statements (FSA)	1.1.8.2	Financial Issue (FII)	Procurement Irregularities (Years 1–4)	Fully implemented
MOT	Financial Statements (FSA)	1.1.10.4	Financial Issue (FII)	Non-Preparation of Bank Reconciliation (Years 1–4)	Fully implemented
MOT	Financial Statements (FSA)	1.1.1.5	Governance Issue (GI)	Fuel and Lubricant Irregularities (Years 1–4)	Partially implemented
MOT	Financial Statements (FSA)	1.1.9.2	Governance Issue (GI)	No Evidence of Audit Committee (Years 1–4)	Fully implemented
MOT	Financial Statements (FSA)	1.1.11.10	Governance Issue (GI)	No Risk Management Policy and Report (Years 1–4)	Partially implemented
MOT	Financial Statements (FSA)	1.1.12.2	Governance Issue (GI)	No Functional Budget Committee (Years 1–4)	Fully implemented
MOT	Financial Statements (FSA)	1.1.1.5	Compliance Issue (CI)	Irregularities with Techno Brain Contract (Years 2, 3 & 4)	Not implemented

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MOT	Financial Statements (FSA)	1.1.1.2	Internal Control Issue (ICI)	Irregularities in Fixed Asset Management (Years 1–4)	Partially implemented
MOT	Financial Statements (FSA)	1.1.6.2	Internal Control Issue (ICI)	Lack of Store Room Ledger / Records (Years 1–4)	Partially implemented
NBC	Financial Statements (FSA)	1.1.1.3	Financial Issue (FII)	Bank Reconciliation	Fully implemented
NBC	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Discrepancy between Financial Statement and General Ledger	Fully implemented
NBC	Financial Statements (FSA)	1.1.2.3	Financial Issue (FII)	Third Party Payment	Not implemented
NBC	Financial Statements (FSA)	1.1.3.3	Financial Issue (FII)	Salaries Deduction from Employees	Not implemented
NBC	Financial Statements (FSA)	1.2.1.3	Internal Control Issue (ICI)	Recruitment Process	Not implemented
NBC	Financial Statements (FSA)	1.2.2.3	Internal Control Issue (ICI)	Asset Identification Code	Fully implemented
NBC	Financial Statements (FSA)	1.2.3.3	Internal Control Issue (ICI)	Audit Committee	Partially implemented
NBC	Financial Statements (FSA)	1.2.4.2	Internal Control Issue (ICI)	Fleet Management Policy	Partially implemented
NBC	Financial Statements (FSA)	1.2.5.6	Internal Control Issue (ICI)	Fixed Assets Register	Fully implemented
NBC	Financial Statements (FSA)	1.3.1.4	Internal Control Issue (ICI)	Internal Audit	Partially implemented
MICAT	Financial Statements (FSA)	1.2.1.3&4	Financial Issue (FII)	LINA Receipts not Disclosed in the Financial Statements (Years 1–4)	Partially implemented
MICAT	Financial Statements (FSA)	1.2.2.3	Financial Issue (FII)	Inadequate Cashbook Narrative (Years 1–4)	Partially implemented
MICAT	Financial Statements (FSA)	1.2.3.4	Financial Issue (FII)	Expenditures not Disclosed in Financial Statements (Years 1–4)	Partially implemented

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MICAT	Financial Statements (FSA)	1.2.4.4	Financial Issue (FII)	Expenditures with Inadequate Supporting Documents (Years 1–4)	Partially implemented
MICAT	Financial Statements (FSA)	1.2.5.2	Financial Issue (FII)	Unremitted Closing Cash Balance (Years 1–4)	Partially implemented
MICAT	Financial Statements (FSA)	1.2.6.2	Financial Issue (FII)	Bank Reconciliation Not Properly Prepared (Years 1–4)	Partially implemented
MICAT	Financial Statements (FSA)	1.2.7.3	Financial Issue (FII)	No Evidence of Receipt for Remittance Made to NASSCORP (Years 1–4)	Partially implemented
MICAT	Financial Statements (FSA)	1.2.8.2	Financial Issue (FII)	Non-Remittance of Vendor's Withholding Taxes (Years 1–4)	Partially implemented
MICAT	Financial Statements (FSA)	1.3.1.3	Governance Issue (GI)	No Established Audit Committee (Years 1–4)	Not implemented
MICAT	Financial Statements (FSA)	1.3.2.3	Governance Issue (GI)	Lack of Policies and Procedures (Years 1–4)	Partially implemented
MICAT	Financial Statements (FSA)	1.3.4.3&4	Governance Issue (GI)	Fixed Asset Irregularities (Years 1–4)	Partially implemented
MICAT	Financial Statements (FSA)	1.3.4.3&4	Internal Control Issue (ICI)	Fixed Asset Irregularities (Years 1–4)	Partially implemented
MICAT	Financial Statements (FSA)	1.3.3.3	Information Technology Issue (ITI)	No Offsite Backup Facility (Years 1–4)	Not implemented
INCHR	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Manual Financial Reporting	Partially implemented
INCHR	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Unsupported Project Expenditure	Not implemented
INCHR	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Petty Cash Threshold	Fully implemented
INCHR	Financial Statements (FSA)	1.1.2.2-4	Financial Issue (FII)	COVID-19 Response Payments	Not implemented
INCHR	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Bank Reconciliation	Fully implemented

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INCHR	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Foreign Travel DSA	Not implemented
INCHR	Financial Statements (FSA)	1.2.1.2	Governance Issue (GI)	Policies and Procedures	Partially implemented
LRRRC	Compliance (CA)	1.1.1.2	Financial Issue (FII)	Payment without evidence of adequate supporting documents	Not implemented
LRRRC	Compliance (CA)	1.1.2.2	Financial Issue (FII)	Non-Submission of Financial Statements and Accounts	Fully implemented
LRRRC	Compliance (CA)	1.1.3.2	Financial Issue (FII)	No Supporting Detailed General Ledgers	Partially implemented
LRRRC	Compliance (CA)	1.1.4.2	Financial Issue (FII)	No Evidence of Quarterly Budget Performance Reports	Fully implemented
LRRRC	Compliance (CA)	1.1.5.2	Financial Issue (FII)	Non-Preparation of Bank Reconciliation	Partially implemented
LRRRC	Compliance (CA)	1.1.6.3	Financial Issue (FII)	Income Tax Not Remitted	Not implemented
LRRRC	Compliance (CA)	1.1.7.2	Financial Issue (FII)	Non-remittance of NASSCORP's Contributions	Not implemented
LRRRC	Compliance (CA)	1.1.8.3	Financial Issue (FII)	Procurement Irregularities (Request for Quotations and Procurement Document)	Not implemented
LRRRC	Compliance (CA)	1.2.1.2	Governance Issue (GI)	No Evidence of Board Meetings	Not implemented
LRRRC	Compliance (CA)	1.2.3.2	Governance Issue (GI)	Internal Audit Charter	Not implemented
LRRRC	Compliance (CA)	1.2.4.2	Governance Issue (GI)	Internal Audit Function	Not implemented
LRRRC	Compliance (CA)	1.2.5.2	Governance Issue (GI)	No Risk Management Policy and Report	Not implemented
LRRRC	Compliance (CA)	1.2.6.2	Governance Issue (GI)	Lack of Disaster Recovery Plan	Not implemented
LRRRC	Compliance (CA)	1.2.7.2	Governance Issue (GI)	Lack of ICT Security Policy Documents	Not implemented
LRRRC	Compliance (CA)	1.1.9.2	Internal Control Issue (ICI)	Generator/Vehicle Fuel Consumption Log	Partially implemented
LRRRC	Compliance (CA)	1.1.10.2	Internal Control Issue (ICI)	Inadequate Records in Personnel Files	Not implemented
LRRRC	Compliance (CA)	1.1.11.2	Internal Control Issue (ICI)	Non-Monitoring of Attendance Log	Not implemented
LRRRC	Compliance (CA)	1.1.12.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Asset Management	Partially implemented
LRRRC	Compliance (CA)	1.2.2.2	Internal Control Issue (ICI)	Employees Performance Appraisal	Not implemented
MGCSP	Project (PRA)	1.1.1.2	Financial Issue (FII)	Unremitted Taxes	Not implemented

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MGCSP	Project (PRA)	1.1.2.3	Financial Issue (FII)	Unpresented Checks	Not implemented
MGCSP	Project (PRA)	1.1.6.3&4	Financial Issue (FII)	SARA Inc. Contract	Not implemented
MGCSP	Project (PRA)	1.1.7.2&3	Financial Issue (FII)	Untimely Replenishment (SCT)	Not implemented
MGCSP	Project (PRA)	1.1.9.2&3	Financial Issue (FII)	Mutilated Liberian Dollars Note	Not implemented
MGCSP	Project (PRA)	1.1.10.2	Financial Issue (FII)	Bank Reconciliation Report	Not implemented
MGCSP	Project (PRA)	1.1.3.2&3	Compliance Issue (CI)	Status of Project Implementation	Not implemented
MGCSP	Project (PRA)	1.1.8.2	Compliance Issue (CI)	Social Protection Technical Committee (SPTC) Meeting Minutes	Not implemented
MGCSP	Project (PRA)	1.1.4.3	Internal Control Issue (ICI)	Fuel Consumption Report/Log	Fully implemented
MGCSP	Project (PRA)	1.1.5.2	Internal Control Issue (ICI)	Fixed Assets Irregularities	Not implemented
MGCSP	Project (PRA)	1.1.1.2	Financial Issue (FII)	Payment Without Evidence of Adequate Supporting Documents	Not implemented
MGCSP	Project (PRA)	1.1.2.2	Financial Issue (FII)	Dating the Financial Statements and Accounts	Fully implemented
MGCSP	Project (PRA)	1.2.1.3	Financial Issue (FII)	Non-Explanation of Material Variances	Fully implemented
MGCSP	Project (PRA)	1.2.2.2	Financial Issue (FII)	Payment Voucher Lacks 'Titles/Positions'	Not implemented
MGCSP	Project (PRA)	1.2.3.2	Financial Issue (FII)	Non-remittance of Withholding Taxes	Not implemented
MGCSP	Project (PRA)	1.2.4.2&3	Compliance Issue (CI)	Status of Project Implementation	Not implemented
MGCSP	Project (PRA)	1.2.6.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Asset Register	Not implemented
MGCSP	Project (PRA)	1.1.1.2	Financial Issue (FII)	Payment Without Evidence of Adequate Supporting Documents	Not implemented
MGCSP	Project (PRA)	1.2.1.3	Financial Issue (FII)	Non-Explanation of Material Variance	Fully implemented
MGCSP	Project (PRA)	1.2.2.2	Financial Issue (FII)	Irregularities Associated With Disbursement of Social Safety Net Cash Transfers	Not implemented
MGCSP	Project (PRA)	1.2.3.2	Financial Issue (FII)	Monthly Bank Reconciliation Statements Not Prepared on Time	Not implemented
MGCSP	Project (PRA)	1.2.4.13	Financial Issue (FII)	Irregularities Associated with Procurement Management	Not implemented
MGCSP	Project (PRA)	1.2.4.24	Financial Issue (FII)	Non-Withholding and Remittance of Income Tax	Not implemented
MGCSP	Project (PRA)	1.2.4.35	Financial Issue (FII)	Non-Remittance of GST	Not implemented
MGCSP	Project (PRA)	1.2.4.3	Compliance Issue (CI)	No Evidence of Approval of Annual Workplan and Budget	Fully implemented
MGCSP	Project (PRA)	1.2.5.2	Internal Control Issue (ICI)	Irregularities Associated with the Management of the Project Assets	Not implemented
MGCSP	Project (PRA)	1.2.6.3	Internal Control Issue (ICI)	Assets Not Verified (Misappropriated/Stolen Assets from LSSNP)	Not implemented
MGCSP	Project (PRA)	1.1.1.2	Financial Issue (FII)	Expenditure Without Evidence of Adequate Supporting Documents	Fully implemented

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MGCSP	Project (PRA)	1.1.2.3	Financial Issue (FII)	Non-Explanation of Material Variance	Fully implemented
MGCSP	Project (PRA)	1.1.3.3	Financial Issue (FII)	Non-remittance of Withholding Taxes	Fully implemented
MGCSP	Project (PRA)	1.1.4.2	Financial Issue (FII)	Non-Preparation of Monthly Bank Reconciliation Statements	Not implemented
MGCSP	Project (PRA)	1.1.11.2	Financial Issue (FII)	No Evidence of Approval of Annual Workplan and Budget	Fully implemented
MGCSP	Project (PRA)	1.1.5.2	Governance Issue (GI)	No Evidence of Fuel Policy	Not implemented
MGCSP	Project (PRA)	1.1.9.2	Governance Issue (GI)	No Evidence of Livelihood Grants Policy	Not implemented
MGCSP	Project (PRA)	1.1.6.4	Compliance Issue (CI)	Delayed Project Implementation	Not implemented
MGCSP	Project (PRA)	1.1.7.3	Compliance Issue (CI)	No Evidence of Project Steering Committee Meeting Minutes	Not implemented
MGCSP	Project (PRA)	1.1.8.2	Internal Control Issue (ICI)	No Evidence of Recruitment of Lead Service Provider (NPO)	Not implemented
MGCSP	Project (PRA)	1.1.10.2	Internal Control Issue (ICI)	No Evidence of Competitive Recruitment Process	Fully implemented
MGCSP	Project (PRA)	1.1.12.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Asset Management	Not implemented
NDMA	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Financial Reporting Requirements	Not implemented
NDMA	Financial Statements (FSA)	1.1.2.3	Financial Issue (FII)	IPSAS Cash Basis Financial Reporting Framework	Not implemented
NDMA	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Cash Receipts Analysis	Not implemented
NDMA	Financial Statements (FSA)	1.1.4.3	Financial Issue (FII)	Differences in Cash Balance	Not implemented
NDMA	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Unsupported Foreign Currency Translation Difference	Not implemented
NDMA	Financial Statements (FSA)	1.1.6.2	Financial Issue (FII)	Unrecorded Donor Assets	Not implemented
NDMA	Financial Statements (FSA)	1.1.7.2	Financial Issue (FII)	Lack of Trial Balance	Not implemented
NDMA	Financial Statements (FSA)	1.1.7.2	Financial Issue (FII)	Unsupported Disbursements of Gbanipea Gold Mine Disaster Fund	Not implemented
NDMA	Financial Statements (FSA)	1.1.8.2	Financial Issue (FII)	Chart of Accounts	Not implemented

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NDMA	Financial Statements (FSA)	1.1.8.3	Financial Issue (FII)	Unsupported Purchase of Power Generator and Accessories	Not implemented
NDMA	Financial Statements (FSA)	1.1.9.2	Financial Issue (FII)	Unbudgeted Recruitment	Not implemented
NDMA	Financial Statements (FSA)	1.1.10.2	Financial Issue (FII)	Payment to Individuals not on Personnel Listing	Not implemented
NDMA	Financial Statements (FSA)	1.1.10.2	Financial Issue (FII)	Retirement of Imprest Fund	Not implemented
NDMA	Financial Statements (FSA)	1.1.11.2	Financial Issue (FII)	Unsupported Petty Cash Transactions	Not implemented
NDMA	Financial Statements (FSA)	1.1.12.2	Financial Issue (FII)	Third Party Payment	Not implemented
NDMA	Financial Statements (FSA)	1.1.12.2	Financial Issue (FII)	Overpayment for Printed Materials	Not implemented
NDMA	Financial Statements (FSA)	1.1.13.4	Financial Issue (FII)	Uncompetitive Recruitment of Security Firm	Not implemented
NDMA	Financial Statements (FSA)	1.2.1.2	Governance Issue (GI)	Lack of a Functional Board of Directors	Not implemented
NDMA	Financial Statements (FSA)	1.2.2.2	Governance Issue (GI)	Organizational Chart	Not implemented
NDMA	Financial Statements (FSA)	1.2.3.2	Governance Issue (GI)	Unapproved Policy Documents	Not implemented
NDMA	Financial Statements (FSA)	1.2.4.2	Governance Issue (GI)	Assets Register	Not implemented
NDMA	Financial Statements (FSA)	1.2.5.2	Governance Issue (GI)	No Approved Payment Request for Disbursement of Petty Cash	Not implemented
NDMA	Financial Statements (FSA)	1.2.5.3	Governance Issue (GI)	No Clearly Defined Petty Cash Custodian	Not implemented
NDMA	Financial Statements (FSA)	1.2.6.2	Governance Issue (GI)	Petty Cash Vouchers Not Serially Pre-numbered	Not implemented

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NDMA	Financial Statements (FSA)	1.2.7.2	Governance Issue (GI)	No Audit Committee	Not implemented
NDMA	Financial Statements (FSA)	1.3.1.2	Internal Control Issue (ICI)	Deficiencies Noted with Personnel Files	Not implemented
NDMA	Financial Statements (FSA)	1.3.2.2	Internal Control Issue (ICI)	Risk Management Policy and Report	Not implemented
NDMA	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Lack of Comparative Information in the Financial	Not implemented
NDMA	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Misstated Opening Cash Balance	Not implemented
NDMA	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Misstated Closing Balance	Not implemented
NDMA	Financial Statements (FSA)	1.1.4.2&3	Financial Issue (FII)	Undisclosed Bank Accounts	Not implemented
NDMA	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Irregularities Associated with Bank Balance Reconciliation	Not implemented
NDMA	Financial Statements (FSA)	1.1.6.2	Financial Issue (FII)	Unreconciled Salary Amounts	Not implemented
NDMA	Financial Statements (FSA)	1.1.6.3&4	Financial Issue (FII)	Non-Remittance of Goods and Service Tax (GST)	Not implemented
NDMA	Financial Statements (FSA)	1.1.7.3	Financial Issue (FII)	Expenditures in Bank Statements not Recorded in the Financials	Not implemented
NDMA	Financial Statements (FSA)	1.1.8.2	Financial Issue (FII)	Undisclosed Donor Assets	Not implemented
NDMA	Financial Statements (FSA)	1.1.8.2	Financial Issue (FII)	Transactions Without Adequate Supporting Documents	Not implemented
NDMA	Financial Statements (FSA)	1.1.9.3	Financial Issue (FII)	Procurement Irregularities	Not implemented
NDMA	Financial Statements (FSA)	1.4.1.2	Governance Issue (GI)	No Evidence of Board Meeting	Not implemented

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NDMA	Financial Statements (FSA)	1.4.2.2	Governance Issue (GI)	Organizational Chart	Not implemented
NDMA	Financial Statements (FSA)	1.4.3.2	Governance Issue (GI)	Unapproved Policy Documents	Partially implemented
NDMA	Financial Statements (FSA)	1.4.4.2	Governance Issue (GI)	Audit Committee	Not implemented
NDMA	Financial Statements (FSA)	1.2.1.3	Internal Control Issue (ICI)	No Petty Cash System	Not implemented
NDMA	Financial Statements (FSA)	1.2.2.2	Internal Control Issue (ICI)	Lack of an Accounting Software	Not implemented
NDMA	Financial Statements (FSA)	1.3.1.2	Internal Control Issue (ICI)	Fixed Assets Irregularities	Not implemented
NDMA	Financial Statements (FSA)	1.3.2.3	Internal Control Issue (ICI)	Inadequate Records in Personnel Files	Not implemented
NDMA	Financial Statements (FSA)	1.3.3.2	Internal Control Issue (ICI)	No Risk Management Policy and Report	Not implemented
NDMA	Financial Statements (FSA)	1.2.1.2	Internal Control Issue (ICI)	No Fuel Consumption Log & Policy	Not implemented
NDMA	Financial Statements (FSA)	1.2.3.2	Internal Control Issue (ICI)	Discrepancies in Mobile Money Payments	Not implemented
FDA	Project (PRA)	1.1.1.2	Compliance Issue (CI)	Uncompleted Project Deliverables	Not implemented
FDA	Project (PRA)	1.1.2.2&3	Compliance Issue (CI)	Lack of Forest Trees Maintenance	Not implemented
FDA	Project (PRA)	1.1.1.2	Financial Issue (FII)	Cash Balance per Financial Statements not reconciled to Bank Confirmation Figures	Not implemented
FDA	Project (PRA)	1.1.1.3	Financial Issue (FII)	Unpresented Checks	Not implemented
FDA	Project (PRA)	1.1.1.3&4	Financial Issue (FII)	Unexplained Bank Errors on Reconciliation Statements	Not implemented
FDA	Project (PRA)	1.1.1.18	Financial Issue (FII)	Payments Without Liquidation Report	Not implemented
FDA	Project (PRA)	1.1.1.51	Financial Issue (FII)	Untimely Submission of Financial Statements	Not implemented
FDA	Project (PRA)	1.1.1.56	Financial Issue (FII)	Lack of Signing date of the Financial Statements	Not implemented

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
FDA	Project (PRA)	1.1.1.62&63	Financial Issue (FII)	Inconsistent Comparable Figures in the Financial Statements	Not implemented
FDA	Project (PRA)	1.1.2.3	Financial Issue (FII)	Funds Received per Financial Statements not Reconciled to Trial Balance	Not implemented
FDA	Project (PRA)	1.1.3.3	Financial Issue (FII)	Funds Received per Bank Statements not Reconciled to Trial Balance	Not implemented
FDA	Project (PRA)	1.1.6.2	Financial Issue (FII)	No Evidence of Electronic Cash Book	Not implemented
FDA	Project (PRA)	1.1.7.2	Financial Issue (FII)	Payments Without Supporting Documentation	Not implemented
FDA	Project (PRA)	1.1.8.2	Financial Issue (FII)	Entries on the Bank Statements Not Traced to Drill Down Ledger	Not implemented
FDA	Project (PRA)	1.1.10.2	Financial Issue (FII)	Failure to Remit Taxes	Not implemented
FDA	Project (PRA)	1.1.11.2	Financial Issue (FII)	Payment Without Evidence of Adequate Supporting Documents	Not implemented
FDA	Project (PRA)	1.1.12.1	Financial Issue (FII)	Payment Made to Third-Party	Not implemented
FDA	Project (PRA)	1.1.13.2	Financial Issue (FII)	Payments Made on the Same Voucher Number	Not implemented
FDA	Project (PRA)	1.1.14.2	Financial Issue (FII)	Non-Explanation of Material Variance	Not implemented
FDA	Project (PRA)	1.1.15.2	Financial Issue (FII)	Variance Between Fuel Purchased and Distributed (Consumption)	Not implemented
FDA	Project (PRA)	1.2.4.2	Financial Issue (FII)	Non-Performance of Bank Reconciliation	Not implemented
FDA	Project (PRA)	1.2.6.3	Governance Issue (GI)	Absence of an Approved Organization Chart	Not implemented
FDA	Project (PRA)	1.2.7.2	Governance Issue (GI)	No Risk Management Policy	Not implemented
FDA	Project (PRA)	1.2.8.2	Governance Issue (GI)	Unapproved Policy Documents	Not implemented
FDA	Project (PRA)	1.2.9.3&4	Governance Issue (GI)	Non-Implementation of Management Project Risk Assessment Recommendations	Not implemented
FDA	Project (PRA)	1.2.12.3	Governance Issue (GI)	Non-Implementation of Internal Audit Recommendation	Not implemented
FDA	Project (PRA)	1.2.5.3	Compliance Issue (CI)	Outstanding Payroll	Not implemented
FDA	Project (PRA)	1.2.10.2	Compliance Issue (CI)	Uncompleted Project Deliverables	Not implemented
FDA	Project (PRA)	1.2.11.2	Internal Control Issue (ICI)	Irregularities Associated with Management of Project Assets	Not implemented
FDA	Project (PRA)	1.1.1.2	Financial Issue (FII)	Third Party Payment	Not implemented
FDA	Project (PRA)	1.7.1.2	Financial Issue (FII)	Inappropriate Disclosure of Reporting Period	Fully implemented
FDA	Project (PRA)	1.8.1.3	Financial Issue (FII)	No Evidence of In-Kind Contribution	Not implemented
FDA	Project (PRA)	1.4.1.2	Governance Issue (GI)	No Organizational Chart	Not implemented
FDA	Project (PRA)	1.2.1.3	Compliance Issue (CI)	Non-Implementation of Project Activities	Not implemented

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
FDA	Project (PRA)	1.3.1.3	Compliance Issue (CI)	Lack of Monitoring and Evaluation Report	Not implemented
FDA	Project (PRA)	1.5.1.2	Internal Control Issue (ICI)	Database & Profile of Suppliers, Consultants and Contractors Not Maintained	Not implemented
FDA	Project (PRA)	1.6.1.2-4	Internal Control Issue (ICI)	Irregularities Noted with Project Assets	Not implemented
FDA	Project (PRA)	1.1.1.3&4	Financial Issue (FII)	Irregularities Associated with Commitments	Not implemented
FDA	Project (PRA)	1.1.2.2&3	Financial Issue (FII)	Variance Between Confirmed Commitment Balance and Financial Statements	Not implemented
FDA	Project (PRA)	1.1.3.2	Financial Issue (FII)	Inadequate Trial Balance	Not implemented
FDA	Project (PRA)	1.1.4.2	Financial Issue (FII)	Payments Without Supporting Documentation	Not implemented
FDA	Project (PRA)	1.1.5.2	Financial Issue (FII)	Entries on Bank Statements Not Traced to Drill Down Ledger	Not implemented
FDA	Project (PRA)	1.1.6.2	Financial Issue (FII)	Entries on Drill Down Ledger Not Traced to Bank Statements	Not implemented
FDA	Project (PRA)	1.1.7.5	Financial Issue (FII)	Stale Checks	Not implemented
FDA	Project (PRA)	1.1.8.3	Financial Issue (FII)	Failure to Remit Taxes	Not implemented
FDA	Project (PRA)	1.1.9.2	Financial Issue (FII)	Procurement Without Delivery Notes	Not implemented
FDA	Project (PRA)	1.1.10.2	Financial Issue (FII)	Payment Made to Third-Party	Not implemented
FDA	Project (PRA)	1.1.11.2	Financial Issue (FII)	Transactions Without Valid Tax Clearance and Business Registration Certificates	Not implemented
FDA	Project (PRA)	1.1.13.3	Financial Issue (FII)	Required Number of Quotations Not Solicited	Not implemented
FDA	Project (PRA)	1.2.1.3	Financial Issue (FII)	Untimely Submission of Financial Statements	Not implemented
FDA	Project (PRA)	1.2.3.3	Governance Issue (GI)	Absence of an Approved Organization Chart	Not implemented
FDA	Project (PRA)	1.2.2.3&4	Compliance Issue (CI)	Outstanding Payroll	Not implemented
FDA	Project (PRA)	1.2.4.2	Compliance Issue (CI)	Lack of Service Contract	Not implemented
FDA	Project (PRA)	1.2.5.2	Compliance Issue (CI)	Uncompleted Project Deliverables	Not implemented
FDA	Project (PRA)	1.1.12.2	Internal Control Issue (ICI)	Generator/Vehicle Fuel Consumption Log Not Maintained	Not implemented
FDA	Project (PRA)	1.2.6.2	Internal Control Issue (ICI)	Irregularities Associated with the Management of the Project Assets	Not implemented
LRC	Compliance (CA)	1.1.1.3	Financial Issue (FII)	Unapproved Financial Statements	Not implemented
LRC	Compliance (CA)	1.1.2.2	Financial Issue (FII)	No Supporting Detailed General Ledgers	Not implemented
LRC	Compliance (CA)	1.1.2.3	Financial Issue (FII)	Variance Between Fiscal Outturn and General Ledger	Not implemented

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LRC	Compliance (CA)	1.1.3.3	Financial Issue (FII)	Fiscal Outturn Not Reconciled to Expenditure Listing	Not implemented
LRC	Compliance (CA)	1.1.4.4	Financial Issue (FII)	Unsupported Transactions in Bank Reconciliation Statements	Not implemented
LRC	Compliance (CA)	1.1.5.3	Financial Issue (FII)	Unsupported Transactions	Not implemented
LRC	Compliance (CA)	1.1.6.3	Financial Issue (FII)	Irregularities Associated with Procurement Management	Not implemented
LRC	Compliance (CA)	1.1.7.2	Financial Issue (FII)	Non-Remittance of Vendor's Withholding Taxes	Not implemented
LRC	Compliance (CA)	1.1.8.4	Financial Issue (FII)	No Evidence of Business Registration & Tax Clearances	Not implemented
LRC	Compliance (CA)	1.2.1.2	Financial Issue (FII)	Irregularities Associated with Fixed Asset Management	Not implemented
LRC	Compliance (CA)	1.2.2.2	Governance Issue (GI)	No Internal Audit Unit	Not implemented
LRC	Compliance (CA)	1.2.3.3	Governance Issue (GI)	Lack of Policies and Procedures	Not implemented
MIA	Compliance (CA)	1.1.1.5	Financial Issue (FII)	Projects that received Payment but no Evidence of Work Done	Not implemented
MIA	Compliance (CA)	1.1.3.2	Financial Issue (FII)	Completed Projects with Procurement Irregularities	Not implemented
MIA	Compliance (CA)	1.1.4.3	Financial Issue (FII)	Support to Institutions from the County Development Fund	Not implemented
MIA	Compliance (CA)	1.1.5.2&3	Financial Issue (FII)	Liabilities to Contractors	Not implemented
MIA	Compliance (CA)	1.1.6.3	Financial Issue (FII)	Discrepancy between MFDP Fiscal Outturn Report and Bong County Expenditure Report	Not implemented
MIA	Compliance (CA)	1.1.7.2	Financial Issue (FII)	No Evidence of Quarterly Budget Performance Reports	Not implemented
MIA	Compliance (CA)	1.1.8.2	Financial Issue (FII)	Payment without Evidence of Adequate Supporting Documents	Not implemented
MIA	Compliance (CA)	1.1.9.2	Financial Issue (FII)	Non-Submission of Financial Statements and Accounts	Not implemented
MIA	Compliance (CA)	1.1.11.2	Financial Issue (FII)	No Supporting General Ledger	Not implemented
MIA	Compliance (CA)	1.1.12.2	Financial Issue (FII)	Non-Preparation of Bank Reconciliation	Not implemented
MIA	Compliance (CA)	1.1.12.2	Financial Issue (FII)	Unauthorized Bank Transfers	Not implemented
MIA	Compliance (CA)	1.1.13.3	Financial Issue (FII)	Unauthorized Payment	Not implemented
MIA	Compliance (CA)	1.1.14.2	Financial Issue (FII)	Payment to Staff on Behalf of Third Party	Not implemented
MIA	Compliance (CA)	1.2.4.2	Financial Issue (FII)	Income Tax Not Withheld	Not implemented
MIA	Compliance (CA)	1.1.10.3	Governance Issue (GI)	No Evidence of Approved Financial Manual	Not implemented
MIA	Compliance (CA)	1.3.4.2	Governance Issue (GI)	Lack of Policies and Procedures	Not implemented
MIA	Compliance (CA)	1.3.5.2	Governance Issue (GI)	No Evidence of Budget Committee	Not implemented
MIA	Compliance (CA)	1.1.1.5&6	Compliance Issue (CI)	Uncompleted Projects	Not implemented
MIA	Compliance (CA)	1.2.6.2	Compliance Issue (CI)	Lack of Approved Procurement Plan	Not implemented

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Summary of Audit Findings and Recommendations (SAFARs)					
Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MIA	Compliance (CA)	1.2.7.2	Compliance Issue (CI)	Lack of Procurement Committee	Not implemented
MIA	Compliance (CA)	1.2.8.3	Compliance Issue (CI)	No Evidence of Bid Documents for Projects	Not implemented
MIA	Compliance (CA)	1.2.10.3	Compliance Issue (CI)	Missing Assets	Not implemented
MIA	Compliance (CA)	1.2.1.2	Internal Control Issue (ICI)	Inadequate Records in Personnel Files	Not implemented
MIA	Compliance (CA)	1.2.2.2	Internal Control Issue (ICI)	Employees for Retirement	Not implemented
MIA	Compliance (CA)	1.2.3.2	Internal Control Issue (ICI)	Separated Staff Maintained on Payroll	Not implemented
MIA	Compliance (CA)	1.2.5.2	Internal Control Issue (ICI)	Non-Monitoring of Attendance Log	Not implemented
MIA	Compliance (CA)	1.2.9.4&5	Internal Control Issue (ICI)	No Fixed Asset Register	Not implemented
MIA	Compliance (CA)	1.2.11.2	Internal Control Issue (ICI)	Asset Movement Log	Not implemented
MIA	Compliance (CA)	1.3.1.2	Internal Control Issue (ICI)	Generator/Vehicle Fuel Consumption Log	Not implemented
MIA	Compliance (CA)	1.3.2.2	Internal Control Issue (ICI)	No Evidence of ICT Section	Not implemented
MIA	Compliance (CA)	1.3.3.2	Internal Control Issue (ICI)	Store Room Management	Not implemented
MIA	Compliance (CA)	1.1.1.2	Financial Issue (FII)	Payment without Evidence of Adequate Supporting Documents	Not implemented
MIA	Compliance (CA)	1.1.2.2	Financial Issue (FII)	Non-Submission of Financial Statements and Accounts	Not implemented
MIA	Compliance (CA)	1.1.3.2	Financial Issue (FII)	No Supporting Detailed General Ledgers	Not implemented
MIA	Compliance (CA)	1.1.4.2	Financial Issue (FII)	No Evidence of Quarterly Budget Performance Reports	Not implemented
MIA	Compliance (CA)	1.1.6.3	Financial Issue (FII)	Contributions/Grants and Transfers without Supporting Documents	Not implemented
MIA	Compliance (CA)	1.1.7.3	Financial Issue (FII)	GOL Support to the 15 Counties (County Development Fund and Social Development Fund)	Not implemented
MIA	Compliance (CA)	1.1.9.2	Financial Issue (FII)	Non-Preparation of Bank Reconciliation	Not implemented
MIA	Compliance (CA)	1.1.10.3	Financial Issue (FII)	Irregularities Associated with Procurement Management	Not implemented
MIA	Compliance (CA)	1.1.11.2	Financial Issue (FII)	Third Party Payments Made to Employees	Not implemented
MIA	Compliance (CA)	1.1.12.2	Financial Issue (FII)	Non-Retirement of Incidental for Domestic Travels	Not implemented
MIA	Compliance (CA)	1.1.13.2	Financial Issue (FII)	Non-Remittance of Social Security Contributions	Not implemented
MIA	Compliance (CA)	1.2.2.3	Governance Issue (GI)	Lack of Audit Committee	Not implemented
MIA	Compliance (CA)	1.2.3.2	Governance Issue (GI)	No Evidence of a Functional Budget Committee	Not implemented
MIA	Compliance (CA)	1.2.4.2	Governance Issue (GI)	No Functional Monitoring & Evaluation Committee	Not implemented
MIA	Compliance (CA)	1.2.9.2	Governance Issue (GI)	Lack of Approved Policies and Procedures	Not implemented

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Summary of Audit Findings and Recommendations (SAFARs)					
Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MIA	Compliance (CA)	1.2.10.2	Governance Issue (GI)	No Disaster Recovery Plan	Not implemented
MIA	Compliance (CA)	1.1.5.3	Compliance Issue (CI)	Irregularities Associated with Traditional Marriage and Divorce Certificates	Not implemented
MIA	Compliance (CA)	1.1.8.5	Compliance Issue (CI)	Uncompleted and Abandoned Projects	Not implemented
MIA	Compliance (CA)	1.2.1.2	Internal Control Issue (ICI)	Lack of Senior Management Meeting Minutes	Not implemented
MIA	Compliance (CA)	1.2.5.2	Internal Control Issue (ICI)	Inadequate Records in Personnel Files	Not implemented
MIA	Compliance (CA)	1.2.6.2	Internal Control Issue (ICI)	Employees Due for Retirement	Not implemented
MIA	Compliance (CA)	1.2.7.2	Internal Control Issue (ICI)	Generator/Vehicle Fuel Consumption Log	Not implemented
MIA	Compliance (CA)	1.2.8.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Asset Management	Not implemented
CSA	Financial Statements (FSA)	1.1.1.3	Financial Issue (FII)	Discrepancy between MFDP Fiscal Outturn Report & CSA Financial Statements	Fully implemented
CSA	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Payment to staff on behalf of Third Party	Not implemented
CSA	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Payment without Adequate Supporting Documents	Not implemented
CSA	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Discrepancy in Fund Transferred to PYP	Not implemented
CSA	Financial Statements (FSA)	1.1.3.11	Financial Issue (FII)	Bank Reconciliation	Fully implemented
CSA	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Uncommitted Cash Balances	Not implemented
CSA	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Bank Transfers	Not implemented
CSA	Financial Statements (FSA)	1.1.6.2	Financial Issue (FII)	CSA Liability	Fully implemented
CSA	Financial Statements (FSA)	1.1.7.2	Financial Issue (FII)	General Ledger	Fully implemented
CSA	Financial Statements (FSA)	1.1.8.3	Financial Issue (FII)	Withholding Taxes	Fully implemented

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Summary of Audit Findings and Recommendations (SAFARs)					
Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
CSA	Financial Statements (FSA)	1.2.3.2	Financial Issue (FII)	CSA Payroll	Fully implemented
CSA	Financial Statements (FSA)	1.2.3.3	Financial Issue (FII)	Salary Discrepancy	Fully implemented
CSA	Financial Statements (FSA)	1.2.4.2	Financial Issue (FII)	NASSCORP Contributions	Fully implemented
CSA	Financial Statements (FSA)	1.2.5.2	Financial Issue (FII)	Double Emoluments	Not implemented
CSA	Financial Statements (FSA)	1.2.5.2	Governance Issue (GI)	Policies & Procedures on Payment of Benefits	Partially implemented
CSA	Financial Statements (FSA)	1.5.2.2	Governance Issue (GI)	Approved Training Plan	Partially implemented
CSA	Financial Statements (FSA)	1.5.3.3	Governance Issue (GI)	Strategic and Operation Plan	Partially implemented
CSA	Financial Statements (FSA)	1.5.4.2	Governance Issue (GI)	Approved Accounting Manual	Partially implemented
CSA	Financial Statements (FSA)	1.5.5.3	Governance Issue (GI)	Audit Committee	Not implemented
CSA	Financial Statements (FSA)	1.5.6.3	Governance Issue (GI)	Internal Audit	Fully implemented
CSA	Financial Statements (FSA)	1.5.7.2	Governance Issue (GI)	Risk Management Policy	Not implemented
CSA	Financial Statements (FSA)	1.2.6.3	Compliance Issue (CI)	Report on Procurement Processes	Fully implemented
CSA	Financial Statements (FSA)	1.2.1.3	Internal Control Issue (ICI)	Employees' Files	Fully implemented
CSA	Financial Statements (FSA)	1.2.2.2	Internal Control Issue (ICI)	Attendance Log	Fully implemented
CSA	Financial Statements (FSA)	1.3.1.3	Internal Control Issue (ICI)	Fixed Assets Register	Partially implemented

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Summary of Audit Findings and Recommendations (SAFARs)					
Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
CSA	Financial Statements (FSA)	1.3.2.3	Internal Control Issue (ICI)	Donated Assets	Not implemented
CSA	Financial Statements (FSA)	1.3.3.2	Internal Control Issue (ICI)	Asset Movement Log	Fully implemented
CSA	Financial Statements (FSA)	1.3.4.3	Internal Control Issue (ICI)	Unassigned Assets	Fully implemented
CSA	Financial Statements (FSA)	1.3.5.2	Internal Control Issue (ICI)	Store Room Management	Fully implemented
CSA	Financial Statements (FSA)	1.3.6.3	Internal Control Issue (ICI)	Records Room	Fully implemented
CSA	Financial Statements (FSA)	1.3.7.2	Internal Control Issue (ICI)	Fuel Consumption Log (Generator)	Fully implemented
CSA	Financial Statements (FSA)	1.5.1.2	Internal Control Issue (ICI)	Declaration of Assets and Performance Bonds	Partially implemented
CSA	Financial Statements (FSA)	1.2.3.3	Internal Control Issue (ICI)	CSA Personnel Verification	Fully implemented
CSA	Financial Statements (FSA)	1.4.1.2	Information Technology Issue (ITI)	No Evidence of ICT Policy	Partially implemented
CSA	Financial Statements (FSA)	1.4.2.2	Information Technology Issue (ITI)	Absence of Software/Anti-Virus	Partially implemented
CSA	Financial Statements (FSA)	1.4.3.2	Information Technology Issue (ITI)	Inadequate Records on ICT Inventory	Partially implemented
CSA	Financial Statements (FSA)	1.4.4.2	Information Technology Issue (ITI)	Disaster Recovery Plan	Not implemented
CSA	Financial Statements (FSA)	1.4.5.2	Information Technology Issue (ITI)	IT Steering Committee	Not implemented
CSA	Financial Statements (FSA)	1.4.6.2	Information Technology Issue (ITI)	Offsite Backup	Partially implemented
CSA	Financial Statements (FSA)	1.4.7.2	Information Technology Issue (ITI)	IT Security Policy	Partially implemented

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CSA	Financial Statements (FSA)	1.4.8.2	Information Technology Issue (ITI)	Environmental Control	Fully implemented
CSA	Project (PRA)	1.1.1.1	Financial Issue (FII)	Non-Remittance of Withholding Tax	Partially implemented
CSA	Project (PRA)	1.1.2.1	Financial Issue (FII)	No Quarterly Review Reports	Fully implemented
CSA	Project (PRA)	1.1.3.1	Governance Issue (GI)	Project Oversight Sub-Committees	Partially implemented
CSA	Project (PRA)	1.1.4.2	Governance Issue (GI)	Project Oversight Committee	Partially implemented
RREA	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Payments by Third Parties on Behalf of the Entity	Fully implemented (FI)
RREA	Financial Statements (FSA)	1.2.1.2&3	Compliance Issue (CI)	Project Implementation Status	Partially implemented (PI)
RREA	Financial Statements (FSA)	1.1.1.2&3	Financial Issue (FII)	Presentation of Statement of Comparison of Budget and Actual Amount	Fully implemented (FI)
RREA	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Non-Remittance of Withholding Taxes	Fully implemented (FI)
RREA	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Non-Remittance of Withholding Taxes on Consultancy Fees	Fully implemented (FI)
RREA	Financial Statements (FSA)	1.1.2.3	Financial Issue (FII)	Variance Between Tax Payment per Payment Voucher and Notes to the Financial Statements	Fully implemented (FI)
RREA	Financial Statements (FSA)	1.1.3.2&3	Financial Issue (FII)	Undisclosed Reporting Period	Fully implemented (FI)
RREA	Financial Statements (FSA)	1.2.1.2	Governance Issue (GI)	No Risk Management Policy and Report	Not implemented (NI)
RREA	Financial Statements (FSA)	1.2.2.2	Governance Issue (GI)	No Evidence of an Established Audit Committee	Partially implemented (PI)
RREA	Financial Statements (FSA)	1.2.3.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Assets Management System	Partially implemented (PI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
RREA	Financial Statements (FSA)	1.1.1.3	Financial Issue (FII)	Failure to Withhold and Remit Taxes	Fully implemented (FI)
RREA	Financial Statements (FSA)	1.1.2.3	Financial Issue (FII)	Non-Disclosure of Schedule of Commitments (Withholding Tax)	Fully implemented (FI)
RREA	Financial Statements (FSA)	1.1.3.3	Financial Issue (FII)	Spending in Excess of Approved Budgeted – Project Fund	Partially implemented (PI)
RREA	Financial Statements (FSA)	1.2.1.2	Governance Issue (GI)	No Risk Assessment Policy and Process Report	Not implemented (NI)
RREA	Financial Statements (FSA)	1.2.2.3	Governance Issue (GI)	Lack of an Audit Committee	Partially implemented (PI)
RREA	Financial Statements (FSA)	1.3.1.2	Compliance Issue (CI)	Delay in the Completion of the Kaiha Hydropower Plant project	Not implemented (NI)
RREA	Financial Statements (FSA)	1.2.3.2	Internal Control Issue (ICI)	Irregularities Associated with the Management of the Project Assets	Partially implemented (PI)
RREA	Financial Statements (FSA)	1.1.1.3	Financial Issue (FII)	Failure to Withhold and Remit Taxes	Partially implemented (PI)
RREA	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Payment Made to Third Party	Not implemented (NI)
RREA	Financial Statements (FSA)	1.1.4.3	Financial Issue (FII)	Spending in Excess of Approved Budgeted – Project Fund	Not implemented (NI)
RREA	Financial Statements (FSA)	1.3.2.3	Governance Issue (GI)	Lack of Audit Committee	Partially implemented (PI)
RREA	Financial Statements (FSA)	1.3.3.2	Governance Issue (GI)	No Risk Assessment Policy and Process	Not implemented (NI)
RREA	Financial Statements (FSA)	1.3.4.2	Governance Issue (GI)	No Meeting Minutes and Attendance Listing for Board Members	Fully implemented (FI)
RREA	Financial Statements (FSA)	1.2.1.2	Compliance Issue (CI)	Delay in the Commencement of Gbeden Falls Hydropower Plant Project	Fully implemented (FI)
RREA	Financial Statements (FSA)	1.2.2.2&3	Compliance Issue (CI)	Delay in the Completion of Road Works	Partially implemented (PI)

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RREA	Financial Statements (FSA)	1.1.3.2	Internal Control Issue (ICI)	Irregularities Associated with the Management of the Project's Assets	Partially implemented (PI)
RREA	Financial Statements (FSA)	1.3.1.3&4	Internal Control Issue (ICI)	No Segregation of Duties	Partially implemented (PI)
NTA	Financial Statements (FSA)	1.1.1.3	Financial Issue (FII)	Payment without Supporting Documentation	Not implemented
NTA	Financial Statements (FSA)	1.1.1.4	Financial Issue (FII)	Proper Book of Accounts	Not implemented
NTA	Financial Statements (FSA)	1.2.1.2	Financial Issue (FII)	Non-remittance of Tax Deductions to NASSCORP Contributions	Partially implemented
NTA	Financial Statements (FSA)	1.2.1.3	Financial Issue (FII)	Payment Vouchers	Fully implemented
NTA	Financial Statements (FSA)	1.2.1.3	Financial Issue (FII)	Variance between Confirmed Allotment and Financial Statements	Not implemented
NTA	Financial Statements (FSA)	1.4.1.2	Financial Issue (FII)	Duplicates of Receipt Book	Fully implemented
NTA	Financial Statements (FSA)	1.4.1.2	Financial Issue (FII)	Ending Cash Balance Discrepancy	Not implemented
NTA	Financial Statements (FSA)	1.5.1.1	Financial Issue (FII)	Disparity in Daily Cash Receipts and Bank Deposits	Partially implemented
NTA	Financial Statements (FSA)	1.5.1.2	Financial Issue (FII)	Delay in Deposits	Not implemented
NTA	Financial Statements (FSA)	1.5.1.3	Financial Issue (FII)	Overdraft on NTA Accounts	Not implemented
NTA	Financial Statements (FSA)	1.6.1.2	Financial Issue (FII)	Undisclosed Receivable Balances	Not implemented
NTA	Financial Statements (FSA)	1.7.1.2	Financial Issue (FII)	Non-Preparation of Bank Reconciliation	Fully implemented
NTA	Financial Statements (FSA)	1.9.1.2	Financial Issue (FII)	Double Emolument	Not implemented

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NTA	Financial Statements (FSA)	1.9.1.3	Financial Issue (FII)	Petty Cash	Fully implemented
NTA	Financial Statements (FSA)	1.11.1.4	Financial Issue (FII)	Unapproved Salary Increment	Fully implemented
NTA	Financial Statements (FSA)	1.12.1.2	Financial Issue (FII)	Unbudgeted Recruitment	Not implemented
NTA	Financial Statements (FSA)	1.12.1.2	Financial Issue (FII)	Irregularities Noted with Bus Tickets	Fully implemented
NTA	Financial Statements (FSA)	1.16.1.2	Financial Issue (FII)	Non-Remittance of Vendor's Withholding Taxes	Not implemented
NTA	Financial Statements (FSA)	1.7.1.3	Governance Issue (GI)	Strategic and Operational Plans	Partially implemented
NTA	Financial Statements (FSA)	1.8.1.2	Governance Issue (GI)	No Risk Management Policy and Report	Partially implemented
NTA	Financial Statements (FSA)	1.9.1.2	Governance Issue (GI)	ICT Policy Documents	Partially implemented
NTA	Financial Statements (FSA)	1.8.1.2	Governance Issue (GI)	Board of Directors	Not implemented
NTA	Financial Statements (FSA)	1.26.1.2	Governance Issue (GI)	Lack of Policies and Procedures	Not implemented
NTA	Financial Statements (FSA)	1.3.1.2	Internal Control Issue (ICI)	No Evidence of Quarterly Budget Performance Reports	Partially implemented
NTA	Financial Statements (FSA)	1.4.1.2	Internal Control Issue (ICI)	Non-Monitoring of Attendance Log	Partially implemented
NTA	Financial Statements (FSA)	1.5.1.2	Internal Control Issue (ICI)	Generator/Vehicle Fuel Consumption	Partially implemented
NTA	Financial Statements (FSA)	1.6.1.2	Internal Control Issue (ICI)	Storeroom Management	Partially implemented
NTA	Financial Statements (FSA)	1.9.1.3	Internal Control Issue (ICI)	Inappropriate Usage of Petty Cash	Fully implemented

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NTA	Financial Statements (FSA)	1.14.1.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Assets Management	Not implemented
NTA	Financial Statements (FSA)	1.14.1.6	Internal Control Issue (ICI)	Asset Disposal	Not implemented
NTA	Financial Statements (FSA)	1.16.1.2	Internal Control Issue (ICI)	Inadequate Records in Personnel Files	Fully implemented
NTA	Financial Statements (FSA)	1.17.1.2	Internal Control Issue (ICI)	Staff Transferred	Fully implemented
NTA	Financial Statements (FSA)	1.18.1.2	Internal Control Issue (ICI)	Employees on Payroll but not on Personnel Listing	Fully implemented
NTA	Financial Statements (FSA)	1.22.1.2	Internal Control Issue (ICI)	Personnel Verification	Fully implemented
NTA	Financial Statements (FSA)	1.23.1.2	Internal Control Issue (ICI)	Archives	Not implemented
NTA	Financial Statements (FSA)	1.25.1.3	Internal Control Issue (ICI)	Non-implementation of Internal Audit Recommendations	Partially implemented
NTA	Financial Statements (FSA)	1.28.1.2&3	Internal Control Issue (ICI)	Limited QuickBooks System	Not implemented
LIPA	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Revenue Irregularity	Partially implemented
LIPA	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Allowance Irregularities	Partially implemented
LIPA	Financial Statements (FSA)	1.1.3.3	Financial Issue (FII)	Unauthorized Expenditure	Not implemented
LIPA	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Cash Transferred without Source Document	Partially implemented
LIPA	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Undisclosed Bank Account	Not implemented
LIPA	Financial Statements (FSA)	1.1.6.3&4	Financial Issue (FII)	Petty Cash	Not implemented

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LIPA	Financial Statements (FSA)	1.1.7.3	Financial Issue (FII)	Bank Reconciliation	Partially implemented
LIPA	Financial Statements (FSA)	1.1.8.2&3	Financial Issue (FII)	Payroll Irregularities	Not implemented
LIPA	Financial Statements (FSA)	1.1.9.2&3	Financial Issue (FII)	Payments without Adequate Supporting Documentation	Not implemented
LIPA	Financial Statements (FSA)	1.2.1.2	Financial Issue (FII)	Payment for Honorarium	Fully implemented
LIPA	Financial Statements (FSA)	1.2.3.2	Financial Issue (FII)	Payments to Third Party	Not implemented
LIPA	Financial Statements (FSA)	1.2.2.2	Compliance Issue (CI)	Local Scholarship Award	Fully implemented
LIPA	Financial Statements (FSA)	1.2.4.2	Compliance Issue (CI)	Consulting/Facilitators	Partially implemented
LIPA	Financial Statements (FSA)	1.2.5.2	Internal Control Issue (ICI)	Fixed Assets Management	Fully implemented
LIPA	Compliance (CA)	1.1.1.4&5	Financial Issue (FII)	Failure to Maintain Books and Records	Partially implemented
LIPA	Compliance (CA)	1.1.2.2	Financial Issue (FII)	Inconsistency in Revenue Collection	Not implemented
LIPA	Compliance (CA)	1.1.3.2	Financial Issue (FII)	Allowance Irregularities	Not implemented
LIPA	Compliance (CA)	1.1.4.2	Financial Issue (FII)	Unauthorized Expenditure	Not implemented
LIPA	Compliance (CA)	1.1.5.2	Financial Issue (FII)	Payments without Adequate Supporting Documentation	Not implemented
LIPA	Compliance (CA)	1.1.6.2	Financial Issue (FII)	Lack of Designated Account	Not implemented
LIPA	Compliance (CA)	1.2.2.2	Financial Issue (FII)	Preparation of Financial Statements	Partially implemented
LIPA	Compliance (CA)	1.2.1.2&3	Compliance Issue (CI)	No Policy for Honorarium Distribution	Not implemented
LIPA	Compliance (CA)	1.2.4.2&3	Compliance Issue (CI)	Retirement of Travel Expense	Not implemented
LIPA	Compliance (CA)	1.2.5.2	Compliance Issue (CI)	Monthly Financial Statements – Internally Generated Funds	Not implemented
LIPA	Compliance (CA)	1.2.6.2	Compliance Issue (CI)	No Policy on Local Scholarship	Fully implemented

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LIPA	Compliance (CA)	1.2.7.2&3	Compliance Issue (CI)	Consulting / Facilitators	Not implemented
LIPA	Compliance (CA)	1.2.3.2&3	Internal Control Issue (ICI)	Fixed Assets – Unaccounted For	Not implemented
LIPA	Compliance (CA)	1.1.1.2	Financial Issue (FII)	Expenditure without Evidence of Adequate Supporting Documents	Not implemented
LIPA	Compliance (CA)	1.1.2.2	Financial Issue (FII)	Non-Preparation and Submission of Financial Statements	Partially implemented
LIPA	Compliance (CA)	1.1.3.2	Financial Issue (FII)	No Supporting Detailed General Ledgers	Partially implemented
LIPA	Compliance (CA)	1.1.4.2	Financial Issue (FII)	Irregularities Associated with Receivable Management	Not implemented
LIPA	Compliance (CA)	1.1.5.3	Financial Issue (FII)	Discrepancy between IFMIS Ledger and LIPA Performance Report	Not implemented
LIPA	Compliance (CA)	1.1.6.3	Financial Issue (FII)	Irregularities associated with Bank Reconciliations	Partially implemented
LIPA	Compliance (CA)	1.1.7.3	Financial Issue (FII)	Disparity in Cash Receipts and Bank Deposits of Students' Fees and Other Income	Not implemented
LIPA	Compliance (CA)	1.1.8.2	Financial Issue (FII)	Lack of Designated Account	Partially implemented
LIPA	Compliance (CA)	1.1.9.2	Financial Issue (FII)	Variance between Personnel Cost per Payroll and the Budget Performance Report	Not implemented
LIPA	Compliance (CA)	1.1.9.12	Financial Issue (FII)	Payroll Irregularities	Partially implemented
LIPA	Compliance (CA)	1.2.1.3&4	Financial Issue (FII)	Petty Cash System	Not implemented
LIPA	Compliance (CA)	1.2.2.2	Financial Issue (FII)	Withholding and Remittance of Goods/Services Tax	Not implemented
LIPA	Compliance (CA)	1.2.3.3	Financial Issue (FII)	Irregularities Associated with Procurement Management	Fully implemented
LIPA	Compliance (CA)	1.2.4.3	Financial Issue (FII)	NASSCORP Contribution	Not implemented
LIPA	Compliance (CA)	1.1.10.3	Governance Issue (GI)	Policies and Procedures	Not implemented
LIPA	Compliance (CA)	1.1.11.2	Governance Issue (GI)	Internal Audit Function	Not implemented
LIPA	Compliance (CA)	1.2.6.2	Governance Issue (GI)	Lack of Audit Committee	Not implemented
LIPA	Compliance (CA)	1.2.1.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Asset Management	Partially implemented

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LIPA	Compliance (CA)	1.2.5.2	Internal Control Issue (ICI)	Inventory and Store/Supplies Management	Partially implemented
LIPA	Compliance (CA)	1.2.7.2	Internal Control Issue (ICI)	Non-Segregation of Duty between Finance and HR Units	Not implemented
LLA	Project (PRA)	1.1.1.3-5	Compliance Issue (CI)	Uncompleted Project Deliverables	Fully implemented
LLA	Compliance (CA)	1.1.1.2	Financial Issue (FII)	Irregular Monthly Bank Reconciliation	Not implemented
LLA	Compliance (CA)	1.1.1.2&3	Financial Issue (FII)	Failure to Perform Monthly Bank Reconciliation	Not implemented
LLA	Compliance (CA)	1.1.3.3	Financial Issue (FII)	Failure to Prepare Annual Financial Statements	Not implemented
LLA	Compliance (CA)	1.1.6.3	Financial Issue (FII)	No Evidence of Payments of Social Security Taxes	Not implemented
LLA	Compliance (CA)	1.1.7.3	Financial Issue (FII)	Under-Payments of Social Security Contributions	Not implemented
LLA	Compliance (CA)	1.1.8.2	Financial Issue (FII)	Variance in Payroll Expenses Records	Not implemented
LLA	Compliance (CA)	1.1.8.2	Financial Issue (FII)	Failure to Maintain Monthly Payroll Journals	Not implemented
LLA	Compliance (CA)	1.1.9.2	Financial Issue (FII)	Internal Revenue Receipts not Traceable to Bank Statements	Not implemented
LLA	Compliance (CA)	1.1.10.4	Financial Issue (FII)	Internal Revenue Receipts Not Reconcilable	Not implemented
LLA	Compliance (CA)	1.1.11.4-6	Financial Issue (FII)	Procurement Irregularities	Not implemented
LLA	Compliance (CA)	1.1.12.2	Financial Issue (FII)	Non-remittance of Vendor's Withholding Taxes	Not implemented
LLA	Compliance (CA)	1.1.13.3	Financial Issue (FII)	No Evidence of Business Registration and Tax Clearance	Not implemented
LLA	Compliance (CA)	1.1.14.2	Financial Issue (FII)	Third Party Payments to Employee Instead	Not implemented
LLA	Compliance (CA)	1.1.14.3&4	Financial Issue (FII)	Payments Without Supporting Documentation	Not implemented
LLA	Compliance (CA)	1.1.15.2	Financial Issue (FII)	Fuel & Gasoline Consumption Report	Not implemented
LLA	Compliance (CA)	1.1.16.2	Financial Issue (FII)	Revenue and Expense Ledgers	Not implemented
LLA	Project (PRA)	1.1.2.2	Governance Issue (GI)	No Approved Financial Accounting Manual	Not implemented
LLA	Project (PRA)	1.1.4.3	Governance Issue (GI)	No Petty Cash Policy	Not implemented
LLA	Project (PRA)	1.1.5.3	Governance Issue (GI)	No Human Resource Manual	Not implemented
LLA	Project (PRA)	1.1.9.3	Governance Issue (GI)	No Policy on Salary Advance	Not implemented
LLA	Project (PRA)	1.2.2.3	Governance Issue (GI)	Lack of Policies and Procedures	Not implemented
LLA	Project (PRA)	1.2.3.2	Governance Issue (GI)	Prior Year Audit Findings and Recommendations Status	Not implemented
LLA	Project (PRA)	1.1.6.2	Compliance Issue (CI)	Failure to Follow the Standing Orders for Civil Service Recruitment Process	Not implemented
LLA	Project (PRA)	1.1.13.3&4	Compliance Issue (CI)	Failure to Retire Incidental and 80% DSA	Not implemented

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LLA	Project (PRA)	1.2.1.2	Internal Control Issue (ICI)	Irregularities Noted With Fixed Assets	Not implemented
LLA	Project (PRA)	1.1.1.2	Financial Issue (FII)	Prior Year Financial Statement Figure Not Reconciled	Fully implemented
LLA	Project (PRA)	1.1.2.3	Financial Issue (FII)	Signing Date of The Financial Statements Not Specified	Fully implemented
LLA	Project (PRA)	1.1.3.2	Financial Issue (FII)	No Explanation for Material Variance	Fully implemented
LLA	Project (PRA)	1.1.4.4&5	Financial Issue (FII)	Un-presented Checks and Non-remittance of Withholding Taxes	Not implemented
LLA	Project (PRA)	1.1.5.2&3	Financial Issue (FII)	Unutilized Service Level Agreements	Not implemented
LLA	Project (PRA)	1.1.6.2	Financial Issue (FII)	Expenditure Not in Line with Approved Annual Work Plan & Budget	Not implemented
LLA	Project (PRA)	1.1.7.2&3	Financial Issue (FII)	Third Party Payment	Not implemented
LLA	Project (PRA)	1.1.8.2&3	Financial Issue (FII)	Transaction Without Supporting Documentation	Not implemented
LLA	Project (PRA)	1.2.1.2	Financial Issue (FII)	Procurement Irregularities	Not implemented
LLA	Project (PRA)	1.1.5.2&3	Compliance Issue (CI)	Unutilized Service Level Agreements	Not implemented
LLA	Project (PRA)	1.2.2.2&3	Compliance Issue (CI)	Unpresented Statutory Customary Land Deeds	Not implemented
LLA	Project (PRA)	1.2.3.2&3	Compliance Issue (CI)	Fixed Assets Verification	Not implemented
LLA	Project (PRA)	1.3.1.4	Information Technology Issue (ITI)	Lack of IT Strategic Committee	Not implemented
LLA	Project (PRA)	1.3.2.4	Information Technology Issue (ITI)	Lack of IT Strategic Plan	Not implemented
LLA	Project (PRA)	1.3.3.3&4	Information Technology Issue (ITI)	Lack of Change or Patch Management	Not implemented
LLA	Project (PRA)	1.3.4.2	Information Technology Issue (ITI)	Lack of Security Policy	Not implemented
LLA	Project (PRA)	1.3.5.2	Information Technology Issue (ITI)	No Policy to Cover Physical Access	Not implemented
LLA	Project (PRA)	1.3.6.4	Information Technology Issue (ITI)	No Environmental Control Policy	Not implemented
LLA	Project (PRA)	1.3.7.2	Information Technology Issue (ITI)	No Documented and Tested Emergency Procedure	Not implemented

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LLA	Project (PRA)	1.3.8.3	Information Technology Issue (ITI)	Lack of User Management Standard and Procedure	Not implemented
LLA	Project (PRA)	1.3.9.3	Information Technology Issue (ITI)	Users Access Rights Not Reviewed	Not implemented
LLA	Project (PRA)	1.3.10.3	Information Technology Issue (ITI)	Threat to Business Continuity	Not implemented
MOPT	Compliance (CA)	1.1.1.2	Financial Issue (FII)	Unreconciled Closing Cash Balance	Not implemented
MOPT	Compliance (CA)	1.1.2.1	Financial Issue (FII)	Discrepancies in Internally Generated Revenue Records	Not implemented
MOPT	Compliance (CA)	1.1.3.2	Financial Issue (FII)	Variances in Fees Reported and Confirmed	Not implemented
MOPT	Compliance (CA)	1.1.4.2	Financial Issue (FII)	Variance in Revenue Deposited into GOL Account vs LRA Confirmation	Not implemented
MOPT	Compliance (CA)	1.1.5.2	Financial Issue (FII)	Inadequate Documentation for Income/Revenue Generated	Not implemented
MOPT	Compliance (CA)	1.1.6.2	Financial Issue (FII)	Revenue Deposited into Non-Designated Accounts	Not implemented
MOPT	Compliance (CA)	1.1.7.2	Financial Issue (FII)	Non-Disclosed Bank Accounts	Not implemented
MOPT	Compliance (CA)	1.1.8.2	Financial Issue (FII)	Funds Disbursed to MPT per MFDP Records	Not implemented
MOPT	Compliance (CA)	1.1.9.2	Financial Issue (FII)	Approved Fees for Internally Generated Revenue Not Applied	Not implemented
MOPT	Compliance (CA)	1.1.10.2	Financial Issue (FII)	Budget for Internally Generated Revenue Not Applied	Not implemented
MOPT	Compliance (CA)	1.1.11.3	Financial Issue (FII)	Irregularities Associated with Cash Management System	Not implemented
MOPT	Compliance (CA)	1.1.12.2	Financial Issue (FII)	Book of Accounts Not Maintained	Not implemented
MOPT	Compliance (CA)	1.1.1.2	Financial Issue (FII)	Non-Disclosure/Report of Fees Confirmed by Customers	Not implemented
MOPT	Compliance (CA)	1.1.1.2-4	Financial Issue (FII)	Analysis of Revenue Reported	Not implemented
MOPT	Compliance (CA)	1.1.11.2&3	Financial Issue (FII)	Concession Agreement Irregularities	Not implemented
MOPT	Compliance (CA)	1.2.1.3	Financial Issue (FII)	Expenditure without Adequate Supporting Documents	Not implemented
MOPT	Compliance (CA)	1.2.2.3	Financial Issue (FII)	Irregularities in Expenditure of Internally Generated Revenue	Not implemented
MOPT	Compliance (CA)	1.2.3.3	Financial Issue (FII)	Spending in Excess of Approved GOL Budget	Not implemented
MOPT	Compliance (CA)	1.2.3.3&4	Financial Issue (FII)	Payments Confirmed by Brussels Airlines	Not implemented
MOPT	Compliance (CA)	1.2.4.2	Financial Issue (FII)	Non-Withholding and Remittance of GST	Not implemented
MOPT	Compliance (CA)	1.2.5.3	Financial Issue (FII)	Procurement Management Irregularities	Not implemented
MOPT	Compliance (CA)	1.2.6.2	Financial Issue (FII)	Personnel Management Irregularities	Not implemented

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MOPT	Compliance (CA)	1.2.7.2	Financial Issue (FII)	Non-Adherence to Travel Ordinance	Not implemented
MOPT	Compliance (CA)	1.2.8.3	Financial Issue (FII)	Fuel/Gasoline Management	Not implemented
MOPT	Compliance (CA)	1.2.9.2	Financial Issue (FII)	Inventory and Store/Supplies Management	Not implemented
MOPT	Compliance (CA)	1.2.10.3	Financial Issue (FII)	Fixed Asset Management Irregularities	Not implemented
MOPT	Compliance (CA)	1.3.1.3	Financial Issue (FII)	Non-Preparation of Financial Statements	Not implemented
MOPT	Compliance (CA)	1.3.2.2	Financial Issue (FII)	Bank Reconciliation Deficiencies	Not implemented
MOPT	Compliance (CA)	1.2.7.2	Financial Issue (FII)	Variance Between Personnel Cost per Payroll and Financial Report	Not implemented
MOPT	Compliance (CA)	1.2.8.2	Financial Issue (FII)	Irregularities Associated with Payroll	Not implemented
MOPT	Compliance (CA)	1.2.9.3&4	Financial Issue (FII)	Salary Payments to Deceased Personnel	Not implemented
MOPT	Compliance (CA)	1.3.3.3	Internal Control Issue (ICI)	Discrepancies in Policies and Procedures	Not implemented
MOPT	Compliance (CA)	1.3.4.3	Internal Control Issue (ICI)	Non-communication of Policy and Procedural Documents	Not implemented
MOPT	Compliance (CA)	1.3.5.2	Internal Control Issue (ICI)	Non-functional Internal Audit	Not implemented
MOPT	Compliance (CA)	1.3.2.6	Internal Control Issue (ICI)	Lack of Audit Committee	Not implemented
MOPT	Compliance (CA)	1.3.7.2	Internal Control Issue (ICI)	No ICT Strategic Committee	Not implemented
MOPT	Compliance (CA)	1.3.8.2	Internal Control Issue (ICI)	Lack of ICT Strategic Plan	Not implemented
MOPT	Compliance (CA)	1.3.9.2	Internal Control Issue (ICI)	No Up-to-date Licensed Anti-virus	Not implemented
MOPT	Compliance (CA)	1.3.10.2	Internal Control Issue (ICI)	Threat to Business Continuity	Not implemented
LiMA	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Property, Plant and Equipment Discrepancy	Fully implemented
LiMA	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Overstated Accounts Receivables	Fully implemented
LiMA	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Construction-in-Progress	Fully implemented
LiMA	Financial Statements (FSA)	1.1.3.6&7	Financial Issue (FII)	International Registry Fund	Not implemented
LiMA	Financial Statements (FSA)	1.1.4.3&4	Financial Issue (FII)	Obsolete Inventories	Fully implemented
LiMA	Financial Statements (FSA)	1.1.5.4-6	Financial Issue (FII)	Irregularities Associated with NASSCORP Contributions	Fully implemented

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LiMA	Financial Statements (FSA)	1.1.6.2	Financial Issue (FII)	Non-Remittance of Income Taxes	Fully implemented
LiMA	Financial Statements (FSA)	1.1.7.2	Financial Issue (FII)	Non-Presentation of Finance Cost	Fully implemented
LiMA	Financial Statements (FSA)	1.1.8.2	Financial Issue (FII)	Understated Accounts Receivables	Fully implemented
LiMA	Financial Statements (FSA)	1.1.8.2	Financial Issue (FII)	Inadequate Documentation	Fully implemented
LiMA	Financial Statements (FSA)	1.1.9.2	Financial Issue (FII)	Unconfirmed Account Receivable Balances	Fully implemented
LiMA	Financial Statements (FSA)	1.1.9.2	Financial Issue (FII)	No Evidence of Three Quotations	Fully implemented
LiMA	Financial Statements (FSA)	1.1.10.2	Financial Issue (FII)	Insufficient Evidence for Payments	Fully implemented
LiMA	Financial Statements (FSA)	1.1.10.4	Financial Issue (FII)	Non-Recognition of Expected Credit Losses	Fully implemented
LiMA	Financial Statements (FSA)	1.2.1.3	Governance Issue (GI)	Non-Functional Board of Directors	Fully implemented
LiMA	Financial Statements (FSA)	1.2.4.2	Governance Issue (GI)	IT Strategic Plan	Fully implemented
LiMA	Financial Statements (FSA)	1.2.2.2	Internal Control Issue (ICI)	Vouchers not Properly Filled Out	Fully implemented
LiMA	Financial Statements (FSA)	1.2.3.4-7	Internal Control Issue (ICI)	Inadequate Controls Over Receivables Management	Fully implemented
LiMA	Financial Statements (FSA)	1.2.3.2	Financial Issue (FII)	Irregularities Associated with Budget Performance	Fully implemented
LiMA	Financial Statements (FSA)	1.3.1.2&3	Financial Issue (FII)	Irregularities Associated with Disclosure of Comparative Figures	Fully implemented
LiMA	Financial Statements (FSA)	1.3.2.2	Financial Issue (FII)	Variance Between FS Figures and Notes for Depreciation	Fully implemented

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LiMA	Financial Statements (FSA)	1.3.3.2	Financial Issue (FII)	Misclassification of Expenditures	Fully implemented
LiMA	Financial Statements (FSA)	1.3.4.2&3	Financial Issue (FII)	Inaccuracy of Statement of Cashflows for SFY 2021	Fully implemented
LiMA	Financial Statements (FSA)	1.4.2.3&4	Financial Issue (FII)	Non-Remittance of Withholding Taxes	Partially implemented
LiMA	Financial Statements (FSA)	1.4.3.2	Financial Issue (FII)	Non-Remittance of NASSCORP's Contributions	Fully implemented
LiMA	Financial Statements (FSA)	1.7.1.2	Financial Issue (FII)	Irregularities Associated with Trade Receivables	Fully implemented
LiMA	Financial Statements (FSA)	1.7.2.2	Financial Issue (FII)	No Provision for Expected Credit Loss	Fully implemented
LiMA	Financial Statements (FSA)	1.8.1.2	Financial Issue (FII)	Irregularities Associated with Trade Payable Management	Fully implemented
LiMA	Financial Statements (FSA)	1.8.2.2&3	Financial Issue (FII)	Non-Recognition of Provision for Contingent Liability	Fully implemented
LiMA	Financial Statements (FSA)	1.9.1.4	Financial Issue (FII)	Inconsistencies in the Recording of Inflows	Fully implemented
LiMA	Financial Statements (FSA)	1.1.1.3	Governance Issue (GI)	Lack of Functional Board of Directors	Fully implemented
LiMA	Financial Statements (FSA)	1.1.4.3	Governance Issue (GI)	Lack of Audit Committee	Fully implemented
LiMA	Financial Statements (FSA)	1.1.5.3&4	Governance Issue (GI)	Lack of Training and Development Plan	Partially implemented
LiMA	Financial Statements (FSA)	1.1.6.2	Governance Issue (GI)	No Risk Management Policy	Fully implemented
LiMA	Financial Statements (FSA)	1.2.1.2	Governance Issue (GI)	No Evidence of Functional Budget Committee	Partially implemented
LiMA	Financial Statements (FSA)	1.2.2.3	Governance Issue (GI)	No Evidence of Budget Unit	Not implemented

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LiMA	Financial Statements (FSA)	1.10.1.2	Governance Issue (GI)	No Policy on Staff Advances	Not implemented
LiMA	Financial Statements (FSA)	1.10.2.2	Governance Issue (GI)	Lack of Policy on CSR	Fully implemented
LiMA	Financial Statements (FSA)	1.5.1.3	Compliance Issue (CI)	No Evidence of Consultants Performance on Key Deliverables	Fully implemented
LiMA	Financial Statements (FSA)	1.1.2.2&3	Internal Control Issue (ICI)	No Monitoring & Evaluation	Fully implemented
LiMA	Financial Statements (FSA)	1.1.3.2	Internal Control Issue (ICI)	Lack of Senior Management Meeting Minutes	Fully implemented
LiMA	Financial Statements (FSA)	1.4.1.2	Internal Control Issue (ICI)	Personnel Rooster/Listing not Reconciled to Payroll	Fully implemented
LiMA	Financial Statements (FSA)	1.4.4.3	Internal Control Issue (ICI)	Irregularities Associated with Personnel Records Management	Fully implemented
LiMA	Financial Statements (FSA)	1.4.5.3	Internal Control Issue (ICI)	No Evidence of Employees Performance Appraisal	Fully implemented
LiMA	Financial Statements (FSA)	1.4.6.3&4	Internal Control Issue (ICI)	Irregularities Associated with Personnel Attendance	Fully implemented
LiMA	Financial Statements (FSA)	1.6.1.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Asset Management	Partially implemented
LWSC	Special (SPA)	1.2.1.2-4	Financial Issue (FII)	Payments by LWSC to Hydroconseil were not Consistent with Contract Terms	Fully implemented (FI)
LWSC	Special (SPA)	1.3.1.2&3	Financial Issue (FII)	Bank Transfer Not Consistent with Contract Terms	Not implemented (NI)
LWSC	Special (SPA)	1.1.1.2&3	Compliance Issue (CI)	No Evidence of Evaluation Reports from Inception to Completion of the Project	Fully implemented (FI)
LWSC	Compliance (CA)	1.1.1.2&3	Financial Issue (FII)	Financial Statement Irregularities; years 1–3	Partially implemented (PI)
LWSC	Compliance (CA)	1.1.2.2&3	Financial Issue (FII)	Non-Performance of Bank Reconciliation; years 1–3	Partially implemented (PI)

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LWSC	Compliance (CA)	1.2.1.1-4	Financial Issue (FII)	Bills Generated not Collected; years 2&3	Partially implemented (PI)
LWSC	Compliance (CA)	1.2.1.2	Financial Issue (FII)	Disparity in Daily Cash Receipts and Bank Deposits (Central Monrovia Office); years 1–3	Fully implemented (FI)
LWSC	Compliance (CA)	1.2.2.1-4	Financial Issue (FII)	Disparity in Outstation Daily Cash Receipts and Bank Deposits (Kakata Office); years 1&3	Fully implemented (FI)
LWSC	Compliance (CA)	1.2.2.2	Financial Issue (FII)	Unconfirmed Significant Receivable Balances; years 2&3	Fully implemented (FI)
LWSC	Compliance (CA)	1.2.2.2	Financial Issue (FII)	Incomplete Records on Bills Generated and Collected; year 3	Partially implemented (PI)
LWSC	Compliance (CA)	1.2.3.1-4	Financial Issue (FII)	Outstation Daily Cash Collected Not Deposited in Bank (Buchanan Office); years 1&2	Fully implemented (FI)
LWSC	Compliance (CA)	1.2.4.1	Financial Issue (FII)	No Records on Total Bills Generated and Collected; year 1	Partially implemented (PI)
LWSC	Compliance (CA)	1.2.5.2&3	Financial Issue (FII)	Non-Maintenance of Receivables Ledger; years 1&3	Fully implemented (FI)
LWSC	Compliance (CA)	1.3.1.2	Financial Issue (FII)	Procurement Irregularities - Lack of Procurement Plan; year 1	Fully implemented (FI)
LWSC	Compliance (CA)	1.3.2.1	Financial Issue (FII)	Procurement Irregularities - No Evidence of Bid Documents for Items Procured; years 1–3	Fully implemented (FI)
LWSC	Compliance (CA)	1.3.2.3	Financial Issue (FII)	Procurement Irregularities - No Adherence to Approved Procurement Methods; years 2&3	Fully implemented (FI)
LWSC	Compliance (CA)	1.3.3.2	Financial Issue (FII)	Procurement Irregularities – Non-Remittance of Withholding Taxes; years 2&3	Fully implemented (FI)
LWSC	Compliance (CA)	1.3.4.2	Financial Issue (FII)	Disposal of Vehicles Without GSA Approval; year 2	Fully implemented (FI)
LWSC	Compliance (CA)	1.3.5.2	Financial Issue (FII)	Proceeds of Disposed Assets not Remitted to Designated Account; year 2	Fully implemented (FI)
LWSC	Compliance (CA)	1.3.6.3	Financial Issue (FII)	Personnel Management-Non-Remittance of Tax Deductions; years 1–3	Fully implemented (FI)

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LWSC	Compliance (CA)	1.3.7.2&3	Financial Issue (FII)	Personnel Management-Non-Adherence to Direct Deposit Payments; years 1–3	Fully implemented (FI)
LWSC	Compliance (CA)	1.4.1.2&3	Governance Issue (GI)	Unapproved Policies and Procedures; years 1–3	Partially implemented (PI)
LWSC	Compliance (CA)	1.3.8.2-5	Internal Control Issue (ICI)	Non-Compliance with Recruitment Policy; years 1–3	Fully implemented (FI)
LWSC	Compliance (CA)	1.3.3.3&4	Internal Control Issue (ICI)	Lack of Inventory Records; years 1–3	Fully implemented (FI)
LWSC	Compliance (CA)	1.3.4.4-7	Internal Control Issue (ICI)	Inappropriate Fixed Asset Management; years 1–3	Partially implemented (PI)
LWSC	Compliance (CA)	1.3.5.2&3	Internal Control Issue (ICI)	No Fuel Consumption/Distribution Logs; years 1–3	Partially implemented (PI)
LWSC	Compliance (CA)	1.3.9.4-6	Internal Control Issue (ICI)	Employees' Unapproved Absences; years 1&2	Partially implemented (PI)
LWSC	Project (PRA)	1.1.1.2	Compliance Issue (CI)	Non-Achievement of Project Deliverables	Not implemented (NI)
LWSC	Project (PRA)	1.1.1.2	Compliance Issue (CI)	Non-Achievement of Project Deliverables	Not implemented (NI)
LWSC	Project (PRA)	1.2.1.2	Compliance Issue (CI)	Project Governance Structure	Not implemented (NI)
LWSC	Project (PRA)	1.3.1.2	Compliance Issue (CI)	Database and Profile of Suppliers, Consultants and Contractors	Fully implemented (FI)
LWSC	Project (PRA)	1.4.1.3	Compliance Issue (CI)	IAA Compliance Review and Clearance	Not implemented (NI)
LWSC	Project (PRA)	1.1.1.3&4	Compliance Issue (CI)	Delay in Project Implementation	Not implemented (NI)
LWSC	Project (PRA)	1.2.1.3&4	Compliance Issue (CI)	Non-Usages of the Equipment and Reservoir (1 million gallons)	Fully implemented (FI)
LWSC	Project (PRA)	1.3.1.3&4	Compliance Issue (CI)	Untimely Mobilization of Construction Equipment	Not implemented (NI)

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LWSC	Project (PRA)	1.4.1.2	Compliance Issue (CI)	No Meeting Minutes and Attendance Listing for Steering Committee	Not implemented (NI)
LOIC	Compliance (CA)	1.1.1.3	Financial Issue (FII)	LOIC Global Bank LD Account Debited in Favor of NDS and MOH (Year 1)	Not implemented
LOIC	Compliance (CA)	1.1.2.2	Financial Issue (FII)	Unsupported Expenditures (Year 1)	Not implemented
LOIC	Compliance (CA)	1.1.2.2	Financial Issue (FII)	Goods Receiving Notes (Year 4)	Not implemented
LOIC	Compliance (CA)	1.1.3.2	Financial Issue (FII)	Unrecorded Invoices and Purchase Orders (Year 2)	Partially implemented
LOIC	Compliance (CA)	1.1.3.2	Financial Issue (FII)	Payments to Individuals Not on Personnel Listing (Year 3)	Not implemented
LOIC	Compliance (CA)	1.1.3.3	Financial Issue (FII)	Non-Competitive Procurement of Goods and Services (Years 1–4)	Not implemented
LOIC	Compliance (CA)	1.1.3.3	Financial Issue (FII)	Transactions with Unregistered Businesses (Year 4)	Not implemented
LOIC	Compliance (CA)	1.1.4.3	Financial Issue (FII)	Withholding Tax (Years 1, 3 & 4)	Partially implemented
LOIC	Compliance (CA)	1.1.5.2&3	Financial Issue (FII)	Irregular Disbursement of Funds (Year 1)	Not implemented
LOIC	Compliance (CA)	1.1.5.3	Financial Issue (FII)	Reimbursement of Salary Advance (Year 4)	Not implemented
LOIC	Compliance (CA)	1.1.6.2	Financial Issue (FII)	Third Party Payments (Years 1, 2 & 4)	Not implemented
LOIC	Compliance (CA)	1.1.7.4	Financial Issue (FII)	Unapproved Payment Voucher (Year 1)	Not implemented
LOIC	Compliance (CA)	1.1.8.3-5	Financial Issue (FII)	Unsupported Payments for Radio Coverage (Year 1)	Not implemented
LOIC	Compliance (CA)	1.2.1.3	Governance Issue (GI)	Legal Title of LOIC Undefined (Years 1–4)	Not implemented
LOIC	Compliance (CA)	1.2.2.2	Governance Issue (GI)	Unapproved Board Constitution and By-Laws (Years 1–4)	Fully implemented
LOIC	Compliance (CA)	1.2.4.2	Governance Issue (GI)	Operating Without Financial Manual (Years 1–4)	Fully implemented
LOIC	Compliance (CA)	1.2.5.2	Governance Issue (GI)	Budget Committee (Years 1–4)	Partially implemented
LOIC	Compliance (CA)	1.2.6.3	Governance Issue (GI)	Audit Committee (Years 1–4)	Fully implemented
LOIC	Compliance (CA)	1.2.7.2	Governance Issue (GI)	No Evidence of Risk Assessment (Years 1–4)	Partially implemented
LOIC	Compliance (CA)	1.2.8.2	Governance Issue (GI)	Disaster Recovery Plan (Years 1–4)	Partially implemented
LOIC	Compliance (CA)	1.2.5.2	Compliance Issue (CI)	No Procurement Plan (Year 2)	Not implemented

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LOIC	Compliance (CA)	1.2.3.2&3	Internal Control Issue (ICI)	Lands and Other Properties Not on Fixed Asset Register (Years 1, 3 & 4)	Partially implemented
LOIC	Compliance (CA)	1.2.4.2	Internal Control Issue (ICI)	Staff on Payroll Not on Personnel Listing (Years 2 & 3)	Not implemented
LOIC	Compliance (CA)	N/A	Internal Control Issue (ICI)	Donated Assets (Year 2)	Not implemented
LOIC	Compliance (CA)	1.3.2.2	Internal Control Issue (ICI)	Fixed Assets Not Recorded on Fixed Asset Register (Year 4)	Partially implemented
LOIC	Compliance (CA)	1.1.1.2	Financial Issue (FII)	Non-Preparation of Financial Statements (Years 1–3)	Partially implemented
LOIC	Compliance (CA)	1.1.2.2	Financial Issue (FII)	Withholding Tax (Years 1–3)	Partially implemented
LOIC	Compliance (CA)	1.1.3.2-4	Financial Issue (FII)	Outstanding Fees from Students (Year 1)	Partially implemented
LOIC	Compliance (CA)	1.1.4.2	Financial Issue (FII)	Inadequate Descriptions in Cashbook/Ledgers (Years 1 & 2)	Not implemented
LOIC	Compliance (CA)	1.1.5.2&3	Financial Issue (FII)	Salary Advances Without Recovery Mechanism (Years 1 & 3)	Not implemented
LOIC	Compliance (CA)	1.1.5.4	Financial Issue (FII)	Failure to Deduct and Remit Social Security Contributions (Year 2)	Not implemented
LOIC	Compliance (CA)	1.1.6.2	Financial Issue (FII)	Bulk Payment of Salaries in the Name of a Single Employee (Years 1–3)	Fully implemented
LOIC	Compliance (CA)	1.1.7.2	Financial Issue (FII)	Unbudgeted Expenditure (National Office Support, Year 3)	Not implemented
LOIC	Compliance (CA)	1.1.7.3-5	Financial Issue (FII)	Procurement Irregularities (Years 1–3)	Fully implemented
LOIC	Compliance (CA)	1.1.8.2	Financial Issue (FII)	Payment in Contravention of Project Agreement (Year 1)	Not implemented
LOIC	Compliance (CA)	1.1.9.2	Financial Issue (FII)	Undisclosed Bank Accounts at LBDI (Years 1–3)	Partially implemented
LOIC	Compliance (CA)	1.1.10.2	Financial Issue (FII)	No Bank Reconciliation Statements (Years 1–3)	Fully implemented
LOIC	Compliance (CA)	1.1.11.2	Financial Issue (FII)	Bank Reconciliation Statements Not Signed by Preparer (Years 1–3)	Fully implemented
LOIC	Compliance (CA)	1.1.7.3	Internal Control Issue (ICI)	Failure to Take Inventory (Years 2 & 3)	Fully implemented
LOIC	Compliance (CA)	1.1.11.3	Internal Control Issue (ICI)	Inadequate Records in Personnel Files (Years 2 & 3)	Partially implemented
LOIC	Compliance (CA)	1.1.12.2-4	Internal Control Issue (ICI)	Employees Not Signing Attendance Sheets (Year 1)	Fully implemented

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LOIC	Compliance (CA)	1.1.13.3	Internal Control Issue (ICI)	Employees of Retirement Age Maintained on Payroll (Years 1–3)	Fully implemented
LOIC	Compliance (CA)	1.1.14.3	Internal Control Issue (ICI)	Inadequate Control Features in Fixed Asset Register (Year 1)	Partially implemented
NaFAA	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Financial Reporting Requirement; years 1&2	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Revenue Sharing; years 1&2	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.1.3.2&3	Financial Issue (FII)	Revenue without Supporting Documents; years 1&2	Partially implemented (PI)
NaFAA	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Undisclosed Donor Funding; years 1&2	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.3.2.2	Financial Issue (FII)	Corporate Social Responsibility; years 1&2	Fully implemented (FI)
NaFAA	Financial Statements (FSA)	1.3.1.2&3	Governance Issue (GI)	Board Members; years 1&2	Partially implemented (PI)
NaFAA	Financial Statements (FSA)	1.3.3.2	Governance Issue (GI)	Internal Audit Charter; year 1	Fully implemented (FI)
NaFAA	Financial Statements (FSA)	1.2.1.2&3	Compliance Issue (CI)	Procurement Planning; years 1&2	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.1.4.2	Internal Control Issue (ICI)	Fixed Assets; years 1&2	Partially implemented (PI)
NaFAA	Financial Statements (FSA)	1.3.4.2	Internal Control Issue (ICI)	Personnel Management; years 1&2	Not implemented (NI)
NaFAA	Project (PRA)	1.1.1.2	Compliance Issue (CI)	Uncompleted Project Deliverables	Not implemented (NI)
NaFAA	Project (PRA)	1.1.2.2	Internal Control Issue (ICI)	Lack of Fixed Assets Management	Partially implemented (PI)
NaFAA	Project (PRA)	1.1.1.2&3	Financial Issue (FII)	Financial Statements Not Reconciled to Ledger and Trial Balance Figures	Fully implemented (FI)

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NaFAA	Project (PRA)	1.2.2.2	Financial Issue (FII)	Non-Disclosure of Withholding Taxes	Fully implemented (FI)
NaFAA	Project (PRA)	1.1.3.2	Internal Control Issue (ICI)	Fixed Asset Irregularities	Partially implemented (PI)
NaFAA	Financial Statements (FSA)	1.1.1.3	Financial Issue (FII)	Inappropriate financial reporting requirements	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.1.2.2&3	Financial Issue (FII)	Foreign currency translation	Partially implemented (PI)
NaFAA	Financial Statements (FSA)	1.1.3.3	Financial Issue (FII)	Irregularities associated with property, plant and equipment (PPE)	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.1.4.3	Financial Issue (FII)	Lack of general ledgers for some account balances and other expenses	Partially implemented (PI)
NaFAA	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Third-party payment made to employee of NaFAA	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.1.5.11	Financial Issue (FII)	Payment without evidence of adequate supporting documents	Partially implemented (PI)
NaFAA	Financial Statements (FSA)	1.1.6.2	Financial Issue (FII)	Accounts receivables variances	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.1.7.2	Financial Issue (FII)	Unrecorded closing and opening accounts receivables balances	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.2.1.2&3	Financial Issue (FII)	Unapproved monthly bank reconciliation statements	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.2.5.5	Financial Issue (FII)	Irregularities associated with account receivables	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.2.8.3	Financial Issue (FII)	Payment vouchers not signed by the Director General or Deputy Director General	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.2.7.2&3	Governance Issue (GI)	Irregularities associated with governance	Partially implemented (PI)
NaFAA	Financial Statements (FSA)	1.2.1.17	Compliance Issue (CI)	No evidence of senate concurrence for NaFAA 40% remittance to GOL	Not implemented (NI)

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NaFAA	Financial Statements (FSA)	1.2.2.2	Compliance Issue (CI)	No evidence of periodic budget performance report	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.2.3.2	Compliance Issue (CI)	Non-retirement of foreign travel DSA	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.2.4.2	Compliance Issue (CI)	Procurement without delivery notes	Partially implemented (PI)
NaFAA	Financial Statements (FSA)	1.2.6.2	Internal Control Issue (ICI)	Incomplete fuel consumption log	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.3.1.4	Information Technology Issue (ITI)	Lack of IT strategic committee and meeting minutes	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.3.2.4	Information Technology Issue (ITI)	Lack of IT strategic plan	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.3.3.2	Information Technology Issue (ITI)	Lack of IT steering committee	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.3.4.2	Information Technology Issue (ITI)	Lack of training/capacity-building program	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.3.5.3&4	Information Technology Issue (ITI)	Lack of change or patch management	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.3.6.2&3	Information Technology Issue (ITI)	No policy to cover physical access	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.3.7.3	Information Technology Issue (ITI)	No environmental control policy	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.3.8.2	Information Technology Issue (ITI)	No documented and tested emergency procedure	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.3.9.3	Information Technology Issue (ITI)	User access rights are not reviewed	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.3.10.3	Information Technology Issue (ITI)	Threat to business continuity	Not implemented (NI)
NaFAA	Financial Statements (FSA)	1.3.11.2&3	Information Technology Issue (ITI)	Inadequate segregation of IT duties and functions	Not implemented (NI)

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NaFAA	Project (PRA)	1.1.1.2	Financial Issue (FII)	Inadequate Trial Balance	Partially implemented (PI)
NaFAA	Project (PRA)	1.1.2.2	Financial Issue (FII)	Payments Made on the Same Voucher Number	Fully implemented (FI)
NaFAA	Project (PRA)	1.1.3.3&4	Financial Issue (FII)	No Names and/or Titles of those Preparing, Reviewing and Approving Monthly Bank Reconciliation Statements	Fully implemented (FI)
NaFAA	Project (PRA)	1.1.4.2&3	Financial Issue (FII)	Monthly Bank Reconciliations Not Prepared on a Timely Basis	Fully implemented (FI)
NaFAA	Project (PRA)	1.1.7.3	Financial Issue (FII)	Transactions Without Supporting Documentations	Fully implemented (FI)
NaFAA	Project (PRA)	1.1.8.3	Financial Issue (FII)	No Explanation of Material Variances	Fully implemented (FI)
NaFAA	Project (PRA)	1.1.9.3	Financial Issue (FII)	Signing Date of the Financial Statements not Specified	Fully implemented (FI)
NaFAA	Project (PRA)	1.1.10.3	Financial Issue (FII)	Undisclosed Reporting Period	Fully implemented (FI)
NaFAA	Project (PRA)	1.1.5.4-6	Internal Control Issue (ICI)	Fixed Assets Irregularities	Partially implemented (PI)
NaFAA	Project (PRA)	1.1.6.2	Internal Control Issue (ICI)	Lack of Fuel Consumption Log for Generator	Not implemented (NI)
NaFAA	Project (PRA)	1.1.1.3	Financial Issue (FII)	Spending in Excess of Approved Budget	Not implemented (NI)
NaFAA	Project (PRA)	1.1.2.3	Financial Issue (FII)	Payments Without Supporting Documentation	Fully implemented (FI)
NaFAA	Project (PRA)	1.1.3.2	Financial Issue (FII)	Payments Without Travel Authorization Forms	Fully implemented (FI)
NaFAA	Project (PRA)	1.1.4.3	Financial Issue (FII)	Non-Explanation of Material Variances	Fully implemented (FI)
NaFAA	Project (PRA)	1.1.5.3	Financial Issue (FII)	Third-Party Payment Made to Employee	Not implemented (NI)

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NaFAA	Project (PRA)	1.1.6.2	Financial Issue (FII)	Project Funds Used to Pay NaFAA Director General's Personal Security Guards	Not implemented (NI)
NaFAA	Project (PRA)	1.1.7.2	Financial Issue (FII)	Payments Without Vendors' Receipt	Fully implemented (FI)
NaFAA	Project (PRA)	1.2.1.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Assets Management	Not implemented (NI)
MOE	Project (PRA)	1.1.1.2	Financial Issue (FII)	Note Disclosure of Budgetary Basis, Period and Scope	Fully implemented (FI)
MOE	Project (PRA)	1.2.2.3	Financial Issue (FII)	Unsupported School Grant Expenditure	Fully implemented (FI)
MOE	Project (PRA)	1.2.3.3	Financial Issue (FII)	SOE Annexed to Financial Statements	Fully implemented (FI)
MOE	Project (PRA)	1.2.1.2	Compliance Issue (CI)	Non-implementation of Project's Programs	Fully implemented (FI)
MOE	Project (PRA)	1.1.1.2	Financial Issue (FII)	Note Disclosure of Budgetary Basis, Period and Scope	Fully implemented (FI)
MOE	Project (PRA)	1.2.1.3	Compliance Issue (CI)	Non-implementation of Project's Programs	Fully implemented (FI)
MOE	Project (PRA)	1.3.1.2&3	Compliance Issue (CI)	Health Kits Distribution	Not implemented (NI)
MOE	Project (PRA)	1.1.1.3	Financial Issue (FII)	Non-Explanation of Material Variance	Fully implemented (FI)
MOE	Project (PRA)	1.1.2.2	Financial Issue (FII)	Financial Statements Submitted After Deadline Date	Fully implemented (FI)
MOE	Project (PRA)	1.1.3.3&4	Financial Issue (FII)	Lack of Signing Date of the Financial Statements	Fully implemented (FI)
MOE	Project (PRA)	1.1.4.3&4	Financial Issue (FII)	Inconsistent Comparable Figures in the Financial Statements	Fully implemented (FI)
MOE	Project (PRA)	1.1.5.2	Financial Issue (FII)	Payments Without Procurement Process	Fully implemented (FI)

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MOE	Project (PRA)	1.1.6.3	Financial Issue (FII)	Failure to Remit Withholding Taxes	Fully implemented (FI)
MOE	Project (PRA)	1.1.7.4	Financial Issue (FII)	Unsupported School Grant Expenditure	Fully implemented (FI)
MOE	Project (PRA)	1.1.1.3	Financial Issue (FII)	Non-Explanation of Material Variances	Fully implemented (FI)
MOE	Project (PRA)	1.1.2.2	Financial Issue (FII)	Financial Statement Submitted After Deadline Date	Not implemented (NI)
MOE	Project (PRA)	1.1.3.3&4	Financial Issue (FII)	Lack of Signing Date of the Financial Statements	Fully implemented (FI)
MOE	Project (PRA)	1.1.4.3&4	Financial Issue (FII)	Inconsistent Comparable Figures in the Financial Statements	Fully implemented (FI)
MOE	Project (PRA)	1.1.5.2	Financial Issue (FII)	Payment Made in Cash	Not implemented (NI)
MOE	Project (PRA)	1.1.7.2&3	Financial Issue (FII)	Payment Made to Illegitimate Entities	Not implemented (NI)
MOE	Project (PRA)	1.1.9.2	Financial Issue (FII)	Payment Made to Third-Party	Not implemented (NI)
MOE	Project (PRA)	1.1.10.3	Financial Issue (FII)	Failure to Withhold and Remit Taxes	Not implemented (NI)
MOE	Project (PRA)	1.1.11.2	Financial Issue (FII)	Payments Without Supporting Documentation	Not implemented (NI)
MOE	Project (PRA)	1.1.12.2	Financial Issue (FII)	Fully Paid Uncompleted Projects	Not implemented (NI)
MOE	Project (PRA)	1.1.6.2	Governance Issue (GI)	Unapproved Fuel Management Policy	Not implemented (NI)
MOE	Project (PRA)	1.1.8.2	Internal Control Issue (ICI)	Non-Retirement of Foreign Travel	Not implemented (NI)
MOE	Project (PRA)	1.1.1.3	Financial Issue (FII)	No Explanation of Material Variances	Fully implemented (FI)

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MOE	Project (PRA)	1.1.2.3&4	Financial Issue (FII)	Lack of Signing Date of the Financial Statements	Fully implemented (FI)
MOE	Project (PRA)	1.1.3.2&3	Financial Issue (FII)	Inappropriate Disclosure of Reporting Period	Fully implemented (FI)
MOE	Project (PRA)	1.1.4.2	Financial Issue (FII)	Non-Remittances of Taxes	Fully implemented (FI)
MOE	Project (PRA)	1.1.5.2	Financial Issue (FII)	Lack of Bank Reconciliation Statements	Fully implemented (FI)
MOE	Project (PRA)	1.1.7.2	Financial Issue (FII)	Delay in Contractor's Payment	Fully implemented (FI)
MOE	Project (PRA)	1.1.6.3	Compliance Issue (CI)	Delay in Project Implementation	Not implemented (NI)
MOE	Project (PRA)	1.1.1.1	Financial Issue (FII)	Payment Without Adequate Supporting Documentation	Fully implemented (FI)
MOE	Project (PRA)	1.1.1.2	Financial Issue (FII)	Financial Statements Submitted After Statutory Period	Not implemented (NI)
MOE	Project (PRA)	1.1.2.3	Financial Issue (FII)	Lack of Signing Date of the Financial Statements	Fully implemented (FI)
MOE	Project (PRA)	1.1.3.3	Financial Issue (FII)	No Explanation for Material Variance	Fully implemented (FI)
MOE	Project (PRA)	1.1.4.3	Financial Issue (FII)	Failure to Withhold and Remit Taxes	Fully implemented (FI)
MOE	Project (PRA)	1.1.5.2	Financial Issue (FII)	Inconsistency Between Delivery Note and Payment Voucher	Fully implemented (FI)
MOE	Project (PRA)	1.1.7.2	Financial Issue (FII)	Lack of Liquidation Report	Fully implemented (FI)
MOE	Project (PRA)	1.1.8.2	Financial Issue (FII)	Third-Party Payment made to Employee of MOE	Fully implemented (FI)
MOE	Project (PRA)	1.1.6.3	Compliance Issue (CI)	Delay in the Construction of ECE Schools	Not implemented (NI)

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MOE	Project (PRA)	1.0.1.2	Financial Issue (FII)	Financial Statements Submitted after Statutory Period	Not implemented (NI)
MOE	Project (PRA)	1.0.2.2	Financial Issue (FII)	Non-Disclosure of Fixed Assets in the Notes Financial Statements	Not implemented (NI)
MOE	Project (PRA)	1.0.3.2	Financial Issue (FII)	Stale Checks	Not implemented (NI)
MOE	Project (PRA)	1.0.4.2	Financial Issue (FII)	No Evidence of DSA Payment to Beneficiaries	Fully implemented (FI)
MOE	Project (PRA)	1.0.7.3	Financial Issue (FII)	Irregularities Associated with IRISE Scholarship Payment	Not implemented (NI)
MOE	Project (PRA)	1.0.8.2	Financial Issue (FII)	Irregularity Associated with ICT Equipment (Computers and Printers)	Not implemented (NI)
MOE	Project (PRA)	1.0.5.3	Compliance Issue (CI)	Irregularities Associated with Hydroplan Supervision Firm Contract	Partially implemented (PI)
MOE	Project (PRA)	1.0.6.4-6	Compliance Issue (CI)	Female Guidance Counsellors Absent from Schools Visited	Not implemented (NI)
MOE	Project (PRA)	1.0.9.2	Compliance Issue (CI)	Delay in the Construction of Three Super Senior High Schools	Fully implemented (FI)
MOE	Project (PRA)	1.0.10.2	Compliance Issue (CI)	Delay in the Expansion Works of 20 Junior Secondary Schools (JSS)	Fully implemented (FI)
MOE	Project (PRA)	1.0.11.2	Compliance Issue (CI)	Abandoned Construction Site by Constructors	Not implemented (NI)
MOE	Project (PRA)	1.0.12.4	Compliance Issue (CI)	Deficient Construction Work	Not implemented (NI)
MOE	Project (PRA)	1.0.13.3	Compliance Issue (CI)	Lack of Effective Monitoring and Evaluation of Projects	Fully implemented (FI)
MOE	Project (PRA)	1.1.1.2	Financial Issue (FII)	Financial Statements Submitted After Statutory Period	Not implemented (NI)
MOE	Project (PRA)	1.1.2.3	Financial Issue (FII)	Non-Explanation of Material Variances	Fully implemented (FI)

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MOE	Project (PRA)	1.1.3.4	Financial Issue (FII)	Stale Checks	Not implemented (NI)
MOE	Project (PRA)	1.1.4.3	Financial Issue (FII)	Non-Remittance of GST	Not implemented (NI)
MOE	Project (PRA)	1.1.5.2	Financial Issue (FII)	Inappropriate Disclosure of Reporting Period	Fully implemented (FI)
MOE	Project (PRA)	1.1.6.3	Financial Issue (FII)	Unreconciled Cash Balances	Fully implemented (FI)
MOE	Project (PRA)	1.1.7.3	Financial Issue (FII)	Non-Disclosure of Schedule of Commitments	Fully implemented (FI)
MOE	Project (PRA)	1.1.8.2	Financial Issue (FII)	Unapproved Transfer Within Components	Fully implemented (FI)
MOE	Project (PRA)	1.1.9.2	Financial Issue (FII)	Inconsistency in Cash Balances	Fully implemented (FI)
MOE	Project (PRA)	1.1.10.2	Financial Issue (FII)	Third-Party Payment made to Employees	Not implemented (NI)
MOE	Project (PRA)	1.1.11.2	Financial Issue (FII)	Payments Without Competitive Procurement Process	Not implemented (NI)
MOE	Project (PRA)	1.1.12.2	Financial Issue (FII)	Payments Without Adequate Supporting Documentation	Not implemented (NI)
MoCI	Financial Statements (FSA)	1.1.1.2&3	Financial Issue (FII)	Discrepancy in Financial Reporting; years 1-3	Not implemented
MoCI	Financial Statements (FSA)	1.1.2.3&4	Financial Issue (FII)	Structure of Notes to the Financial Statements; years 1-3	Not implemented
MoCI	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Incomplete Notes to the Financial Statement; years 1&3	Not implemented
MoCI	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Bank Reconciliation; year 2	Not implemented
MoCI	Financial Statements (FSA)	1.1.4.3	Financial Issue (FII)	Comparison of Budget and Actual Amounts; years 1-3	Not implemented

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MoCI	Financial Statements (FSA)	1.1.5.3	Financial Issue (FII)	Detailed General Ledger; years 1-3	Not implemented
MoCI	Financial Statements (FSA)	1.1.6.2	Financial Issue (FII)	Omitted Expenditure; year 2	Not implemented
MoCI	Financial Statements (FSA)	1.1.6.2&3	Financial Issue (FII)	Variances in Operational Cash Balance; years 1-3	Not implemented
MoCI	Financial Statements (FSA)	1.1.7.2&3	Financial Issue (FII)	Transactions without Supporting Documentation; year 1	Not implemented
MoCI	Financial Statements (FSA)	1.1.8.2	Financial Issue (FII)	Revenue Documentation; years 1&2	Not implemented
MoCI	Financial Statements (FSA)	1.1.8.2	Financial Issue (FII)	External Assistance; years 2&3	Not implemented
MoCI	Financial Statements (FSA)	1.1.9.2&3	Financial Issue (FII)	Fuel Distribution Log; year 1	Not implemented
MoCI	Financial Statements (FSA)	1.1.10.2	Financial Issue (FII)	Unsupported Reimbursement; year 2	Not implemented
MoCI	Financial Statements (FSA)	1.1.11.2	Financial Issue (FII)	Payroll discrepancy; years 1&3	Not implemented
MoCI	Financial Statements (FSA)	1.1.11.2	Financial Issue (FII)	Incomplete Notes to the Financial Statements	Not implemented
MoCI	Financial Statements (FSA)	1.1.12.2&3	Financial Issue (FII)	Rice and Scratch Cards Distribution; year 1	Not implemented
MoCI	Financial Statements (FSA)	1.1.12.2&3	Financial Issue (FII)	Petroleum Products; year 2	Not implemented
MoCI	Financial Statements (FSA)	1.1.13.2	Financial Issue (FII)	Payments Made to Third Party; years 1-3	Not implemented
MoCI	Financial Statements (FSA)	1.1.14.3	Financial Issue (FII)	Payments without Approved Policy; year 1	Not implemented
MoCI	Financial Statements (FSA)	1.1.14.5-7	Financial Issue (FII)	Monrovia Industrial Park Fence Project; year 3	Not implemented

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MoCI	Financial Statements (FSA)	1.1.15.2	Financial Issue (FII)	Withholding Taxes; year 2	Not implemented
MoCI	Financial Statements (FSA)	1.1.15.2&3	Financial Issue (FII)	Petty Cash Management; years 1-3	Fully implemented
MoCI	Financial Statements (FSA)	1.1.15.5&6	Financial Issue (FII)	Lofa Women Weaving Center Project; year 3	Not implemented
MoCI	Financial Statements (FSA)	1.1.16.2	Financial Issue (FII)	Petty Cash Replenishment without Documentation; years 1&2	Not implemented
MoCI	Financial Statements (FSA)	1.1.16.2	Financial Issue (FII)	Unsupported Operational Fund; year 3	Not implemented
MoCI	Financial Statements (FSA)	1.1.18.2	Financial Issue (FII)	Unsupported Bank Withdrawals; year 2	Not implemented
MoCI	Financial Statements (FSA)	1.1.18.3&4	Financial Issue (FII)	Training and Development; year 1	Not implemented
MoCI	Financial Statements (FSA)	1.1.19.2	Financial Issue (FII)	Payments to Individuals without Evidence of Employment; years 1-3	Not implemented
MoCI	Financial Statements (FSA)	1.1.20.2	Financial Issue (FII)	Policy on General Allowance; year 2	Not implemented
MoCI	Financial Statements (FSA)	1.1.20.4	Financial Issue (FII)	NASSCORP Contribution; years 1&2	Not implemented
MoCI	Financial Statements (FSA)	1.2.3.2	Governance Issue (GI)	No Financial Policy Manual; years 1-3	Not implemented
MoCI	Financial Statements (FSA)	1.2.4.3	Governance Issue (GI)	Lack Audit Committee; years 1-3	Not implemented
MoCI	Financial Statements (FSA)	1.3.4.2	Governance Issue (GI)	Budget Committee; years 2&3	Not implemented
MoCI	Financial Statements (FSA)	1.1.10.3	Compliance Issue (CI)	Unretired Foreign Travel Advance; year 1	Not implemented
MoCI	Financial Statements (FSA)	1.3.1.2	Compliance Issue (CI)	No Quarterly Reports by the Procurement Committee; years 1-3	Not implemented

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MoCI	Financial Statements (FSA)	1.3.2.2	Compliance Issue (CI)	Absence of Communication to Evaluation Panel; years 1-3	Not implemented
MoCI	Financial Statements (FSA)	1.1.14.3	Compliance Issue (CI)	Domestic Travel; years 2&3	Not implemented
MoCI	Financial Statements (FSA)	1.3.1.2	Compliance Issue (CI)	Project Supervision; year 3	Not implemented
MoCI	Financial Statements (FSA)	1.1.9.3&4	Internal Control Issue (ICI)	Missing Assets; year 3	Not implemented
MoCI	Financial Statements (FSA)	1.1.17.2	Internal Control Issue (ICI)	Fixed Assets; years 1-3	Not implemented
MoCI	Financial Statements (FSA)	1.2.1.2	Internal Control Issue (ICI)	Merit based employment; years 1&3	Not implemented
MoCI	Financial Statements (FSA)	1.2.2.3	Internal Control Issue (ICI)	Attendance Report; years 1-3	Not implemented
MoCI	Financial Statements (FSA)	1.3.5.2	Information Technology Issue (ITI)	IT Control Environment; years 2&3	Not implemented
MoCI	Financial Statements (FSA)	1.3.6.2	Information Technology Issue (ITI)	IT Steering Committee; years 2&3	Not implemented
MoCI	Financial Statements (FSA)	1.1.1.3	Financial Issue (FII)	Discrepancies Between Financial Statements and GOL/IFMIS system	Not implemented
MoCI	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	No Supporting Detailed General Ledgers	Not implemented
MoCI	Financial Statements (FSA)	1.1.3.2&3	Financial Issue (FII)	Internally Generated Revenue	Not implemented
MoCI	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Contributions/Grants or Donations	Not implemented
MoCI	Financial Statements (FSA)	1.1.4.3&4	Financial Issue (FII)	Transfer Without Approval	Not implemented
MoCI	Financial Statements (FSA)	1.1.4.3	Financial Issue (FII)	Third Party Payment	Not implemented

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MoCI	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Non-Remittance of Tax Deductions to NASSCORP's Contributions	Not implemented
MoCI	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Expenditure Without Evidence of Adequate Supporting Documents	Not implemented
MoCI	Financial Statements (FSA)	1.1.6.3	Financial Issue (FII)	Income Tax Not Withheld	Not implemented
MoCI	Financial Statements (FSA)	1.1.7.2	Financial Issue (FII)	Non-Preparation of Bank Reconciliation	Not implemented
MoCI	Financial Statements (FSA)	1.2.3.3	Financial Issue (FII)	Irregularities Associated with Procurement Management	Not implemented
MoCI	Financial Statements (FSA)	1.1.8.2	Governance Issue (GI)	No Risk Management Policy and Report	Not implemented
MoCI	Financial Statements (FSA)	1.2.1.2	Governance Issue (GI)	Lack of Policies and Procedures	Not implemented
MoCI	Financial Statements (FSA)	1.2.4.2	Governance Issue (GI)	No Evidence of Approved Strategic Plan	Not implemented
MoCI	Financial Statements (FSA)	1.1.9.2	Internal Control Issue (ICI)	Inadequate Records in Personnel Files	Not implemented
MoCI	Financial Statements (FSA)	1.1.9.2&3	Internal Control Issue (ICI)	Scratch Cards Consumption Log	Not implemented
MoCI	Financial Statements (FSA)	1.1.10.2&3	Internal Control Issue (ICI)	Generator/Vehicle Fuel Consumption Log	Not implemented
MoCI	Financial Statements (FSA)	1.2.2.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Asset Management	Not implemented
MoCI	Financial Statements (FSA)	1.2.5.2	Internal Control Issue (ICI)	Store Room Management	Not implemented
MoCI	Financial Statements (FSA)	1.2.6.2&3	Information Technology Issue (ITI)	ICT Strategic Committee	Not implemented
MoCI	Financial Statements (FSA)	1.2.7.2	Information Technology Issue (ITI)	Lack of ICT Strategic Plan	Not implemented

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MoCI	Financial Statements (FSA)	1.2.8.2	Information Technology Issue (ITI)	No up-to-date License Anti-Virus	Not implemented
MoCI	Financial Statements (FSA)	1.2.9.2	Information Technology Issue (ITI)	Threat to Business Continuity	Not implemented
MoCI	Project (PRA)	1.1.1.3	Financial Issue (FII)	Signing Date of the Financial Statements Not Specified	Fully implemented
MoCI	Project (PRA)	1.1.2.2	Financial Issue (FII)	Inappropriate Disclosure of Reporting Period	Fully implemented
MoCI	Project (PRA)	1.1.2.10	Financial Issue (FII)	No Explanation for Material Variance	Not implemented
MoCI	Project (PRA)	1.1.3.3	Financial Issue (FII)	No Detailed Explanatory Notes about Figures on the Face of the Financial Statements	Partially implemented
MoCI	Project (PRA)	1.1.4.4	Financial Issue (FII)	Non-Remittance of Withholding Taxes	Not implemented
MoCI	Project (PRA)	1.1.5.3	Financial Issue (FII)	Non-Preparation of Bank Reconciliation Statements	Not implemented
MoCI	Project (PRA)	1.1.6.2	Financial Issue (FII)	Financial Statements Balance Not Reconciled With Interim Financial Report Balance	Partially implemented
MoCI	Project (PRA)	1.2.1.3	Financial Issue (FII)	Trial Balance Code Not Traceable to General Ledger	Partially implemented
MoCI	Project (PRA)	1.2.2.2	Financial Issue (FII)	Payments Made on Expired Tax Clearance & Business Registration Certificates	Fully implemented
MoCI	Project (PRA)	1.2.5.3	Financial Issue (FII)	Sequential Numbering in Payment Voucher	Fully implemented
MoCI	Project (PRA)	1.2.6.3	Governance Issue (GI)	No Risk Management Policy	Partially implemented
MoCI	Project (PRA)	1.2.3.3	Internal Control Issue (ICI)	Fixed Assets Irregularities	Fully implemented
MoCI	Project (PRA)	1.2.4.2	Internal Control Issue (ICI)	No Fuel/Gasoline Consumption Reports/Logs	Fully implemented
MoCI	Project (PRA)	1.1.1.3	Financial Issue (FII)	Non-Explanation for Material Variance	Fully implemented
MoCI	Project (PRA)	1.1.3.3-5	Financial Issue (FII)	Discrepancies With the Interim Financial Reports	Not implemented
MoCI	Project (PRA)	1.1.4.4&5	Financial Issue (FII)	Failure to Withhold and Remit Taxes	Partially implemented
MoCI	Project (PRA)	1.1.5.3	Financial Issue (FII)	Non-Retirement of Foreign Travel	Fully implemented
MoCI	Project (PRA)	1.1.6.3	Financial Issue (FII)	Payment Made Without Evidence of Tax Clearance and Business Registration	Fully implemented

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MoCI	Project (PRA)	1.1.7.4	Financial Issue (FII)	Payments Without Supporting Documentation	Fully implemented
MoCI	Project (PRA)	1.2.4.3	Governance Issue (GI)	No Risk Management Policy	Fully implemented
MoCI	Project (PRA)	1.1.2.2	Compliance Issue (CI)	Delay in Project Implementation	Not implemented
MoCI	Project (PRA)	1.1.8.2	Internal Control Issue (ICI)	Irregularities Associated With Fuel Consumption	Fully implemented
MoCI	Project (PRA)	1.2.1.3	Internal Control Issue (ICI)	Irregularities Associated With the Management of the Project Assets	Fully implemented
MoCI	Project (PRA)	1.2.2.3	Internal Control Issue (ICI)	Performance Evaluation/Appraisal	Fully implemented
MoCI	Project (PRA)	1.2.3.3&4	Internal Control Issue (ICI)	Non-Recruitment of Key Staff	Not implemented
LISGIS	Project (PRA)	1.1.1.2	Financial Issue (FII)	Inconsistency in Bank Account Number	Fully implemented (FI)
LISGIS	Project (PRA)	1.2.1.2	Financial Issue (FII)	Valid Tax Clearance	Fully implemented (FI)
LISGIS	Project (PRA)	1.2.2.2	Financial Issue (FII)	Authorization and Approval	Not implemented (NI)
LISGIS	Project (PRA)	1.2.3.2	Compliance Issue (CI)	Non-implementation of Project Programs	Not implemented (NI)
LISGIS	Project (PRA)	1.1.1.2	Financial Issue (FII)	Payments without Supporting Documentation	Not implemented (NI)
LISGIS	Project (PRA)	1.2.1.4	Governance Issue (GI)	Project Governance Structure	Not implemented (NI)
LISGIS	Project (PRA)	1.4.1.2	Internal Control Issue (ICI)	Supervision & Monitoring	Not implemented (NI)
LISGIS	Project (PRA)	1.3.1.2	Compliance Issue (CI)	Irregularities in Asset Management	Not implemented (NI)
LISGIS	Compliance (CA)	1.1.1.3	Financial Issue (FII)	Documentation for Income Received/Generated; years 1–4	Not implemented (NI)
LISGIS	Compliance (CA)	1.1.1.12	Financial Issue (FII)	Expenditure without Adequate Supporting Documents; years 1–4	Fully implemented (FI)

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Summary of Audit Findings and Recommendations (SAFARs)					
Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
LISGIS	Compliance (CA)	1.1.1.21	Financial Issue (FII)	Procurement Irregularities; years 1–4	Fully implemented (FI)
LISGIS	Compliance (CA)	1.1.1.39-41	Financial Issue (FII)	Payroll Management; year 4	Not implemented (NI)
LISGIS	Compliance (CA)	1.1.1.68	Financial Issue (FII)	Non-Preparation of Financial Statements; years 1–4	Not implemented (NI)
LISGIS	Compliance (CA)	1.1.1.77	Financial Issue (FII)	No Evidence of Quarterly Budget Performance Reports; years 1–4	Not implemented (NI)
LISGIS	Compliance (CA)	1.1.1.89	Financial Issue (FII)	Non-Preparation of Bank Reconciliation; years 1–4	Not implemented (NI)
LISGIS	Compliance (CA)	1.1.1.83	Governance Issue (GI)	No Evidence of Budget Committee; years 1–4	Not implemented (NI)
LISGIS	Compliance (CA)	1.1.1.97	Governance Issue (GI)	Discrepancies Identified in Established Policies and Procedures; years 1–4	Not implemented (NI)
LISGIS	Compliance (CA)	1.1.1.107&108	Governance Issue (GI)	Non-Development of Policies and Procedures; years 1–4	Partially implemented (PI)
LISGIS	Compliance (CA)	1.1.1.126	Governance Issue (GI)	Internal Audit Function; years 1–4	Not implemented (NI)
LISGIS	Compliance (CA)	1.1.1.134	Governance Issue (GI)	Lack of Audit Committee; years 1–4	Partially implemented (PI)
LISGIS	Compliance (CA)	1.1.1.30	Internal Control Issue (ICI)	Fuel Consumption Log; years 1–4	Partially implemented (PI)
LISGIS	Compliance (CA)	1.2.5.3	Internal Control Issue (ICI)	Fixed Asset Irregularities; years 1–4	Not implemented (NI)
LISGIS	Compliance (CA)	1.1.1.52-56	Internal Control Issue (ICI)	Irregularities Associated with Personnel Management; years 1–4	Not implemented (NI)
LISGIS	Compliance (CA)	1.1.1.116	Internal Control Issue (ICI)	Store Room Management; years 1–4	Not implemented (NI)
LISGIS	Project (PRA)	1.1.1.2	Financial Issue (FII)	Financial Statement Not Reconciled to Ledger Figure	Fully implemented (FI)

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LISGIS	Project (PRA)	1.2.1.2	Financial Issue (FII)	Unpresented Checks	Not implemented (NI)
LISGIS	Project (PRA)	1.3.1.3	Financial Issue (FII)	Signing Date of the Financial Statements not Specified	Fully implemented (FI)
LISGIS	Project (PRA)	1.4.1.2	Financial Issue (FII)	Non-Disclosure of Reclassified Amount	Fully implemented (FI)
LISGIS	Project (PRA)	1.5.1.2	Financial Issue (FII)	Inappropriate Disclosure of Reporting Period	Fully implemented (FI)
LISGIS	Project (PRA)	1.6.1.3	Financial Issue (FII)	Explanation for Material Variance	Fully implemented (FI)
LISGIS	Project (PRA)	1.8.1.2	Financial Issue (FII)	Non-Remittance of Vendor's Withholding Taxes	Not implemented (NI)
LISGIS	Project (PRA)	1.7.1.3	Governance Issue (GI)	Project Governance Structure	Not implemented (NI)
LISGIS	Project (PRA)	1.10.1.2	Compliance Issue (CI)	Lack of Monitoring and Evaluation Officer	Not implemented (NI)
LISGIS	Project (PRA)	1.9.1.2	Internal Control Issue (ICI)	Irregularities in Asset Management	Not implemented (NI)
LISGIS	Project (PRA)	1.1.1.2	Financial Issue (FII)	Financial Statement Not Reconciled to Ledger Figure	Fully implemented (FI)
LISGIS	Project (PRA)	1.2.1.2	Financial Issue (FII)	Ledger Payment not Trace to Bank Statements	Not implemented (NI)
LISGIS	Project (PRA)	1.3.1.2	Financial Issue (FII)	Unpresented Checks	Not implemented (NI)
LISGIS	Project (PRA)	1.4.1.2	Financial Issue (FII)	Unbudgeted Expenditure	Not implemented (NI)
LISGIS	Project (PRA)	1.5.1.3	Financial Issue (FII)	Signing Date of the Financial Statements not Specified	Fully implemented (FI)
LISGIS	Project (PRA)	1.6.1.2	Financial Issue (FII)	Non-Disclosure of Reclassified Amount	Fully implemented (FI)

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LISGIS	Project (PRA)	1.7.1.2	Financial Issue (FII)	Inappropriate Disclosure of Reporting Period	Fully implemented (FI)
LISGIS	Project (PRA)	1.8.1.3	Financial Issue (FII)	Explanation for Material Variance	Fully implemented (FI)
LISGIS	Project (PRA)	1.9.1.2	Financial Issue (FII)	Non-Remittance of Vendor's Withholding Taxes	Not implemented (NI)
LISGIS	Project (PRA)	1.10.1.2	Financial Issue (FII)	Third Party Payments	Not implemented (NI)
LISGIS	Project (PRA)	1.13.1.3	Financial Issue (FII)	No Evidence of Business Registration & Tax Clearances	Not implemented (NI)
LISGIS	Project (PRA)	1.14.1.2	Financial Issue (FII)	Same Delivery Notes for Different Fuel Transaction	Not implemented (NI)
LISGIS	Project (PRA)	1.16.1.2	Financial Issue (FII)	Splitting of Procurement	Not implemented (NI)
LISGIS	Project (PRA)	1.12.1.4	Governance Issue (GI)	Project Governance Structure	Not implemented (NI)
LISGIS	Project (PRA)	1.11.1.3	Compliance Issue (CI)	Lack of Monitoring and Evaluation Officer	Not implemented (NI)
LISGIS	Project (PRA)	1.15.1.2	Internal Control Issue (ICI)	Scratch Card Utilization Log	Not implemented (NI)
LISGIS	Project (PRA)	1.17.1.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Asset Management	Not implemented (NI)
LISGIS	Project (PRA)	1.18.1.2	Internal Control Issue (ICI)	Fuel Distribution Log	Not implemented (NI)
LISGIS	Project (PRA)	1.1.1.2	Financial Issue (FII)	Bank Transfers Without Supporting Documents	Fully implemented (FI)
LISGIS	Project (PRA)	1.2.1.3	Financial Issue (FII)	Non-Explanation for Material Variance	Fully implemented (FI)
LISGIS	Project (PRA)	1.3.1.2	Financial Issue (FII)	No Supporting Detailed General Ledger	Fully implemented (FI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
LISGIS	Project (PRA)	1.4.1.3	Financial Issue (FII)	Stale Checks	Fully implemented (FI)
LISGIS	Project (PRA)	1.5.1.3	Financial Issue (FII)	Spending in Excess of Approved Budget	Not implemented (NI)
LISGIS	Project (PRA)	1.6.1.2	Financial Issue (FII)	Variance Between Scratch Cards Purchased and Distributed	Not implemented (NI)
LISGIS	Project (PRA)	1.8.1.2	Financial Issue (FII)	Third-Party Payments Made to Employee	Not implemented (NI)
LISGIS	Project (PRA)	1.9.1.2&3	Financial Issue (FII)	Payment Made not Consistent with Terms of Contract	Not implemented (NI)
LISGIS	Project (PRA)	1.11.1.2	Financial Issue (FII)	Non-Disclosure of Schedule of Commitments	Fully implemented (FI)
LISGIS	Project (PRA)	1.12.1.3&4	Financial Issue (FII)	Payments Without Evidence of Contract	Not implemented (NI)
LISGIS	Project (PRA)	1.7.1.3	Compliance Issue (CI)	Delay in Project implementation	Not implemented (NI)
LISGIS	Project (PRA)	1.10.1.2	Internal Control Issue (ICI)	Irregularities Associated with the Management of the Project Assets	Not implemented (NI)
MYS	Project (PRA)	1.1.1.3	Financial Issue (FII)	Withholding Taxes	Not implemented (NI)
MYS	Project (PRA)	1.2.5.2	Governance Issue (GI)	Technical Advisory Board	Not implemented (NI)
MYS	Project (PRA)	1.2.6.2	Governance Issue (GI)	Project Steering Committee	Not implemented (NI)
MYS	Project (PRA)	1.2.1.2&3	Internal Control Issue (ICI)	Fixed Asset Register	Not implemented (NI)
MYS	Project (PRA)	1.2.2.3	Internal Control Issue (ICI)	Unverified Assets	Not implemented (NI)
MYS	Project (PRA)	1.2.3.2	Internal Control Issue (ICI)	Entrepreneurship Center	Not implemented (NI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MYS	Project (PRA)	1.2.4.2	Internal Control Issue (ICI)	Government Contribution	Not implemented (NI)
MYS	Project (PRA)	1.1.1.3	Financial Issue (FII)	Non-Remittance of Withholding Taxes	Not implemented (NI)
MYS	Project (PRA)	1.1.2.2	Financial Issue (FII)	Non-Disclosure of Government Contribution	Not implemented (NI)
MYS	Project (PRA)	1.2.1.2	Governance Issue (GI)	Non-Technical Advisory Board	Not implemented (NI)
MYS	Project (PRA)	1.2.2.2	Governance Issue (GI)	Non-Meeting Minutes of Project Steering Committee	Not implemented (NI)
MYS	Project (PRA)	1.1.1.2	Financial Issue (FII)	Payments to Third Party	Not implemented (NI)
MYS	Project (PRA)	1.1.2.3	Financial Issue (FII)	Non-Remittance of Withholding Tax	Not implemented (NI)
MYS	Project (PRA)	1.1.3.3	Financial Issue (FII)	Seeds Grant Not Received	Not implemented (NI)
MYS	Project (PRA)	1.2.1.2	Governance Issue (GI)	No Committee Meeting Minutes	Not implemented (NI)
MYS	Project (PRA)	1.2.2.2	Compliance Issue (CI)	Non-Distribution of Billboards	Not implemented (NI)
MYS	Financial Statements (FSA)	1.1.1.3	Financial Issue (FII)	Face of Financial Statements Inconsistent with Notes; years 1-3	Partially implemented (PI)
MYS	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Lack of Comparative Information in the Financial Statements; years 1-3	Fully implemented (FI)
MYS	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Exact Final Budget and Actual Amounts; years 1-3	Fully implemented (FI)
MYS	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Note Disclosure of Budgetary Basis, Period and Scope; years 1-3	Fully implemented (FI)
MYS	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Inadequate Basis of Preparation; year 3	Fully implemented (FI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MYS	Financial Statements (FSA)	1.1.5.3	Financial Issue (FII)	Variance Between Allotment from IFMIS Ledger and Financial Statements; years 1-3	Partially implemented (PI)
MYS	Financial Statements (FSA)	1.1.6.4	Financial Issue (FII)	Other Receipts Discrepancies; years 1-3	Not implemented (NI)
MYS	Financial Statements (FSA)	1.1.7.3-5	Financial Issue (FII)	Variances in Donor Fund Amounts; years 1-3	Partially implemented (PI)
MYS	Financial Statements (FSA)	1.1.8.3	Financial Issue (FII)	Variance Between Expenses in Financial Statements and Cashbook; years 1-3	Not implemented (NI)
MYS	Financial Statements (FSA)	1.1.9.3	Financial Issue (FII)	Unreconciled Cash Balances; years 1-3	Not implemented (NI)
MYS	Financial Statements (FSA)	1.1.10.2	Financial Issue (FII)	Uncommitted Cash Balance; years 1-3	Not implemented (NI)
MYS	Financial Statements (FSA)	1.1.11.2	Financial Issue (FII)	Expenditure with Inadequate Supporting Documents; years 1-3	Not implemented (NI)
MYS	Financial Statements (FSA)	1.1.12.3	Financial Issue (FII)	Expenditure without Supporting Documents; years 1-3	Not implemented (NI)
MYS	Financial Statements (FSA)	1.1.13.3	Financial Issue (FII)	No Evidence of Remittance of National Social Security Taxes; years 1-3	Not implemented (NI)
MYS	Financial Statements (FSA)	1.1.14.2	Financial Issue (FII)	Non-Withholding and Remittance of GST; years 1-3	Not implemented (NI)
MYS	Financial Statements (FSA)	1.1.15.3&4	Financial Issue (FII)	Payroll Discrepancies; years 1-3	Not implemented (NI)
MYS	Financial Statements (FSA)	1.2.2.2	Financial Issue (FII)	Third Party Payments; years 1-3	Fully implemented (FI)
MYS	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Inadequate Basis of Preparation; year 3	Fully implemented (FI)
MYS	Financial Statements (FSA)	1.2.6.2	Financial Issue (FII)	Misstated Opening Balance; year 3	Not implemented (NI)
MYS	Financial Statements (FSA)	1.2.7.3	Financial Issue (FII)	Petty Cash Discrepancies; years 1-3	Partially implemented (PI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MYS	Financial Statements (FSA)	1.2.9.2	Financial Issue (FII)	Signing of Payment Vouchers; years 1-3	Fully implemented (FI)
MYS	Financial Statements (FSA)	1.2.10.2	Financial Issue (FII)	Stale Check; years 1-3	Fully implemented (FI)
MYS	Financial Statements (FSA)	1.2.12.2	Financial Issue (FII)	Employees on Payroll but not Personnel Listing; year 1	Partially implemented (PI)
MYS	Financial Statements (FSA)	1.2.13.3&4	Financial Issue (FII)	Outstanding Payroll; years 1-3	Not implemented (NI)
MYS	Financial Statements (FSA)	1.2.3.2	Governance Issue (GI)	No Procurement Committee Meeting; years 1-3	Partially implemented (PI)
MYS	Financial Statements (FSA)	1.2.4.3	Governance Issue (GI)	Lack of Audit Committee; years 1-3	Not implemented (NI)
MYS	Financial Statements (FSA)	1.2.5.3	Governance Issue (GI)	Non-Implementation of Internal Audit Recommendations; year 1	Not implemented (NI)
MYS	Financial Statements (FSA)	1.2.8.2	Governance Issue (GI)	Unapproved Financial Manual; years 1-3	Fully implemented (FI)
MYS	Financial Statements (FSA)	1.2.1.3	Compliance Issue (CI)	No Evidence of Delivery Note; years 1-3	Fully implemented (FI)
MYS	Financial Statements (FSA)	1.2.6.2	Compliance Issue (CI)	No Evidence of Approved Contract; years 1-3	Not implemented (NI)
MYS	Financial Statements (FSA)	1.2.11.2	Internal Control Issue (ICI)	Personnel Listing not Updated in a Timely Manner; years 2&3	Partially implemented (PI)
MYS	Financial Statements (FSA)	1.2.11.3	Internal Control Issue (ICI)	Fixed Asset Irregularities; years 1-3	Partially implemented (PI)
MYS	Financial Statements (FSA)	1.2.14.3	Internal Control Issue (ICI)	Employees without Personnel Files; years 1-3	Partially implemented (PI)
MYS	Financial Statements (FSA)	1.2.15.2	Internal Control Issue (ICI)	Employees Performance Appraisal; years 1-3	Fully implemented (FI)
MYS	Project (PRA)	1.1.1.3	Financial Issue (FII)	Signing Date of the Financial Statements not Specified	Fully implemented (FI)

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Summary of Audit Findings and Recommendations (SAFARs)					
Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MYS	Project (PRA)	1.1.2.4	Financial Issue (FII)	Variance Between Drill/General Ledger and Trial Balance Figure	Not implemented (NI)
MYS	Project (PRA)	1.1.3.2&3	Financial Issue (FII)	Undisclosed Reporting Period	Fully implemented (FI)
MYS	Project (PRA)	1.1.4.4	Financial Issue (FII)	Failure to Withhold and Remit Taxes	Not implemented (NI)
MYS	Project (PRA)	1.1.5.6	Financial Issue (FII)	Non-Disclosure of Schedule of Commitments	Fully implemented (FI)
MYS	Project (PRA)	1.1.6.3	Financial Issue (FII)	Payments Made to Third-Party	Not implemented (NI)
MYS	Project (PRA)	1.2.1.3	Compliance Issue (CI)	No Evidence of In-Kind Contribution	Not implemented (NI)
MYS	Project (PRA)	1.2.2.2&3	Internal Control Issue (ICI)	Irregularities Associated with Fixed Assets	Not implemented (NI)
MYS	Project (PRA)	1.1.1.3	Financial Issue (FII)	Signing Date of the Financial Statements not Specified	Fully implemented (FI)
MYS	Project (PRA)	1.1.2.4	Financial Issue (FII)	Discrepancy in Closing Bank Balance and Financial Statement Balance	Not implemented (NI)
MYS	Project (PRA)	1.1.3.2	Financial Issue (FII)	Non-Performance of Monthly Bank Reconciliation	Not implemented (NI)
MYS	Project (PRA)	1.1.4.5	Financial Issue (FII)	Variances Between Drill/General Ledger and Trial Balance Figures	Not implemented (NI)
MYS	Project (PRA)	1.1.5.5	Financial Issue (FII)	Variance Between Total Payment Vouchers Recorded and Financial Statements Figures	Not implemented (NI)
MYS	Project (PRA)	1.1.6.5	Financial Issue (FII)	Variance Between Financial Statements and Bank Statements	Not implemented (NI)
MYS	Project (PRA)	1.1.7.2	Financial Issue (FII)	No Detailed Drill/General Ledger	Not implemented (NI)
MYS	Project (PRA)	1.1.8.2&3	Financial Issue (FII)	Undisclosed Reporting Period	Fully implemented (FI)

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MYS	Project (PRA)	1.2.1.2	Governance Issue (GI)	No Steering Committee Meeting Minutes	Fully implemented (FI)
MYS	Project (PRA)	1.1.1.3	Financial Issue (FII)	No Explanation of Material Variances	Fully implemented (FI)
MYS	Project (PRA)	1.1.2.2	Financial Issue (FII)	Payments to Third-Party Payments Made to Staffers of the Project	Not implemented (NI)
MYS	Project (PRA)	1.1.3.3	Financial Issue (FII)	Signing Date of the Financial Statements not Specified	Fully implemented (FI)
MYS	Project (PRA)	1.1.4.2&3	Financial Issue (FII)	Undisclosed Reporting Period	Fully implemented (FI)
MYS	Project (PRA)	1.1.5.5	Financial Issue (FII)	Variances Between Drill/General Ledger and Trial Balance Figures	Not implemented (NI)
MYS	Project (PRA)	1.1.6.4	Financial Issue (FII)	Bank Transactions not Traced to the General Ledger/Drill Transactions	Not implemented (NI)
MYS	Project (PRA)	1.1.7.4	Financial Issue (FII)	General Ledger/Drill Transactions not Traced to Bank Statements	Not implemented (NI)
MYS	Project (PRA)	1.2.1.2	Compliance Issue (CI)	No Meeting Minutes and Attendance Listing for Steering Committee	Fully implemented (FI)
MYS	Project (PRA)	1.2.2.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Assets Management	Fully implemented (FI)
MYS	Project (PRA)	1.1.1.3	Financial Issue (FII)	Lack of Signing Date of the Financial Statements	Fully implemented (FI)
MYS	Project (PRA)	1.1.2.2	Financial Issue (FII)	Wrong Transaction Reference on Payment Vouchers	Fully implemented (FI)
MYS	Project (PRA)	1.1.3.4	Financial Issue (FII)	Non-Explanation of Material Variances	Fully implemented (FI)
MYS	Project (PRA)	1.1.4.2	Financial Issue (FII)	Variance Between Budget Amount per Approved Recast Budget and Budget Amount per Financial Statements	Not implemented (NI)
MYS	Project (PRA)	1.1.5.4	Financial Issue (FII)	Non-Remittance of NASSCORP'S Contributions	Not implemented (NI)

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MYS	Project (PRA)	1.1.6.2	Financial Issue (FII)	Third-Party Payments Made to Staffers of the Project	Not implemented (NI)
MYS	Project (PRA)	1.1.7.2&3	Financial Issue (FII)	Irregularities Associated with Payment of Printing Service	Fully implemented (FI)
MYS	Project (PRA)	1.1.8.2	Financial Issue (FII)	Discrepancy Between Vendor per Check and Vendor Delivery Notes and Receipts	Fully implemented (FI)
MYS	Project (PRA)	1.1.9.3	Financial Issue (FII)	No Certificate of Completion of Service	Fully implemented (FI)
MYS	Project (PRA)	1.1.10.2&3	Financial Issue (FII)	Misclassification of Transactions in the General Ledger/Drilldown	Fully implemented (FI)
MYS	Project (PRA)	1.1.11.2&3	Financial Issue (FII)	Beneficiaries not in Business as Required	Fully implemented (FI)
MYS	Project (PRA)	1.2.8.2	Governance Issue (GI)	No Organizational Chart	Fully implemented (FI)
MYS	Project (PRA)	1.2.1.3&4	Compliance Issue (CI)	Lack of Monitoring and Evaluation Report	Fully implemented (FI)
MYS	Project (PRA)	1.2.2.2	Compliance Issue (CI)	No Evidence of Mid-term Review Reports	Fully implemented (FI)
MYS	Project (PRA)	1.2.5.2	Compliance Issue (CI)	No Evidence of Meeting Minutes and Attendance Listing for Steering Committee	Fully implemented (FI)
MYS	Project (PRA)	1.2.6.2	Compliance Issue (CI)	No Consultation with National Leaders	Fully implemented (FI)
MYS	Project (PRA)	1.2.7.2	Compliance Issue (CI)	Fixed Assets not Made Available for Verification Purposes	Not implemented (NI)
MYS	Project (PRA)	1.2.3.2	Internal Control Issue (ICI)	Irregularities Associated with Fuel Management	Fully implemented (FI)
MYS	Project (PRA)	1.2.4.4	Internal Control Issue (ICI)	Inadequate Records in Project Staffers' Files	Fully implemented (FI)
MYS	Project (PRA)	1.2.9.2	Internal Control Issue (ICI)	Irregularities Associated with Store Room Management	Partially implemented (PI)

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LEC	Project (PRA)	1.1.1.2	Financial Issue (FII)	Presentation of Comparison of Budget and Actual Amounts	Fully implemented (FI)
LEC	Project (PRA)	1.1.2.2	Financial Issue (FII)	Unapproved Payment	Fully implemented (FI)
LEC	Project (PRA)	1.1.3.2	Financial Issue (FII)	Accounting Policies and Explanatory Notes	Fully implemented (FI)
LEC	Project (PRA)	1.1.4.3	Financial Issue (FII)	Signing Date of the Financial Statements Not Specified	Fully implemented (FI)
LEC	Project (PRA)	1.1.5.3	Financial Issue (FII)	Lack of Information About the Entity	Fully implemented (FI)
LEC	Project (PRA)	1.1.1.2	Financial Issue (FII)	Presentation of Statement of Comparison of Budget and Actual Amount	Fully implemented (FI)
LEC	Project (PRA)	1.1.2.3	Financial Issue (FII)	Transactions Without Narratives	Fully implemented (FI)
LEC	Project (PRA)	1.1.3.2	Financial Issue (FII)	Lack of Information About the Entity	Fully implemented (FI)
LEC	Project (PRA)	1.1.4.2	Financial Issue (FII)	Accounting Policies and Explanatory Notes	Fully implemented (FI)
LEC	Project (PRA)	1.1.5.3	Financial Issue (FII)	Signing Date of the Financial Statements Not Specified	Fully implemented (FI)
LEC	Project (PRA)	1.2.1.2&3	Compliance Issue (CI)	Field Visitation – Fire Alarm and Smoke Detectors	Not implemented (NI)
LEC	Project (PRA)	1.1.1.3	Financial Issue (FII)	Transactions Without Narratives	Fully implemented (FI)
LEC	Project (PRA)	1.2.1.2	Financial Issue (FII)	Presentation of Statement of Comparison of Budget and Actual Amount	Fully implemented (FI)
LEC	Project (PRA)	1.3.1.2	Financial Issue (FII)	Lack of Information About the Entity	Fully implemented (FI)
LEC	Project (PRA)	1.4.1.2&3	Financial Issue (FII)	Withholding Taxes	Fully implemented (FI)

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LEC	Project (PRA)	1.5.1.2&3	Financial Issue (FII)	Accounting Policies and Explanatory Notes	Fully implemented (FI)
LEC	Project (PRA)	1.6.1.3	Financial Issue (FII)	Signing Date of the Financial Statements Not Specified	Fully implemented (FI)
LEC	Project (PRA)	1.7.1.2	Compliance Issue (CI)	Field Visitation – Component 1 Extension of Electricity Transmission and Distribution System	Fully implemented (FI)
LEC	Project (PRA)	1.7.2.2&3	Compliance Issue (CI)	Field Visitation – Fire Alarm and Smoke Detectors	Partially implemented (PI)
LEC	Project (PRA)	1.7.3.2	Compliance Issue (CI)	Field Visitation – Lack of Title Deed for Substations	Partially implemented (PI)
LEC	Project (PRA)	1.1.1.3	Financial Issue (FII)	Transactions Without Narratives	Fully implemented (FI)
LEC	Project (PRA)	1.1.2.2	Financial Issue (FII)	Presentation of Comparison of Budget and Actual Amount	Fully implemented (FI)
LEC	Project (PRA)	1.1.3.2	Financial Issue (FII)	Lack of Information About the Entity	Fully implemented (FI)
LEC	Project (PRA)	1.1.4.2&3	Financial Issue (FII)	Accounting Policies and Explanatory Notes	Fully implemented (FI)
LEC	Project (PRA)	1.1.5.3	Financial Issue (FII)	Signing Date of the Financial Statements Not Specified	Fully implemented (FI)
LEC	Project (PRA)	1.1.1.2	Financial Issue (FII)	No Supporting General Ledger	Fully implemented (FI)
LEC	Project (PRA)	1.1.2.2	Financial Issue (FII)	Variance Between the Financial Statements and the Cashbook Amounts	Fully implemented (FI)
LEC	Project (PRA)	1.1.3.3&4	Financial Issue (FII)	Variance in Direct Payments Made to Contractors	Not implemented (NI)
LEC	Project (PRA)	1.1.4.3	Financial Issue (FII)	No Explanation for Material Budget Variances	Fully implemented (FI)
LEC	Project (PRA)	1.1.5.2	Financial Issue (FII)	Lack of Detailed Schedule for Payments	Fully implemented (FI)

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LEC	Project (PRA)	1.1.6.2&3	Financial Issue (FII)	Undisclosed Reporting Period	Fully implemented (FI)
LEC	Project (PRA)	1.1.7.3	Financial Issue (FII)	Untimely Submission of Financial Statements	Fully implemented (FI)
LEC	Project (PRA)	1.1.8.3	Financial Issue (FII)	Non-disclosure of Schedule of Commitments	Fully implemented (FI)
LEC	Project (PRA)	1.1.9.3	Financial Issue (FII)	Taxes on Vendor Payments Not Withheld	Not implemented (NI)
LEC	Project (PRA)	1.1.10.3	Financial Issue (FII)	Procurement Irregularities	Fully implemented (FI)
LEC	Project (PRA)	1.2.1.2	Financial Issue (FII)	Non-maintenance of a Tax Register	Not implemented (NI)
LEC	Project (PRA)	1.2.2.2&3	Financial Issue (FII)	Untimely Reconciliation of Bank Account	Fully implemented (FI)
LEC	Project (PRA)	1.2.3.2	Financial Issue (FII)	No Petty Cash Count Report	Not implemented (NI)
LEC	Project (PRA)	1.2.4.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Asset Management	Not implemented (NI)
LEC	Project (PRA)	1.1.1.2	Financial Issue (FII)	No Supporting General Ledger	Fully implemented (FI)
LEC	Project (PRA)	1.1.2.2	Financial Issue (FII)	Variance Between the Financial Statements and Cashbook Amounts	Fully implemented (FI)
LEC	Project (PRA)	1.1.3.3&4	Financial Issue (FII)	No Explanation for Material Budget Variances	Fully implemented (FI)
LEC	Project (PRA)	1.1.4.2	Financial Issue (FII)	Lack of Detailed Schedule for Payments	Fully implemented (FI)
LEC	Project (PRA)	1.1.5.2&3	Financial Issue (FII)	Undisclosed Reporting Period	Fully implemented (FI)
LEC	Project (PRA)	1.1.6.3	Financial Issue (FII)	Untimely Submission of Financial Statements	Fully implemented (FI)

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LEC	Project (PRA)	1.1.7.3	Financial Issue (FII)	Taxes on Vendor Payments Not Withheld	Not implemented (NI)
LEC	Project (PRA)	1.1.8.3	Financial Issue (FII)	Procurement Irregularities	Fully implemented (FI)
LEC	Project (PRA)	1.1.9.2	Financial Issue (FII)	Variance in Total Receipts	Fully implemented (FI)
LEC	Project (PRA)	1.2.1.2	Financial Issue (FII)	Non-Maintenance of a Tax Register	Not implemented (NI)
LEC	Project (PRA)	1.2.2.2&3	Financial Issue (FII)	Untimely Reconciliation of Bank Account	Fully implemented (FI)
LEC	Project (PRA)	1.2.3.2	Financial Issue (FII)	No Petty Cash Count Report	Not implemented (NI)
LEC	Project (PRA)	1.2.4.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Asset Management	Not implemented (NI)
LEC	Project (PRA)	1.1.1.2	Financial Issue (FII)	Incomparability of Financial Statements Dis-classifications	Not implemented (NI)
LEC	Project (PRA)	1.1.2.2&3	Financial Issue (FII)	Undisclosed Reporting Period	Fully implemented (FI)
LEC	Project (PRA)	1.1.3.3	Financial Issue (FII)	Untimely in Submission of Financial Statements	Fully implemented (FI)
LEC	Project (PRA)	1.1.4.1	Financial Issue (FII)	Variances Between Financial Statements and Cashbook Amounts	Fully implemented (FI)
LEC	Project (PRA)	1.1.5.2	Financial Issue (FII)	Third Party Payments	Not implemented (NI)
LEC	Project (PRA)	1.1.6.2	Financial Issue (FII)	Unrecorded Deposits	Not implemented (NI)
LEC	Project (PRA)	1.2.1.2	Financial Issue (FII)	Lack of Ledger and Trial Balance	Not implemented (NI)
LEC	Project (PRA)	1.2.2.2	Financial Issue (FII)	Non-Maintenance of a Tax Register	Not implemented (NI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
LEC	Project (PRA)	1.2.3.2&3	Financial Issue (FII)	Untimely Reconciliation of Bank Account	Fully implemented (FI)
LEC	Project (PRA)	1.2.4.2	Financial Issue (FII)	No Evidence of Petty Cash Count	Not implemented (NI)
LEC	Project (PRA)	1.1.1.2	Financial Issue (FII)	Incomparability of Financial Statements Classifications	Not implemented (NI)
LEC	Project (PRA)	1.1.2.2&3	Financial Issue (FII)	Undisclosed Reporting Period	Fully implemented (FI)
LEC	Project (PRA)	1.1.3.3	Financial Issue (FII)	Untimely in Submission of Financial Statements	Fully implemented (FI)
LEC	Project (PRA)	1.1.4.2	Financial Issue (FII)	Variances Between Financial Statements and Cashbook Amounts	Fully implemented (FI)
LEC	Project (PRA)	1.1.5.2	Financial Issue (FII)	Non-Disclosure of Taxes Withheld	Not implemented (NI)
LEC	Project (PRA)	1.1.6.3&4	Financial Issue (FII)	Withholding Taxes Not Fully Remitted	Not implemented (NI)
LEC	Project (PRA)	1.1.7.4&5	Financial Issue (FII)	Unexplained Transfers Between Projects Accounts	Not implemented (NI)
LEC	Project (PRA)	1.1.9.3	Financial Issue (FII)	Incorrect Budget Variance Percentages	Fully implemented (FI)
LEC	Project (PRA)	1.2.1.2	Financial Issue (FII)	Lack of Ledger and Trial Balance	Fully implemented (FI)
LEC	Project (PRA)	1.2.2.2	Financial Issue (FII)	Non-Maintenance of a Tax Register	Not implemented (NI)
LEC	Project (PRA)	1.2.3.2&3	Financial Issue (FII)	Untimely Reconciliation of Bank Account	Fully implemented (FI)
LEC	Project (PRA)	1.2.4.2	Financial Issue (FII)	No Evidence of Petty Cash Count	Not implemented (NI)
LEC	Project (PRA)	1.1.1.3&4	Financial Issue (FII)	Negative Closing Cash Balance	Fully implemented (FI)

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LEC	Project (PRA)	1.1.2.2	Financial Issue (FII)	Variances Between Financial Statements and Notes to the Financial Statements	Fully implemented (FI)
LEC	Project (PRA)	1.1.3.2	Financial Issue (FII)	Incorrect Calculation of Percentage Variances on Budget and Actual Amounts	Fully implemented (FI)
LEC	Project (PRA)	1.1.4.2	Financial Issue (FII)	Incomparability of Financial Statements Classifications	Not implemented (NI)
LEC	Project (PRA)	1.1.5.3&4	Financial Issue (FII)	Undisclosed Reporting Period	Fully implemented (FI)
LEC	Project (PRA)	1.1.6.3	Financial Issue (FII)	Untimely Submission of Financial Statements	Fully implemented (FI)
LEC	Project (PRA)	1.1.7.4	Financial Issue (FII)	Non-Disclosure of Explanations for Material Budget Variances	Fully implemented (FI)
LEC	Project (PRA)	1.1.8.3	Financial Issue (FII)	Non-Disclosure of Schedule of Commitments	Fully implemented (FI)
LEC	Project (PRA)	1.1.9.2	Financial Issue (FII)	Variances Between Financial Statements and Interim Financial Reports (IFRs)	Fully implemented (FI)
LEC	Project (PRA)	1.1.10.2	Financial Issue (FII)	Variance Between the Financial Statements and the Cashbook Amounts	Fully implemented (FI)
LEC	Project (PRA)	1.1.11.2	Financial Issue (FII)	Non-Disclosure of Taxes Withheld	Not implemented (NI)
LEC	Project (PRA)	1.1.12.3&4	Financial Issue (FII)	Withholding Taxes Not Fully Remitted	Not implemented (NI)
LEC	Project (PRA)	1.1.13.3	Financial Issue (FII)	Receipts/Transfers Omitted from Financial Statements	Not implemented (NI)
LEC	Project (PRA)	1.1.14.3	Financial Issue (FII)	Variance in Payments per Cashbook and per Financial Statement for the Designated Account	Not implemented (NI)
LEC	Project (PRA)	1.1.15.2	Financial Issue (FII)	No Evidence of Satisfactory Performance of Management Service Contract (MSC)	Not implemented (NI)
LEC	Project (PRA)	1.1.16.2	Financial Issue (FII)	Variance in Amount Paid Contractor and Amount Allotted by Project	Not implemented (NI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
LEC	Project (PRA)	1.2.1.2	Financial Issue (FII)	Lack of Ledger and Trial Balance	Fully implemented (FI)
LEC	Project (PRA)	1.2.2.2	Financial Issue (FII)	Non-maintenance of a Tax Register	Not implemented (NI)
LEC	Project (PRA)	1.2.3.2&3	Financial Issue (FII)	Untimely Reconciliation of Bank Account	Fully implemented (FI)
LEC	Project (PRA)	1.2.4.2	Financial Issue (FII)	Delayed Petty Cash Replenishment	Not implemented (NI)
LEC	Project (PRA)	1.2.5.2	Financial Issue (FII)	No Evidence of Petty Cash Count	Not implemented (NI)
LEC	Project (PRA)	1.1.1.5	Financial Issue (FII)	Non-Explanation for Material Budget Variances	Fully implemented (FI)
LEC	Project (PRA)	1.1.2.3-5	Financial Issue (FII)	Refund/Retirement Due from Ministry of Mines and Energy (MME)	Fully implemented (FI)
LEC	Project (PRA)	1.1.3.2	Financial Issue (FII)	Third-Party Payments Made to Employees	Not implemented (NI)
LEC	Project (PRA)	1.1.4.3	Financial Issue (FII)	Undisclosed Cash Receipts	Fully implemented (FI)
LEC	Project (PRA)	1.1.5.3	Financial Issue (FII)	Non-Utilization of Project Funding	Fully implemented (FI)
LEC	Project (PRA)	1.1.6.3&4	Financial Issue (FII)	Failure to Fully Withhold and Remit Taxes	Fully implemented (FI)
LEC	Project (PRA)	1.2.1.3	Financial Issue (FII)	Accounting System Irregularities	Not implemented (NI)
LEC	Project (PRA)	1.2.3.3	Financial Issue (FII)	Payment Made on Invalid Tax Clearance and Business Registration	Fully implemented (FI)
LEC	Project (PRA)	1.2.4.2	Financial Issue (FII)	Required Number of Quotation not Solicited	Not implemented (NI)
LEC	Project (PRA)	1.2.2.4&5	Compliance Issue (CI)	Planned Assets Mapping Survey Not Executed	Not implemented (NI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
LEC	Project (PRA)	1.2.5.4	Internal Control Issue (ICI)	Irregularities Associated with the Management of the Project Assets	Not implemented (NI)
LEC	Project (PRA)	1.1.1.2	Financial Issue (FII)	No Supporting General Ledger	Fully implemented (FI)
LEC	Project (PRA)	1.1.2.2	Financial Issue (FII)	Lack of Detailed Schedule/Ledger for Payments	Fully implemented (FI)
LEC	Project (PRA)	1.1.3.2	Financial Issue (FII)	Excess Receipt Over Budgeted Appropriation	Not implemented (NI)
LEC	Project (PRA)	1.1.4.3	Financial Issue (FII)	Spending in Excess of Approved Budget – Project Fund	Not implemented (NI)
LEC	Project (PRA)	1.2.1.2	Financial Issue (FII)	Non-Maintenance of a Tax Register	Not implemented (NI)
LEC	Project (PRA)	1.2.2.3	Financial Issue (FII)	Non-Withholding and Remittance of Personal Income Taxes	Not implemented (NI)
LEC	Project (PRA)	1.2.3.3	Financial Issue (FII)	Irregularities Associated with Procurement Management	Not implemented (NI)
LEC	Project (PRA)	1.2.5.2	Financial Issue (FII)	Monthly Bank Reconciliation Statements Not Prepared on a Timely Basis	Fully implemented (FI)
LEC	Project (PRA)	1.2.7.3	Financial Issue (FII)	Payments Without Supporting Documents	Partially implemented (PI)
LEC	Project (PRA)	1.3.1.2	Compliance Issue (CI)	Delayed in Project Implementation	Not implemented (NI)
LEC	Project (PRA)	1.2.4.3	Internal Control Issue (ICI)	Generator/Vehicle Fuel Consumption Log	Not implemented (NI)
LEC	Project (PRA)	1.2.6.3	Internal Control Issue (ICI)	Irregularities Associated with Fixed Asset Management	Not implemented (NI)
LEC	Project (PRA)	1.1.1.2	Financial Issue (FII)	No Supporting General Ledger	Partially implemented (PI)
LEC	Project (PRA)	1.1.2.2	Financial Issue (FII)	Lack of Detailed Schedule for Payments	Fully implemented (FI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
LEC	Project (PRA)	1.1.3.2	Financial Issue (FII)	Excess Receipt Over Budgeted Appropriation	Not implemented (NI)
LEC	Project (PRA)	1.1.4.2	Financial Issue (FII)	Spending in Excess of Approved Budgeted – Project Fund	Not implemented (NI)
LEC	Project (PRA)	1.1.5.3	Financial Issue (FII)	Procurement Irregularities	Fully implemented (FI)
LEC	Project (PRA)	1.2.1.2	Financial Issue (FII)	Non-maintenance of a Tax Register	Not implemented (NI)
LEC	Project (PRA)	1.2.2.3&4	Financial Issue (FII)	Procurement Irregularities	Partially implemented (PI)
LEC	Project (PRA)	1.2.3.2&3	Financial Issue (FII)	Untimely Bank Reconciliation	Fully implemented (FI)
LEC	Project (PRA)	1.2.5.3	Financial Issue (FII)	Lack of Supporting Documents	Not implemented (NI)
LEC	Project (PRA)	1.2.4.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Asset Management	Not implemented (NI)
MPW	Project (PRA)	1.1.1.3	Financial Issue (FII)	Expenditure Without Evidence of Payment	Not implemented (NI)
MPW	Project (PRA)	1.1.2.2	Financial Issue (FII)	Disbursements to County Administrations	Not implemented (NI)
MPW	Project (PRA)	1.1.3.2	Financial Issue (FII)	Withholding Taxes	Not implemented (NI)
MPW	Project (PRA)	1.1.4.3	Financial Issue (FII)	Training Allowance/Income Tax	Not implemented (NI)
MPW	Project (PRA)	1.1.5.2	Financial Issue (FII)	Double Payment of Salary	Not implemented (NI)
MPW	Project (PRA)	1.1.6.2	Financial Issue (FII)	Third Party Payment	Not implemented (NI)
MPW	Project (PRA)	1.1.7.2	Financial Issue (FII)	Unregistered Businesses	Not implemented (NI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MPW	Project (PRA)	1.1.8.2	Financial Issue (FII)	Bank Reconciliation	Not implemented (NI)
MPW	Project (PRA)	1.1.9.2	Financial Issue (FII)	No Insurance Coverage for CBO Workers	Not implemented (NI)
MPW	Project (PRA)	1.1.10.3	Financial Issue (FII)	Unsupported Payment	Not implemented (NI)
MPW	Project (PRA)	1.1.11.3	Compliance Issue (CI)	Fixed Assets	Not implemented (NI)
MPW	Project (PRA)	1.2.1.2	Compliance Issue (CI)	Improper Backfilling (Zwedru to Boundary Road Project)	Not implemented (NI)
MPW	Project (PRA)	1.2.2.2	Compliance Issue (CI)	Corrugated Metal Pipe (CMP) Unmoved on Zwedru to Boundary Road Project	Not implemented (NI)
MPW	Project (PRA)	1.2.3.2	Compliance Issue (CI)	Price Adjustment	Not implemented (NI)
MPW	Project (PRA)	1.2.4.2	Compliance Issue (CI)	Removal of Vegetation	Not implemented (NI)
MPW	Project (PRA)	1.2.5.2	Compliance Issue (CI)	Improper Backfilling (Gborbo-Guebuah Road Project)	Not implemented (NI)
MPW	Project (PRA)	1.2.6.2	Compliance Issue (CI)	Corrugated Metal Pipe (CMP) on Gborbo-Guebuah Road Project	Not implemented (NI)
MPW	Project (PRA)	1.5.1.3	Compliance Issue (CI)	Establishment of Steering Committee	Not implemented (NI)
MPW	Special (SPA)	1	Financial Issue (FII)	Salary issues noted in Agreed Upon Procedures	Partially implemented (PI)
MPW	Special (SPA)	2	Financial Issue (FII)	Domestic Sustenance Allowance (DSA)	Fully implemented (FI)
MPW	Special (SPA)	3	Financial Issue (FII)	Variance of US\$1,966,818.00 reported in the Financial Statements (Comparison of Budget and Actual Amounts)	Not implemented (NI)
MPW	Special (SPA)	4	Financial Issue (FII)	Unsupported/Incomplete Supporting Documents (US\$43,025.73)	Not implemented (NI)

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MPW	Special (SPA)	5	Financial Issue (FII)	Foreign Exchange Gains/Losses (US\$492,056.00)	Not implemented (NI)
MPW	Special (SPA)	6	Financial Issue (FII)	Income taxes not applied on US\$438,594.60 & GST not applied on US\$3,350,641.85	Not implemented (NI)
MPW	Special (SPA)	7	Financial Issue (FII)	Outgoing Balance for Previous Period (US\$353,987.00)	Fully implemented (FI)
MPW	Special (SPA)	8	Financial Issue (FII)	Modified Cash Basis of Accounting (issue noted)	Not implemented (NI)
MPW	Special (SPA)	9	Financial Issue (FII)	Unspent Balance (Negative Ending Cash Balance US\$110,551.00)	Not implemented (NI)
MPW	Special (SPA)	10	Compliance Issue (CI)	Procurement Guidelines not implemented	Not implemented (NI)
MPW	Special (SPA)	11	Internal Control Issue (ICI)	Project vehicle log books issues	Partially implemented (PI)
MPW	Performance (PERA)	1.0.3.3-11	Financial Issue (FII)	Not all Funds Collected Under NRF Act have been Transferred for their Intended Use	Partially implemented (PI)
MPW	Performance (PERA)	1.0.4.3-5	Financial Issue (FII)	Delays in making Payment to Contractors	Partially implemented (PI)
MPW	Performance (PERA)	1.0.2.2-7	Compliance Issue (CI)	Limited supervision of road works (limited coordination between MPW and Supervising Site Engineers)	Partially implemented (PI)
MPW	Performance (PERA)	1.0.4.6&7	Compliance Issue (CI)	Intersection of Robertsfield Highway to Marshall City Road (13.5 miles / 21.7 KM)	Fully implemented (FI)
MPW	Performance (PERA)	1.0.4.8	Compliance Issue (CI)	Barnesville Dry Rice Market to Johnsonville (11.05 KM)	Fully implemented (FI)
MPW	Performance (PERA)	1.0.4.9	Compliance Issue (CI)	Asphalt Pavement of Gbarnga Broad Streets	Fully implemented (FI)
MPW	Performance (PERA)	1.0.4.10	Compliance Issue (CI)	Asphalt Pavement of Ganta to Yekepa	Fully implemented (FI)
MPW	Performance (PERA)	1.0.4.11&12	Compliance Issue (CI)	Asphalt Pavement of Pipeline to Johnsonville	Fully implemented (FI)

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MPW	Performance (PERA)	3.1.2.4-15	Compliance Issue (CI)	Inadequate Maintenance of Roads (Maintenance does not Follow Prescribed Schedule)	Partially implemented (PI)
MPW	Project (PRA)	1.1.1.2	Compliance Issue (CI)	Lack of Road Maintenance	Partially implemented (PI)
MPW	Project (PRA)	1.1.1.2&3	Compliance Issue (CI)	Uncompleted Contract Deliverables (Karloken to Fish Town Road; 80km)	Fully implemented (FI)
MPW	Project (PRA)	1.1.2.2-7	Compliance Issue (CI)	Unapproved Project Cost and Contract Extension	Fully implemented (FI)
MPW	Project (PRA)	1.1.3.3-6	Compliance Issue (CI)	Non-Compliance to Road Pavement Requirement	Fully implemented (FI)
MPW	Project (PRA)	1.1.3.2-4	Financial Issue (FII)	Outstanding Payment for Resettlement Action Plan	Partially implemented (PI)
MPW	Project (PRA)	1.1.1.2-4	Compliance Issue (CI)	Delays in Road Construction (Fishtown to Kelipo 20km - Lot 1)	Partially implemented (PI)
MPW	Project (PRA)	1.1.2.2-8	Compliance Issue (CI)	Delay in Road Construction (Sanniquelle to Loguatu Road Project - Lot 2)	Partially implemented (PI)
MPW	Project (PRA)	1.1.4.2	Compliance Issue (CI)	RAP Monitoring and Implementation	Fully implemented (FI)
MPW	Project (PRA)	1.1.5.2	Compliance Issue (CI)	Non-adherence to Compliance Requirements	Fully implemented (FI)
MPW	Project (PRA)	1.1.6.2	Compliance Issue (CI)	Untimely Mobilization of Construction Equipment	Fully implemented (FI)
MPW	Project (PRA)	1.1.7.2&3	Compliance Issue (CI)	Lack of Environmental and Social Monitoring Workplan	Fully implemented (FI)
MPW	Project (PRA)	1.1.8.2	Compliance Issue (CI)	Lack of Consultant's Quality Assurance Manual	Fully implemented (FI)
MPW	Project (PRA)	1.1.9.2	Compliance Issue (CI)	Lack of Foreign Staff Work Permit	Fully implemented (FI)
MPW	Project (PRA)	1.1.1.2	Financial Issue (FII)	Non-Remittance of Withholding Taxes	Fully implemented (FI)

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MPW	Project (PRA)	1.1.2.4	Financial Issue (FII)	Non-Deduction of Taxes and Duties (Contracting Entities) CHICO and CICO	Not implemented (NI)
MPW	Project (PRA)	1.1.3.2	Financial Issue (FII)	Payment for Uninstalled County Welcome Signs	Not implemented (NI)
MPW	Project (PRA)	1.1.4.3	Financial Issue (FII)	Inconsistency in Remuneration	Not implemented (NI)
MPW	Project (PRA)	1.1.5.2	Financial Issue (FII)	Variances Between Trial Balance and Financial Statements	Not implemented (NI)
MPW	Project (PRA)	1.2.1.2	Financial Issue (FII)	Non-Compliance for Replenishment of Petty Cash	Not implemented (NI)
MPW	Project (PRA)	1.2.2.3	Compliance Issue (CI)	Non-Compliance: The Maintenance of Lot 1 Project Camp	Not implemented (NI)
MPW	Project (PRA)	1.3.1.2	Compliance Issue (CI)	LOT 1: Field Inspection – Non-Maintenance of Bleeding Asphalt	Not implemented (NI)
MPW	Project (PRA)	1.3.2.2	Compliance Issue (CI)	LOT 1: Field Inspection – Pavement Settlement/Depression around Culverts or Similar	Not implemented (NI)
MPW	Project (PRA)	1.3.3.2	Compliance Issue (CI)	LOT 1: Field Inspection – Damaged Access Road and Pavement	Not implemented (NI)
MPW	Project (PRA)	1.3.4.2	Compliance Issue (CI)	LOT 1: Field Inspection – Cuts on Asphalt Pavement	Not implemented (NI)
MPW	Project (PRA)	1.3.5.2	Compliance Issue (CI)	LOT 1: Field Inspection – Damage to Guardrail	Not implemented (NI)
MPW	Project (PRA)	1.3.6.2	Compliance Issue (CI)	LOT 1: Field Inspection – Damaged Reflectors Signaling on the Guardrail and Guardrail with No Reflectors	Not implemented (NI)
MPW	Project (PRA)	1.3.7.2&3	Compliance Issue (CI)	LOT 1: Field Inspection – Abandoned Vehicles and Stones Mark MPW/ROW on the Road Shoulder	Not implemented (NI)
MPW	Project (PRA)	1.3.8.3	Compliance Issue (CI)	LOT 2: Field Inspection – Several Others (Erosion, sand/debris, Garbage, etc.)	Not implemented (NI)
MPW	Project (PRA)	1.4.1.2	Compliance Issue (CI)	LOT 2: Field Inspection – Pavement Settlement/Depression around Culverts or Similar	Not implemented (NI)

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MPW	Project (PRA)	1.4.2.2	Compliance Issue (CI)	LOT 2: Field Inspection – Bleeding Asphalt	Not implemented (NI)
MPW	Project (PRA)	1.4.3.2	Compliance Issue (CI)	LOT 2: Field Inspection – Crack on Asphalt Pavement	Not implemented (NI)
MPW	Project (PRA)	1.4.4.2	Compliance Issue (CI)	LOT 2: Field Inspection – Non-Reflectors Signaling on the Guardrail	Not implemented (NI)
MPW	Project (PRA)	1.4.5.2	Compliance Issue (CI)	LOT 2: Field Inspection – Overhanging Tree Branches	Not implemented (NI)
MPW	Project (PRA)	1.4.6.3	Compliance Issue (CI)	LOT 2: Field Inspection – Several Others (Erosion, sand/debris, Garbage, etc.)	Not implemented (NI)
MPW	Project (PRA)	1.1.1.3&4	Financial Issue (FII)	Financial Statements not Consistent with Approved Format	Fully implemented (FI)
MPW	Project (PRA)	1.1.2.4	Financial Issue (FII)	Unreversed Errors on Reconciliation Statements	Not implemented (NI)
MPW	Project (PRA)	1.1.3.3&4	Financial Issue (FII)	Petty Cash Irregularities	Not implemented (NI)
MPW	Project (PRA)	1.2.1.3	Financial Issue (FII)	Signing Date of the Financial Statements not Specify	Fully implemented (FI)
MPW	Project (PRA)	1.2.2.2	Financial Issue (FII)	Inappropriate Disclosure of Reporting Period	Fully implemented (FI)
MPW	Project (PRA)	1.2.4.2	Financial Issue (FII)	Non-preparation of Interim Financial Report (IFR)	Not implemented (NI)
MPW	Project (PRA)	1.2.7.2	Governance Issue (GI)	Lack of Risk Management Policy	Partially implemented (PI)
MPW	Project (PRA)	1.2.8.3	Governance Issue (GI)	Lack of Steering Committee	Not implemented (NI)
MPW	Project (PRA)	1.2.5.2	Compliance Issue (CI)	Delay in Completion of 80Km Road (Karloken to Fishtown)	Fully implemented (FI)
MPW	Project (PRA)	1.2.6.2	Compliance Issue (CI)	Non-Compliance with Road Pavement Requirement	Fully implemented (FI)

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MPW	Project (PRA)	1.2.8.3	Compliance Issue (CI)	Lack of Steering Committee	Not implemented (NI)
MPW	Project (PRA)	1.2.3.3	Internal Control Issue (ICI)	Irregularities Associated with Fixed Assets	Partially implemented (PI)
MPW	Project (PRA)	1.1.1.3&4	Financial Issue (FII)	Financial Statements not Consistent with Approved Format	Fully implemented (FI)
MPW	Project (PRA)	1.1.2.4	Financial Issue (FII)	Unreversed Errors on Reconciliation Statements	Not implemented (NI)
MPW	Project (PRA)	1.1.3.3&4	Financial Issue (FII)	Petty Cash Irregularities	Not implemented (NI)
MPW	Project (PRA)	1.2.1.3	Financial Issue (FII)	Signing Date of the Financial Statements not Specify	Fully implemented (FI)
MPW	Project (PRA)	1.2.2.2	Financial Issue (FII)	Inappropriate Disclosure of Reporting Period	Fully implemented (FI)
MPW	Project (PRA)	1.2.4.2	Financial Issue (FII)	Non-preparation of Interim Financial Report (IFR)	Not implemented (NI)
MPW	Project (PRA)	1.2.7.2	Governance Issue (GI)	Lack of Risk Management Policy	Partially implemented (PI)
MPW	Project (PRA)	1.2.8.3	Governance Issue (GI)	Lack of Steering Committee	Not implemented (NI)
MPW	Project (PRA)	1.2.5.2	Compliance Issue (CI)	Delay in Completion of 80Km Road (Karloken to Fishtown)	Fully implemented (FI)
MPW	Project (PRA)	1.2.6.2	Compliance Issue (CI)	Non-Compliance with Road Pavement Requirement	Fully implemented (FI)
MPW	Project (PRA)	1.2.8.3	Compliance Issue (CI)	Lack of Steering Committee	Not implemented (NI)
MPW	Project (PRA)	1.2.3.3	Internal Control Issue (ICI)	Irregularities Associated with Fixed Assets	Partially implemented (PI)
MPW	Project (PRA)	1.1.1.3&4	Financial Issue (FII)	Financial Statements not Consistent with Approved Format	Fully implemented (FI)

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MPW	Project (PRA)	1.1.2.2	Financial Issue (FII)	Variance Between Ledger and Financial Statements	Fully implemented (FI)
MPW	Project (PRA)	1.2.1.3	Financial Issue (FII)	Lack of Signing Date of the Financial Statements	Fully implemented (FI)
MPW	Project (PRA)	1.2.2.3&4	Financial Issue (FII)	Inconsistent Comparable Figures in the Financial Statements	Fully implemented (FI)
MPW	Project (PRA)	1.2.4.2	Financial Issue (FII)	Bank Reconciliation Irregularities	Fully implemented (FI)
MPW	Project (PRA)	1.2.5.3&4	Financial Issue (FII)	Petty Cash Irregularities	Fully implemented (FI)
MPW	Project (PRA)	1.2.6.2	Financial Issue (FII)	Non-preparation of Interim Financial Report	Fully implemented (FI)
MPW	Project (PRA)	1.2.7.2&3	Financial Issue (FII)	Delays in Resettlement Action Plan Payment (RAP)	Fully implemented (FI)
MPW	Project (PRA)	1.2.9.3&4	Governance Issue (GI)	Lack of Risk Management Policy	Partially implemented (PI)
MPW	Project (PRA)	1.2.10.3	Governance Issue (GI)	Lack of Steering Committee	Not implemented (NI)
MPW	Project (PRA)	1.2.8.3	Compliance Issue (CI)	Delayed in the Completion of Road Work	Partially implemented (PI)
MPW	Project (PRA)	1.2.11.2	Compliance Issue (CI)	Lack of Environmental and Social Monitoring Workplan	Partially implemented (PI)
MPW	Project (PRA)	1.2.3.3	Internal Control Issue (ICI)	Irregularities Associated with Fixed Assets	Partially implemented (PI)
MPW	Project (PRA)	1.1.1.2	Financial Issue (FII)	Non-Deduction and Remittance of Withholding Taxes	Not implemented (NI)
MPW	Project (PRA)	1.1.2.4	Financial Issue (FII)	Non-Deduction of Taxes and Duties (Contracting Entities) CHICO and CICO	Not implemented (NI)
MPW	Project (PRA)	1.1.3.2	Financial Issue (FII)	Non-Remittance of Withholding Taxes	Not implemented (NI)

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MPW	Project (PRA)	1.1.4.3	Financial Issue (FII)	Inadequate Disclosure of Cash and Cash Equivalent - Outstanding Claims/Payment to CE	Not implemented (NI)
MPW	Project (PRA)	1.1.5.2&3	Financial Issue (FII)	Variances Between Interim Financial Report and Financial Statements	Not implemented (NI)
MPW	Project (PRA)	1.1.6.4	Financial Issue (FII)	Signing Date of the Financial Statements not Specified	Fully implemented (FI)
MPW	Project (PRA)	1.2.1.4&5	Financial Issue (FII)	Outstanding GOL Obligations	Not implemented (NI)
MPW	Project (PRA)	1.2.2.2	Financial Issue (FII)	Non-Compliance for Replenishment of Petty Cash	Not implemented (NI)
MPW	Project (PRA)	1.2.3.4	Financial Issue (FII)	NASSCORP Contributions Withholding	Not implemented (NI)
MPW	Project (PRA)	1.2.4.3	Financial Issue (FII)	Transaction Without Supporting Documentation	Not implemented (NI)
MPW	Project (PRA)	1.2.5.3	Financial Issue (FII)	Lack of Supporting Documentation (Land Deed) for Purchase of Land	Not implemented (NI)
MPW	Project (PRA)	1.2.6.4	Financial Issue (FII)	Payments Made Without Quotations	Not implemented (NI)
MPW	Project (PRA)	1.2.7.3&4	Compliance Issue (CI)	Non-Compliance: The Maintenance of Lot 1 & 2 Project Camp	Not implemented (NI)
MPW	Project (PRA)	1.3.1.3	Compliance Issue (CI)	LOT 1: Field Inspection – Non-Compliance with Socio-Environmental Management Plan	Not implemented (NI)
MPW	Project (PRA)	1.3.2.2	Compliance Issue (CI)	LOT 1: Field Inspection – Pavement Settlement/Depression around Culverts or Similar	Not implemented (NI)
MPW	Project (PRA)	1.3.3.2	Compliance Issue (CI)	LOT 1: Field Inspection – Damage to Pavement	Not implemented (NI)
MPW	Project (PRA)	1.3.4.2	Compliance Issue (CI)	LOT 1: Field Inspection – Cuts on Asphalt Pavement / Damage to Pavement	Not implemented (NI)
MPW	Project (PRA)	1.3.5.5-7	Compliance Issue (CI)	LOT 1: Field Inspection – Non-Compliance of Routine Maintenance (several issues)	Not implemented (NI)

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MPW	Project (PRA)	1.4.1.3&4	Compliance Issue (CI)	LOT 2: Field Inspection – Non-Compliance with Environmental Standards (Damage to Property)	Not implemented (NI)
MPW	Project (PRA)	1.4.2.3&4	Compliance Issue (CI)	LOT 2: Field Inspection – Non-Compliance with Socio-Environmental Management Plan	Not implemented (NI)
MPW	Project (PRA)	1.4.3.2	Compliance Issue (CI)	LOT 2: Field Inspection – Pavement Settlement/Depression around Culverts or Similar	Not implemented (NI)
MPW	Project (PRA)	1.4.4.2	Compliance Issue (CI)	LOT 2: Field Inspection – Bleeding Asphalt	Not implemented (NI)
MPW	Project (PRA)	1.4.5.5	Compliance Issue (CI)	LOT 2: Field Inspection – Non-Compliance of Routine Maintenance	Not implemented (NI)
MPW	Project (PRA)	1.2.8.3	Internal Control Issue (ICI)	Irregularities Associated with Fixed Assets Management	Not implemented (NI)
MPW	Project (PRA)	1.1.1.3	Financial Issue (FII)	Signing Date of the Financial Statements Not Specified	Fully implemented (FI)
MPW	Project (PRA)	1.1.4.2	Financial Issue (FII)	No Explanation for Material Variance	Fully implemented (FI)
MPW	Project (PRA)	1.1.5.3	Financial Issue (FII)	Payment Without Adequate Supporting Documents	Not implemented (NI)
MPW	Project (PRA)	1.1.6.3	Financial Issue (FII)	Irregularities Associated with Bank Reconciliations	Fully implemented (FI)
MPW	Project (PRA)	1.1.8.3	Financial Issue (FII)	Non-remittance of Withholding Taxes on Consulting Services	Fully implemented (FI)
MPW	Project (PRA)	1.1.9.3	Financial Issue (FII)	Non-remittance of Withholding Taxes on Goods and Services (GST)	Fully implemented (FI)
MPW	Project (PRA)	1.1.10.3	Financial Issue (FII)	Outstanding Commitment	Fully implemented (FI)
MPW	Project (PRA)	1.2.3.2	Governance Issue (GI)	Non-implementation of Internal Audit Recommendations	Not implemented (NI)
MPW	Project (PRA)	1.2.4.2	Governance Issue (GI)	No Risk Assessment Process	Fully implemented (FI)

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MPW	Project (PRA)	1.2.5.2	Governance Issue (GI)	Lack of Approved IT Policies and Procedures	Not implemented (NI)
MPW	Project (PRA)	1.2.2.3	Compliance Issue (CI)	Non-Achievement of Project Deliverable	Not implemented (NI)
MPW	Project (PRA)	1.2.6.2&3	Compliance Issue (CI)	Audit Field Visitation	Not implemented (NI)
MPW	Project (PRA)	1.2.1.3	Internal Control Issue (ICI)	Irregularities Associated with Fixed Assets Management	Partially implemented (PI)
MPW	Project (PRA)	1.1.1.3	Financial Issue (FII)	Under Disbursement of Appropriation	Not implemented (NI)
MPW	Project (PRA)	1.1.2.3&4	Financial Issue (FII)	Non-Explanation for Material Variances	Not implemented (NI)
MPW	Project (PRA)	1.1.3.4&5	Financial Issue (FII)	Failure to Remit Taxes on Consulting Services	Fully implemented (FI)
MPW	Project (PRA)	1.1.4.3&4	Financial Issue (FII)	Failure to Remit Taxes on Goods and Services (GST)	Fully implemented (FI)
MPW	Project (PRA)	1.1.5.2	Financial Issue (FII)	Payments Without Supporting Documents	Fully implemented (FI)
MPW	Project (PRA)	1.2.1.3	Governance Issue (GI)	No Meeting Minutes and Attendance Listing for Steering Committee and Project Technical Committee	Fully implemented (FI)
MPW	Project (PRA)	1.2.2.2	Governance Issue (GI)	No Risk Assessment Policy and Process	Fully implemented (FI)
MPW	Project (PRA)	1.2.3.4	Governance Issue (GI)	Lack of IT Strategic Committee	Not implemented (NI)
MPW	Project (PRA)	1.2.4.4	Governance Issue (GI)	Unapproved IT Strategic Plan	Not implemented (NI)
MPW	Project (PRA)	1.1.6.3	Compliance Issue (CI)	Irregularities Associated with Procurement Management	Partially implemented (PI)
MPW	Project (PRA)	1.2.5.2	Compliance Issue (CI)	Non-Maintenance of Drainages	Partially implemented (PI)

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MPW	Project (PRA)	1.1.1.3&4	Financial Issue (FII)	No Evidence of Liberia Revenue Authority Flag Receipts	Not implemented (NI)
MPW	Project (PRA)	1.1.2.3	Financial Issue (FII)	Non-disclosure of Schedule of Commitments	Fully implemented (FI)
MPW	Project (PRA)	1.1.3.2	Financial Issue (FII)	Variances Between the Trial Balance and Drilldown Ledger	Fully implemented (FI)
MPW	Project (PRA)	1.1.4.3	Financial Issue (FII)	Unauthorized Personnel Cost	Not implemented (NI)
MPW	Project (PRA)	1.1.5.2&3	Financial Issue (FII)	Non-Reversal of DSA	Not implemented (NI)
MPW	Project (PRA)	1.2.1.4&5	Financial Issue (FII)	Outstanding GOL Obligations	Not implemented (NI)
MPW	Project (PRA)	1.2.2.6	Financial Issue (FII)	Non-Establishment of NASSCORP Contributions	Not implemented (NI)
MPW	Project (PRA)	1.2.3.3	Financial Issue (FII)	Transaction Without Supporting Documentation (Vouchers)	Fully implemented (FI)
MPW	Project (PRA)	1.2.4.3-5	Compliance Issue (CI)	Non-Compliance with the Maintenance of Lot 1 & 2 Project Camp	Not implemented (NI)
MPW	Project (PRA)	1.2.5.2	Compliance Issue (CI)	No Meeting Minutes and Attendance Listing for Steering Committee	Not implemented (NI)
MPW	Project (PRA)	1.2.6.2	Compliance Issue (CI)	Monitoring & Supervision	Not implemented (NI)
MPW	Project (PRA)	1.3.1.2	Compliance Issue (CI)	LOT 1: Field Inspection – Pavement Settlement/Depression around Culverts or Similar	Not implemented (NI)
MPW	Project (PRA)	1.3.2.2	Compliance Issue (CI)	Non-Compliance with Routine Maintenance of Bleeding Asphalt	Not implemented (NI)
MPW	Project (PRA)	1.3.3.5&6	Compliance Issue (CI)	Non-Compliance of Routine Maintenance (Lot 1)	Not implemented (NI)
MPW	Project (PRA)	1.4.1.2	Compliance Issue (CI)	LOT 2: Field Inspection – Pavement Settlement/Depression around Culverts or Similar	Not implemented (NI)

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MPW	Project (PRA)	1.4.2.2	Compliance Issue (CI)	Bleeding Asphalt (Lot 2)	Not implemented (NI)
MPW	Project (PRA)	1.4.3.5	Compliance Issue (CI)	Non-Compliance of Routine Maintenance (Lot 2)	Not implemented (NI)
MPW	Project (PRA)	1.1.1.3&4	Financial Issue (FII)	Financial Statements not Consistent with Approved Format	Fully implemented (FI)
MPW	Project (PRA)	1.1.2.4	Financial Issue (FII)	Unreversed Errors on Reconciliation Statements	Not implemented (NI)
MPW	Project (PRA)	1.1.3.3&4	Financial Issue (FII)	Petty Cash Irregularities	Not implemented (NI)
MPW	Project (PRA)	1.2.1.3	Financial Issue (FII)	Signing Date of the Financial Statements not Specify	Fully implemented (FI)
MPW	Project (PRA)	1.2.2.2	Financial Issue (FII)	Inappropriate Disclosure of Reporting Period	Fully implemented (FI)
MPW	Project (PRA)	1.2.4.2	Financial Issue (FII)	Non-preparation of Interim Financial Report (IFR)	Not implemented (NI)
MPW	Project (PRA)	1.2.7.2	Governance Issue (GI)	Lack of Risk Management Policy	Partially implemented (PI)
MPW	Project (PRA)	1.2.8.3	Governance Issue (GI)	Lack of Steering Committee	Not implemented (NI)
MPW	Project (PRA)	1.2.5.2	Compliance Issue (CI)	Delay in Completion of 80Km Road (Karloken to Fishtown)	Fully implemented (FI)
MPW	Project (PRA)	1.2.6.2	Compliance Issue (CI)	Non-Compliance with Road Pavement Requirement	Fully implemented (FI)
MPW	Project (PRA)	1.2.8.3	Compliance Issue (CI)	Lack of Steering Committee	Not implemented (NI)
MPW	Project (PRA)	1.2.3.3	Internal Control Issue (ICI)	Irregularities Associated with Fixed Assets	Partially implemented (PI)
MPW	Project (PRA)	1.1.1.2-4	Financial Issue (FII)	Non-Disclosure of RAP Payments in the Financial Statements	Fully implemented (FI)

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MPW	Project (PRA)	1.1.4.2	Financial Issue (FII)	No Trial Balance	Not implemented (NI)
MPW	Project (PRA)	1.1.6.2	Financial Issue (FII)	Non-preparation of Interim Financial Report (IFR)	Fully implemented (FI)
MPW	Project (PRA)	1.2.2.2	Financial Issue (FII)	Delays in the Payment of Road Construction Contractor (China Railway Seventh Group)	Partially implemented (PI)
MPW	Project (PRA)	1.1.5.3	Governance Issue (GI)	No Functional Grievance Redress Committee	Not implemented (NI)
MPW	Project (PRA)	1.2.3.3	Governance Issue (GI)	Lack of Steering Committee	Not implemented (NI)
MPW	Project (PRA)	1.1.2.2&3	Compliance Issue (CI)	No HIV/AIDS Contract and Awareness Program (CHICO)	Not implemented (NI)
MPW	Project (PRA)	1.1.3.3	Compliance Issue (CI)	Asset Not Registered and Insured (Consultants' Vehicles-CHICO)	Fully implemented (FI)
MPW	Project (PRA)	1.2.4.2	Compliance Issue (CI)	Irregularities with Construction of Resident Engineer Compound for MRU II LOT I	Not implemented (NI)
MPW	Project (PRA)	1.2.5.2	Compliance Issue (CI)	Unsuitable Security Shelter	Fully implemented (FI)
MPW	Project (PRA)	1.2.1.3&4	Internal Control Issue (ICI)	Irregularities Associated with the Management of the Project Assets	Not implemented (NI)
MPW	Project (PRA)	1.1.1.3	Financial Issue (FII)	No Evidence of Liberia Revenue Authority Flag Receipts	Fully implemented (FI)
MPW	Project (PRA)	1.1.2.3	Financial Issue (FII)	Non-disclosure of Schedule of Commitments	Fully implemented (FI)
MPW	Project (PRA)	1.1.3.2	Financial Issue (FII)	Variance Between the Trial Balance and Drilldown Ledger for Bank Charges	Fully implemented (FI)
MPW	Project (PRA)	1.1.4.3	Financial Issue (FII)	Unreconciled Cash Balances	Fully implemented (FI)
MPW	Project (PRA)	1.1.5.4-6	Financial Issue (FII)	Non-Disclosure of Foreign Currency Translation Difference and Rate	Not implemented (NI)

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MPW	Project (PRA)	1.1.6.2	Financial Issue (FII)	Extent of Delay in Making Payments (IPCs) to Contractor & Consultant	Fully implemented (FI)
MPW	Project (PRA)	1.1.7.4	Compliance Issue (CI)	Contract Suspension, Extension, Interest, CPA and Delay Claims	Partially implemented (PI)
MPW	Project (PRA)	1.1.8.6	Compliance Issue (CI)	Non-Establishment of NASSCORP Contributions	Partially implemented (PI)
MPW	Project (PRA)	1.1.9.3	Compliance Issue (CI)	Transaction Without Supporting Documentation (Vouchers)	Fully implemented (FI)
MPW	Project (PRA)	1.1.11.2	Compliance Issue (CI)	No Project Steering Committee/Meeting Minutes	Fully implemented (FI)
MPW	Project (PRA)	1.1.12.2	Compliance Issue (CI)	Monitoring & Supervision of Road Safety Secretariat	Fully implemented (FI)
MPW	Project (PRA)	1.2.1.2	Compliance Issue (CI)	LOT 1: Field Inspection – Outstanding RAP payments for 3 Communities of Yarsonnah Rock Quarry Site	Fully implemented (FI)
MPW	Project (PRA)	1.2.2.2	Compliance Issue (CI)	Deviation from Original Project Completion Date	Partially implemented (PI)
MPW	Project (PRA)	1.2.3.3	Compliance Issue (CI)	Delay in Completion of Lot 1 (39km) Project Camp Site	Fully implemented (FI)
MPW	Project (PRA)	1.2.4.3	Compliance Issue (CI)	Non-compliance with Contract Specifications (Riprap Protections) Lot-1 (39km)	Fully implemented (FI)
MPW	Project (PRA)	1.2.5.4-6	Compliance Issue (CI)	Non-Compliance of Rehabilitation Works	Fully implemented (FI)
MPW	Project (PRA)	1.3.1.3	Compliance Issue (CI)	LOT 2: Field Inspection – Non-compliance with contract specifications (Riprap Protections) Lot-2 (61km)	Partially implemented (PI)
MPW	Project (PRA)	1.3.2.4	Compliance Issue (CI)	Delay in Completion of Lot 2 (61km) Drainage Infrastructure	Partially implemented (PI)
MPW	Project (PRA)	1.1.10.2-4	Internal Control Issue (ICI)	No Evidence of Distribution Logs for Road Safety Materials	Fully implemented (FI)
MFDP	Information Technology (ITA)	1.2.4.3	Financial Issue (FII)	Budget preparation not performed on IFMIS	Not implemented (NI)

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MFDP	Information Technology (ITA)	1.2.6.4-6	Financial Issue (FII)	CSM module not used for payroll processing for all ministries and agencies	Not implemented (NI)
MFDP	Information Technology (ITA)	1.5.2.1&2	Financial Issue (FII)	Lack of automated reconciliation	Not implemented (NI)
MFDP	Information Technology (ITA)	1.9.2.3	Financial Issue (FII)	Inadequate coding block	Not implemented (NI)
MFDP	Information Technology (ITA)	1.10.7.1-3	Financial Issue (FII)	Purchase orders not processed on IFMIS by some MACs	Not implemented (NI)
MFDP	Information Technology (ITA)	1.1.5.2	Governance Issue (GI)	Lack of baseline security documentation	Not implemented (NI)
MFDP	Information Technology (ITA)	1.2.1.2	Governance Issue (GI)	Inadequate security awareness program	Not implemented (NI)
MFDP	Information Technology (ITA)	1.2.2.3	Governance Issue (GI)	Inadequate user access revocation procedures	Not implemented (NI)
MFDP	Information Technology (ITA)	1.2.5.3	Governance Issue (GI)	No approval process for additions to vendor listing	Not implemented (NI)
MFDP	Information Technology (ITA)	1.2.7.2&3	Governance Issue (GI)	Lack of approved IFMIS manual	Not implemented (NI)
MFDP	Information Technology (ITA)	1.3.1.2&3	Governance Issue (GI)	Lack of change management policy	Not implemented (NI)
MFDP	Information Technology (ITA)	1.4.1.2	Governance Issue (GI)	Lack of IT Steering Committee	Not implemented (NI)
MFDP	Information Technology (ITA)	1.4.2.3	Governance Issue (GI)	Lack of IT strategic meeting minutes	Not implemented (NI)
MFDP	Information Technology (ITA)	1.4.3.3	Governance Issue (GI)	Lack of ICT staff training and education plan	Not implemented (NI)
MFDP	Information Technology (ITA)	1.4.4.2&3	Governance Issue (GI)	Lack of information system auditors and risk assessment tools	Not implemented (NI)
MFDP	Information Technology (ITA)	1.4.5.2	Governance Issue (GI)	Inadequate segregation of IT duties and functions	Not implemented (NI)

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MFDP	Information Technology (ITA)	1.4.6.2&3	Governance Issue (GI)	Absence of Service Level Agreement (SLA)	Not implemented (NI)
MFDP	Information Technology (ITA)	1.4.7.3	Governance Issue (GI)	ICT Unit not fully structured	Not implemented (NI)
MFDP	Information Technology (ITA)	1.4.8.3-5	Governance Issue (GI)	Lack of redundant power supply at mini data center	Not implemented (NI)
MFDP	Information Technology (ITA)	1.4.9.2	Governance Issue (GI)	No redundant internet connection at mini data center	Not implemented (NI)
MFDP	Information Technology (ITA)	1.4.10.3	Governance Issue (GI)	Lack of annual budgeting for ICT Unit	Not implemented (NI)
MFDP	Information Technology (ITA)	1.6.2.2	Governance Issue (GI)	Inadequate data backup and recovery procedures	Not implemented (NI)
MFDP	Information Technology (ITA)	1.7.1.4	Governance Issue (GI)	Ineffective issue resolution/management controls	Not implemented (NI)
MFDP	Information Technology (ITA)	1.8.1.2&3	Governance Issue (GI)	Inadequate environmental security controls at data centers	Not implemented (NI)
MFDP	Information Technology (ITA)	1.8.2.2-5	Governance Issue (GI)	Lack of safety equipment	Not implemented (NI)
MFDP	Information Technology (ITA)	1.10.1.2&3	Governance Issue (GI)	Inadequate segregation of duties (SOD)	Not implemented (NI)
MFDP	Information Technology (ITA)	1.10.4.2	Governance Issue (GI)	Lack of training to remote users of the system	Not implemented (NI)
MFDP	Information Technology (ITA)	1.2.8.2	Compliance Issue (CI)	Roll-out ministries and agencies not utilizing IFMIS	Not implemented (NI)
MFDP	Information Technology (ITA)	1.9.1.2	Compliance Issue (CI)	IFMIS reports not optimally utilized by end users	Not implemented (NI)
MFDP	Information Technology (ITA)	1.1.1.3&4	Information Technology Issue (ITI)	Inadequate placement of firewall and DMZ	Not implemented (NI)
MFDP	Information Technology (ITA)	1.1.2.2&3	Information Technology Issue (ITI)	End-of-life network equipment	Not implemented (NI)

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MFDP	Information Technology (ITA)	1.1.3.2&3	Information Technology Issue (ITI)	User credentials in clear text	Not implemented (NI)
MFDP	Information Technology (ITA)	1.1.4.3&4	Information Technology Issue (ITI)	Unresolved issues on console log	Not implemented (NI)
MFDP	Information Technology (ITA)	1.1.6.2&3	Information Technology Issue (ITI)	No evidence of log review on network devices	Not implemented (NI)
MFDP	Information Technology (ITA)	1.1.7.2	Information Technology Issue (ITI)	Non-configuration of policies on Active Directory	Not implemented (NI)
MFDP	Information Technology (ITA)	1.1.8.3	Information Technology Issue (ITI)	Improper configuration of domain controller	Not implemented (NI)
MFDP	Information Technology (ITA)	1.1.9.2	Information Technology Issue (ITI)	Open ports with legitimate services	Not implemented (NI)
MFDP	Information Technology (ITA)	1.1.10.2	Information Technology Issue (ITI)	Improper configuration of DNS	Not implemented (NI)
MFDP	Information Technology (ITA)	1.1.11.3&4	Information Technology Issue (ITI)	Weak database security management	Not implemented (NI)
MFDP	Information Technology (ITA)	1.1.12.2	Information Technology Issue (ITI)	Unrestricted super user privileges	Not implemented (NI)
MFDP	Information Technology (ITA)	1.1.13.2&3	Information Technology Issue (ITI)	Lack of database performance monitoring tools	Not implemented (NI)
MFDP	Information Technology (ITA)	1.1.14.2	Information Technology Issue (ITI)	Password expiration not enforced at application level	Not implemented (NI)
MFDP	Information Technology (ITA)	1.1.15.2	Information Technology Issue (ITI)	System Administrator account not renamed	Not implemented (NI)
MFDP	Information Technology (ITA)	1.1.16.2	Information Technology Issue (ITI)	Using default port	Not implemented (NI)
MFDP	Information Technology (ITA)	1.2.3.2	Information Technology Issue (ITI)	Inadequate controls over standing data maintenance	Not implemented (NI)
MFDP	Information Technology (ITA)	1.2.9.2	Information Technology Issue (ITI)	Password sharing	Not implemented (NI)

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MFDP	Information Technology (ITA)	1.2.10.2	Information Technology Issue (ITI)	Failure to deactivate user accounts	Not implemented (NI)
MFDP	Information Technology (ITA)	1.5.1.1	Information Technology Issue (ITI)	Lack of automated interface between IFMIS and other applications	Not implemented (NI)
MFDP	Information Technology (ITA)	1.5.3.2	Information Technology Issue (ITI)	Inability of end users to attach documents on IFMIS	Not implemented (NI)
MFDP	Information Technology (ITA)	1.6.1.2-5	Information Technology Issue (ITI)	Threats to business continuity	Not implemented (NI)
MFDP	Information Technology (ITA)	1.10.2.2-4	Information Technology Issue (ITI)	System availability issues	Not implemented (NI)
MFDP	Information Technology (ITA)	1.10.3.3&4	Information Technology Issue (ITI)	User account and password sharing	Not implemented (NI)
MFDP	Information Technology (ITA)	1.10.5.3	Information Technology Issue (ITI)	No assigned account for users with system responsibilities	Not implemented (NI)
MFDP	Information Technology (ITA)	1.10.6.2	Information Technology Issue (ITI)	Computers not on MFDP domain	Not implemented (NI)
MFDP	Information Technology (ITA)	1.10.8.2-5	Information Technology Issue (ITI)	IFMIS environment unprotected remotely	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.1.4	Financial Issue (FII)	Inadequate Disclosure of Cash and Cash Equivalent	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Cash Controlled by the Reporting Entity	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Restriction on Cash Balances and Access to Borrowing	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.4.3	Financial Issue (FII)	Bank Reconciliation	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.5.3&4	Financial Issue (FII)	Correction of Errors	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.6.2	Financial Issue (FII)	Consolidation Disclosures	Not implemented (NI)

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MFDP	Financial Statements (FSA)	1.1.7.3	Financial Issue (FII)	Translation of Foreign Currency Transaction	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.8.3	Financial Issue (FII)	Variances – Comparison of Budget and Actual Amount	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.9.2	Financial Issue (FII)	Note Disclosure of Budgetary Basis, Period and Scope	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.10.2	Financial Issue (FII)	Non-Reconciliation of Actual Amounts on a Comparable Basis to Budget and Actual Amounts in the Financial Statements	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.11.3	Financial Issue (FII)	External Assistance	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.12.2	Financial Issue (FII)	Variance - Financial Statement Amounts vs. General Ledger Amount	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.13.3	Financial Issue (FII)	Outstanding Payment Vouchers	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.14.2	Financial Issue (FII)	Quarterly Government Agency or Fund Accounts	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.15.2	Financial Issue (FII)	Imbalanced Trial Balance	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.16.2	Financial Issue (FII)	Underlying Records Tax and Non-Tax Revenue Generation	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.17.2	Financial Issue (FII)	Borrowing during the Year	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.18.2	Financial Issue (FII)	Interest and Loan Repayments	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.1.2&3	Governance Issue (GI)	Prior Year Audit Irregularities	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Title of Financial Statements	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.2.3	Financial Issue (FII)	Explanation of Material Variance	Not implemented (NI)

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MFDP	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Inconsistency in Classification	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Basis of Preparation	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.5.3	Financial Issue (FII)	Bank Reconciliation	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.6.4	Financial Issue (FII)	Inadequate Disclosure of Cash and Cash Equivalent	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.7.2	Financial Issue (FII)	Cash Controlled by Reporting Entity	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.8.2	Financial Issue (FII)	Restriction on Cash Balances and Access to Borrowing	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.9.3	Financial Issue (FII)	Translation of Foreign Currency Transaction	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.10.2	Financial Issue (FII)	Note Disclosure of Budgetary Basis, Period and Scope	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.11.2	Financial Issue (FII)	Non-Reconciliation of Actual Amounts on a Comparable Basis to Budget and Actual Amounts in the Financial Statements	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.12.2	Financial Issue (FII)	Information Presented in the Statement of Cash Receipts and Payments	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.13.2	Financial Issue (FII)	Variance - Financial Statement Amounts vs. General Ledger Amount	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.14.3	Financial Issue (FII)	Anomaly Noted with the Trial Balance	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.15.2&3	Financial Issue (FII)	General Ledger	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.16.2	Financial Issue (FII)	Unpresented Payments Vouchers	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.17.3	Financial Issue (FII)	Consolidation of Reporting Entity	Not implemented (NI)

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MFDP	Financial Statements (FSA)	1.1.18.3	Financial Issue (FII)	Reconciliation of Transitory Accounts	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.19.3	Financial Issue (FII)	Adequate Supporting Documentation	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.20.2	Financial Issue (FII)	Misclassification	Not implemented (NI)
MFDP	Project (PRA)	1.1.1.3	Financial Issue (FII)	Withholding Tax	Not implemented (NI)
MFDP	Project (PRA)	1.1.2.2	Financial Issue (FII)	Bank Reconciliation	Not implemented (NI)
MFDP	Project (PRA)	1.1.3.2	Financial Issue (FII)	Funding Support	Not implemented (NI)
MFDP	Project (PRA)	1.1.1.3	Financial Issue (FII)	Non-Remittance of Withholding Taxes	Not implemented (NI)
MFDP	Project (PRA)	1.1.2.2	Financial Issue (FII)	Third Party Payment	Not implemented (NI)
MFDP	Project (PRA)	1.1.3.2&3	Financial Issue (FII)	Transaction Without Supporting Documentation	Fully implemented (FI)
MFDP	Project (PRA)	1.2.1.2	Compliance Issue (CI)	Procurement Irregularities	Not implemented (NI)
MFDP	Project (PRA)	1.2.2.3&4	Compliance Issue (CI)	DSA Overpaid for Domestic Travel	Not implemented (NI)
MFDP	Project (PRA)	1.1.1.2	Financial Issue (FII)	Financial Statement Not Reconciled to Ledger Figure	Fully implemented (FI)
MFDP	Project (PRA)	1.1.2.3	Financial Issue (FII)	Non-Remittance of Withholding Taxes	Not implemented (NI)
MFDP	Project (PRA)	1.1.3.2	Financial Issue (FII)	Third Party Payment	Not implemented (NI)
MFDP	Project (PRA)	1.1.4.3&4	Financial Issue (FII)	Transaction Without Supporting Documentation	Fully implemented (FI)

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MFDP	Project (PRA)	1.2.1.2	Financial Issue (FII)	Misclassification of Expenditure	Not implemented (NI)
MFDP	Project (PRA)	1.2.2.2	Financial Issue (FII)	Procurement Irregularities	Not implemented (NI)
MFDP	Project (PRA)	1.2.3.2	Compliance Issue (CI)	Non-Retirement of Foreign Travel	Fully implemented (FI)
MFDP	Project (PRA)	1.2.2.12	Internal Control Issue (ICI)	Fixed Assets	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Misstated Closing Cash Balance	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Misstated Opening Balance	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Adjustment not Cross Referenced	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Explanation of Material Variance	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.5.3	Financial Issue (FII)	Bank Reconciliation	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.6.3	Financial Issue (FII)	Information Presented in the Statement of Cash Receipts and Payments	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.7.2	Financial Issue (FII)	Significant Variances - Financial Statement, General Ledger and Trial Balance Amounts	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.8.3	Financial Issue (FII)	Consolidation of Reporting Entity	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.9.3	Financial Issue (FII)	Reconciliation of Transitory Accounts	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.10.2&3	Financial Issue (FII)	Misclassification	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.11.3	Financial Issue (FII)	Adequate Supporting Documentation	Not implemented (NI)

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MFDP	Financial Statements (FSA)	1.1.12.2	Financial Issue (FII)	Entries on the Bank Statements Which Were Not Traced to Cash Book	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.13.2	Financial Issue (FII)	Inconsistency in Numerical Classification	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.14.2	Financial Issue (FII)	Basis of Preparation	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.15.4	Financial Issue (FII)	Inadequate Disclosure of Cash and Cash Equivalent	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.16.2	Financial Issue (FII)	Cash Controlled by Reporting Entity	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.17.2	Financial Issue (FII)	Restriction on Cash Balances and Access to Borrowing	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.18.3	Financial Issue (FII)	Translation of Foreign Currency	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.19.2	Financial Issue (FII)	Classification Schemes Not in Line with Classification Schemes Adopted for Presentation of National Budget	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Misstated Opening Balance	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.2.3	Financial Issue (FII)	Excess Expenditure Over Appropriation	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Under Disbursement of Appropriation	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Explanation of Material Variance	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.5.5-7	Financial Issue (FII)	Unpaid Tax Liabilities	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.6.3	Financial Issue (FII)	Non-Preparation Bank Reconciliation	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.7.3	Financial Issue (FII)	Consolidation of Reporting Entities	Not implemented (NI)

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MFDP	Financial Statements (FSA)	1.1.8.2&3	Financial Issue (FII)	Misclassification of Transactions	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.9.4	Financial Issue (FII)	Reconciliation of Transitory Revenue Accounts	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.10.4	Financial Issue (FII)	Inadequate Disclosure of Cash and Cash Equivalent	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.11.2	Financial Issue (FII)	Cash Not Controlled by Reporting Entity	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.12.2	Financial Issue (FII)	Non-Disclosure of Undrawn Borrowing	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.13.3	Financial Issue (FII)	Non-Disclosure of Translation of Foreign Currency	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.14.2	Financial Issue (FII)	Classification Schemes Not in Line with Classification Schemes Adopted for Presentation of National Budget	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.1.2	Governance Issue (GI)	No Risk Assessment Process	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.2.4	Governance Issue (GI)	Lack of IT Strategic Committee	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.3.3&4	Governance Issue (GI)	Unapproved IT Security Policy and Lack of Fraud Policy	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.4.4&5	Governance Issue (GI)	Lack of Change Management Policy	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.6.3	Governance Issue (GI)	Lack of IT Training/Capacity-Building Program	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.7.3	Governance Issue (GI)	Threat to Business Continuity	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.5.2	Internal Control Issue (ICI)	Inadequate Segregation of IT Duties (SOD)	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	Change in Reporting Period	Not implemented (NI)

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Summary of Audit Findings and Recommendations (SAFARs)					
Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MFDP	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Comparative Information	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.3.3	Financial Issue (FII)	Misstated Opening Cash Balance	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.4.3	Financial Issue (FII)	Excess Expenditure Over Appropriation	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.5.2	Financial Issue (FII)	Under Disbursement of Appropriation	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.6.2	Financial Issue (FII)	Explanation of Material Variance	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.7.5-7	Financial Issue (FII)	Unpaid Tax Liabilities	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.8.3	Financial Issue (FII)	Non-Preparation of Bank Reconciliation	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.9.3	Financial Issue (FII)	Consolidation of Reporting Entities	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.10.4	Financial Issue (FII)	Reconciliation of Transitory Revenue Accounts	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.11.4	Financial Issue (FII)	Inadequate Disclosure of Cash and Cash Equivalent	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.12.2	Financial Issue (FII)	Cash not Controlled by Reporting Entity	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.13.2	Financial Issue (FII)	Non-Disclosure of Undrawn Borrowing	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.14.3	Financial Issue (FII)	Non-Disclosure of Translation of Foreign Currency Schedule	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.15.2	Financial Issue (FII)	Classification Schemes Not in Line with Classification Schemes Adopted for Presentation of National Budget	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.1.2	Governance Issue (GI)	No Risk Assessment Process	Not implemented (NI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MFDP	Financial Statements (FSA)	1.2.2.4	Governance Issue (GI)	Lack of IT Strategic Committee	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.3.3&4	Governance Issue (GI)	Unapproved IT Security Policy and Lack of Fraud Policy	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.4.4&5	Governance Issue (GI)	Lack of Change Management Policy	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.5.2&3	Internal Control Issue (ICI)	Inadequate Segregation of IT Duties (SOD)	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.6.3	Information Technology Issue (ITI)	Lack of IT Training/Capacity-Building Program	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.7.3	Information Technology Issue (ITI)	Threat to Business Continuity	Not implemented (NI)
MFDP	Compliance (CA)	1.1.1.3&4	Compliance Issue (CI)	Irregularities Associated with Invalid/Rejected Claims	Not implemented (NI)
MFDP	Compliance (CA)	1.2.1.3	Compliance Issue (CI)	Unverified Claims	Not implemented (NI)
MFDP	Compliance (CA)	1.3.1.5&6	Compliance Issue (CI)	Salary Arrears and Severance Benefits Claims	Not implemented (NI)
MFDP	Compliance (CA)	1.4.1.2&3	Compliance Issue (CI)	NASSCORP Contributions' Claim	Not implemented (NI)
MFDP	Compliance (CA)	1.5.1.3	Compliance Issue (CI)	Unpresented Documents and Records	Not implemented (NI)
MFDP	Compliance (CA)	1.6.1.3&4	Compliance Issue (CI)	Unsupported Domestic Debt Payments	Not implemented (NI)
MFDP	Compliance (CA)	1.7.1.3	Compliance Issue (CI)	Unreconciled Domestic Debt Payments	Not implemented (NI)
MFDP	Compliance (CA)	1.8.1.2&3	Compliance Issue (CI)	Unbudgeted Domestic Debt Payments	Not implemented (NI)
MFDP	Compliance (CA)	1.9.1.3	Compliance Issue (CI)	Inadequate Procedures for Vetting Claims	Not implemented (NI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MFDP	Compliance (CA)	1.10.1.2-5	Compliance Issue (CI)	Payment Schedule Unreconciled with Debt Service Bank Statement	Not implemented (NI)
MFDP	Compliance (CA)	1.11.1.2-6	Compliance Issue (CI)	Court Related Claims for Special Consideration	Not implemented (NI)
MFDP	Compliance (CA)	1.12.1.2	Compliance Issue (CI)	Non-Performance of Bank Reconciliation	Not implemented (NI)
MFDP	Compliance (CA)	1.13.1.3&4	Compliance Issue (CI)	Irregularities in the Recording of Claims into the MFDP Database	Not implemented (NI)
MFDP	Compliance (CA)	1.14.1.3&4	Compliance Issue (CI)	Lack of Service Level Agreement	Not implemented (NI)
MFDP	Compliance (CA)	1.15.1.4	Compliance Issue (CI)	Threat to Business Continuity	Not implemented (NI)
MFDP	Compliance (CA)	1.16.1.2	Compliance Issue (CI)	Chart of Account Code not used	Not implemented (NI)
MFDP	Compliance (CA)	1.17.1.2&3	Compliance Issue (CI)	Inaccurate Computation in the Domestic Debt Database	Not implemented (NI)
MFDP	Compliance (CA)	1.18.1.2	Compliance Issue (CI)	Expiration of Meridian License	Not implemented (NI)
MFDP	Compliance (CA)	1.19.1.3	Compliance Issue (CI)	Lack of Policy/Procedure for Access Right	Not implemented (NI)
MFDP	Compliance (CA)	1.20.1.2	Compliance Issue (CI)	End-of-Life Computing of Network Equipment	Not implemented (NI)
MFDP	Compliance (CA)	1.21.1.2	Compliance Issue (CI)	Open Ports with legitimate Services	Not implemented (NI)
MFDP	Compliance (CA)	1.22.1.2	Compliance Issue (CI)	Lack of Demilitarized Zone (DMZ) and Inadequate Placement of Firewall	Not implemented (NI)
MFDP	Compliance (CA)	1.2.1.2&3	Financial Issue (FII)	Payroll Variances	Not implemented (NI)
MFDP	Compliance (CA)	1.2.2.3-5	Financial Issue (FII)	Payroll Irregularities	Not implemented (NI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MFDP	Compliance (CA)	1.2.3.2	Financial Issue (FII)	Mobile Money Discrepancies	Not implemented (NI)
MFDP	Compliance (CA)	1.2.4.2	Financial Issue (FII)	Irregularities Associated with NASSCORP Contributions	Not implemented (NI)
MFDP	Compliance (CA)	1.5.1.2	Governance Issue (GI)	Lack of Service Contract	Not implemented (NI)
MFDP	Compliance (CA)	1.5.2.3	Governance Issue (GI)	Lack of Service Level Agreement (SLA)	Not implemented (NI)
MFDP	Compliance (CA)	1.5.3.2	Governance Issue (GI)	Lack of Independent Review of ATAPS Systems	Not implemented (NI)
MFDP	Compliance (CA)	1.1.1.4-6	Compliance Issue (CI)	Employees Not Verified	Not implemented (NI)
MFDP	Compliance (CA)	1.1.2.3	Compliance Issue (CI)	Individuals not Found on the ATAPS Database	Not implemented (NI)
MFDP	Compliance (CA)	1.1.3.3-6	Compliance Issue (CI)	Harmonized Pay-grade Not Applied Consistently	Not implemented (NI)
MFDP	Compliance (CA)	1.1.4.3	Compliance Issue (CI)	Temporary Employees/Volunteers/Replacements	Not implemented (NI)
MFDP	Compliance (CA)	1.1.5.2	Compliance Issue (CI)	Suspected Impersonation	Not implemented (NI)
MFDP	Compliance (CA)	1.1.6.2	Compliance Issue (CI)	Unsupported Academic Credentials	Not implemented (NI)
MFDP	Compliance (CA)	1.1.7.3	Compliance Issue (CI)	Pay-Grade Not Interfaced with ATAPS	Not implemented (NI)
MFDP	Compliance (CA)	1.1.8.2&3	Compliance Issue (CI)	Status of ATAPS Payroll Dataset	Not implemented (NI)
MFDP	Compliance (CA)	1.1.9.2	Compliance Issue (CI)	Understaffed Institutions	Not implemented (NI)
MFDP	Compliance (CA)	1.3.1.3-5	Compliance Issue (CI)	Lack of Reconciliation Among Dataset on the ATAPS	Not implemented (NI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MFDP	Compliance (CA)	1.3.2.4	Compliance Issue (CI)	Lack of National Identification Number (NIN)	Not implemented (NI)
MFDP	Compliance (CA)	1.3.3.3	Compliance Issue (CI)	Duplications of National Identification Number (NIN)	Not implemented (NI)
MFDP	Compliance (CA)	1.3.4.2	Compliance Issue (CI)	Invalid Date of Birth	Not implemented (NI)
MFDP	Compliance (CA)	1.3.5.3	Compliance Issue (CI)	Over-aged Employees on the Payroll Database of ATAPS	Not implemented (NI)
MFDP	Compliance (CA)	1.3.6.3	Compliance Issue (CI)	Employees without Social Security Number	Not implemented (NI)
MFDP	Compliance (CA)	1.3.7.2	Compliance Issue (CI)	Employees with Shared Bank Accounts	Not implemented (NI)
MFDP	Compliance (CA)	1.4.1.2	Information Technology Issue (ITI)	The Lack of Adequate Patch Management	Not implemented (NI)
MFDP	Compliance (CA)	1.4.2.2&3	Information Technology Issue (ITI)	Insufficient Storage Capacity of the ATAPS Database	Not implemented (NI)
MFDP	Compliance (CA)	1.4.3.2	Information Technology Issue (ITI)	Lack of Approved IT Policies and Procedures	Not implemented (NI)
MFDP	Compliance (CA)	1.4.4.2	Information Technology Issue (ITI)	No Network Diagrams	Not implemented (NI)
MFDP	Compliance (CA)	1.4.5.4	Information Technology Issue (ITI)	Threat to Business Continuity	Not implemented (NI)
MFDP	Compliance (CA)	1.4.6.2-4	Information Technology Issue (ITI)	Lack of Demilitarized Zone (DMZ) and Inadequate Placement of Firewall	Not implemented (NI)
MFDP	Compliance (CA)	1.4.7.2	Information Technology Issue (ITI)	End of Life Computing of Network Equipment	Not implemented (NI)
MFDP	Compliance (CA)	1.4.8.2&3	Information Technology Issue (ITI)	User Credential in Clear Text	Not implemented (NI)
MFDP	Compliance (CA)	1.4.9.3-5	Information Technology Issue (ITI)	Unresolved Issues on the Console Log	Not implemented (NI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MFDP	Compliance (CA)	1.4.10.2	Information Technology Issue (ITI)	No Evidence to Confirm Review of Logs on Network Devices	Not implemented (NI)
MFDP	Compliance (CA)	1.4.11.2	Information Technology Issue (ITI)	Open Ports with Legitimate Services	Not implemented (NI)
MFDP	Compliance (CA)	1.4.12.2&3	Information Technology Issue (ITI)	Network Printer Web Interface not Secure	Not implemented (NI)
MFDP	Project (PRA)	1.1.1.2&3	Financial Issue (FII)	Financial Statement Not Reconciled to Ledger Figure	Fully implemented (FI)
MFDP	Project (PRA)	1.1.2.3	Financial Issue (FII)	Signing Date of The Financial Statements Not Specified	Fully implemented (FI)
MFDP	Project (PRA)	1.1.3.2	Financial Issue (FII)	No Explanation for Material Variance	Fully implemented (FI)
MFDP	Project (PRA)	1.1.4.2	Financial Issue (FII)	Bank Reconciliation of AF Account	Not implemented (NI)
MFDP	Project (PRA)	1.1.5.2	Financial Issue (FII)	Cancelled Check	Not implemented (NI)
MFDP	Project (PRA)	1.1.6.3	Financial Issue (FII)	Non-Remittance of Withholding Taxes	Not implemented (NI)
MFDP	Project (PRA)	1.1.7.2&3	Financial Issue (FII)	Third Party Payment	Not implemented (NI)
MFDP	Project (PRA)	1.1.8.3&4	Financial Issue (FII)	Transaction Without Supporting Documentation	Not implemented (NI)
MFDP	Project (PRA)	1.1.9.3	Financial Issue (FII)	Unauthorized Expenditure	Not implemented (NI)
MFDP	Project (PRA)	1.2.1.2	Financial Issue (FII)	Procurement Irregularities	Not implemented (NI)
MFDP	Project (PRA)	1.2.3.2	Financial Issue (FII)	Non-Retirement of Foreign Travel	Not implemented (NI)
MFDP	Project (PRA)	1.2.2.2	Internal Control Issue (ICI)	Fixed Assets Verification	Not implemented (NI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MFDP	Project (PRA)	1.1.1.2	Financial Issue (FII)	Prior Year Financial Statement Figure Not Reconciled	Fully implemented (FI)
MFDP	Project (PRA)	1.1.2.3	Financial Issue (FII)	Signing Date of The Financial Statements Not Specified	Fully implemented (FI)
MFDP	Project (PRA)	1.1.3.2	Financial Issue (FII)	No Explanation for Material Variance	Fully implemented (FI)
MFDP	Project (PRA)	1.1.4.2&3	Financial Issue (FII)	Bank Reconciliation of TSF 1 Account	Not implemented (NI)
MFDP	Project (PRA)	1.1.5.3	Financial Issue (FII)	Non-Withholding and Remittance of Taxes	Not implemented (NI)
MFDP	Project (PRA)	1.1.6.2	Financial Issue (FII)	Expenditure Not in Line with Approved Annual Work Plan & Budget	Not implemented (NI)
MFDP	Project (PRA)	1.1.7.2	Financial Issue (FII)	Irregularities Associated with Catering Service Expenditure	Not implemented (NI)
MFDP	Project (PRA)	1.1.8.2&3	Financial Issue (FII)	Third Party Payment	Not implemented (NI)
MFDP	Project (PRA)	1.1.9.2&3	Financial Issue (FII)	Transaction Without Supporting Documentation	Not implemented (NI)
MFDP	Project (PRA)	1.2.1.2&3	Financial Issue (FII)	Procurement Irregularities	Fully implemented (FI)
MFDP	Project (PRA)	1.2.2.3&4	Financial Issue (FII)	Underpayment of DSA for Foreign Travel	Not implemented (NI)
MFDP	Project (PRA)	1.2.3.2	Compliance Issue (CI)	Grant Interventions with CSOs	Not implemented (NI)
MFDP	Project (PRA)	1.2.4.2	Compliance Issue (CI)	Uncompleted Natural Resource Tax Audits	Not implemented (NI)
MFDP	Project (PRA)	1.1.1.2	Financial Issue (FII)	Prior Year Financial Statement Figure Not Reconciled	Fully implemented (FI)
MFDP	Project (PRA)	1.1.2.3	Financial Issue (FII)	Signing Date of The Financial Statements Not Specified	Fully implemented (FI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MFDP	Project (PRA)	1.1.3.2	Financial Issue (FII)	No Explanation for Material Variance	Fully implemented (FI)
MFDP	Project (PRA)	1.1.3.2&3	Financial Issue (FII)	No Explanation for Material Variance	Fully implemented (FI)
MFDP	Project (PRA)	1.1.4.3-5	Financial Issue (FII)	Non-Remittance of Withholding Taxes	Not implemented (NI)
MFDP	Project (PRA)	1.1.5.2&3	Financial Issue (FII)	Transactions Without Supporting Documentation	Fully implemented (FI)
MFDP	Project (PRA)	1.2.1.2	Financial Issue (FII)	Underpayment of DSA for Foreign Travel	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.1.2	Financial Issue (FII)	No Evidence of an Approved Consolidated Schedule	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.2.3	Financial Issue (FII)	Misapplication of Chart of Account	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Excess Grant Expenditure Over Approved Appropriation	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.4.2	Financial Issue (FII)	Explanation of Material Variance	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.5.5-8	Financial Issue (FII)	Unpaid Tax Liabilities	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.6.2	Financial Issue (FII)	Under Disbursement of Appropriation	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.7.3	Financial Issue (FII)	Excess Expenditure Over Appropriation	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.8.3	Financial Issue (FII)	Non-Preparation of Bank Reconciliation Statements	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.9.3	Financial Issue (FII)	Consolidation of Reporting Entities	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.10.4	Financial Issue (FII)	Non-Reconciliation of Transitory Accounts	Not implemented (NI)

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Summary of Audit Findings and Recommendations (SAFARs)					
Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MFDP	Financial Statements (FSA)	1.1.11.2	Financial Issue (FII)	Inconsistency in Numerical Classification	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.12.4	Financial Issue (FII)	Inadequate Disclosure of Cash and Cash Equivalent	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.13.2	Financial Issue (FII)	Cash Not Controlled by Reporting Entity	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.14.2	Financial Issue (FII)	Non-Disclosure of Undrawn Borrowing	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.15.2	Financial Issue (FII)	No Reconciliation Between Classification Schemes Adopted for Presentation of National Budget and Financial Statements	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.1.2	Governance Issue (GI)	No Risk Assessment Process	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.2.4	Governance Issue (GI)	Lack of IT Strategic Committee	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.3.3&4	Governance Issue (GI)	Unapproved IT Security Policy and Lack of Fraud Policy	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.4.4&5	Governance Issue (GI)	Lack of Change Management Policy	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.5.2&3	Internal Control Issue (ICI)	Inadequate Segregation of IT Duties (SOD)	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.6.3	Information Technology Issue (ITI)	Lack of IT Training/Capacity-building program	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.7.3	Information Technology Issue (ITI)	Threat to Business Continuity	Not implemented (NI)
MFDP	Compliance (CA)	2.1.3	Financial Issue (FII)	Irregularities Associated with GOL Borrowings from the CBL	Not implemented (NI)
MFDP	Compliance (CA)	2.1.10	Financial Issue (FII)	Irregularities Associated with the Reconciliation of Consolidated and Transitory Accounts	Not implemented (NI)
MFDP	Compliance (CA)	2.2.9&10	Financial Issue (FII)	Stale cheques	Not implemented (NI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MFDP	Compliance (CA)	2.3.9	Financial Issue (FII)	Other disclosures	Not implemented (NI)
MFDP	Project (PRA)	1.1.1.3	Financial Issue (FII)	Prior Year Financial Statements Figures Analysis	Fully implemented (FI)
MFDP	Project (PRA)	1.1.2.2	Financial Issue (FII)	Non-Explanation for Material Budget Variances	Fully implemented (FI)
MFDP	Project (PRA)	1.1.3.3	Financial Issue (FII)	Non-Remittance of Withholding Taxes	Fully implemented (FI)
MFDP	Project (PRA)	1.1.4.3&4	Financial Issue (FII)	Third-Party Payments Made to Employees	Not implemented (NI)
MFDP	Project (PRA)	1.1.5.2&3	Financial Issue (FII)	Payments Without Supporting Documentation	Fully implemented (FI)
MFDP	Project (PRA)	1.2.1.3	Financial Issue (FII)	Procurement Irregularity	Fully implemented (FI)
MFDP	Project (PRA)	1.2.3.2	Financial Issue (FII)	Non-Retirement of Foreign Travel	Fully implemented (FI)
MFDP	Project (PRA)	1.2.2.3&4	Internal Control Issue (ICI)	Irregularities Associated with Fixed Asset Management	Fully implemented (FI)
MFDP	Project (PRA)	1.1.1.2	Financial Issue (FII)	Non-Explanation for Material Budget Variances	Fully implemented (FI)
MFDP	Project (PRA)	1.1.2.3	Financial Issue (FII)	Failure to Withhold and Remit Taxes	Not implemented (NI)
MFDP	Project (PRA)	1.1.3.3&4	Financial Issue (FII)	Third-Party Payments Made to Employees	Not implemented (NI)
MFDP	Project (PRA)	1.1.4.2	Financial Issue (FII)	Payments Without Supporting Documentation	Not implemented (NI)
MFDP	Project (PRA)	1.2.1.3	Financial Issue (FII)	Procurement Irregularities	Fully implemented (FI)
MFDP	Project (PRA)	1.2.3.2	Financial Issue (FII)	Overpayment of DSA for Domestic Travel	Not implemented (NI)

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MFDP	Project (PRA)	1.2.4.2	Compliance Issue (CI)	Uncompleted Natural Resource Tax Audits	Not implemented (NI)
MFDP	Project (PRA)	1.2.2.3&4	Internal Control Issue (ICI)	Irregularities Associated with Fixed Asset Management	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.1.6	Financial Issue (FII)	Excess Grant Expenditure Over Approved Appropriation	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.2.2	Financial Issue (FII)	Under Disbursement of Appropriation	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.3.2	Financial Issue (FII)	Payment Without Evidence of Adequate Supporting Documents	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.4.2&3	Financial Issue (FII)	Undisclosed and Unsupported Transfer	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.5.6	Financial Issue (FII)	Off-Budget Expenditures	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.6.5-8	Financial Issue (FII)	Unpaid Tax Liabilities	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.7.3&4	Financial Issue (FII)	Irregularities Associated with Borrowing	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.8.2	Financial Issue (FII)	No Evidence of Quarterly and Annual Budget Performance Reports	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.9.2	Financial Issue (FII)	General Ledger Figures Not Reconciled to Financial Statements Figures	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.10.2	Financial Issue (FII)	Variance Noted Between Revenue Reported by LRA and Financial Statements	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.11.5	Financial Issue (FII)	Reversals in the IFMIS Ledger without Approved Journal Entries	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.12.4	Financial Issue (FII)	Non-Reconciliation of Transitory Accounts	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.13.3	Financial Issue (FII)	Non-Preparation of Bank Reconciliation Statements	Not implemented (NI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MFDP	Financial Statements (FSA)	1.1.14.3	Financial Issue (FII)	Discrepancies Noted in Amounts Reported by the IFMIS Ledger, Financial Statements and Confirmed by the Entity	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.15.2	Financial Issue (FII)	No Evidence of an Approved Consolidated Schedule	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.16.2	Financial Issue (FII)	Explanation of Material Variances	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.17.3&4	Financial Issue (FII)	Consolidation of Reporting Entities	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.18.2	Financial Issue (FII)	Inconsistency in Numerical Classification	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.19.4	Financial Issue (FII)	Inadequate Disclosure of Cash and Cash Equivalent	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.20.2	Financial Issue (FII)	Cash Not Controlled by Reporting Entity	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.21.2	Financial Issue (FII)	Non-Disclosure of Undrawn Borrowing	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.1.22.2	Financial Issue (FII)	No Reconciliation Between Classification Schemes Adopted for Presentation of National Budget and Financial Statements	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.1.2	Governance Issue (GI)	No Risk Assessment Process	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.2.4	Information Technology Issue (ITI)	IT Governance	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.3.2	Information Technology Issue (ITI)	Program Change Management	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.4.2	Information Technology Issue (ITI)	Environment Control	Not implemented (NI)
MFDP	Financial Statements (FSA)	1.2.5.2	Information Technology Issue (ITI)	Logical Access Control	Not implemented (NI)
MOA	Project (PRA)	1.1.1.3	Financial Issue (FII)	Salaries - National Social Security Withholding	Not implemented (NI)

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MOA	Project (PRA)	1.1.2.2	Financial Issue (FII)	Transportation Allowance	Not implemented (NI)
MOA	Project (PRA)	1.2.1.2	Governance Issue (GI)	Inappropriate procedures for user access	Not implemented (NI)
MOA	Project (PRA)	1.2.2.2	Governance Issue (GI)	Recruitment Procedures	Not implemented (NI)
MOA	Project (PRA)	1.2.3.3	Governance Issue (GI)	Risk Assessment Process	Not implemented (NI)
MOA	Project (PRA)	1.2.4.2	Internal Control Issue (ICI)	Quarterly and Annual Reports	Not implemented (NI)
MOA	Project (PRA)	1.2.5.2-4	Internal Control Issue (ICI)	Documented Procedure for the Receiving and Issuance of Goods	Not implemented (NI)
MOA	Project (PRA)	1.1.1.3-5	Financial Issue (FII)	Irregularities Associated with Local Travel	Fully implemented (FI)
MOA	Project (PRA)	1.1.2.2	Financial Issue (FII)	Receiving and Inspection Report	Fully implemented (FI)
MOA	Project (PRA)	1.1.3.2	Compliance Issue (CI)	Risk and Compliance Officer	Not implemented (NI)
MOA	Project (PRA)	1.1.4.3	Internal Control Issue (ICI)	Fixed Assets Irregularities	Not implemented (NI)
MOA	Project (PRA)	1.1.1.2	Financial Issue (FII)	No Evidence of Receiving and Inspection Report	Fully implemented (FI)
MOA	Project (PRA)	1.1.5.2	Financial Issue (FII)	Unauthorized Approval in Procurement Process	Not implemented (NI)
MOA	Project (PRA)	1.1.2.2-6	Compliance Issue (CI)	Incomplete Construction Works	Fully implemented (FI)
MOA	Project (PRA)	1.1.6.3&4	Compliance Issue (CI)	Verification of Distribution of Power Tillers	Not implemented (NI)
MOA	Project (PRA)	1.1.3.2	Internal Control Issue (ICI)	Non-Preparation of Monthly Statement of Supplies	Partially implemented (PI)

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MOA	Project (PRA)	1.1.4.2	Internal Control Issue (ICI)	No daily Attendance Record	Fully implemented (FI)
MOA	Project (PRA)	1.1.2.2	Governance Issue (GI)	No Risk Assessment Process	Not implemented (NI)
MOA	Project (PRA)	1.1.1.2	Compliance Issue (CI)	No Evidence Receiving and Inspection Report	Fully implemented (FI)
MOA	Project (PRA)	1.1.3.2	Internal Control Issue (ICI)	No Daily Attendance Record	Fully implemented (FI)
MOA	Project (PRA)	1.1.4.2	Internal Control Issue (ICI)	Non-Preparation of Monthly Statement of Supplies	Partially implemented (PI)
MOA	Project (PRA)	1.1.1.3	Financial Issue (FII)	Payment without Internal Audit Review	Not implemented (NI)
MOA	Project (PRA)	1.1.2.4	Financial Issue (FII)	Lack of Commitment and Running Balances in Schedule (Contract Register)	Not implemented (NI)
MOA	Project (PRA)	1.1.3.3	Financial Issue (FII)	No Evidence of Business Registration & Tax Clearances	Fully implemented (FI)
MOA	Project (PRA)	1.1.4.2	Financial Issue (FII)	Lack of Supporting Documents for SME Grants Beneficiaries	Not implemented (NI)
MOA	Project (PRA)	1.1.5.2&3	Financial Issue (FII)	Lack of Supporting Documentation for the MOA-CERC Food Program	Not implemented (NI)
MOA	Project (PRA)	1.1.6.2	Financial Issue (FII)	Unverified Renovation works	Not implemented (NI)
MOA	Project (PRA)	1.1.9.2	Financial Issue (FII)	No Goods Received Note	Not implemented (NI)
MOA	Project (PRA)	1.1.7.2-4	Compliance Issue (CI)	Unseen Farmer Groups and Equipment/Materials	Not implemented (NI)
MOA	Project (PRA)	1.1.8.2	Internal Control Issue (ICI)	No Evidence of Back to Office Reports	Fully implemented (FI)
MOA	Project (PRA)	1.1.1.2	Financial Issue (FII)	Payment without Valid Business Registration Certificate and Tax Receipts	Fully implemented (FI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MOA	Project (PRA)	1.1.2.2	Financial Issue (FII)	No Evidence of Receiving and Inspection Report	Fully implemented (FI)
MOA	Project (PRA)	1.1.3.3	Internal Control Issue (ICI)	Fixed Assets Irregularities	Not implemented (NI)
MOA	Project (PRA)	1.1.1.3-6	Financial Issue (FII)	Non-Usage of the Required Procurement Method	Not implemented (NI)
MOA	Project (PRA)	1.1.2.2	Financial Issue (FII)	No Evidence of Receiving and Inspection Report	Fully implemented (FI)
MOA	Project (PRA)	1.1.5.3	Financial Issue (FII)	Payment Without Social Security Numbers	Fully implemented (FI)
MOA	Project (PRA)	1.2.1.2	Governance Issue (GI)	No Risk Assessment Process	Not implemented (NI)
MOA	Project (PRA)	1.1.4.3&4	Compliance Issue (CI)	Delay in the Completion of Works	Not implemented (NI)
MOA	Project (PRA)	1.1.3.3	Internal Control Issue (ICI)	No Evidence of Delivery and Distribution of Supplies	Not implemented (NI)
MOA	Project (PRA)	1.1.2.3	Governance Issue (GI)	Payments without Internal Audit Review	Not implemented (NI)
MOA	Project (PRA)	1.2.1.2	Governance Issue (GI)	No Risk Assessment Process	Not implemented (NI)
MOA	Project (PRA)	1.1.1.3	Compliance Issue (CI)	Non-Usage of the Required Procurement Method	Not implemented (NI)
MOA	Project (PRA)	1.1.3.3	Compliance Issue (CI)	No Evidence of Delivery and Distribution of Supplies	Not implemented (NI)
MOA	Project (PRA)	1.1.4.2	Compliance Issue (CI)	No Evidence of Receiving and Inspection Report	Fully implemented (FI)
MOA	Project (PRA)	1.1.6.3	Compliance Issue (CI)	Payments Without Social Security Numbers	Fully implemented (FI)
MOA	Project (PRA)	1.1.5.2	Internal Control Issue (ICI)	Non-Preparation of Monthly Statement of Supplies	Partially implemented (PI)

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MOA	Compliance (CA)	1.1.1.2	Financial Issue (FII)	Non-preparation of Financial Statements	Not implemented (NI)
MOA	Compliance (CA)	1.1.1.2	Financial Issue (FII)	Financial Statement Irregularities	Not implemented (NI)
MOA	Compliance (CA)	1.1.2.2	Financial Issue (FII)	Non-Maintenance of Ledgers and Trial Balance	Not implemented (NI)
MOA	Compliance (CA)	1.1.3.2	Financial Issue (FII)	Non-Performance of Bank Reconciliation	Not implemented (NI)
MOA	Compliance (CA)	1.1.4.2	Financial Issue (FII)	Payments Without Supporting Documentation	Not implemented (NI)
MOA	Compliance (CA)	1.2.1.3&4	Financial Issue (FII)	Expenditure of Goods and Services – Procurement Irregularities	Not implemented (NI)
MOA	Compliance (CA)	1.5.1.3	Governance Issue (GI)	Lack of Management Oversight & Minutes	Not implemented (NI)
MOA	Compliance (CA)	1.5.2.2&3	Governance Issue (GI)	Lack of Functional Internal Audit Department	Not implemented (NI)
MOA	Compliance (CA)	1.3.1.3	Compliance Issue (CI)	COVID 19 Emergency Fund – Irregularities Associated with COVID 19 Emergency Agro Equipment/Imports Distribution	Not implemented (NI)
MOA	Compliance (CA)	1.3.1.3-8	Internal Control Issue (ICI)	Fixed Asset Irregularities at MoA Central Office	Not implemented (NI)
MOA	Compliance (CA)	1.3.2.3	Internal Control Issue (ICI)	Fixed Asset Irregularities at MOA Outstation Offices	Not implemented (NI)
MOA	Compliance (CA)	1.3.3.2	Internal Control Issue (ICI)	Land Without Title Deeds	Not implemented (NI)
MOA	Compliance (CA)	1.3.4.2	Internal Control Issue (ICI)	No Fuel Consumption/Distribution Logs	Not implemented (NI)
MOA	Compliance (CA)	1.4.1.4	Internal Control Issue (ICI)	Human Resource Management Issues – Irregularities Associated with Personnel Management	Not implemented (NI)
MOA	Project (PRA)	1.1.1.2	Financial Issue (FII)	Non-Preparation of Monthly Budget Monitoring Statement	Not implemented (NI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MOA	Project (PRA)	1.2.1.2	Governance Issue (GI)	No Risk Assessment Policy and Process	Not implemented (NI)
MOA	Project (PRA)	1.1.4.3	Compliance Issue (CI)	Lack of Progress Report (M&E Officer)	Partially implemented (PI)
MOA	Project (PRA)	1.1.2.2	Internal Control Issue (ICI)	Non-Preparation of Monthly Statement of Supplies	Partially implemented (PI)
MOA	Project (PRA)	1.1.3.2	Internal Control Issue (ICI)	Irregularities Associated with Receipts and Storage of Supplies	Not implemented (NI)
MOA	Project (PRA)	1.2.2.4	Information Technology Issue (ITI)	Lack of IT Strategic Committee	Not implemented (NI)
MOA	Project (PRA)	1.2.3.4	Information Technology Issue (ITI)	Unapproved IT Strategic Plan	Not implemented (NI)
MOA	Project (PRA)	1.2.4.2	Information Technology Issue (ITI)	Non-existent IT Steering Committee	Not implemented (NI)
MOA	Project (PRA)	1.2.5.3	Information Technology Issue (ITI)	Lack of Change or Patch Management	Not implemented (NI)
MOA	Project (PRA)	1.2.6.2	Information Technology Issue (ITI)	No Policy to Cover Physical Access	Not implemented (NI)
MOA	Project (PRA)	1.2.7.3	Information Technology Issue (ITI)	No Environmental Control Policy	Not implemented (NI)
MOA	Project (PRA)	1.2.8.2	Information Technology Issue (ITI)	No Documented and Tested Emergency Procedure	Not implemented (NI)
MOA	Project (PRA)	1.2.9.3	Information Technology Issue (ITI)	No User Management Standard and Procedure in Place	Not implemented (NI)
MOA	Project (PRA)	1.2.10.3	Information Technology Issue (ITI)	Users Access Rights are not Reviewed	Not implemented (NI)
MOA	Project (PRA)	1.1.1.3&4	Financial Issue (FII)	Irregularities Associated with Travel	Not implemented (NI)
MOA	Project (PRA)	1.2.1.2	Financial Issue (FII)	No Receiving and Inspection Report	Not implemented (NI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MOA	Project (PRA)	1.3.1.3	Financial Issue (FII)	Irregularity Associated with Procurement/Service Contract	Not implemented (NI)
MOA	Project (PRA)	1.6.1.2	Financial Issue (FII)	Irregularity Associated with Financial Reporting	Not implemented (NI)
MOA	Project (PRA)	1.5.1.3	Governance Issue (GI)	Non-functional Project Steering Committee	Not implemented (NI)
MOA	Project (PRA)	1.4.1.2	Compliance Issue (CI)	Project Deliverable not Fully implemented as per Approved Timeline	Not implemented (NI)
MOA	Project (PRA)	1.6.1.12&3	Internal Control Issue (ICI)	Fixed Assets Irregularities	Not implemented (NI)
MOA	Project (PRA)	1.1.1.2	Financial Issue (FII)	Non-Preparation of Monthly Budget Monitoring Statement	Not implemented (NI)
MOA	Project (PRA)	1.1.3.3&4	Financial Issue (FII)	Non-Preparation of Petty Cash Reconciliations and Disbursement Reports	Fully implemented (FI)
MOA	Project (PRA)	1.1.7.3	Financial Issue (FII)	Payment Without Social Security Numbers	Fully implemented (FI)
MOA	Project (PRA)	1.2.1.2	Governance Issue (GI)	No Risk Assessment Policy and Process	Fully implemented (FI)
MOA	Project (PRA)	1.2.2.4	Governance Issue (GI)	Lack of IT Strategic Committee	Not implemented (NI)
MOA	Project (PRA)	1.1.4.3	Compliance Issue (CI)	No Evidence of Acceptance and Commissioning of Completed Civil Works	Fully implemented (FI)
MOA	Project (PRA)	1.1.5.2	Compliance Issue (CI)	Delayed in the Completion of Road Works	Not implemented (NI)
MOA	Project (PRA)	1.1.6.2	Compliance Issue (CI)	Findings from Field Visit of Cocoa Seedings Distributed to Kuu Groups	Fully implemented (FI)
MOA	Project (PRA)	1.1.2.2	Internal Control Issue (ICI)	Non-Preparation of Monthly Statement of Supplies	Partially implemented (PI)
MOA	Project (PRA)	1.2.3.4	Information Technology Issue (ITI)	Unapproved IT Strategic Plan	Not implemented (NI)

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Summary of Audit Findings and Recommendations (SAFARs)					
Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MOA	Project (PRA)	1.2.4.2	Information Technology Issue (ITI)	Non-existent IT Steering Committee	Not implemented (NI)
MOA	Project (PRA)	1.2.5.3&4	Information Technology Issue (ITI)	Lack of Change or Patch Management	Not implemented (NI)
MOA	Project (PRA)	1.2.6.2	Information Technology Issue (ITI)	No Policy to Cover Physical Access	Not implemented (NI)
MOA	Project (PRA)	1.2.7.3	Information Technology Issue (ITI)	No Environmental Control Policy	Not implemented (NI)
MOA	Project (PRA)	1.2.8.2	Information Technology Issue (ITI)	No Documented and Tested Emergency Procedure	Not implemented (NI)
MOA	Project (PRA)	1.2.9.3	Information Technology Issue (ITI)	No Documented and Tested Emergency Procedure	Not implemented (NI)
MOA	Project (PRA)	1.2.10.3	Information Technology Issue (ITI)	Users Access Rights are not Review	Not implemented (NI)
MOA	Project (PRA)	1.1.1.2	Financial Issue (FII)	Non-Preparation of Monthly Budget Monitoring Statement	Not implemented (NI)
MOA	Project (PRA)	1.1.3.3&4	Financial Issue (FII)	Non-Preparation of Petty Cash Reconciliations and Disbursement Reports	Partially implemented (PI)
MOA	Project (PRA)	1.1.6.3	Financial Issue (FII)	Payment without Social Security Numbers	Fully implemented (FI)
MOA	Project (PRA)	1.2.1.2	Governance Issue (GI)	No Risk Assessment Policy and Process	Not implemented (NI)
MOA	Project (PRA)	1.2.2.4	Governance Issue (GI)	Lack of IT Strategic Committee	Not implemented (NI)
MOA	Project (PRA)	1.1.4.2	Compliance Issue (CI)	Delayed in the Completion of Works	Not implemented (NI)
MOA	Project (PRA)	1.1.5.2	Compliance Issue (CI)	Findings from Field Visit of Cocoa Seedlings Distributed to Kuu Groups	Fully implemented (FI)
MOA	Project (PRA)	1.1.2.2	Internal Control Issue (ICI)	Non-Preparation of Monthly Statement of Supplies	Partially implemented (PI)

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MOA	Project (PRA)	1.2.3.4	Information Technology Issue (ITI)	Unapproved IT Strategic Plan	Not implemented (NI)
MOA	Project (PRA)	1.2.4.2	Information Technology Issue (ITI)	Non-existent IT Steering Committee	Not implemented (NI)
MOA	Project (PRA)	1.2.5.3&4	Information Technology Issue (ITI)	Lack of Change or Patch Management	Not implemented (NI)
MOA	Project (PRA)	1.2.6.2	Information Technology Issue (ITI)	No Policy to Cover Physical Access	Not implemented (NI)
MOA	Project (PRA)	1.2.7.3	Information Technology Issue (ITI)	No Environmental Control Policy	Not implemented (NI)
MOA	Project (PRA)	1.2.8.2	Information Technology Issue (ITI)	No Environmental Control Policy	Not implemented (NI)
MOA	Project (PRA)	1.2.9.3	Information Technology Issue (ITI)	No User Management Standard and Procedure in Place	Not implemented (NI)
MOA	Project (PRA)	1.2.10.3	Information Technology Issue (ITI)	Users Access Rights are not Reviewed	Fully implemented (FI)
MOA	Project (PRA)	1.1.1.2	Financial Issue (FII)	Inadequate Disclosure of Project Expenditures	Fully implemented (FI)
MOA	Project (PRA)	1.1.2.3	Financial Issue (FII)	The Signing Date of the Financial Statements not Specified	Fully implemented (FI)
MOA	Project (PRA)	1.1.3.2&3	Financial Issue (FII)	Inadequate Disclosure of Information	Fully implemented (FI)
MOA	Project (PRA)	1.1.6.2	Financial Issue (FII)	NASSCORP Contribution not Paid	Not implemented (NI)
MOA	Project (PRA)	1.1.8.2&3	Financial Issue (FII)	Misclassification of Expenditure	Fully implemented (FI)
MOA	Project (PRA)	1.1.9.3	Financial Issue (FII)	Transaction Without Supporting Documentation	Fully implemented (FI)
MOA	Project (PRA)	1.1.11.2&3	Governance Issue (GI)	Lack of Coordination Between Internal Audit and National Project Steering Committee	Fully implemented (FI)

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MOA	Project (PRA)	1.1.12.2&3	Governance Issue (GI)	Internal Audit Activities Plan Not Adequately Executed	Partially implemented (PI)
MOA	Project (PRA)	1.1.4.2&3	Compliance Issue (CI)	No Memorandum of Understanding Between STAR-P and RETRAP	Fully implemented (FI)
MOA	Project (PRA)	1.1.5.2	Compliance Issue (CI)	Renovated MOA in Robertsport, Grand Cape Mount, Abandoned and Out of Use	Not implemented (NI)
MOA	Project (PRA)	1.1.10.2	Compliance Issue (CI)	No Back-to-Office Report	Fully implemented (FI)
MOA	Project (PRA)	1.1.7.2	Internal Control Issue (ICI)	Irregularities with Employees Attendance	Fully implemented (FI)
MOA	Project (PRA)	1.1.13.3	Information Technology Issue (ITI)	IT Backup Exercises not Independently Verified	Partially implemented (PI)
MOA	Project (PRA)	1.1.1.3	Financial Issue (FII)	The Signing Date of the Financial Statements not Specified	Fully implemented (FI)
MOA	Project (PRA)	1.1.2.3	Financial Issue (FII)	Inconsistent Comparable Figures in the Financial Statements	Fully implemented (FI)
MOA	Project (PRA)	1.1.3.2	Financial Issue (FII)	The Explanation for Material Variance	Not implemented (NI)
MOA	Project (PRA)	1.1.6.2	Financial Issue (FII)	Incomplete/Inadequate Supporting Documentation	Fully implemented (FI)
MOA	Project (PRA)	1.1.7.2	Financial Issue (FII)	Fuel Consumption Inconsistent with Fuel Procured	Not implemented (NI)
MOA	Project (PRA)	1.1.8.3	Financial Issue (FII)	Payment Voucher Inconsistent with Direct Credit Instruction	Fully implemented (FI)
MOA	Project (PRA)	1.1.9.2	Financial Issue (FII)	Payments Without Receipt	Fully implemented (FI)
MOA	Project (PRA)	1.1.11.2&3	Financial Issue (FII)	No Remittance of Withholding taxes on Payments	Not implemented (NI)
MOA	Project (PRA)	1.1.12.2	Financial Issue (FII)	Employees' Social Security and Income Tax Not Paid	Not implemented (NI)

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MOA	Project (PRA)	1.1.14.7	Financial Issue (FII)	Excess Expenditure over Approved Budget	Not implemented (NI)
MOA	Project (PRA)	1.1.5.2	Compliance Issue (CI)	No Back-to-Office/Travel Mission Report	Fully implemented (FI)
MOA	Project (PRA)	1.1.4.2	Internal Control Issue (ICI)	No Fuel Consumption Report	Not implemented (NI)
MOA	Project (PRA)	1.1.10.2	Internal Control Issue (ICI)	Inadequate Segregation of Duties	Not implemented (NI)
MOA	Project (PRA)	1.1.13.2	Internal Control Issue (ICI)	Salaries Paid Without Approved Time Sheet	Not implemented (NI)
MOA	Project (PRA)	1.1.1.2	Financial Issue (FII)	Inadequate Disclosure of Project Expenditures	Fully implemented (FI)
MOA	Project (PRA)	1.1.2.3	Financial Issue (FII)	The Signing Date of the Financial Statements not Specified	Fully implemented (FI)
MOA	Project (PRA)	1.1.3.2&3	Financial Issue (FII)	Inadequate Disclosure of Information	Fully implemented (FI)
MOA	Project (PRA)	1.1.4.3&4	Financial Issue (FII)	Irregularities with STAR-P Pre-financing of RETRAP Expenditures	Not implemented (NI)
MOA	Project (PRA)	1.1.5.2	Financial Issue (FII)	Misclassification of RETRAP'S Expenditures	Partially implemented (PI)
MOA	Project (PRA)	1.1.6.2	Financial Issue (FII)	Financial Statements Inconsistent with the IFRS	Not implemented (NI)
MOA	Project (PRA)	1.1.7.2	Financial Issue (FII)	Misclassification of Expenditures	Fully implemented (FI)
MOA	Project (PRA)	1.1.8.3	Financial Issue (FII)	Inappropriate Accounting Treatment of Prior Period Error	Fully implemented (FI)
MOA	Project (PRA)	1.1.13.2	Financial Issue (FII)	No Evidence of Payment Receipts for Beneficiaries Transaction	Not implemented (NI)
MOA	Project (PRA)	1.1.18.2	Financial Issue (FII)	Withholding Tax Irregularities	Not implemented (NI)

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MOA	Project (PRA)	1.1.19.2	Financial Issue (FII)	Payments Without Vendor Receipt	Not implemented (NI)
MOA	Project (PRA)	1.1.20.2	Financial Issue (FII)	Payments Without Receipt and Inspection Report	Not implemented (NI)
MOA	Project (PRA)	1.1.21.2	Financial Issue (FII)	Inconsistency Between LACF Confirmed Expenditures and Financial Statements	Fully implemented (FI)
MOA	Project (PRA)	1.1.22.2	Financial Issue (FII)	Procurements with No Advertisements	Not implemented (NI)
MOA	Project (PRA)	1.1.23.2	Financial Issue (FII)	Payments Without Travel Authorization Forms	Not implemented (NI)
MOA	Project (PRA)	1.1.24.2	Financial Issue (FII)	No Back-to-Office Report	Not implemented (NI)
MOA	Project (PRA)	1.1.25.3	Financial Issue (FII)	Required Number of Quotation not Solicited	Not implemented (NI)
MOA	Project (PRA)	1.1.26.2	Financial Issue (FII)	No Delivery Note Seen	Not implemented (NI)
MOA	Project (PRA)	1.1.28.2	Financial Issue (FII)	Non-Project Expenditures	Not implemented (NI)
MOA	Project (PRA)	1.1.30.2	Financial Issue (FII)	Non-Preparation of Monthly Statement of Supplies	Not implemented (NI)
MOA	Project (PRA)	1.1.31.4	Financial Issue (FII)	Unliquidated Cash Advances	Not implemented (NI)
MOA	Project (PRA)	1.1.9.2&3	Governance Issue (GI)	Lack of Coordination between Internal Audit and National Project Steering Committee	Not implemented (NI)
MOA	Project (PRA)	1.1.10.2&3	Governance Issue (GI)	Internal Audit Activities Plan Not Adequately Executed	Not implemented (NI)
MOA	Project (PRA)	1.1.11.3	Compliance Issue (CI)	IT Backup Exercises Not Independently Verified	Not implemented (NI)
MOA	Project (PRA)	1.1.15.2&3	Compliance Issue (CI)	Uncompleted Warehouses	Not implemented (NI)

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MOA	Project (PRA)	1.1.16.2	Compliance Issue (CI)	Beneficiary Assets not Verified	Not implemented (NI)
MOA	Project (PRA)	1.1.17.2&3	Compliance Issue (CI)	Farming Inputs not Verified	Not implemented (NI)
MOA	Project (PRA)	1.1.27.3	Compliance Issue (CI)	Assets Unaccounted For	Not implemented (NI)
MOA	Project (PRA)	1.1.12.2	Internal Control Issue (ICI)	Matching Grant Assets Procured for Beneficiaries Not Coded	Not implemented (NI)
MOA	Project (PRA)	1.1.14.2	Internal Control Issue (ICI)	Assets Not Delivered	Not implemented (NI)
MOA	Project (PRA)	1.1.29.2	Internal Control Issue (ICI)	Irregularities with Employees Attendance	Not implemented (NI)
MOA	Project (PRA)	1.1.1.4&5	Financial Issue (FII)	Payments Without Evidence of Adequate Supporting Documents	Fully implemented (FI)
MOA	Project (PRA)	1.1.2.3&4	Financial Issue (FII)	Irregularities with Beneficiary Asset	Not implemented (NI)
MOA	Project (PRA)	1.1.5.2	Financial Issue (FII)	Beneficiaries Payments Without Supporting Documentations	Fully implemented (FI)
MOA	Project (PRA)	1.1.6.3	Financial Issue (FII)	Failure to Remit Taxes	Fully implemented (FI)
MOA	Project (PRA)	1.2.2.4	Governance Issue (GI)	No Independent Review of Grantees' Activities	Fully implemented (FI)
MOA	Project (PRA)	1.1.4.2	Compliance Issue (CI)	No Back-to-Office Report	Fully implemented (FI)
MOA	Project (PRA)	1.2.1.6-8	Compliance Issue (CI)	Irregularities Associated with LACF Fund Manager Deliverables	Partially implemented (PI)
MOA	Project (PRA)	1.1.3.3	Internal Control Issue (ICI)	Irregularities Associated with the Management of the Project Assets	Partially implemented (PI)
MOA	Project (PRA)	1.1.1.2&3	Financial Issue (FII)	Inconsistencies Noted Between Approved Annual Work Plan and Budget Figures Reported in the Interim Financial Reports	Not implemented (NI)

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MOA	Project (PRA)	1.1.2.2	Financial Issue (FII)	Non-Preparation of Monthly Budget Monitoring Statement	Not implemented (NI)
MOA	Project (PRA)	1.1.3.2	Financial Issue (FII)	Non-Preparation of Monthly Statement of Supplies	Partially implemented (PI)
MOA	Project (PRA)	1.1.7.3	Financial Issue (FII)	Payments Without Bills of Lading	Not implemented (NI)
MOA	Project (PRA)	1.1.8.2	Financial Issue (FII)	Irregularities Associated with Receipts and Storage of Supplies	Not implemented (NI)
MOA	Project (PRA)	1.2.1.2	Governance Issue (GI)	No Meeting Minutes and Attendance Listing for Steering Committee	Not implemented (NI)
MOA	Project (PRA)	1.2.2.2	Governance Issue (GI)	No Risk Assessment Policy and Process	Not implemented (NI)
MOA	Project (PRA)	1.1.5.2	Compliance Issue (CI)	Findings from Field Visit of Equipment, Tools, and Fertilizer Distributed to Kuu Groups	Not implemented (NI)
MOA	Project (PRA)	1.1.6.3	Compliance Issue (CI)	Lack of Detailed Monitoring and Evaluation Report	Not implemented (NI)
MOA	Project (PRA)	1.1.4.3	Internal Control Issue (ICI)	Fixed Asset Irregularities	Not implemented (NI)
MOA	Project (PRA)	1.2.3.4	Information Technology Issue (ITI)	Lack of IT Strategic Committee	Not implemented (NI)
MOA	Project (PRA)	1.2.4.4	Information Technology Issue (ITI)	Unapproved IT Strategic Plan	Not implemented (NI)
MOA	Project (PRA)	1.2.5.2	Information Technology Issue (ITI)	Non-existent IT Steering Committee	Not implemented (NI)
MOA	Project (PRA)	1.2.6.3&4	Information Technology Issue (ITI)	Lack of Change or Patch Management	Not implemented (NI)
MOA	Project (PRA)	1.2.7.2	Information Technology Issue (ITI)	No Policy to Cover Physical Access	Not implemented (NI)
MOA	Project (PRA)	1.2.8.3	Information Technology Issue (ITI)	No Environmental Control Policy	Not implemented (NI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MOA	Project (PRA)	1.2.9.2	Information Technology Issue (ITI)	No Documented and Tested Emergency Procedure	Not implemented (NI)
MOA	Project (PRA)	1.2.10.3	Information Technology Issue (ITI)	No User Management Standard and Procedure Established	Not implemented (NI)
MOA	Project (PRA)	1.1.1.4	Financial Issue (FII)	Budget Variance Between Approved Work Plan and Financial Statements	Fully implemented (FI)
MOA	Project (PRA)	1.1.2.2&3	Financial Issue (FII)	Irregularities with Funds Transferred to FAO	Fully implemented (FI)
MOA	Project (PRA)	1.1.4.2	Financial Issue (FII)	No Fourth Quarter Interim Financial Report	Fully implemented (FI)
MOA	Project (PRA)	1.1.5.2	Financial Issue (FII)	Inadequate Disclosure of Project Expenditures	Fully implemented (FI)
MOA	Project (PRA)	1.1.7.2	Financial Issue (FII)	Warehouse not Constructed	Fully implemented (FI)
MOA	Project (PRA)	1.1.8.2	Financial Issue (FII)	Payments without Vendor Receipt	Fully implemented (FI)
MOA	Project (PRA)	1.1.9.3	Financial Issue (FII)	Unapproved Payment Voucher	Fully implemented (FI)
MOA	Project (PRA)	1.1.10.2	Financial Issue (FII)	Misclassification of Expenditure	Fully implemented (FI)
MOA	Project (PRA)	1.1.11.2	Financial Issue (FII)	Procurement without Delivery Notes	Not implemented (NI)
MOA	Project (PRA)	1.1.13.2	Financial Issue (FII)	Payment without Tax Clearances/Expired Tax Clearances	Not implemented (NI)
MOA	Project (PRA)	1.1.14.5	Financial Issue (FII)	No Monthly Budget Performance Report	Not implemented (NI)
MOA	Project (PRA)	1.1.15.4&5	Financial Issue (FII)	Spending in Excess of Approved Procurement Plan	Not implemented (NI)
MOA	Project (PRA)	1.1.3.3	Compliance Issue (CI)	Irregularities Associated with the Support to Liberia Agriculture Commercialization Fund (LACF)	Fully implemented (FI)

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MOA	Project (PRA)	1.1.12.2	Compliance Issue (CI)	No Back-to-Office Report	Not implemented (NI)
MOA	Project (PRA)	1.1.6.3	Internal Control Issue (ICI)	Irregularities Associated with Fixed Assets Management	Fully implemented (FI)
MOA	Special (SPA)	1	Financial Issue (FII)	Interim Financial Statements	Fully implemented (FI)
MOA	Special (SPA)	2	Financial Issue (FII)	Designated Account	Partially implemented (PI)
MOA	Special (SPA)	3	Financial Issue (FII)	Withdrawal Application Statement	Fully implemented (FI)
MOA	Project (PRA)	1.1.1.2	Financial Issue (FII)	Inconsistencies Noted Between Approved Annual Work Plan and Budget Figures Reported in the Interim Financial Reports	Not implemented (NI)
MOA	Project (PRA)	1.1.2.2	Financial Issue (FII)	Spending in Excess of Approved Budget	Not implemented (NI)
MOA	Project (PRA)	1.1.3.2	Financial Issue (FII)	Non-Preparation of Monthly Budget Monitoring Statement	Not implemented (NI)
MOA	Project (PRA)	1.1.5.2	Financial Issue (FII)	Non-Preparation of Monthly Designated Account Reconciliation	Not implemented (NI)
MOA	Project (PRA)	1.1.7.3	Financial Issue (FII)	Payments Without Bill of Lading	Not implemented (NI)
MOA	Project (PRA)	1.2.1.2	Governance Issue (GI)	No Meeting Minutes and Attendance Listing for Steering Committee	Not implemented (NI)
MOA	Project (PRA)	1.2.2.2	Governance Issue (GI)	No Risk Assessment Policy and Process	Fully implemented (FI)
MOA	Project (PRA)	1.2.3.4	Governance Issue (GI)	Lack of IT Strategic Committee	Not implemented (NI)
MOA	Project (PRA)	1.1.6.3	Compliance Issue (CI)	Lack of Detailed Monitoring and Evaluation Report	Not implemented (NI)
MOA	Project (PRA)	1.1.8.3	Compliance Issue (CI)	No Evidence of Acceptance and Commissioning of Completed Civil Works	Not implemented (NI)

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MOA	Project (PRA)	1.1.9.2&3	Compliance Issue (CI)	Delay in the Completion of Road Works	Not implemented (NI)
MOA	Project (PRA)	1.1.4.2	Internal Control Issue (ICI)	Non-Preparation of Monthly Statement of Supplies	Not implemented (NI)
MOA	Project (PRA)	1.2.4.4	Information Technology Issue (ITI)	Unapproved IT Strategic Plan	Not implemented (NI)
MOA	Project (PRA)	1.2.5.2	Information Technology Issue (ITI)	Non-existent IT Steering Committee	Not implemented (NI)
MOA	Project (PRA)	1.2.6.3&4	Information Technology Issue (ITI)	Lack of Change or Patch Management	Not implemented (NI)
MOA	Project (PRA)	1.2.7.2	Information Technology Issue (ITI)	No Policy to Cover Physical Access	Not implemented (NI)
MOA	Project (PRA)	1.2.8.3	Information Technology Issue (ITI)	No Environmental Control Policy	Not implemented (NI)
MOA	Project (PRA)	1.2.9.2	Information Technology Issue (ITI)	No Documented and Tested Emergency Procedure	Not implemented (NI)
MOA	Project (PRA)	1.2.10.3	Information Technology Issue (ITI)	No User Management Standard and Procedure Established	Not implemented (NI)
MOA	Project (PRA)	1.1.1.2	Financial Issue (FII)	Non-Disclosure of Internally Generated Revenue	Fully implemented (FI)
MOA	Project (PRA)	1.1.2.2	Financial Issue (FII)	Inconsistencies Noted Between Approved Annual Work Plan and Budget Figures Reported in the Interim Financial Reports	Not implemented (NI)
MOA	Project (PRA)	1.1.3.2	Financial Issue (FII)	Excess Disbursement over Annual Workplan and Budget Amount	Not implemented (NI)
MOA	Project (PRA)	1.1.4.2	Financial Issue (FII)	Non-Preparation of Monthly Budget Monitoring Statement	Not implemented (NI)
MOA	Project (PRA)	1.1.6.2	Financial Issue (FII)	Non-Preparation of Monthly Designated Account Reconciliation	Not implemented (NI)
MOA	Project (PRA)	1.2.1.2	Governance Issue (GI)	No Meeting Minutes and Attendance Listing for Steering Committee	Not implemented (NI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MOA	Project (PRA)	1.2.2.2	Governance Issue (GI)	No Risk Assessment Policy and Process	Not implemented (NI)
MOA	Project (PRA)	1.2.3.4	Governance Issue (GI)	Lack of IT Strategic Committee	Not implemented (NI)
MOA	Project (PRA)	1.1.7.2	Compliance Issue (CI)	Delayed in the Completion of Works	Not implemented (NI)
MOA	Project (PRA)	1.1.8.2	Compliance Issue (CI)	Findings from field visit of Power Tillers and Water Pump Machines distributed to Kuu Groups	Not implemented (NI)
MOA	Project (PRA)	1.1.10.3	Compliance Issue (CI)	Lack of Detailed Monitoring and Evaluation Report	Not implemented (NI)
MOA	Project (PRA)	1.1.5.2	Internal Control Issue (ICI)	Non-Preparation of Monthly Statement of Supplies	Partially implemented (PI)
MOA	Project (PRA)	1.2.4.4	Information Technology Issue (ITI)	Unapproved IT Strategic Plan	Not implemented (NI)
MOA	Project (PRA)	1.2.5.5	Information Technology Issue (ITI)	Non-existent IT Steering Committee	Not implemented (NI)
MOA	Project (PRA)	1.2.6.3&4	Information Technology Issue (ITI)	Lack of Change or Patch Management	Not implemented (NI)
MOA	Project (PRA)	1.2.7.2	Information Technology Issue (ITI)	No Policy to Cover Physical Access	Not implemented (NI)
MOA	Project (PRA)	1.2.8.3	Information Technology Issue (ITI)	No Environmental Control Policy	Not implemented (NI)
MOA	Project (PRA)	1.2.9.2	Information Technology Issue (ITI)	No Documented and Tested Emergency Procedure	Not implemented (NI)
MOA	Project (PRA)	1.2.10.3	Information Technology Issue (ITI)	No User Management Standard and Procedure Established	Not implemented (NI)
MOA	Project (PRA)	1.1.3.2	Financial Issue (FII)	Beneficiaries Payments Without Supporting Documentation	Partially implemented (PI)
MOA	Project (PRA)	1.1.4.4	Financial Issue (FII)	Materials Procured not Delivered	Not implemented (NI)

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MOA	Project (PRA)	1.1.7.2	Financial Issue (FII)	Payment Without Evidence of Adequate Supporting Documents	Fully implemented (FI)
MOA	Project (PRA)	1.1.2.2	Compliance Issue (CI)	No Plan/Bill of Quantity for Factory Constructed	Not implemented (NI)
MOA	Project (PRA)	1.1.5.6-8	Compliance Issue (CI)	Irregularities Associated with LACF Fund Manager Deliverables	Not implemented (NI)
MOA	Project (PRA)	1.1.6.4	Compliance Issue (CI)	No Independent Review of Grantees' Activities	Not implemented (NI)
MOA	Project (PRA)	1.1.1.4	Internal Control Issue (ICI)	Irregularities Associated with the Management of the Project Assets	Not implemented (NI)
MOA	Project (PRA)	1.1.1.3	Financial Issue (FII)	Payment made without Approved Travel Authorization	Not implemented (NI)
MOA	Project (PRA)	1.2.1.3	Financial Issue (FII)	Lack of Procurement Plan	Not implemented (NI)
MOA	Project (PRA)	1.3.1.2	Financial Issue (FII)	No Tax Clearance and Business Registration Certificate	Not implemented (NI)
MOA	Project (PRA)	1.4.1.2	Financial Issue (FII)	No Evidence of IFAD No Objection to the 'No Cost Extension Contract'	Not implemented (NI)
MOA	Project (PRA)	1.5.1.2	Financial Issue (FII)	Withholding Tax Not Deducted and Remitted	Not implemented (NI)
MOA	Project (PRA)	1.6.1.2&3	Internal Control Issue (ICI)	Fixed Assets Irregularities	Not implemented (NI)
MOH	Project (PRA)	1.1.1.3-6	Financial Issue (FII)	COVID-19 Budget Allocation	Fully implemented (FI)
MOH	Project (PRA)	1.1.2.3&4	Financial Issue (FII)	Financial Statements	Fully implemented (FI)
MOH	Project (PRA)	1.1.3.2-5	Financial Issue (FII)	Funding Discrepancies per Financial Statements	Fully implemented (FI)
MOH	Project (PRA)	1.1.4.4&5	Financial Issue (FII)	In-Kind Donations	Fully implemented (FI)

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MOH	Project (PRA)	1.1.5.5-7	Financial Issue (FII)	Disclosures and Notes to the Financial Statements	Fully implemented (FI)
MOH	Project (PRA)	1.1.6.3	Financial Issue (FII)	Comingling of COVID-19 Fund	Fully implemented (FI)
MOH	Project (PRA)	1.1.7.3&4	Financial Issue (FII)	Undisclosed Bank Balances	Fully implemented (FI)
MOH	Project (PRA)	1.1.8.2-8	Financial Issue (FII)	Bank Reconciliation	Fully implemented (FI)
MOH	Project (PRA)	1.1.9.3-5	Financial Issue (FII)	Unrecorded Amounts	Fully implemented (FI)
MOH	Project (PRA)	1.1.10.3	Financial Issue (FII)	Inadequate Supporting Documents	Fully implemented (FI)
MOH	Project (PRA)	1.1.11.2	Financial Issue (FII)	Procurement Compliance	Fully implemented (FI)
MOH	Project (PRA)	1.1.12.2	Financial Issue (FII)	Liquidation of Advances	Fully implemented (FI)
MOH	Project (PRA)	1.1.13.3&4	Financial Issue (FII)	Withholding Taxes	Fully implemented (FI)
MOH	Project (PRA)	1.1.1.3	Financial Issue (FII)	Unpresented Checks	Not implemented (NI)
MOH	Project (PRA)	1.1.2.2	Financial Issue (FII)	Non remittance of Vendor's Withholding Taxes	Not implemented (NI)
MOH	Project (PRA)	1.2.1.3	Financial Issue (FII)	Bank Reconciliation	Not implemented (NI)
MOH	Project (PRA)	1.2.1.2	Internal Control Issue (ICI)	Fixed Assets Irregularities	Not implemented (NI)
MOH	Project (PRA)	1.1.1.3	Financial Issue (FII)	Unpresented Checks	Not implemented (NI)
MOH	Project (PRA)	1.1.2.3	Financial Issue (FII)	Bank Errors	Fully implemented (FI)

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MOH	Project (PRA)	1.1.4.2	Financial Issue (FII)	Non-Remittance of Withholding Taxes	Not implemented (NI)
MOH	Project (PRA)	1.1.5.2	Financial Issue (FII)	Bank Reconciliation Report	Not implemented (NI)
MOH	Project (PRA)	1.1.3.2-4	Compliance Issue (CI)	Delay in the Construction Project of the New Redemption Hospital	Not implemented (NI)
MOH	Project (PRA)	1.1.1.3	Financial Issue (FII)	Unpresented Checks	Not implemented (NI)
MOH	Project (PRA)	1.1.2.2	Financial Issue (FII)	Non-Remittance of Staffers' Withholding Taxes	Not implemented (NI)
MOH	Project (PRA)	1.1.3.2	Financial Issue (FII)	Unremitted Taxes Withheld from Service Providers	Not implemented (NI)
MOH	Project (PRA)	1.2.2.2	Financial Issue (FII)	Bank Reconciliation Report	Not implemented (NI)
MOH	Project (PRA)	1.1.4.2&3	Compliance Issue (CI)	Project Implementation Status	Not implemented (NI)
MOH	Project (PRA)	1.2.1.2	Internal Control Issue (ICI)	Fixed Assets Register	Not implemented (NI)
MOH	Project (PRA)	1.1.1.2	Financial Issue (FII)	Third Party Payments made to employees	Fully implemented (FI)
MOH	Project (PRA)	1.1.2.2	Financial Issue (FII)	Un-authorized Payment Vouchers	Fully implemented (FI)
MOH	Project (PRA)	1.1.3.2	Financial Issue (FII)	Variance Between Fuel Procured and Quantity Distributed	Fully implemented (FI)
MOH	Project (PRA)	1.1.4.3	Financial Issue (FII)	Irregularities Associated with Bank Reconciliations	Fully implemented (FI)
MOH	Project (PRA)	1.1.5.2	Financial Issue (FII)	Irregularities Associated with Fuel Consumption	Fully implemented (FI)
MOH	Project (PRA)	1.1.6.2	Financial Issue (FII)	Third Party Payment	Fully implemented (FI)

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MOH	Project (PRA)	1.1.7.2	Financial Issue (FII)	Inadequate Liquidation Report	Fully implemented (FI)
MOH	Project (PRA)	1.1.8.2	Financial Issue (FII)	No Evidence of Electronic Cash Book	Fully implemented (FI)
MOH	Project (PRA)	1.1.9.2	Financial Issue (FII)	Outstanding Transactions without Dates and Numbers	Fully implemented (FI)
MOH	Project (PRA)	1.1.10.2	Financial Issue (FII)	No Evidence of Electronic Cash Book	Fully implemented (FI)
MOH	Project (PRA)	1.1.11.2	Financial Issue (FII)	Payment Without Authorization	Fully implemented (FI)
MOH	Project (PRA)	1.1.12.2	Financial Issue (FII)	Unapproved Business Plan	Not implemented (NI)
MOH	Project (PRA)	1.1.13.2	Financial Issue (FII)	Procurement without Evidence of Delivery	Partially implemented (PI)
MOH	Project (PRA)	1.1.14.2	Financial Issue (FII)	Meeting Minutes and Attendance Listing	Fully implemented (FI)
MOH	Project (PRA)	1.1.15.2	Financial Issue (FII)	Unauthorized Payment Vouchers	Fully implemented (FI)
MOH	Project (PRA)	1.1.16.2	Financial Issue (FII)	Variance without Liquidation Report	Fully implemented (FI)
MOH	Project (PRA)	1.1.17.2	Financial Issue (FII)	Procurement without Delivery Note	Fully implemented (FI)
MOH	Project (PRA)	1.1.19.2	Financial Issue (FII)	Payments without Liquidation Report	Fully implemented (FI)
MOH	Project (PRA)	1.1.20.2	Financial Issue (FII)	Delayed Incentive Payments - PBF	Fully implemented (FI)
MOH	Project (PRA)	1.1.18.2	Internal Control Issue (ICI)	Irregularities noted with Project Assets	Partially implemented (PI)
MOH	Project (PRA)	1.1.1.3&4	Financial Issue (FII)	Expenditure Without Adequate Supporting Documents	Fully implemented (FI)

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MOH	Project (PRA)	1.1.2.3	Financial Issue (FII)	Fuel/Gasoline Management System	Fully implemented (FI)
MOH	Project (PRA)	1.2.1.2	Financial Issue (FII)	Withholding and Remittance of Goods/Services Tax	Not implemented (NI)
MOH	Project (PRA)	1.2.2.2	Financial Issue (FII)	Payments to Third Party	Not implemented (NI)
MOH	Project (PRA)	1.3.1.3	Financial Issue (FII)	Expenditure Without Adequate Supporting Documents (CHTs)	Not implemented (NI)
MOH	Project (PRA)	1.3.2.3	Financial Issue (FII)	Co-mingling of Project's Funds	Not implemented (NI)
MOH	Project (PRA)	1.3.3.3	Financial Issue (FII)	Non-Preparation of Bank Reconciliation	Not implemented (NI)
MOH	Project (PRA)	1.2.3.3	Compliance Issue (CI)	Non-Retirement of Travel	Not implemented (NI)
MOH	Project (PRA)	1.2.4.2	Compliance Issue (CI)	Quarterly Reports Not Prepared and Submitted to PPCC	Not implemented (NI)
MOH	Project (PRA)	1.2.5.3	Internal Control Issue (ICI)	Fixed Asset Irregularities	Not implemented (NI)
MOH	Project (PRA)	1.2.6.3	Internal Control Issue (ICI)	Employees Performance Appraisal	Fully implemented (FI)
MOH	Project (PRA)	1.3.4.3	Internal Control Issue (ICI)	Fixed Asset Irregularities (CHTs)	Not implemented (NI)
MOH	Project (PRA)	1.1.1.3	Financial Issue (FII)	Expenditure Without Adequate Supporting Documents	Fully implemented (FI)
MOH	Project (PRA)	1.2.1.2	Financial Issue (FII)	Withholding and Remittance of Goods/Services Tax	Partially implemented (PI)
MOH	Project (PRA)	1.2.2.2	Financial Issue (FII)	Payments to Third Party	Not implemented (NI)
MOH	Project (PRA)	1.3.1.3	Financial Issue (FII)	Expenditure Without Adequate Supporting Documents (CHTs)	Not implemented (NI)

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MOH	Project (PRA)	1.3.2.3	Financial Issue (FII)	Co-mingling of Project's Funds	Not implemented (NI)
MOH	Project (PRA)	1.3.3.3	Financial Issue (FII)	Non-Preparation of Bank Reconciliation	Not implemented (NI)
MOH	Project (PRA)	1.2.3.3	Compliance Issue (CI)	Non-Retirement of Travel	Not implemented (NI)
MOH	Project (PRA)	1.2.4.2	Compliance Issue (CI)	Quarterly Reports Not Prepared and Submitted to PPCC	Not implemented (NI)
MOH	Project (PRA)	1.2.5.3	Internal Control Issue (ICI)	Fixed Asset Irregularities	Not implemented (NI)
MOH	Project (PRA)	1.2.6.3	Internal Control Issue (ICI)	Employees Performance Appraisal	Fully implemented (FI)
MOH	Project (PRA)	1.3.4.3	Internal Control Issue (ICI)	Fixed Asset Irregularities (CHTs)	Not implemented (NI)
MOH	Performance (PERA)	3.4.1.2&3	Financial Issue (FII)	Delays in Funding	Not implemented (NI)
MOH	Performance (PERA)	3.2.1.4	Compliance Issue (CI)	Delay in the Procurement of Medical Supplies/Drugs	Not implemented (NI)
MOH	Performance (PERA)	3.6.1.2-4	Compliance Issue (CI)	Limited Medical Supplies in Health Centers	Not implemented (NI)
MOH	Performance (PERA)	3.7.1.3&4	Compliance Issue (CI)	Late Distribution of Medical Supplies to Health Centers	Not implemented (NI)
MOH	Performance (PERA)	3.7.2.2-5	Compliance Issue (CI)	Expired Medical Supplies/Drugs at Health Facilities	Not implemented (NI)
MOH	Performance (PERA)	3.5.1.4	Internal Control Issue (ICI)	Absence of Trained Data Clerks at Health Facilities	Not implemented (NI)
MOH	Performance (PERA)	3.8.1.2-4	Internal Control Issue (ICI)	Inappropriate Storage Facilities at Health Centers	Not implemented (NI)
MOH	Performance (PERA)	3.9.1.3&4	Internal Control Issue (ICI)	Inadequate Inventory Management System	Not implemented (NI)

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MOH	Performance (PERA)	3.10.1.3-7	Internal Control Issue (ICI)	Inconsistency between Quantity Supplied and Quantity Requested of Medical Supplies/Drugs	Not implemented (NI)
MOH	Project (PRA)	1.1.1.15&6	Financial Issue (FII)	Bank Receipts Not Trace to Ledger	Partially implemented (PI)
MOH	Project (PRA)	1.1.1.28	Financial Issue (FII)	Unsupported Repairs and Maintenance Transactions	Not implemented (NI)
MOH	Project (PRA)	1.1.2.16	Financial Issue (FII)	Fuel and Gas	Not implemented (NI)
MOH	Project (PRA)	1.1.3.2&3	Financial Issue (FII)	Inventory Management	Not implemented (NI)
MOH	Project (PRA)	1.1.3.16	Financial Issue (FII)	Purchase of Spare Parts Bikes/Vehicles from Uncontracted Vendor	Not implemented (NI)
MOH	Project (PRA)	1.1.3.25&26	Financial Issue (FII)	Bank Receipts not Traced to Ledger	Fully implemented (FI)
MOH	Project (PRA)	1.1.5.13	Financial Issue (FII)	Procuring from a Non-Contracted Vendor	Not implemented (NI)
MOH	Project (PRA)	1.1.5.23	Financial Issue (FII)	Purchase made without Contract	Not implemented (NI)
MOH	Project (PRA)	1.1.5.34	Financial Issue (FII)	Third Party Payments	Not implemented (NI)
MOH	Project (PRA)	1.1.6.16&17	Financial Issue (FII)	Bank Receipts Not Traced to Ledger	Partially implemented (PI)
MOH	Project (PRA)	1.1.6.29	Financial Issue (FII)	Procuring from a Non-Contracted Vendor	Not implemented (NI)
MOH	Project (PRA)	1.1.6.39	Financial Issue (FII)	Payments to Traditional Midwives (TTM's)	Not implemented (NI)
MOH	Project (PRA)	1.1.6.47	Financial Issue (FII)	Third Party Payments	Not implemented (NI)
MOH	Project (PRA)	1.1.6.56	Financial Issue (FII)	Purchases made without Contract	Not implemented (NI)

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MOH	Project (PRA)	1.1.6.76	Financial Issue (FII)	Fuel and Gas	Not implemented (NI)
MOH	Project (PRA)	1.1.7.3	Financial Issue (FII)	Payments Without Supporting Documentation	Fully implemented (FI)
MOH	Project (PRA)	1.1.7.13&14	Financial Issue (FII)	Procuring from Non-Contracted Vendor	Not implemented (NI)
MOH	Project (PRA)	1.1.7.29	Financial Issue (FII)	Procurement Irregularities	Not implemented (NI)
MOH	Project (PRA)	1.1.1.3&4	Compliance Issue (CI)	Inventory Management Medical Supplies and Non-Medical Supplies	Not implemented (NI)
MOH	Project (PRA)	1.1.2.2	Compliance Issue (CI)	Inventory Management Non-Medical Supplies	Not implemented (NI)
MOH	Project (PRA)	1.1.4.2	Compliance Issue (CI)	Inventory Management Non-Medical Supplies	Not implemented (NI)
MOH	Project (PRA)	1.1.4.14	Compliance Issue (CI)	Procuring from a Non-Contracted Vendor	Not implemented (NI)
MOH	Project (PRA)	1.1.5.2-4	Compliance Issue (CI)	Inventory Management Non-Medical Supplies	Partially implemented (PI)
MOH	Project (PRA)	1.1.6.2-4	Compliance Issue (CI)	Inventory Management Non-Medical Supplies	Not implemented (NI)
MOH	Project (PRA)	1.1.6.68	Compliance Issue (CI)	Unverified Gearbox Replacement	Not implemented (NI)
MOH	Project (PRA)	1.2.1.2-4	Compliance Issue (CI)	FARA Project Compliance Officers	Not implemented (NI)
MOH	Project (PRA)	1.2.2.3&4	Compliance Issue (CI)	Goods Received Note	Not implemented (NI)
MOH	Special (SPA)	2	Compliance Issue (CI)	Immaterial Instances of Noncompliance	Not implemented (NI)
MOH	Special (SPA)	3.1.1.2	Compliance Issue (CI)	Other Internal Control Related Matters – Grand Geddeh County Health Team	Not implemented (NI)

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MOH	Special (SPA)	3.1.2.2-4	Compliance Issue (CI)	FARA Project Compliance Officers (All CHTs)	Not implemented (NI)
MOH	Special (SPA)	3.1.3.3&4	Compliance Issue (CI)	Goods Received Note (All CHTs)	Not implemented (NI)
MOH	Special (SPA)	3.1.4.2	Compliance Issue (CI)	River Gee County Health Team – Fuel and Gas	Not implemented (NI)
MOH	Performance (PERA)	3.8.1.2-6	Financial Issue (FII)	Claim by Health Workers for Stipends Payment	Not implemented (NI)
MOH	Performance (PERA)	3.2.1.2-6	Compliance Issue (CI)	Partial-Adherence to the Health Protocols by the General Public	Not implemented (NI)
MOH	Performance (PERA)	3.3.1.1	Compliance Issue (CI)	Limited Testing Centers at Border Entry Around the Country	Not implemented (NI)
MOH	Performance (PERA)	3.4.1.3-5	Compliance Issue (CI)	Slow Patch in the Administration of the COVID-19 Vaccine in the Country	Not implemented (NI)
MOH	Performance (PERA)	3.5.1.2-4	Compliance Issue (CI)	Inadequate Monitoring of COVID-19 Activities	Not implemented (NI)
MOH	Performance (PERA)	3.6.1.3-7	Compliance Issue (CI)	Congested Triages at Land Border Point of Entries	Not implemented (NI)
MOH	Performance (PERA)	3.7.1.2&3	Compliance Issue (CI)	Limited Referral Laboratories Nationwide	Not implemented (NI)
MOH	Project (PRA)	1.1.1.2&3	Financial Issue (FII)	Unremitted Taxes to the Liberia Revenue Authority (LRA)	Fully implemented (FI)
MOH	Project (PRA)	1.1.4.4	Financial Issue (FII)	Payments without adequate supporting documentation	Partially implemented (PI)
MOH	Project (PRA)	1.2.3.3	Financial Issue (FII)	Irregularities Associated with Bank Reconciliations – County Health Facilities	Not implemented (NI)
MOH	Project (PRA)	1.2.1.4	Governance Issue (GI)	No Risk Management Policy and Report	Fully implemented (FI)
MOH	Project (PRA)	1.2.2.2	Governance Issue (GI)	No Evidence of Business Plan	Not implemented (NI)

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MOH	Project (PRA)	1.1.2.3	Compliance Issue (CI)	Payments for DSA without Evidence of Field Report	Fully implemented (FI)
MOH	Project (PRA)	1.1.3.2	Compliance Issue (CI)	No Consumption Reports for fuel Purchased	Fully implemented (FI)
MOH	Project (PRA)	1.2.4.2	Internal Control Issue (ICI)	Irregularities Associated with the Management of Project Assets	Not implemented (NI)
MOH	Project (PRA)	1.1.1.3	Financial Issue (FII)	Unpresented Checks	Partially implemented (PI)
MOH	Project (PRA)	1.1.2.3&4	Financial Issue (FII)	Unremitted Taxes to the Liberia Revenue Authority (LRA)	Partially implemented (PI)
MOH	Project (PRA)	1.1.3.2	Financial Issue (FII)	Unexplained Material Variance	Fully implemented (FI)
MOH	Project (PRA)	1.1.4.2	Financial Issue (FII)	Procurement Made Without Contract	Fully implemented (FI)
MOH	Project (PRA)	1.1.6.3	Financial Issue (FII)	Signing Date of the Financial Statements not Specified	Fully implemented (FI)
MOH	Project (PRA)	1.1.7.2	Financial Issue (FII)	Inappropriate Disclosure of Reporting Period	Fully implemented (FI)
MOH	Project (PRA)	1.1.9.2	Financial Issue (FII)	Lack of Titles on Payment Vouchers and Monthly Bank Reconciliation Statements	Not implemented (NI)
MOH	Project (PRA)	1.1.10.2	Financial Issue (FII)	Duplicated Payment Voucher Numbers	Not implemented (NI)
MOH	Project (PRA)	1.1.11.2	Financial Issue (FII)	Unjustifiable Reduction in Project Component	Not implemented (NI)
MOH	Project (PRA)	1.1.5.2	Internal Control Issue (ICI)	Irregularities Associated with the Management of the Project Fixed Assets	Partially implemented (PI)
MOH	Project (PRA)	1.1.1.2	Financial Issue (FII)	Payment Without Evidence of Adequate Supporting Documents	Not implemented (NI)
MOH	Project (PRA)	1.2.1.2	Financial Issue (FII)	Dating the Financial Statements and Accounts	Fully implemented (FI)

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MOH	Project (PRA)	1.3.1.3	Financial Issue (FII)	Non-Explanation of Material Variances	Fully implemented (FI)
MOH	Project (PRA)	1.4.1.2	Financial Issue (FII)	Payment Voucher Lacks 'Titles/Positions'	Not implemented (NI)
MOH	Project (PRA)	1.5.1.3	Financial Issue (FII)	Bank Errors	Fully implemented (FI)
MOH	Project (PRA)	1.7.1.2	Financial Issue (FII)	Non-Remittance of Withholding Taxes	Not implemented (NI)
MOH	Project (PRA)	1.8.1.4	Financial Issue (FII)	Third Party Payments Made to Employees	Not implemented (NI)
MOH	Project (PRA)	1.6.1.3	Compliance Issue (CI)	Delay in the Construction Project of the New Redemption Hospital	Not implemented (NI)
MOH	Project (PRA)	1.9.1.2	Internal Control Issue (ICI)	Irregularities Associated with Fixed Asset Management	Not implemented (NI)
MOH	Project (PRA)	1.1.1.2&3	Financial Issue (FII)	Unremitted Taxes to the Liberia Revenue Authority (LRA)	Not implemented (NI)
MOH	Project (PRA)	1.1.2.2	Financial Issue (FII)	Variance Between Fuel Purchased and Distributed at C.B Dunbar Hospital	Fully implemented (FI)
MOH	Project (PRA)	1.1.4.2	Financial Issue (FII)	Unexplained Material Variance	Fully implemented (FI)
MOH	Project (PRA)	1.1.5.2	Financial Issue (FII)	Variance Between Telewuyan Cashbook and PBF Remittances	Fully implemented (FI)
MOH	Project (PRA)	1.1.6.3	Financial Issue (FII)	Signing Date of the Financial Statements not Specified	Fully implemented (FI)
MOH	Project (PRA)	1.1.8.2	Financial Issue (FII)	Non-Submission of Monthly Bank Reconciliations by Rivercess CHT	Not implemented (NI)
MOH	Project (PRA)	1.1.9.2	Financial Issue (FII)	Payment Vouchers not Signed or Acknowledged by Beneficiaries	Not implemented (NI)
MOH	Project (PRA)	1.1.11.2	Financial Issue (FII)	Delayed Incentive Payments - PBF	Partially implemented (PI)

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MOH	Project (PRA)	1.1.13.2	Financial Issue (FII)	Lack of Titles on Payment Vouchers and Monthly Bank Reconciliation Statements	Partially implemented (PI)
MOH	Project (PRA)	1.1.14.2	Financial Issue (FII)	Error in the Description of CORDAID Payment Requests	Fully implemented (FI)
MOH	Project (PRA)	1.1.15.2	Financial Issue (FII)	Delayed Incentive Payments - Community Health Service Division (CHSD)	Fully implemented (FI)
MOH	Project (PRA)	1.1.12.2	Governance Issue (GI)	Unapproved Business Plan at Chief Jallalone Hospital	Fully implemented (FI)
MOH	Project (PRA)	1.1.16.2	Governance Issue (GI)	No Evidence of Business Plan at Telewoyan Hospital	Fully implemented (FI)
MOH	Project (PRA)	1.1.10.2&3	Compliance Issue (CI)	Delayed in Project Implementation	Not implemented (NI)
MOH	Project (PRA)	1.1.3.2&3	Internal Control Issue (ICI)	Irregularities Associated with the Management of the Project Assets	Not implemented (NI)
MOH	Project (PRA)	1.1.1.3&4	Financial Issue (FII)	Unremitted Taxes to the Liberia Revenue Authority (LRA)	Partially implemented (PI)
MOH	Project (PRA)	1.1.3.3	Financial Issue (FII)	Unpresented Checks	Fully implemented (FI)
MOH	Project (PRA)	1.1.4.3&4	Financial Issue (FII)	Inconsistent Comparable Figures in the Financial Statements	Fully implemented (FI)
MOH	Project (PRA)	1.1.5.2	Financial Issue (FII)	Unexplained Material Variance	Fully implemented (FI)
MOH	Project (PRA)	1.1.6.3	Financial Issue (FII)	Signing Date of the Financial Statements not Specified	Fully implemented (FI)
MOH	Project (PRA)	1.1.9.2	Financial Issue (FII)	Lack of Titles on Payment Vouchers and Quarterly Bank Reconciliation	Partially implemented (PI)
MOH	Project (PRA)	1.1.10.2	Financial Issue (FII)	Duplicated Payment Voucher Numbers	Not implemented (NI)
MOH	Project (PRA)	1.1.11.1&2	Financial Issue (FII)	Description of Payment Voucher Different from Payment Request	Not implemented (NI)

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MOH	Project (PRA)	1.1.12.2	Financial Issue (FII)	Delayed Incentive Payments - Surveillance Officers	Not implemented (NI)
MOH	Project (PRA)	1.1.13.2	Governance Issue (GI)	No Evidence of One Health Steering Committee	Not implemented (NI)
MOH	Project (PRA)	1.1.8.3&4	Compliance Issue (CI)	Delayed in Project Implementation	Partially implemented (PI)
MOH	Project (PRA)	1.1.2.2	Internal Control Issue (ICI)	Irregularities Associated with the Project Fixed Assets Management	Partially implemented (PI)
MOH	Compliance (CA)	1.6.1.3	Financial Issue (FII)	Discrepancies Associated with Fixed Assets Disclosures	Not implemented (NI)
MOH	Compliance (CA)	1.8.1.2	Financial Issue (FII)	Fixed Assets Recorded without Monetary Values	Not implemented (NI)
MOH	Compliance (CA)	1.9.1.2	Financial Issue (FII)	Fixed Assets Purchased without Adequate Supporting Documents	Not implemented (NI)
MOH	Compliance (CA)	1.11.1.4&5	Financial Issue (FII)	Fixed Assets Recorded Below Capitalization Threshold	Not implemented (NI)
MOH	Compliance (CA)	1.15.1.2	Financial Issue (FII)	No Evidence of Expenditure Listing	Not implemented (NI)
MOH	Compliance (CA)	1.1.1.2&3	Compliance Issue (CI)	No Periodic Physical Verification of Fixed Assets	Not implemented (NI)
MOH	Compliance (CA)	1.2.1.2	Compliance Issue (CI)	Discrepancies Associated with Coding of Fixed Assets	Not implemented (NI)
MOH	Compliance (CA)	1.3.1.2	Compliance Issue (CI)	Discrepancies Associated with the Fixed Assets Register	Not implemented (NI)
MOH	Compliance (CA)	1.4.1.3	Compliance Issue (CI)	Discrepancies Between the Fixed Assets Register & Fixed Assets Verified	Not implemented (NI)
MOH	Compliance (CA)	1.5.1.3&4	Compliance Issue (CI)	Discrepancies Associated with Disposals of Fixed Assets	Not implemented (NI)
MOH	Compliance (CA)	1.7.1.2	Compliance Issue (CI)	Fixed Assets Register Not Maintained at Many Health Facilities	Not implemented (NI)

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MOH	Compliance (CA)	1.10.1.2	Compliance Issue (CI)	Irregularities Over Movement of Fixed Assets	Not implemented (NI)
MOH	Compliance (CA)	1.12.1.3	Compliance Issue (CI)	Fixed Assets Procured but not in Use	Not implemented (NI)
MOH	Compliance (CA)	1.13.1.3	Compliance Issue (CI)	Fixed Assets not Insured	Not implemented (NI)
MOH	Compliance (CA)	1.14.1.2	Compliance Issue (CI)	No Fixed Assets Display Log	Not implemented (NI)
MOH	Compliance (CA)	1.1.1.3	Financial Issue (FII)	Variance Between Payrolls and General Ledgers – HR Component	Not implemented (NI)
MOH	Compliance (CA)	1.1.2.2	Financial Issue (FII)	Irregularities Associated with Payroll Management	Not implemented (NI)
MOH	Compliance (CA)	1.1.4.2	Financial Issue (FII)	Non-remittance of Staff Withholding Tax	Not implemented (NI)
MOH	Compliance (CA)	1.1.5.3&4	Financial Issue (FII)	Non-Deduction and Remittance of Social Security (NASSCORP) Contributions	Not implemented (NI)
MOH	Compliance (CA)	1.1.7.3	Financial Issue (FII)	Non-Provision for Severance Benefits	Not implemented (NI)
MOH	Compliance (CA)	1.1.10.3	Financial Issue (FII)	Variance Between General Ledgers and Financial Statements – HR Component	Not implemented (NI)
MOH	Compliance (CA)	1.1.12.4	Financial Issue (FII)	Discrepancies Between Personnel Listing and Payroll	Not implemented (NI)
MOH	Compliance (CA)	1.1.15.4	Financial Issue (FII)	Irregularities Associated with Grants' Staff Remuneration	Not implemented (NI)
MOH	Compliance (CA)	1.1.16.2-4	Financial Issue (FII)	Underutilization of Personnel Budget	Not implemented (NI)
MOH	Compliance (CA)	1.1.9.4&5	Governance Issue (GI)	Discrepancies Associated with Policies and Procedures	Not implemented (NI)
MOH	Compliance (CA)	1.1.18.2&3	Governance Issue (GI)	Staff Serving in Dual Unrelated Positions	Not implemented (NI)

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MOH	Compliance (CA)	1.1.3.3	Compliance Issue (CI)	Unverified Personnel	Not implemented (NI)
MOH	Compliance (CA)	1.1.8.3	Compliance Issue (CI)	Irregularities Associated with Preparation and Maintenance of Key Documents of the Programs/Grants	Not implemented (NI)
MOH	Compliance (CA)	1.1.6.4	Internal Control Issue (ICI)	Irregularities Associated with Personnel Attendance	Not implemented (NI)
MOH	Compliance (CA)	1.1.11.3	Internal Control Issue (ICI)	Inadequate Documentation for Personnel	Not implemented (NI)
MOH	Compliance (CA)	1.1.13.2	Internal Control Issue (ICI)	Irregularities Associated with Employees Performance Appraisal	Not implemented (NI)
MOH	Compliance (CA)	1.1.14.3	Internal Control Issue (ICI)	Annual Leave not Granted to Personnel	Not implemented (NI)
MOH	Compliance (CA)	1.1.17.2	Internal Control Issue (ICI)	Discrepancies Associated with Capacity-Building	Not implemented (NI)
MOH	Project (PRA)	1.1.1.2	Financial Issue (FII)	Expenditure Without Evidence of Adequate Supporting Documents	Not implemented (NI)
MOH	Project (PRA)	1.2.1.3	Financial Issue (FII)	Non-Explanation of Material Variances	Fully implemented (FI)
MOH	Project (PRA)	1.3.1.2	Financial Issue (FII)	Monthly Bank Reconciliation Statements Not Prepared on a Timely Basis	Not implemented (NI)
MOH	Project (PRA)	1.4.1.2&3	Financial Issue (FII)	Unremitted Closing Cash Balance	Not implemented (NI)
MOH	Project (PRA)	1.6.1.3	Financial Issue (FII)	Non-remittance of Income Taxes Withheld from PIU Staff	Not implemented (NI)
MOH	Project (PRA)	1.7.1.5	Financial Issue (FII)	No Evidence of Payment of Income Taxes-WAPCOS Limited	Not implemented (NI)
MOH	Project (PRA)	1.8.1.3	Financial Issue (FII)	Non-remittance of Goods and Services Tax (GST) Withheld	Not implemented (NI)
MOH	Project (PRA)	1.5.1.3&4	Compliance Issue (CI)	Delay in the Construction project of the New Redemption Hospital	Not implemented (NI)

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MOH	Project (PRA)	1.9.1.3	Compliance Issue (CI)	Lack of Insurance Coverage	Not implemented (NI)
MOH	Project (PRA)	1.10.1.3	Compliance Issue (CI)	Staff Housing Units Lacks Renovation	Not implemented (NI)
MOH	Project (PRA)	1.11.1.2	Internal Control Issue (ICI)	Irregularities Associated with the Management of the Project Assets	Not implemented (NI)
MOH	Project (PRA)	1.1.1.3&4	Financial Issue (FII)	Non-Remittance of Withholding Taxes	Partially implemented (PI)
MOH	Project (PRA)	1.1.2.2	Financial Issue (FII)	Variance Between Allocation Per PIM and Financial Statements	Fully implemented (FI)
MOH	Project (PRA)	1.1.3.3	Financial Issue (FII)	Payments for PBF Training Without Evidence of Field/Training Reports	Fully implemented (FI)
MOH	Project (PRA)	1.1.4.3	Financial Issue (FII)	Irregularities Associated with Bank Reconciliations	Not implemented (NI)
MOH	Project (PRA)	1.1.5.3&4	Financial Issue (FII)	Payment Without Field and Liquidation Reports	Fully implemented (FI)
MOH	Project (PRA)	1.1.6.3	Financial Issue (FII)	Stale Checks	Not implemented (NI)
MOH	Project (PRA)	1.1.8.2	Financial Issue (FII)	No Statement of Responsibility Included in the Financial Statements	Fully implemented (FI)
MOH	Project (PRA)	1.1.9.2	Financial Issue (FII)	Payments Made on the Same Voucher	Not implemented (NI)
MOH	Project (PRA)	1.1.10.3	Financial Issue (FII)	Lack of Signing Dates of the Interim Financial Reports	Fully implemented (FI)
MOH	Project (PRA)	1.1.13.2	Financial Issue (FII)	Delay PBF Incentive Payments to Hospitals and Health Facilities	Partially implemented (PI)
MOH	Project (PRA)	1.1.14.2	Financial Issue (FII)	Delay Incentive Payments - Community Health Service Division (CHSD)	Partially implemented (PI)
MOH	Project (PRA)	1.1.11.2	Governance Issue (GI)	No Evidence of Performance Based Financing (PBF) Quarterly Incentive Business Plan	Fully implemented (FI)

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MOH	Project (PRA)	1.1.12.2-4	Compliance Issue (CI)	Delay in IFISH Project Implementation	Not implemented (NI)
MOH	Project (PRA)	1.1.7.3	Internal Control Issue (ICI)	Irregularities Associated with the Management of the Project Assets	Not implemented (NI)
MOH	Project (PRA)	1.1.15.2	Internal Control Issue (ICI)	Irregularities with Employees Attendance	Not implemented (NI)
MOH	Project (PRA)	1.1.1.2	Financial Issue (FII)	Non-Explanation of Material Variances	Fully implemented (FI)
MOH	Project (PRA)	1.1.2.3	Financial Issue (FII)	Payment Without Field and Liquidation	Fully implemented (FI)
MOH	Project (PRA)	1.1.4.2	Financial Issue (FII)	Delayed Incentive Payments - Surveillance	Not implemented (NI)
MOH	Project (PRA)	1.1.5.2	Financial Issue (FII)	No Statement of Responsibility Included in the Financial Statement	Fully implemented (FI)
MOH	Project (PRA)	1.1.6.3	Financial Issue (FII)	Lack of Signing Dates of the Interim Financial Reports	Fully implemented (FI)
MOH	Project (PRA)	1.1.3.3	Internal Control Issue (ICI)	Irregularities Associated with the Management of the Project Assets	Not implemented (NI)
MOH	Project (PRA)	1.1.7.2	Internal Control Issue (ICI)	Irregularities with Employees' Attendance	Not implemented (NI)
MOH	Project (PRA)	1.1.1.2	Financial Issue (FII)	Lack of Comparative Information in the Financial Statements	Not implemented (NI)
MOH	Project (PRA)	1.1.1.2&3	Financial Issue (FII)	Inappropriate Disclosure of Reporting Period	Fully implemented (FI)
MOH	Project (PRA)	1.1.1.2	Financial Issue (FII)	Uncommitted Cash Balances	Fully implemented (FI)
MOH	Project (PRA)	1.1.2.3&4	Financial Issue (FII)	Disparity in Testing Fees	Partially implemented (PI)
MOH	Project (PRA)	1.1.3.2	Financial Issue (FII)	Misstated Opening Cash Balances	Not implemented (NI)

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MOH	Project (PRA)	1.1.4.2-4	Financial Issue (FII)	Discrepancy in Amounts Paid to Vendors	Not implemented (NI)
MOH	Project (PRA)	1.1.4.3	Financial Issue (FII)	Unrecorded Amounts	Fully implemented (FI)
MOH	Project (PRA)	1.1.5.2&3	Financial Issue (FII)	Misclassification of Transactions	Not implemented (NI)
MOH	Project (PRA)	1.1.5.2	Financial Issue (FII)	Payment for Training without Adequate Supporting Documentation	Fully implemented (FI)
MOH	Project (PRA)	1.1.5.3	Financial Issue (FII)	Payments without Adequate Supporting Documentation - Job Completion Certificates	Fully implemented (FI)
MOH	Project (PRA)	1.1.6.2	Financial Issue (FII)	Non-Liquidation of Advances	Partially implemented (PI)
MOH	Project (PRA)	1.1.7.3	Financial Issue (FII)	Transactions Without Adequate Supporting Documents - Payment Vouchers	Not implemented (NI)
MOH	Project (PRA)	1.1.8.3	Financial Issue (FII)	Vouchers Number Not Included in the General Ledger	Not implemented (NI)
MOH	Project (PRA)	1.1.9.3&4	Financial Issue (FII)	Procurement Irregularities	Not implemented (NI)
MOH	Project (PRA)	1.1.10.2	Financial Issue (FII)	Procurement Without Delivery Notes	Partially implemented (PI)
MOH	Project (PRA)	1.1.12.3&4	Financial Issue (FII)	Non-Disclosure of In-Kind Donations	Not implemented (NI)
MOH	Project (PRA)	1.1.13.3&4	Financial Issue (FII)	Incentives Payment to IMS Personnel	Not implemented (NI)
MOH	Project (PRA)	1.1.14.2	Financial Issue (FII)	Outstanding Commitments	Not implemented (NI)
MOH	Project (PRA)	1.2.1.2	Governance Issue (GI)	Risk Assessment Process	Not implemented (NI)
MOH	Project (PRA)	1.2.2.2	Governance Issue (GI)	No Internal Audit Report	Not implemented (NI)

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MOH	Project (PRA)	1.1.11.3	Internal Control Issue (ICI)	Irregularities Associated with Asset Management	Partially implemented (PI)
MOH	Project (PRA)	1.1.1.3&4	Financial Issue (FII)	Non-Remittance of Withholding Taxes	Not implemented (NI)
MOH	Project (PRA)	1.1.2.3	Financial Issue (FII)	Non-Explanation of Material Variances	Fully implemented (FI)
MOH	Project (PRA)	1.1.4.2&3	Financial Issue (FII)	Variance Between Quantity of Mobile Phones Purchased per Payment Voucher and Quantity Purchased (Additions) per Fixed Assets Register	Partially implemented (PI)
MOH	Project (PRA)	1.1.6.2	Financial Issue (FII)	Statement of Responsibility Included in the Financial Statements	Fully implemented (FI)
MOH	Project (PRA)	1.1.7.3	Financial Issue (FII)	Lack of Signing Dates of the Interim Financial Reports	Fully implemented (FI)
MOH	Project (PRA)	1.1.5.2&3	Compliance Issue (CI)	Delay in COVID-19 Project Implementation	Not implemented (NI)
MOH	Project (PRA)	1.1.3.1	Internal Control Issue (ICI)	Irregularities Associated with the Management of the Project Assets	Partially implemented (PI)
MOH	Project (PRA)	1.1.8.2	Internal Control Issue (ICI)	Irregularities with Employees Attendance Criteria	Not implemented (NI)
MOH	Project (PRA)	1.2.2.3	Financial Issue (FII)	Third Party Payments – Nimba County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.2.3.2	Financial Issue (FII)	Purchases Made Without Contract – Nimba County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.2.4.2	Financial Issue (FII)	Fuel, Gas and Communication Cards Discrepancies – Nimba County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.3.1.2	Financial Issue (FII)	Procurement Irregularities – Grand Gedeh County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.3.2.3	Financial Issue (FII)	Third Party Payments – Grand Gedeh County Health Team	Not implemented (NI)

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MOH	Project (PRA)	1.4.2.2	Financial Issue (FII)	Purchases without Evidence of Procurement Proceedings – Bong County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.4.3.2	Financial Issue (FII)	Fuel, Gas and Communication Cards Discrepancies – Bong County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.5.2.2	Financial Issue (FII)	Purchases Made Without Contract – Lofa County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.5.3.3	Financial Issue (FII)	Third Party Payments – Lofa County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.5.4.2	Financial Issue (FII)	Fuel and Gas Discrepancies – Lofa County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.6.1.2&3	Financial Issue (FII)	Procurement Irregularities – Margibi County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.6.3.3	Financial Issue (FII)	Third Party Payments – Margibi County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.7.2.3	Financial Issue (FII)	Third Party Payments – Grand Bassa County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.8.1.2	Financial Issue (FII)	Procuring from Non-Contracted Vendors – Grand Cape Mount County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.8.3.2	Financial Issue (FII)	Purchase Made Without Contract – Grand Cape Mount County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.8.4.2	Financial Issue (FII)	Fuel and Gas – Grand Cape Mount County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.8.5.3	Financial Issue (FII)	Third Party Payments – Grand Cape Mount County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.9.2.3	Financial Issue (FII)	Third Party Payments – River Gee County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.9.3.2	Financial Issue (FII)	Fuel and Gas Discrepancies – River Gee County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.9.4.3	Financial Issue (FII)	Un-Supported Reversal Entries – FARA Central Office	Not implemented (NI)

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MOH	Project (PRA)	1.9.5.2-4	Financial Issue (FII)	Purchase Made Without Contract – FARA Central Office	Not implemented (NI)
MOH	Project (PRA)	1.9.6.4&5	Financial Issue (FII)	Non-Remittance of Taxes Withheld – FARA Central Office	Not implemented (NI)
MOH	Project (PRA)	1.10.2.4&5	Financial Issue (FII)	Goods Received Note Discrepancies – FARA Central Office	Not implemented (NI)
MOH	Project (PRA)	1.10.5.2	Financial Issue (FII)	Retroactive Procurement Contracting – FARA Central Office	Not implemented (NI)
MOH	Project (PRA)	1.10.6.2-4	Financial Issue (FII)	Bank Reconciliation Irregularities – FARA Central Office	Not implemented (NI)
MOH	Project (PRA)	1.10.7.2	Financial Issue (FII)	Incomplete Information on Procurement Documentation – FARA Central Office	Not implemented (NI)
MOH	Project (PRA)	1.2.1.4-6	Compliance Issue (CI)	Inventory Management Non-Medical Supplies Irregularities – Nimba County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.4.1.4	Compliance Issue (CI)	Inventory Management Medical and Non-Medical Supplies Irregularities – Bong County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.5.1.4	Compliance Issue (CI)	Inventory Management Non-Medical Supplies Irregularities – Lofa County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.6.2.4&5	Compliance Issue (CI)	Inventory Management Non-Medical and Medical Supplies Irregularities – Margibi County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.7.1.2	Compliance Issue (CI)	No Warehouse for Non-Medical Supplies – Grand Bassa County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.8.2.4	Compliance Issue (CI)	Inventory Management Non-Medical and Medical Supplies – Grand Cape Mount County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.9.1.4-6	Compliance Issue (CI)	Inventory Management Non-Medical and Medical Supplies Irregularities – River Gee County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.10.1.2-4	Compliance Issue (CI)	General Internal Controls and Compliance Findings (ALL CHTs) – FARA Project Compliance Officers	Not implemented (NI)
MOH	Project (PRA)	1.1.1.3	Financial Issue (FII)	Payments without Adequate Supporting Documentation – MOH Central Office	Not implemented (NI)

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Audited Entities	Audit Type	Finding Reference	Finding Type	Summary of Audit Finding and Recommendations (SAFARs)	Implementation Status
MOH	Project (PRA)	1.1.2.3&4	Financial Issue (FII)	Inconsistencies with Expenditures Reported in the Financial Statements – MOH Central Office	Partially implemented (PI)
MOH	Project (PRA)	1.1.3.3	Financial Issue (FII)	Variance Between the Ledger and Financial Statements Amounts for Personnel Compensation – MOH Central Office	Partially implemented (PI)
MOH	Project (PRA)	1.1.4.3	Financial Issue (FII)	Transactions in Bank Statements not Traced to Cashbook – MOH Central Office	Partially implemented (PI)
MOH	Project (PRA)	1.1.5.3	Financial Issue (FII)	Unsupported Liabilities – MOH Central Office	Not implemented (NI)
MOH	Project (PRA)	1.1.6.2	Financial Issue (FII)	Non-reconciliation Between the Budget/Workplan Activities and the Economic Activities used for Financial Reporting – MOH Central Office	Not implemented (NI)
MOH	Project (PRA)	1.2.1.3&4	Financial Issue (FII)	Accumulated Unliquidated Advances – MOH Central Office	Not implemented (NI)
MOH	Project (PRA)	1.2.2.4	Financial Issue (FII)	Irregularities Associated with the Project's Mobile Money Account – MOH Central Office	Partially implemented (PI)
MOH	Project (PRA)	1.2.5.2	Financial Issue (FII)	Non-Withholding and Disclosure of Goods and Services Tax – MOH Central Office	Not implemented (NI)
MOH	Project (PRA)	1.2.6.2	Financial Issue (FII)	Non-remittance of Staff Withholding Tax – MOH Central Office	Not implemented (NI)
MOH	Project (PRA)	1.2.7.5-7	Financial Issue (FII)	Irregularities Associated with Travels – MOH Central Office	Not implemented (NI)
MOH	Project (PRA)	1.3.1.3	Financial Issue (FII)	Co-mingling of Project's Funds – CHTs	Not implemented (NI)
MOH	Project (PRA)	1.3.2.3	Financial Issue (FII)	Non-performance of Bank Reconciliation – CHTs	Not implemented (NI)
MOH	Project (PRA)	1.3.5.2	Governance Issue (GI)	Internal Audit Report – MOH Central Office	Fully implemented (FI)
MOH	Project (PRA)	1.2.3.2	Compliance Issue (CI)	Irregularities Associated with Procurement Management – MOH Central Office	Not implemented (NI)

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MOH	Project (PRA)	1.2.4.3	Compliance Issue (CI)	Irregularities Associated with Fuel/Gasoline Management for the Project – MOH Central Office	Not implemented (NI)
MOH	Project (PRA)	1.2.8.2	Compliance Issue (CI)	Irregularities Associated with the Project's Workplan – MOH Central Office	Not implemented (NI)
MOH	Project (PRA)	1.2.9.2	Compliance Issue (CI)	Non-Monitoring and Supervision of Staff Attendance – MOH Central Office	Not implemented (NI)
MOH	Project (PRA)	1.3.3.2-4	Compliance Issue (CI)	Irregularities Associated with Management of Vaccinators – CHTs	Not implemented (NI)
MOH	Project (PRA)	1.2.10.3	Internal Control Issue (ICI)	Employees Performance Appraisal – MOH Central Office	Not implemented (NI)
MOH	Project (PRA)	1.2.11.3	Internal Control Issue (ICI)	Irregularities Associated with Fixed Assets Management – MOH Central Office	Not implemented (NI)
MOH	Project (PRA)	1.3.4.3	Internal Control Issue (ICI)	Irregularities Associated with Fixed Assets Management – CHTs	Not implemented (NI)
MOH	Project (PRA)	1.2.2.3	Financial Issue (FII)	Third Party Payments – Nimba County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.2.3.2	Financial Issue (FII)	Wrong Posting of Transactions – Nimba County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.3.1.2	Financial Issue (FII)	Payment Documentation Irregularity – Grand Gedeh County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.3.2.2	Financial Issue (FII)	Purchases Made Without Contract – Grand Gedeh County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.3.3.3	Financial Issue (FII)	Third Party Payments – Grand Gedeh County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.4.2.2	Financial Issue (FII)	Inappropriate Procurement Method – Bong County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.5.2.2	Financial Issue (FII)	Purchases Made Without Contract – Lofa County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.5.3.3	Financial Issue (FII)	Third Party Payments – Lofa County Health Team	Not implemented (NI)

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MOH	Project (PRA)	1.6.3.3	Financial Issue (FII)	Third Party Payments – Margibi County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.7.1.2	Financial Issue (FII)	Procurement Splitting – Grand Bassa County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.7.3.3	Financial Issue (FII)	Third Party Payments – Grand Bassa County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.8.2.2	Financial Issue (FII)	Purchases Made Without Contract – Grand Cape Mount County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.8.4.3	Financial Issue (FII)	Third Party Payments – Grand Cape Mount County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.9.1.2	Financial Issue (FII)	Purchases Made Without Contract – River Gee County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.9.3.3	Financial Issue (FII)	Third Party Payments – River Gee County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.9.5.4	Financial Issue (FII)	Non-Remittance of Taxes Withheld – FARA Central Office	Not implemented (NI)
MOH	Project (PRA)	1.10.5.2	Financial Issue (FII)	Incomplete Information on Procurement Documentation – FARA Central Office	Not implemented (NI)
MOH	Project (PRA)	1.2.1.4&5	Compliance Issue (CI)	Inventory Management Non-Medical and Medical Supplies Irregularities – Nimba County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.3.4.4	Compliance Issue (CI)	Inventory Management Non-Medical Supplies Irregularities – Grand Gedeh County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.4.1.3	Compliance Issue (CI)	Inventory Management Medical and Non-Medical Supplies Irregularities – Bong County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.5.1.3	Compliance Issue (CI)	Inventory Management Non-Medical and Medical Supplies Irregularities – Lofa County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.6.1.2	Compliance Issue (CI)	No Evidence of Bidding Process – Margibi County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.6.2.4	Compliance Issue (CI)	Inventory Management Non-Medical and Medical Supplies Irregularities – Margibi County Health Team	Not implemented (NI)

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MOH	Project (PRA)	1.7.2.2	Compliance Issue (CI)	No Warehouse for Non-Medical Supplies – Grand Bassa County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.8.1.2	Compliance Issue (CI)	Inventory Management Non-Medical Supplies Irregularities – Grand Cape Mount County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.9.2.2	Compliance Issue (CI)	Inventory Management Non-Medical Irregularities – River Gee County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.10.1.2-4	Compliance Issue (CI)	General Internal Controls and Compliance Findings (ALL CHTs) – FARA Project Compliance Officers	Not implemented (NI)
MOH	Project (PRA)	1.10.4.2	Compliance Issue (CI)	Retroactive Procurement Contracting – FARA Central Office	Not implemented (NI)
MOH	Project (PRA)	1.2.4.2	Internal Control Issue (ICI)	Fuel and Communication Cards Discrepancies – Nimba County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.4.3.2	Internal Control Issue (ICI)	Fuel and Communication Cards Discrepancies – Bong County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.5.4.2	Internal Control Issue (ICI)	Fuel and Gas Discrepancies – Lofa County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.6.4.2	Internal Control Issue (ICI)	Fuel and Gas Discrepancies – Margibi County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.8.3.2	Internal Control Issue (ICI)	Fuel and Gas Discrepancies – Grand Cape Mount County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.9.4.2	Internal Control Issue (ICI)	Fuel and Gas Discrepancies – River Gee County Health Team	Not implemented (NI)
MOH	Project (PRA)	1.10.3.2	Internal Control Issue (ICI)	Fixed Assets Irregularities – FARA Central Office	Not implemented (NI)