



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT



**On the Compliance Audit of the National
Port Authority (NPA) Payroll**

**For the Period January 1, 2022 to
December 31, 2023**

December 2024

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

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Acronyms/Abbreviations/Symbols

Acronyms/Abbreviations/Symbol	Meaning
FCCA	Fellow Member of the Association of Chartered Certified Accountants
A/C#	Account Number
AG	Auditor General
BEP	Bid Evaluation Penal
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
COSO	Committee of Sponsoring Organizations of the Treadway Commission
GAC	General Auditing Commission
GoL	Government of Liberia
NPA	National Port Authority
PFM Act	Public Finance Management Act
PPC Act	Public Procurement & Concessions Act
PPCC	Public Procurement and Concessions Commission
PV	Payment Voucher
US\$	United States Dollar

Republic of Liberia



TRANSMITTAL LETTER

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

We have undertaken a Compliance Audit of the National Port Authority Payroll for the Periods January 1, 2022 through December 31, 2023. The audit was conducted in line with Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

Findings conveyed in this report were formally communicated to the authorities of the NPA for their responses. The reportable issues were submitted through a Management Letter. Where responses were provided, they were evaluated and were incorporated in this report.

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

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

Monrovia, Liberia
March 2025

March 5, 2025

Hon. Sekou A.M. Dukuly
Managing Director
National Port Authority
Monrovia, Liberia

Compliance Audit of the National Port Authority (NPA) Payroll For the Period January 1, 2022 to December 31, 2023

Adverse Conclusion

We have audited the payroll of the National Port Authority (NPA) for the period January 1, 2022 to December 31, 2023 consistent with the Auditor General's mandate as provided for in Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

Based on the audit work performed, because of the significance of the non-compliance matters noted in the Basis for Conclusion paragraphs below, the National Port Authority Payroll processes were not in compliance with applicable laws, regulations and policy of the Government of Liberia including the NPA Act of 1967 and amended in 1970, Revenue Code of Liberia Act of 2011. Decent Work Act of 2015, the PFM Act of 2009 as amended and restated 2019, and NASSCORP New Act published 2017.

Basis for Adverse Conclusion

During the compliance audit of the National Port Authority Payroll processes for the period January 1, 2022 to December 31, 2023, we identified several significant issues that have led to our adverse conclusion. The NPA management did not comply with the NPA Act of 1967 and amended in 1970, Revenue Code of Liberia Act of 2011. Decent Work Act of 2015, the PFM Act of 2009 as amended and restated 2019, and NASSCORP New Act published 2017 due to the following reasons:

Duplicated Positions

Management was not in compliance with its approved organogram as there were duplicated positions (Senior Directors, Directors, Assistant Directors, Managers, Assistant Managers, Coordinators, etc) in various departments contrary to the approved hierarchical structure/chain of command of the NPA and line of reporting. The duplication of positions has a pervasive impact on the entity's compliance with relevant laws, regulations, or standards, causing material non-compliance and raising concerns about the NPA management's adherence to the required compliance framework.

Human Resource Management System Irregularities

The below irregularities are noted with the NPA personnel management systems:

- No evidence that Management approved its human resource policies and procedures to guide human resource activities.

- No evidence Management approved salary structure instituted at the National Port Authority.
- No evidence that Management established an automated centralized payroll management system to facilitate the effective payroll management of the entity.
- Total payroll expenses per ledger amounts did not reconcile with total expenditure recorded in the financial statements for the years ended December 31, 2022 and December 31, 2023.
- Daily attendance logs were not adequately supervised or monitored by staff of the Human Resource Department. Personnel assigned at the outports (Buchanan, Greenville and Harper) are processed on the payroll without reference to the signed daily attendance log.
- No evidence that Management conducted performance evaluation of its employees during the fiscal periods under review as required.
- Management did not comprehensively catalog approved job descriptions for each personnel at all levels of the organization.
- No evidence that Management maintained essential personnel records such as letter of applications, contracts, credentials, job description, term of reference, etc for its employees and contractors/consultants
- Management did not develop policies to guide its operations for the following; Honorarium and Advances, Approved Financial and Administrative Manual, Approved Strategic and Operational Plans, Policy on Scholarship, Retirement and Death Policy.
- Management did not comprehensively documented adjustments (joiners, leavers, promotions, demotions, suspensions, etc.) on a periodic basis for the period under review.
- Management had not documented a training and development plan.

These irregularities are in violation of Regulation C.8 (3) (h) of the PFM Act of 2009, amended and restated 2019. The Committee of Sponsoring Organizations (COSO) of the Treadway Commission Framework that requires Board's oversight responsibilities including providing advice and direction to management, constructively challenging management, approving policies and transactions, and monitoring management's activities.

Unremitted Revenue

Management did not remit into GoL General Revenue Account a total of US\$1,696,218.70 and US\$1,982,237.75 as employees and contractors' income taxes for the fiscal periods ended December 31, 2022 and December 31, 2023 respectively. The NPA management is in violation of Section 905 (a & e) of the Revenue Code of Liberia (2000) as amended in 2011 which considers managements of entities as a withholding agents on behalf of the Government of Liberia.

Unremitted NASSCORP employees' contributions

The NASSCORP Management did not remit to NASSCORP employees' contributions amounting to US\$125,159.48 and US\$825,055.61 for the fiscal periods ended December 31, 2022 and December 31, 2023 respectively. Also, there is no evidence of supporting document provided for Employer's contribution for the month of April 2022. The non-remittance is a violation of Chapter 89.16 (a) of National Social Security and Welfare Corporation (NASSCORP) New Act published 2017 which requires that the contribution payable under the act in respect of an employee shall comprise contribution payable by the employee (hereinafter referred to as the employee's contribution) and shall be paid to the Corporation.

Unverified Personnel

A total number of thirty-one (31) employees and eighty-nine (89) contractors with a total salary of US\$215,505.00 and US\$409,488.00 respectfully did not show up during our physical verification (head count) exercise. Management asserted that 13 Employees were suspended, 11 contractors were also under suspension and two employees travelled to China. No evidence was provided to validate the Management's claims which contravene Regulation T(5) (1) of the PFM Act states that, a Head of government agency shall cause the immediate stoppage of payment of salary to a public servant when that public servant has: (a) been absent from duty without permission or reasonable cause for a period as stipulated in the administrative regulations of the establishment.

Noncompetitive Recruitment of Staff

Management noncompetitively recruited five hundred seventy-five (575) employees for the periods ended December 31, 2022 and December 31, 2023. Furthermore, Management recruited staff for key positions (Assistant Managers, Managers, Administrative Managers, Directors Senior Directors, etc.) who did not have the requisite credentials. The Noncompetitive Recruitment process is not in line with Section 55 (3) of the Act creating the National Port Authority which empowers the Board of Directors to develop policy to guide the NPA administration in executing its function for the smooth operation of the Port.

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

Monrovia, Liberia

March 2025

BACKGROUND

Background of the National Port Authority Compliance Audit

On May 27, 2024, the Auditor General of the Republic of Liberia commissioned a compliance audit on the validation of the National Port Authority (NPA) operations with special emphasis payroll management of the entity.

The audit, which cover the period January 1, 2022 to December 31, 2023, was requested by the Management of National Port Authority. The audit was commissioned in keeping with Section 2.1.3 of the GAC Act of 2014.

The National Port Authority (NPA) was established by an Act of the National Legislature in 1967 and amended in 1970 as a state-owned corporation to manage, plan, and build all public ports in Liberia.

The National Port Authority is hereby established and created to plan, design, construct and shall engage in the development, maintenance and operation a of all public ports within Liberia Subject to the articles and principles enumerated herein and such other and further power as may be vested in it. To carry out its function, the NPA shall be under its sole complete control. In addition, the NPA shall assume the responsibilities and functions of the various Government Departments with respect to the operation and supervision of Ports in the Republic of Liberia.

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

Key Personnel

No.	Name	Position	Tenure
1	Hon. Bill Twehway	Former Managing Director	September 5, 2018 to September 12, 2022
2	Hon. Diana Nebo	Former Managing Director	September 14, 2022 January 19, 2024
3	Hon. Vakuma S. Dukuly	Former Comptroller	October 2018 to December 2022
4	Mr. Gabriel Bull	Former Comptroller	December 19, 2022 to March 11, 2024
5	Mr. Pewee S. Flomoku	Former HR Executive Director	August 5, 2019 to March 8, 2024
6	Hon. Sekou A. M. Dukuly	Current Managing Director	January 2024 to present
7	Hon. James R. Bernard	Current DMD/Administration	January 2024 to present
8	Hon. Emmanuel Horton	Current DMD/Operations	January 2024 to present

1. The NPA Payroll compliance audit was commissioned May 27, 2024.
2. The National Port Authority (NPA) was established by an Act of the National Legislature in 1967 and amended in 1970 as a state-owned corporation to manage, plan, and build all public ports in Liberia.

3. The National Port Authority is hereby established and created to plan, design, construct and shall engage in the development, maintenance and operation a of all public ports within Liberia Subject to the articles and principles enumerated herein and such other and further power as may be vested in it. To carry out its function, the NPA shall be under its sole complete control. In addition, the NPA shall assume the responsibilities and functions of the various Government Departments with respect to the operation and supervision of Ports in the Republic of Liberia.

Audit Objectives

The objectives of the audit:

- To provide the intended user (s) with information on whether the audited public entity follow legislative decisions, laws, legislative acts, policy, established codes and agree upon terms.
- To gather sufficient and appropriate audit evidence whether the NPA Operations with special emphasis on Payroll management and internal control systems of the entity are in compliance, in all material respect with relevant laws, regulations and policies; and
- To report in terms of the GAC reporting requirements as spelt out in part four (4) of the GAC Act of 2014, the findings and conclusions to the National Legislature.

Audit Criteria

- The NPA Act of 1967 and amended in 1970,
- The Revenue Code of Liberia Act of 2011,
- The Public Financial Management Act 2009 and its Regulation, Amendment and Restatement of the PFM Act 2009 (2019),
- Public Procurement and Concession Act of 2005, Amended and Restated 2010 and its Regulations,
- The Civil Service Standing Order of 2012,
- The Decent Work Act of 2015,
- The Committee of Sponsoring Organizations of the Treadway Commission (COSO), and
- The National Social Security Corporation Act of 2017

Subject Matter and Scope

Compliance Audit of the National Port Authority (NPA) Payroll for the fiscal periods January 1, 2022 through December 31, 2023.

The Compliance Audit of NPA Payroll, which covers its processes and procedures in place focuses on, but not limited, to the following areas:

- Oversight function of NPA Board of Directors
- Recruitment and placement;
- Salary structure/pay grade;
- Appraisals and promotions;

- Separation and turnover;
- Personnel's existence;
- Non-remittance of Withholding Tax (Personal Income Tax)
- Personnel Records and Documentation
- Documentation of Adjustments (Joiners, Leavers, etc)
- Training and Development Plan
- Internal Control Systems related to the NPA

Audit Methodology

This audit was based on document analyses and interviews, and meetings with the key staffs of the NPA. In the process of information gathering, we had several meetings with staffs, assessed the entity's risk assessment documents for the periods under audit. We have further assessed transactional documents, reports, and policy documents which are appropriate for our conclusion. The audit was conducted in accordance with ISSAI 4000 INTOSAI Standards for Compliance Audit.

Limitation of Responsibility

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

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

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1.1 Irregularity Associated with Implementation of Approved Organogram

Criteria

- 1.1.1.1 The Committee of Sponsoring Organizations (COSO) of the Treadway Commission Framework requires Board's oversight responsibilities including providing advice and direction to management, constructively challenging management, approving policies and transactions, and monitoring management's activities. Consequently, the board of directors is an important element of internal control. The board and senior management establish the tone for the organization concerning the importance of internal control and the expected standards of conduct across the entity

Observation

- 1.1.1.2 During the audit, we observed that Management was not in compliance with its approved organogram as there were duplicated positions (Senior Directors, Directors, Assistant Directors, Managers, Assistant Managers, Coordinators, etc) in various departments contrary to the approved hierarchical structure/chain of command of the NPA and line of reporting.

Risk

- 1.1.1.3 The concepts of segregation of duties and checks and balances may not be achieved which may impair effective coordination, reporting and the operations of the entity.
- 1.1.1.4 A clearly defined reporting structure may not be established thereby impairing segregation of duties and checks and balances.

Recommendation

- 1.1.1.5 Management should develop, approve and operationalize an organogram that details established hierarchical structure, clearly defined reporting channels and authorities and responsibilities within the entity. The approved organogram should be reflective of the current operations and practices at the entity.
- 1.1.1.6 Evidence of approved organogram should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.1.7 *We acknowledge: We are correcting these for the future for any reoccurring as of 2024.*

Auditor General's Position

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

1.1.2 Lack of Approved Human Resource Policies and Procedures

Criteria

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

Observation

- 1.1.2.2 During the audit, we observed no evidence of approved human resource policies and procedures to guide its human resource activities.
- 1.1.2.3 Further, we observed no evidence that Management has adopted the Decent Work Act of 2015 to guide its human resources activities.

Risk

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

Recommendation

- 1.1.2.5 Management should develop, approve and operationalize human resources policies and procedures for the effective and efficient operations of human resources activities of the entity.
- 1.1.2.6 Alternatively, Management should adopt and operationalize the Decent Work Act of 2015 to guide the human resources activities of the entity.
- 1.1.2.7 Evidence of approved policies and procedures or adoption of the Decent Work Act of 2015 should be adequately documented and filed to facilitate future review.
- 1.1.2.8 Going forward, Management should perform periodic review to ensure consistency of approved human resources policies and practices at the entity.

Management's Response

- 1.1.2.9 *Noted: There are no Approved Human Resource Policies for NPA Only Approved Hand Book.*

Auditor General's Position

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

1.1.3 Unapproved Salary Scales/Structure

Criteria

- 1.1.3.1 Regulation T.3 (1) (d, e and f) of the PFM Act of 2009 states "The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: (d) authorized establishments or manpower ceilings are not exceeded; (e) the amount of salary and other allowances authorized for payment to each staff is not exceeded; and (f) payments are not made on the payment voucher to staff who do not belong to the Agency or unit."

Observation

- 1.1.3.2 During the audit, we observed no evidence of an approved salary structure instituted at the National Port Authority.

Risk

- 1.1.3.3 Salaries may be disbursed and adjustments to payroll may be performed on a discretionary basis. This may lead to misapplication and misappropriation of the entity's funds.

Recommendation

- 1.1.3.4 Management should approve and operationalize its salary structure to regulate salary disbursement at the entity. The approved salary structure should comprehensively catalog the various positions at the entity and respective pay grades for each position.
- 1.1.3.5 Management should ensure that all adjustments to the payroll are approved by the relevant authority, supported by the required documentation and consistent with approved salary structure and the Human Resource policy of the entity.
- 1.1.3.6 Evidence of approved salary structure and all relevant supporting records for adjustments to the payroll should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.3.7 *Noted: We have an existing HR Salary Structure for Position and Grade Level See Exhibit-1-1-1.*

Auditor General's Position

- 1.1.3.8 We acknowledge Management submission of a draft salary structure after our audit execution. However, we observed no evidence of approval by the NPA Board of Directors. In the absence of an approval of the draft salary structure by the NPA Board of Directors, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.4 No Automated Payroll Management System

Criteria

- 1.1.4.1 Section 36(1) of the Public Financial Management (PFM) Act of 2009 states that "it is a general responsibility under this Act for all government officials handling public financial transactions to ensure that financial information is reported in a timely, comprehensive, and accurate manner, in the manner prescribed in this Act, under its regulations, and in instruction issued by the Minister".

Observation

- 1.1.4.2 During the audit, we observed no evidence of an automated centralized payroll management system to facilitate the effective payroll management of the entity. The payroll was managed in MS excel.

Risk

- 1.1.4.3 Data integrity, security and completeness and accuracy of payroll records may be impaired.
- 1.1.4.4 In the absence of a centralized payroll management system, the computation of taxes, other deductions and net salaries may be impaired.
- 1.1.4.5 Management may not account for all its payroll transactions.

Recommendation

- 1.1.4.6 Management should procure and operationalize a functional payroll system to facilitate complete, accurate and real-time recording of all payroll transactions of the entity.
- 1.1.4.7 An automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the payroll ledger. Going forward, an automated linkage should be created between the payroll ledger, trial balance and the financial statements to facilitate completeness and accuracy of the financial statements.
- 1.1.4.8 Management should also facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents for payroll transactions are scanned, attached to the transactions in the payroll and accounting software, archived and maintained to facilitate future review.

Management's Response

- 1.1.4.9 *Noted: Finance Division is heavily manual with excel processing of payroll system under the period audited however, as of 2024 Management is in the process of obtaining automated financial management system.*

Auditor General's Position

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

1.1.5 Discrepancies between Payroll and Financial Statements Figures

Criteria

- 1.1.5.1 Section 36(1) of the Amended and restated Public Financial Management (PFM) Act of 2019 states that "it is a general responsibility under this Act for all government officials handling public financial transactions to ensure that financial information is reported in a timely, comprehensive, and accurate manner, in the manner prescribed in this Act, under its regulations, and in instruction issued by the Minister".

Observation

- 1.1.5.2 During the audit, we observed that total payroll expenses did not reconcile with total expenditure recorded in the financial statements for the years ended December 31, 2022 and December 31, 2023. **See table 1 below for details.**

Table 1: Payrolls and Financial Statements Analysis

Year Ended	Description	Amount Reported in the Financial Statements US\$	Amount Reported as Per Payrolls US\$	Variance US\$
December 31, 2022	Salaries & Wages	8,293.671	7,367,442.87	926,228.13
	Contractors Services	3,182,109	3,682,554.93	(500,445.93)
December 31, 2023	Salaries & Wages	9,374,302.00	9,134,815.73	239,486.27
	Contractors Services	2,529,092.00	3,216,849.28	(687,757.28)

Risk

- 1.1.5.3 The completeness and accuracy of expenditures may not be assured; therefore, the financial statements may be misstated. A misstated financial statement may facilitate fraudulent financial reporting and mislead the users of the financial statements.
- 1.1.5.4 Management may not account for all its transactions.

Recommendation

- 1.1.5.5 Management should account for the variances identified between the general ledger and the financial statements.
- 1.1.5.6 Management should adjust the financial statements by the variances observed between the general ledger and the financial statements.

- 1.1.5.7 Management should perform periodic (monthly or quarterly) reconciliation among the general ledger, trial balance and the financial statements. Variances identified should be investigated and adjusted (where applicable) in a timely manner.
- 1.1.5.8 Going forward, an automated control should be established such that transactions (along with supporting documents) posted by a junior staff should be reviewed and approved by senior personnel before the transactions appear in the general ledger. Subsequently, an automated linkage should be created among the general ledger, trial balance and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.1.5.9 *We acknowledge: The Finance Division is heavily manual with excel reporting system. We are therefore opting for an automated system.*

Auditor General's Position

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

1.1.6 Non-remittance of Withholding Tax (Personal Income Tax)

Criteria

- 1.1.6.1 Section 905 (a & e) of the Revenue Code of Liberia (2000) as amended in 2011 states '(a) A person listed in this subsection who makes a payment of the kind specified in this section is required to withhold tax at the rate specified in this section. The payor is treated as a withholding agent for all purposes of this Code. This subsection applies to the following types of persons: (1) a resident legal or natural person; (2) a nonresident with a branch in Liberia or doing business in Liberia; (3) a government agency; or (4) unless expressly exempted by international agreement or treaty, a nongovernmental organization operating in Liberia or a diplomatic mission to Liberia.
- 1.1.6.2 Also, (e) Payment of Wages or Salary to Employees. A payor who makes a payment of wages or salaries to an employee in an amount that during the tax year exceeds the standard deduction amount of Section 205(a) is required to withhold tax from each payment in accordance with the income tax rates specified in Section 200(a)

Observation

- 1.1.6.3 During the audit, we observed no evidence that Management remitted into GoL General Revenue Account a total of US\$1,696,218.70 and US\$1,982,237.75 as employees and contractors' income taxes for the fiscal periods ended December 31, 2022 and December 31, 2023 respectively. **See annexure 1(A) and (B) for details.**

Risk

- 1.1.6.4 Failure to remit withholding taxes may deny GoL of the needed tax revenue. And NPA management may be non-compliance with laws and regulations.
- 1.1.6.5 Non-remittance of withholding taxes may lead to overstatement of the cash book and subsequently the financial statements.

Recommendation

- 1.1.6.6 Management should facilitate full remittance of taxes to the general revenue account in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as Amended in 2011. Management should ensure that all checks written for payment of withholding taxes should be deposited in the General Revenue Account in a timely manner.
- 1.1.6.7 Going forward, Management should ensure that withholding taxes are remitted monthly, and that records of the remitted amount are filed for accountability and future review.

Management's Response

- 1.1.6.8 *We acknowledge past management did not pay its remittance on withholding income taxes; as of 2024 January, we are remitting all of our remittance to GOL.*

Auditor General's Position

- 1.1.6.9 We acknowledge Management's acceptance of our findings and recommendations.
- 1.1.6.10 However, a payment plan should be crafted and agreed between Management and Liberia Revenue Authority Management for full settlement of all arrears. Management should budget for and ensure full compliance to the terms of the agreed payment plan. Management should ensure that withholding taxes are remitted monthly, and that records of the remitted amount are filed for accountability and future review.
- 1.1.6.11 We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.7 Non-Remittance Employees NASSCORP Contribution

Criteria

- 1.1.7.1 Chapter 89.16 (a) of National Social Security and Welfare Corporation (NASSCORP) New Act published 2017 states that "the contribution payable under the act in respect of an employee shall comprise contribution payable by the employee (hereinafter referred to as the employee's contribution) and shall be paid to the Corporation. Contribution rate shall be total 10% of total gross remuneration of each employee; 2% under the Employment Injury Scheme payable by the employer; 4% employer contribution and 4% employee contribution to be remitted by the employer'.

Observation

- 1.1.7.2 During the audit, we observed no evidence that Management remitted to NASSCORP employees' contributions amounting to US\$125,159.48 and US\$825,055.61 for the fiscal periods ended December 31, 2022 and December 31, 2023 respectively.
- 1.1.7.3 Also, we observed no evidence of supporting document provided for Employer's contribution for the month of April 2022. **See table 2 below and annexure 2 (A) and (B) for details.**

Table 2: Non-Remittance of Employees' Contribution to NASSCORP

Year	Total Employees' Contribution Deducted In US\$	Total Employees' Contribution Remitted In US\$	Employees Contribution Outstanding In US\$
2022	471,281.13	346,121.65	125,159.48
2023	913,459.21	88,403.60	825,055.61
Total			950,215.09

Risk

- 1.1.7.4 Potential retirees of NPA may be denied required pension benefits due to noncompliance with the regulations.
- 1.1.7.5 Employees' contribution due to NASSCROP and subsequently the financial statements may be misstated.

Recommendation

- 1.1.7.6 A payment plan should be crafted and agreed between Management and NASSCORP Management for full settlement of all arrears. Management should budget for and ensure full compliance to the terms of the agreed payment plan. Management should also ensure that future employers' contributions are adequately provided for in the approved budget on an annual basis.
- 1.1.7.7 Management should facilitate full payment of employees and employer's contributions to NASSCORP on a consistent and timely basis.

Management's Response

- 1.1.7.8 *We acknowledge past management did not pay its remittance on withholding NASSCORP taxes; as of 2024 January we are remitting all of our remittance to GOL.*

Auditor General's Position

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

1.1.8 Employees and Contractors Not Verified During Head Count Exercise

Criteria

- 1.1.8.1 Regulation T(5) (1) of the PFM Act states that, a Head of government agency shall cause the immediate stoppage of payment of salary to a public servant when that public servant has: (a) been absent from duty without permission or reasonable cause for a period as stipulated in the administrative regulations of the establishment; (b) been absent from duty on leave without pay; (c) been convicted of an offence involving theft or fraud, or a sentence of imprisonment; (d) resigned; (e) retired; or (f) died. (2) All other payments due to the public servant must also be stopped in the circumstances provided for in sub-regulation.

Observation

- 1.1.8.2 During the audit, we observed that a total number of thirty-one (31) employees and eighty-nine (89) contractors with a total salary of US\$215,505.00 and US\$409,488.00 respectfully did not show up during our physical verification (head count) exercise. Management provided no information to ascertain whether those employees were on annual, sick or study leave. **See Table 3 below and annexure 3(A) and (B) for details.**

Table 3: Employees and Contractors Who were not Verified During Head Count

No.	Description	Total Number	FY 2022	FY 2023
1	Employees	27	215,505.00	215,505.00
2	Contractors	83	409,488.00	409,488.00
Total			624,993.00	624,993.00

Risk

- 1.1.8.3 Illegitimate individuals or personnel may be paid for service not performed.
- 1.1.8.4 Payments may be made to ghost employees thereby leading to fraud, waste and misappropriation.
- 1.1.8.5 Illegitimate excuses may be provided for individuals who may have abandoned their official duties.

Recommendation

- 1.1.8.6 Management should place a moratorium on the salaries of all employees not verified during the physical verification exercise and for whom legitimate excuses were not provided.
- 1.1.8.7 Individuals not verified during the head count exercise should avail themselves along with all relevant employment documents to the Office of the Auditor General before the issuance of the final report.

- 1.1.8.8 Individual who are not verified within 90 (ninety) days after the issuance of the Auditor General Report should be removed permanently from the entity's payroll.
- 1.1.8.9 Excuse of absence should be verified on a case-by-case basis. All individuals for whom excuses were granted on the bases of sick leave, annual leave, maternal leave, representation on official duty are required to avail themselves to the OAG for verification within the 90 (ninety) days as recommended above.
- 1.1.8.10 Also, all individuals for whom excuses were granted for study leave, secondment, etc., should provide supporting documents such as admission letters, academic performance reports, letters of invitation/assignment, contracts and other supporting documents to the Office of the Auditor General before the issuance of the final report. A mechanism should be instituted to ensure that these individuals return to their original duty posts upon completion of their study leave/secondment, etc.
- 1.1.8.11 The human resource and internal audit functions should facilitate periodic review of employment documentation, perform periodic head counts/physical verifications and conduct periodic reconciliation of payrolls to detect and correct payroll processing errors and/or fraud.

Management's Response

- 1.1.8.12 *13 Employees were suspended, 11 contractors were also under suspension and two employees travelled to China.*

Auditor General's Position

- 1.1.8.13 We acknowledge Management's acceptance of our findings and recommendations. However, Management should ensure that all current employees not validated during our physical verification should be made available for subsequent validation within thirty (30) days after the issuance of the Auditor General's Report to the National Legislature.
- 1.1.8.14 All employees not subsequently validated during the stated period should be removed from the entity's payroll.

1.1.9 Non-Monitoring of Attendance Log

Criteria

- 1.1.9.1 Chapter 17.11 (a) and (b) of the Decent Work Act of 2015 provides that an employer shall keep an accurate record of work performed by each employee and the remuneration paid for such work. An employer shall keep the records required under this section throughout the employment of any employee, and for a period of five years following the termination of the employee's employment.

Observation

- 1.1.9.2 During the audit, we observed that the daily attendance logs were not adequately supervised or monitored by staff of the Human Resource Department. Personnel assigned at the outputs (Buchanan, Greenville and Harper) are processed on the payroll without reference to the signed daily attendance logs.
- 1.1.9.3 In addition, we observed no evidence of approved and updated personnel roster.

Risk

- 1.1.9.4 Failure to monitor and supervise personnel attendance records may result to compensation of non-deserving employees. This practice may cultivate an inappropriate work culture at the entity and may subsequently affect the operation and performance of the entity.
- 1.1.9.5 The absence of an accurate attendance log to monitor staff on a daily basis may lead to ghost or undeserving staff being compensated. This may also lead to salaries being paid for work not performed.

Recommendation

- 1.1.9.6 Management should ensure that all staff sign the daily attendance records. The daily attendance sheet should include the following columns: name of employee, department, position, signatures and time for in and out periods.
- 1.1.9.7 Management should conduct periodic spot checks to ascertain the authenticity of the attendance records. The attendance records including spot checks records should be adequately documented and filed to facilitate future review.
- 1.1.9.8 Management should ensure that personnel attendance records are regularly monitored by a designated staff and that employees should be reprimanded in line with the entity's employees' handbook for failing to report to work.

Management's Response

- 1.1.9.9 *See attached attendance log: exhibit 1.1.3*

Auditor General's Position

- 1.1.9.10 We have reviewed the supporting document attached in exhibit 1.1.3 subsequently submitted by Management after our audit execution. However, we observed no evidence of attendance logs as asserted by Management. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.10 No Employees Performance Appraisal

Criteria

- 1.1.10.1 Chapter 8, Section 1, reports 8.1.1 of the Civil Servants Standing Order of 2021 provides that "all classified Civil Servants shall have their work performance appraised at the end of the calendar year. Performance Appraisal Reports shall be completed by officers who are the immediate supervisors of those being appraised. Reports shall be made on the standard performance appraisal report form and a copy of which shall be forwarded to the Director General within 15 working days of the end of the calendar year".

Observation

- 1.1.10.2 During our audit, we observed no evidence that Management conducted performance evaluation of its employees during the fiscal periods under review as required.

Risk

- 1.1.10.3 The lack of periodic performance appraisal may lead to unnoticed and/or consistent poor performance by employee of the entity, thereby impairing the achievement of the entity's objectives.
- 1.1.10.4 In the absence of a documented performance evaluation system, employee development plan may not be achieved thereby impairing the achievement of the entity's objectives.
- 1.1.10.5 Employees may be promoted or demoted on a discretionary basis.

Recommendation

- 1.1.10.6 Management should facilitate the conduct of periodic performance evaluations for all staff. Performance goals should be clearly defined and documented for all positions.
- 1.1.10.7 Employees should be familiarized with performance goals and be given the opportunity to periodically evaluate themselves against set goals. Subsequently, performance managers/supervisors should evaluate the performance of assigned employees against set goals and update the employees about the result of the evaluation including areas of targeted development.
- 1.1.10.8 Management should solicit post feedback from employees about the fairness of the performance evaluation system and make adjustments where applicable.
- 1.1.10.9 Documentation for performance evaluation should be adequately filed to facilitate future review.

Management's Response

- 1.1.10.10 *We acknowledge.*

Auditor General's Position

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

1.1.11 No Approved Job Description

Criteria

- 1.1.11.1 The Committee of Sponsoring Organizations (COSO) of the Treadway Commission Framework requires Board's oversight responsibilities including providing advice and direction to management, constructively challenging management, approving policies and transactions, and monitoring management's activities. Consequently, the board of directors is an important element of internal control. The board and senior management establish the tone for the organization concerning the importance of internal control and the expected standards of conduct across the entity

Observation

- 1.1.11.2 During the audit, we observed that Management did not comprehensively catalog approved job descriptions for each personnel at all level of the organization.

Risk

- 1.1.11.3 In the absence of an approved job description for staff, work may be performed on a discretionary basis.
- 1.1.11.4 Clearly defined task for employees may not be established. This may impair the level of service and productivity of staff and the measure of monitoring and evaluating staff performance.

Recommendation

- 1.1.11.5 Management should comprehensively catalog approved job descriptions for each personnel at all levels of the organization. The approved job description should be included in all employees' employment letter and made available to employees before commencement of service. A formal communication detailing approved job descriptions should be forwarded to all existing staff. The approved job description should be periodically adjusted to reflect the current operations of the entity.
- 1.1.11.6 Management should ensure that employees are familiarized with and capacitated to perform approved job descriptions. Management should facilitate the performance of periodic training to upgrade the capacity of staff to perform approved roles and responsibilities.
- 1.1.11.7 Evidence of approved job description, subsequent adjustments and periodic training of staff should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.11.8 *Noted. Management is currently in the process of drawing up approved job description.*

Auditor General's Position

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

1.1.12 Inadequate Records in Personnel Files

Criteria

- 1.1.12.1 Section 55 (3) of the Act creating the National Port Authority empowers the Board of Directors to develop policy to guide the NPA administration in executing its function for the smooth operation of the Port.
- 1.1.12.2 Additionally, Chapter 5.8 of the CSA Standing Order of 2012 states that "the below listed documents make up the employee's file and must be maintained in the file as part of the employee's records:
- a. Employment Letter;
 - b. Resume;
 - c. Credentials;
 - d. Personal data;
 - e. Job description;
 - f. All subsequent warnings or commendation; and
 - g. Annual appraisal forms and related evaluation forms."

Observation

- 1.1.12.3 During the audit, we observed no evidence that Management maintain essential personnel records such as letter of applications, contracts, credentials, job description, term of reference, etc for its employees and contractors/consultants.

Risk

- 1.1.12.4 Failure to maintain essential personnel records may lead to Management inability to manage or regulate the activities of its personnel effectively.
- 1.1.12.5 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the entity. This may impair the achievement of the entity's objectives.

Recommendation

- 1.1.12.6 Management should ensure that all employees' files are updated to contain essential documents such as letter of applications, letter of employment, contracts, credentials, Term of Reference, police clearances, medical certificates, Personnel Action Notice (PAN), etc. to enable Administration regulate the activities of its personnel effectively.

1.1.12.7 Management should institute periodic review / inspection of personnel files to validate the completeness of personnel records.

1.1.12.8 Management should institute the electronic document management system by scanning all documents in employees' files and create electronic files for each employee. This control will facilitate more effective document retention and archiving system, along with manual records

Management's Response

1.1.12.9 *We acknowledge. Management is in the process to curtail reoccurrence.*

Auditor General's Position

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

1.1.13 Non-compliance with Recruitment Practices

Criteria

1.1.13.1 Section 55 (3) of the Act creating the National Port Authority empowers the Board of Directors to develop policy to guide the NPA administration in executing its function for the smooth operation of the Port.

Observation

1.1.13.2 During the audit, we observed that Management non competitively recruited five hundred seventy-five (575) employees for the periods ended December 31, 2022 and December 31, 2023, non-compliant to the required human resource hiring processes.

1.1.13.3 Also, we observed that Management recruited staff for key positions (Assistant Managers, Managers, Administrative Managers, Directors Senior Directors, etc.) who appeared not to have the requisite credentials. **See table 4 below and annexure 4 for details.**

Table 4: Non-Competitive Recruitment

No.	Year	Number of Employee
1	January 1 to December 31, 2022	133
2	January 1 to December 31, 2023	442
Total		575

Risk

1.1.13.4 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the entity.

Recommendation

1.1.13.5 Management should provide substantive justification for non-competitively recruiting staff non-compliant with the approved human resource processes and procedures.

- 1.1.13.6 Going forward, Management should facilitate the competitive hiring of individuals with the required skills, qualification and experience. Evidence of competitive internal and external recruitment processes including job advertisement, candidate shortlisting and recruitment committee reports should be adequately documented and filed to facilitate future review.
- 1.1.13.7 Management should ensure that all employees' files contained the relevant supporting document indicative of proper vetting (an approved Job description from HR to the hiring supervisor, publication, Job related test and Background check information) in line with recruitment best practices.

Management's Response

- 1.1.13.8 *We acknowledge. Management is in the process of personnel renew a way to curtail this in the future. However, for the period under audit total employees of 550 were employed, 112 for 2022 and 438 for 2023. See attached.*

Auditor General's Position

- 1.1.13.9 We have reviewed the supporting document of 2022 and 2023 employment listing and have adjusted our findings accordingly. **See table Below:**

Table: 4a: Non-Competitive Recruitment

No.	Year	Number of Employee
1	January 1 to December 31, 2022	112
2	January 1 to December 31, 2023	438
Total		550

- 1.1.13.10 We will follow up on the implementation of our recommendations during subsequent audit.

1.1.14 Lack of Approved Policies and Procedures

Criteria

- 1.1.14.1 Section 55 (3) of the Act creating the National Port Authority empowers the Board of Directors to develop policy to guide the NPA administration in executing its function for the smooth operation of the Port.
- 1.1.14.2 Additionally, paragraph 17 of the International Integrated Framework, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) indicates that in most cases, the board of head of public entity is ultimately responsible for determining whether management has implemented effective internal control including monitoring. The institution makes this assessment by (a) understanding the risks the organization faces and (b) Gaining an understanding of how senior management manages or mitigates those risk that are meaningful to the organization objectives. Obtaining this understanding includes determining how management supports its beliefs about the effectiveness of the internal control system in those areas.

Observation

- 1.1.14.3 During the audit, we observed that Management did not develop policies to guide its operations for the following:
- Honorarium and Advances
 - Approved Financial and Administrative Manual
 - Approved Strategic and Operational Plans
 - Scholarship
 - Retirement and Death

Risk

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

Recommendation

- 1.1.14.5 Management should develop, facilitate subsequent approval by the Board and operationalize policies and procedures for the various functions identified above, for the effective and efficient operations of the entity.
- 1.1.14.6 Evidence of approved policies and procedures should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.14.7 *Management has noted these problems. Therefore DMD/A has established policies committee for the drafting of all policies and subsequent approval by the board of directors.*

Auditor General's Position

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

1.1.15 Salary Increment without Evidence of Board Resolution

Criteria

- 1.1.15.1 Section 55 (3) of the Act to amend certain section of the creating the National Port Authority approved May 23, 1972 provides that the Board shall outline the policy of the National Port Authority. It shall hold regular and such other meeting as may be provided for in the by-laws
- 1.1.15.2 Section M.12 of the PFM regulations requires that "The Board of Directors of each an enterprise governed by this Act shall ensure the efficient management of the financial resources of the enterprise including the collection and receipt of moneys due to that enterprise or institution. (2) If it appears to the Auditor-General from any examination, audit or inspection that a enterprise has wilfully or negligently omitted to ensure the collection or receipt of moneys due to the enterprise or institution, the Minister may

withdraw or suspend the emoluments of the Board of Directors whether jointly or severally upon the recommendation of the Auditor-General."

Observation

- 1.1.15.3 During the audit, we observed that Management increased the basic salaries of one hundred ninety (190) staff totalling US\$83,091.00 without evidence of a resolution of Board of Directors authorizing the increments. **See annexure 5 for details**

Risk

- 1.1.15.4 The failure by Board of Directors obtain a resolution on corporate guidance and oversight may affect the strategic direction of the entity.
- 1.1.15.5 The failure by the Board to meet may lead to overriding of controls by NPA Management, misappropriation of resources and fraudulent financial reporting.

Recommendation

- 1.1.15.6 Management should provide justification why employees basic salaries were increase without an approved Board Resolution.
- 1.1.15.7 Going forward, Management should ensure that all salary increments are approved through a Board Resolution.

Management's Response

- 1.1.15.8 *The Board of Directors authorized increment by the approval of the operating budget for the period under reviews.*

Auditor General's Position

- 1.1.15.9 Management's assertion was not supported by documentary evidence. The approved budget for fiscal years 2022 and 2023 did not include provision for salary increment. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.16 Non-Performance of Exit Conference for Leavers

Criteria

- 1.1.16.1 Chapter 14.7 (a),(b)(i)(ii) of the Decent Work Act of 2015 provides that If an employee leaves their employment because conduct of the employer made it no longer reasonable to continue in employment, the employer is taken, in the absence of proof to the contrary, to have terminated the employee's employment. In any hearing or proceedings following a complaint of constructive dismissal made under this section, the Ministry or the court, as the case may be, shall consider the conduct of the employee, including:
- whether the employee attempted to address the matter of the employer's conduct with the employer before leaving the employment; and

- whether in all the circumstances it would have been reasonable to expect the employee to attempt to address the matter with the employer.

Observation

- 1.1.16.2 During the audit, we observed that Management did not perform exit conference for staff who had resigned during the period under review.

Risk

- 1.1.16.3 In the absence of an exit conference upon resignation, Management may not be aware of the underlying reason (s) for employees' resignation. This may lead to high labor turnover of employees.

Recommendation

- 1.1.16.4 Management should facilitate the performance of exit conference for all staff departing the entity to ascertain the reason(s) for resignation.
- 1.1.16.5 Management should catalogue reason(s) obtained from exiting staff during the exit conference to aid in the formulation of employee's development plan. Existing resources should be used to resolve significant issues raised by exiting personnel.
- 1.1.16.6 Evidence of exit conference and actions to address significant concerns should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.16.7 *We acknowledge and going forward Management is working with relevant Department to correct the future.*

Auditor General's Position

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

1.1.17 Non-Documentation of Adjustments (Joiners, Leavers, etc)

Criteria

- 1.1.17.1 Regulations T.8 of the PFM Act of 2009 as amended and restated 2019 states that "Unless the effective date is otherwise specified under any other enactment, the effective date shall be in the case of a. a deceased public officer, the three months following the date of death;
- a) convicted officers, the date of conviction;
 - b) leave without pay, the date approved for the leave;
 - c) officers absent without leave, the first day of such absence; or
 - d) resignation and retirement, the effective date for stoppage shall be the earlier of: date of absence; or date specified on a relevant document."

Observation

- 1.1.17.2 During the audit, we observed no evidence that Management comprehensively documented adjustments (joiners, leavers, promotions, demotions, suspensions, etc.) on a periodic basis for the period under review.

Risk

- 1.1.17.3 Approved adjustments to the payroll may not be implemented in a timely manner.
- 1.1.17.4 In the absence of documented payroll adjustments, records may not be available to detect and correct unauthorized adjustments.
- 1.1.17.5 Effective payroll review and reconciliation may be impaired.

Recommendation

- 1.1.17.6 Management should facilitate a comprehensive documentation of all payroll adjustments (joiners, leavers, promotions, demotions, suspensions, etc.) instituted on a monthly basis by the HR Department. All adjustments to the payroll should be catalogued by the Human Resource Department and submitted to the Finance Department for processing. Subsequently, the Finance Department should submit the adjusted payroll to the head of each department/units and the Human Resource Department for validation before submission for processing.
- 1.1.17.7 Evidence of periodic adjustments to the payroll journals and all other relevant supporting records should be adequately documented and filed to facilitate future review.
- 1.1.17.8 Going forward, Management should perform periodic (monthly) review of the payroll to ensure that exited personnel had been removed from the payroll within statutory period. Staff maintained beyond approved timeline should be immediately removed from the payroll.

Management's Response

- 1.1.17.9 *We acknowledge and going forward Management is working with relevant Department to correct the future.*

Auditor General's Position

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

1.1.18 Training and Development Plan

Criteria

- 1.1.18.1 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) states, that commitment to competence includes the level of knowledge and skill needed to help

ensure orderly, ethical, economical, efficient and effective performance, as well as a good understanding of individual responsibilities with respect to internal control.

- 1.1.18.2 The above can be evidenced by providing training, to raise the awareness of management and employees of the internal control objectives and, in particular, the objective of ethical operations, and helps them to understand the internal control objectives and to develop skills to handle ethical dilemmas.

Observation

- 1.1.18.3 During the audit, we observed no evidence that Management had a documented training and development plan.

Risk

- 1.1.18.4 Lack of training and development plans may result in training programs not being able to address employees' training needs and performance deficiencies.
- 1.1.18.5 In the absence of an annual training plan, training may be conducted arbitrarily. This may impair the development plan and the required capacity of staff of the entity.
- 1.1.18.6 In the absence of periodic training/capacity-building initiatives, staff may not obtain the required capacity needed to achieve the objectives of the entity.

Recommendation

- 1.1.18.7 Management should develop, approve, and operationalize a comprehensive training plan that addresses the strategic capacity needs of the staff of the entity. The requisite training and capacity development plan for each unit should be identified and scheduled.
- 1.1.18.8 Evidence of annual capacity development plan should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.18.9 *We acknowledge and going forward Management is working with relevant Department to correct the future.*

Auditor General's Position

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

ANNEXURES

Annexure 1 (a): Un-remitted Employees withholding Income Tax

	Employees		Contractors		
Month	A Gross from which Income Taxes were deducted	B Income Tax	C Contractors wages	D Contractors Services Income Tax	E = B + D Total Income Tax (Employees & Contractors)
January	702,403.85	127,202.62	298,649.34	29,439.93	156,642.55
February	640,036.77	116,123.75	298,635.96	29,438.60	145,562.35
March	667,350.93	120,237.59	281,111.91	27,686.19	147,923.78
April	723,523.35	130,251.67	273,397.96	26,914.80	157,166.47
May	735,559.97	131,942.12	245,402.55	24,115.25	156,057.37
June	762,082.32	137,046.48	260,848.38	25,659.84	162,706.32
July	732,084.31	133,165.93	275,223.13	27,097.31	160,263.24
August	781,341.82	144,380.06	260,578.78	25,362.88	169,742.94
September	807,815.97	149,009.68	262,291.70	25,804.17	174,813.85
October	808,620.22	149,559.55	256,412.38	25,216.24	174,775.79
November	864,188.25	159,387.51	255,019.98	25,077.00	184,464.51
December	909,807.97	167,615.86	249,277.21	24,502.72	192,118.58
Total	9,134,815.73	1,665,922.82	3,216,849.28	316,314.93	1,982,237.75

Annexure 1 (b): Un-remitted Contractors withholding Income Tax

Month	Employees		Contractors		E = B + D Total Income Tax (Employees & Contractors)
	A Gross from which Income Taxes were deducted	B Income Tax	C Contractors wages	D Contractors Services Income Tax	
January	631,428.46	113,542.51	313,522.78	30,327.28	143,869.79
February	640,261.35	115,501.14	316,728.67	30,647.87	146,149.01
March	591,111.89	108,633.53	312,928.01	30,267.80	138,901.33
April	561,223.82	105,213.40	313,617.78	30,336.78	135,550.18
May	590,712.96	107,326.26	310,586.42	30,033.64	137,359.90
June	584,982.18	105,062.18	308,073.82	29,782.38	134,844.56
July	604,834.35	109,638.06	308,396.82	29,814.68	139,452.74
August	611,936.25	111,076.25	302,395.08	29,214.51	140,290.76
September	625,320.18	113,080.31	303,295.91	29,904.59	142,984.90
October	634,462.08	114,989.78	296,550.44	29,230.04	144,219.82
November	652,466.00	118,352.02	297,933.46	29,368.35	147,720.37
December	638,703.35	115,447.77	298,525.74	29,427.57	144,875.34
Total	7,367,442.87	1,337,863.21	3,682,554.93	358,355.49	1,696,218.70

Annexure 2 (a): Employee's and Employer's NASSCORP Contribution withheld but Not Remitted for FY 2022

Month	A Employee's Contribution	B Employer's Contribution	C=A+B Total Obligated to NASSCORP	D NASSCORP receipt #	F NASSCORP receipt amount	G=C-F Difference b/w Total Obligation & Total Payment
January	25,237.30	37,855.95	63,093.25			63,093.25

AUDITOR GENERAL'S REPORT
On the Compliance Audit of the National Port Authority (NPA) Payroll
For the Period January 1, 2022 to December 31, 2023

Month	A Employee's Contribution	B Employer's Contribution	C=A+B Total Obligated to NASSCORP	D NASSCORP receipt #	F NASSCORP receipt amount	G=C-F Difference b/w Total Obligation & Total Payment
February	1,819.92	2,729.88	4,549.80	10066201	69.90	4,479.90
March	23,624.64	35,436.96	59,061.60	10068468/10066204/10066206	5,994.30	53,067.30
April	23,348.95		23,348.95	10067145/10066202/10067147/10066198/10067234	67,682.74	(44,333.79)
May	23,628.52	35,442.79	59,071.31	10068474/10067363/10068467	59,708.80	(637.49)
June	1,726.08	2,589.12	4,315.20	10068465/10067361/10068476	63,238.11	(58,922.91)
July	24,193.37	36,290.06	60,483.43	10068475	4,315.20	56,168.23
August	24,477.45	36,716.17	61,193.62	10070965/10070966	3,062.43	58,131.19
September	25,012.81	37,519.21	62,532.02	10071519/10070969/100771521/10071518	67,980.21	(5,448.19)
October	1,629.12	2,443.68	4,072.80	10071524	4,072.80	-
November	2,275.88	3,412.94	5,688.82	10073045/10073046/10068473/10073043	68,784.66	(63,095.84)
December	25,548.13	38,322.20	63,870.33	10074862/10074861	1,212.50	62,657.83
Total	202,522.17	268,758.96	471,281.13		346,121.65	125,159.48

Annexure 2 (b): Employee's and Employer's NASSCORP Contribution withheld but Not Remitted for FY 2023

Month	A Employee's Contribution	B Employer's Contribution	C Total Obligated to NASSCORP	D NASSCORP receipt #	F NASSCORP receipt amount	G=C-F Difference b/w Total Obligation & Total Payment
January	28,096.15	42,144.23	70,240.38	10074863	6,435.18	63,805.20
February	25,601.47	38,402.21	64,003.68	10077689/10077691/10077690	14,126.70	49,876.98
March	26,694.04	40,041.06	66,735.10	10077688/10077698	67,841.72	(1,106.62)
April	28,940.93	43,411.40	72,352.33			72,352.33
May	29,422.40	44,133.60	73,556.00			73,556.00
June	30,483.29	45,724.94	76,208.23			76,208.23
July	29,283.37	43,925.06	73,208.43			73,208.43
August	31,253.67	46,880.51	78,134.18			78,134.18
September	32,312.64	48,468.96	80,781.60			80,781.60
October	32,344.81	48,517.21	80,862.02			80,862.02
November	34,545.17	51,851.29	86,396.46			86,396.46
December	36,392.32	54,588.48	90,980.80			90,980.80
Total	365,370.26	548,088.95	913,459.21		88,403.60	825,055.61

Annexure 3 (a): Employees who did not turn out for Head Count

Department	ID NUMBER	S/S NO	Employee Name	Regular Pay	Number of Months	Total Per Year US\$
Buchanan	7573	050465912	Comfort Strong	305.00	12	3,660.00
Buchanan	8379		Emaanuel N. Ben	559.00	12	6,708.00
Buchanan	8404		Kamara Sweetie Y	305.00	12	3,660.00
Buchanan	7930		Kamara Abass N.	267.00	12	3,204.00
Buchanan	7952		Knowlden Benjamin	559.00	12	6,708.00
Buchanan	7578	030451716	Lucia Cheeks	305.00	12	3,660.00

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Department	ID NUMBER	S/S NO	Employee Name	Regular Pay	Number of Months	Total Per Year US\$
Buchanan	7576	030462194	Love Kumeh	305.00	12	3,660.00
Buchanan	5403		O. Telmah Zeon-Myers	2,500.00	12	30,000.00
Buchanan	8403		Tarr Andrew W.	305.00	12	3,660.00
Buchanan	8146		Wloh Melvin	305.00	12	3,660.00
Deputy Managing Director- Oprs	7062		Nathaniel Z. Wright	458.00	12	5,496.00
Greenville	7116		Ofosu Edmond Osel	1,800.00	12	21,600.00
Human Resources	7762	060452792	Koffa V. Jonanthan	1,500.00	12	18,000.00
Legal	7892	040476808	Diallo Mariama Dalanda	572.00	12	6,864.00
Legal	7280	050438018	Targbeh Patricia S.	267.00	12	3,204.00
Liberia Seaport Police	6639	022207586	Dormu, Lawrence Q.	406.00	12	4,872.00
Marine Fire service	6974	020377592	Samolu Richard B.	318.00	12	3,816.00
Monitoring and Evaluation	7432		Nagbe Sayday	305.00	12	3,660.00
Monitoring and Evaluation	7411		Toe Irene	305.00	12	3,660.00
Safety Department	7268		Mayango, Francis	2,500.00	12	30,000.00
Transport Department	7945		Cash Theodocia	305.00	12	3,660.00
Technical Administration	7223	050378824	Hoff T.J. Fannoh	356.00	12	4,272.00
Technical Civil	6398	030007906	Jimmeh, Estrada O.	389.00	12	4,668.00
Technical Mechanical	8109		Henries Beatrix G. J.	305.00	12	3,660.00
Technical Electrical	7166	050426341	Varney Flomo	699.00	12	8,388.00
COMPTROLLER OFFICE	7773	030462187	Davis Gaiyeizohn Ada.	559.00	12	6,708.00
COMPTROLLER OFFICE	6571	030007876	Tulay, Sema G.	1,200.00	12	14,400.00
Total						215,508.00

Annexure 3 (b): Contractors who did not turn out for Head Count

Department	Contractors Names	BASIC Salary	Number of Months	Total Per Year US\$
Buchanan	Alexander P. Garduor	200.00	12	2,400.00
Buchanan	Aloysius Y. Smith	200.00	12	2,400.00

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Buchanan	Amelia Nyanfor	200.00	12	2,400.00
Buchanan	Andrew Johnson	250.00	12	3,000.00
Buchanan	Andrew K. Wesseh	200.00	12	2,400.00
Buchanan	Betty Logan	200.00	12	2,400.00
Buchanan	Bestman Teah	200.00	12	2,400.00
Buchanan	Charles H. Johnstone II	200.00	12	2,400.00
Buchanan	Daniel B. Peters	200.00	12	2,400.00
Buchanan	Elizabeth K. Goi	200.00	12	2,400.00
Buchanan	Jenkins Karlea	200.00	12	2,400.00
Buchanan	Joe Wilson		12	-
Buchanan	John P. David	200.00	12	2,400.00
Buchanan	Joseph D. Cooper	250.00	12	3,000.00
Buchanan	Lee L. Yarmie	200.00	12	2,400.00
Buchanan	Linda Gordon	200.00	12	2,400.00
Buchanan	Linda Thomas	200.00	12	2,400.00
Buchanan	Mark Verdier	200.00	12	2,400.00
Buchanan	Napoleon Bartue Twelh	200.00	12	2,400.00
Buchanan	Olando Garpue	356.00	12	4,272.00
Buchanan	Pennoh G. Tarue	200.00	12	2,400.00
Buchanan	Roosevelt P. Kayee	200.00	12	2,400.00
Buchanan	Saturday Wheagar	200.00	12	2,400.00
Buchanan	Sidiki Fofana	3,000.00	12	36,000.00
Buchanan	SONG KWATEH	200.00	12	2,400.00
Buchanan	Thomas Williams	200.00	12	2,400.00
Greenville	Darius J. Zuweh		12	-
Greenville	Emmanuel Quioh	200.00	12	2,400.00
Greenville	Galimah T. Kolubah		12	-
Harper	HARRISON NAH	200.00	12	2,400.00



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Department	Contractors Names	BASIC Salary	Number of Months	Total Per Year US\$
Human Resources	Daniel Mulbah	559.00	12	6,708.00
ISPS	Elton T. Daye	4,000.00	12	48,000.00
ISPS	James Y. Cooper		12	-
ISPS	Prince S. Jumu	200.00	12	2,400.00
ISPS	Princeton F. Molton	2,000.00	12	24,000.00
ISPS	Wolobah G. Kesselly Sr.		12	-
Liberia Seaport Police	Alvin Benson	200.00	12	2,400.00
Liberia Seaport Police	Andrew G. Nyanforh		12	-
Liberia Seaport Police	Darlington T. George	1,500.00	12	18,000.00
Liberia Seaport Police	Ezekeil Kollie	200.00	12	2,400.00
Liberia Seaport Police	Karnly Howard	200.00	12	2,400.00
Liberia Seaport Police	Mamamdee Sesay	200.00	12	2,400.00
Liberia Seaport Police	Paul J. Garyezon	305.00	12	3,660.00
Liberia Seaport Police	Quincy Balawah	200.00	12	2,400.00
Liberia Seaport Police	Sunday Mudi	200.00	12	2,400.00
Technical	CHRISTIANA T. KPEHE	200.00	12	2,400.00
Technical	ELIZABETH GAYETOEQUE	200.00	12	2,400.00
Technical	EMMANUEL COOPER	200.00	12	2,400.00
Technical	EMRICK JOHNSON	200.00	12	2,400.00
Technical	ERIC B.TAYLOR	200.00	12	2,400.00
Technical	FEFE KANGAR	200.00	12	2,400.00
Technical	Isaac W. Gonkerwon	200.00	12	2,400.00
Technical	Johnson Wesseh	200.00	12	2,400.00
Technical	Joseph Brown	600.00	12	7,200.00
Technical	MOHAMMED KANNEH	200.00	12	2,400.00
Technical	Peter Kan	200.00	12	2,400.00
Technical	PRECIOUS M.B.COOPER	200.00	12	2,400.00
Technical	SPENCER W. BLACKIE	200.00	12	2,400.00



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Technical	THOMAS SEKON	200.00	12	2,400.00
Technical	Tranfina Woart	200.00	12	2,400.00
Transport Department	CHRISTIAN BARTEE	200.00	12	2,400.00
Transport Department	GEORGE K. TOGBA	200.00	12	2,400.00
Transport Department	Jerry N. Diah Jr	200.00	12	2,400.00
Transport Department	Joseph D. Dolo	200.00	12	2,400.00
Training	Vah Kelvin Clinton	500.00	12	6,000.00
Training	Winston B. Kangar	1,500.00	12	18,000.00
Corporate Service Divison	Arthur C. Bior	500.00	12	6,000.00
Corporate Service Divison	Cynthia N.S Dennis	3,000.00	12	36,000.00
DMD/Legal	Sylvester Jah	305.00	12	3,660.00
MD Office	Aloysius G. Stevens	699.00	12	8,388.00
MD Office	Anita K. Willimas	200.00	12	2,400.00
MD Office	Isaac Y. Mulbah	200.00	12	2,400.00
MD Office	Wolo Weah	3,000.00	12	36,000.00
ENVIROMENTAL	Benda Z. Cooper	200.00	12	2,400.00
ENVIROMENTAL	GEORGE TARLUE	200.00	12	2,400.00
ENVIROMENTAL	MARIE SOGBE	200.00	12	2,400.00
MARINE FIRE SERVICE	ADOLPHUS S. NYAN	200.00	12	2,400.00
MARINE FIRE SERVICE	CHRIS Dahn	200.00	12	2,400.00
MARINE FIRE SERVICE	Daouda Kromah	200.00	12	2,400.00
MARINE FIRE SERVICE	Gideon J. Blackie	200.00	12	2,400.00
MARINE FIRE SERVICE	RESHIED D. JABER	200.00	12	2,400.00
M & E	Ackie Seitua	200.00	12	2,400.00
M & E	WEEDOR S.WEAH		12	-
Total				409,488.00

Annexure 4: Staff Holding Key Position without the Requisite Credential

Department	ID NUMBER	S/S NO	Employee Name	Position	Regular Pay	NIR	Highest Achievement	University/Institution	Date Awarded
Buchanan	7950		Collins Henry Nea	Director of IT	2,500.00		Associate in Specialized Technology Degree	ITT Technical Institute	40147
CLAIMS	7506	040450821	Kidka Reuben H.	Chief Prosecutor	699.00				
CLAIMS	7812		Nagbe Joe Tweah	Director	2,500.00		High School Diploma	Wells Heirston High School	1988
CLAIMS	6960	030028883	Dennis B George	Manager	1,067.00	No			
COMPTROLLER OFFICE	7789		Nagbe Eddie O.	Manager	1,067.00	6500860649	AA		
COMPTROLLER OFFICE	7122	030451705	Sawieh Felicia Forweah	Manager	450.00	6500860649	AA		
Corporate Service Division/Archives	8603		Maima Barclay	Assistant Manager	699.00	6600580922	High School Diploma	Annie Banks Williams High School	40089
Corporate Service Division/Archives	7785	060452794	Sieh P.Jackson	Asst. Manager	699.00	6250360313	High School Diploma		
Corporate Service Division/Archives	8602		Joseph Seh Williams	Manager	1,067.00	5180570948	C Teacher Certificate	Kakata Rural Teacher Training	37037

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chives								Institute (KRTTI)	
Corporate Service Division/Archives	7430	030454131	Nansue Musah	Manager	1,067.00	6250360313	High School Diploma		
Customer service Department	8630		Brown T. Olesman	Senior Director	4,000.00	No	University Student	University of Liberia	N/A
Deputy Managing Director - Adm	7990		Walker Rose Angeline	Manager	1,500.00	7570780359	N/A		
Deputy Managing Director-Oprs	8333		Snohdee Nathaniel J	Administrative Assistant	699.00	4790400246	High School Diploma	Sinoe High School	December 11, 1987
Deputy Managing Director-Oprs	7150		Bendu G. Clarke	Administrative Manager	1,500.00	2270290324	High School Diploma & Diploma in IT	Buduburam Community Senior Secondary School & Central computer College	37530
Deputy Managing Director-	8183		Doe Jamesetta .G	Assistant Manager	699.00		High School Diploma	D. Twe Memorial High School	42592

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Department	ID NUMBER	S/S NO	Employee Name	Position	Regular Pay	NIR	Highest Achievement	University/Institution	Date Awarded
Oprs									
Deputy Managing Director-Oprs	8638		Tarpeh Georgia	Manager	1,067.00	2690130577	University Student	University of Liberia	N/A
Deputy Managing Director-Oprs	8693		Glauh Jeh	Senior Director for Out-Ports	4,000.00	No	High School Diploma & Professional Port Training	The Institute of Chartered Shipbrokers & Liberia Christian High School	Nov. 2007 & Dec. 1986
Human Resources	7829	050467886	Kromah Socorro C.	Director	2,500.00	3140210291	High School Diploma		
Human Resources	7348	40429684	Meeki L. Tyler	Manager	1,567.00	3920700312	University Student	United Methodist University	N/A
Internal Audit Department	7999		Weah Josephine M.	Asst. Manager	699.00	3230800935	High School Diploma		
ISPS	8288		Wonley Alphanso S.H.	Assist. Director / Ops	559.00	No	University Student	A.M.E. Zion University	N/A
ISPS	7136	060425093	Alex K. Paymah	Assist. Production Manager	699.00	4310640713	Military Training	Armed Forces of Liberia	37772
Legal	7787		Mayson Derrick	Assistant Manager	699.00	6310620237	Student	University of Liberia	
Legal	7346		Brown, Benetta	Asst. Manager	699.00		High School Diploma	High School Diploma	

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Liberia Seaport Police	7708	040450820	Tarpeh Mayamah K.	Chief database analyst	1,240.00		High School Certificate	Cavary Baptist High school	41395
Liberia Seaport Police	8003		Kollie Namayan M.	Chief of Operation	1,148.00	1170970488	Diploma in Policing	National Police Training Academy	36727
Liberia Seaport Police	6642	061408329	Peterson, Bill	Dept Director/Outland Ports	1,320.00	1190250202	High School Diploma	Wells Hairston High School	37083
Logistics and Automation	7186	030403989	Georgia Kladeh Sharba	Assistant Manager	1,500.00	No	University Student	A.M.E. Zion University	N/A
Managing Director Office	7163		Linda J. Moses	Adm. Manager	1,500.00		Port management		
Managing Director Office	7851		Wisner Shadrach	Asst. Manager	699.00	N/A	High School Diploma		
Managing Director Office	7026	050339014	Sheriff, Moses Musa	Director	1,067.00	510042093	M&E credential		
Managing Director Office	8319		Momoh Vester J.	Manager	1,067.00	No	Associate of Art Degree in Scretarial Science	Lincoln College of Professional Studies	40300
Marine	7959	020472727	Glasco Emmet P.	Asst. Manager	699.00	4570710256	High School Diploma		Aug. 7, 2000



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Marine Fire service	6665	030007902	Gbozee, Siah Kpanah	Head/Fire Service	1,067.00	No	High School Diploma	D. Tweh Memorial High School	
Monitoring and Evaluation	8568		Frances W. Wright	Assistant Director	2,100.00	8250780430	Associate Degree in Management	Lincoln College of Professional Studies	42720
Monitoring and Evaluation	8708		Musa Quardue Kamara	Assistant Director	2,100.00	2840980587	Gestion Et Education	Universite Gamal Nasser De Conakry	37823
Monitoring and Evaluation	8698		Momodu Metzger	Manager	1,067.00	1460650198	Certificate in Finanacial Management	LIPA	Dec. 20, 2019
Monitoring and Evaluation	7949		Harris George Shine	Manager	1,067.00	N/A	Diploma from the BETTERWAY BIBLE INSTITUTE	BETTERWAY BIBLE INSTITUTE	
Monitoring and Evaluation	7304	010378295	Sarteh Sarteh A.	Manager	1,067.00	8740140343	Diploma in accounting	Institue of professional studies	Decem ber 17 1988
Monitoring and Evaluation	8691		Selekie Dorley, jr.	Manager	1,067.00	2640670378	High School Diploma	Free Pentecostal School Mission High SCHOOL	40733
Monitoring and Evaluation	8492		Peabody Albertine T.	Manager	1,067.00	1840650987	University Student	African Methodist Episcopal University	N/A

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Planning	7800	040438711	Thompson N. Sipay	Asst Manager	899.00	3290270643	High school Diploma	University of Liberia	1987
Planning	6692	059981237	Bayour, Varmuyah K.	Manager	1,500.00	No	University Student	University of Liberia	N/A
Planning	6989	020379450	Weah D. Sylvester	Manager	1,067.00	N/A	High School Diploma		
PRO	7921		Christiana G. Washington	Assisntant Manager	699.00	No	University Student	United Methodist University	N/A
PRO	8633		Kamara Abu S.	Assistant Director	2,100.00	1820340505	University Student	United Methodist University	N/A
PRO	6990	020379449	Koffeh Ishmael Tamba	Assistant Manager	699.00	No	High School Diploma	Wells Hairston Institute	39292
Property and Environmental	8689		Marina S. Mondubue	Administrative Manager	1,500.00	No	University Student	Stella Maris Polytechnic	N/A
Property and Environmental	8640		Tamba Waaen	Assistant Manager	699.00	7670900494	University Drop Out	Starz College of Technology	N/A
Property and Environmental	7804		Humphery D. Jacob	Manager	1,067.00	2920780265	University Student	Starz College of Technology	N/A

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ntal									
PURCHASING	8635		George Nelly	Manager	1,067.00	No	University Student	United Methodist University	N/A
Reconciliation & Reporting	7171	030451709	Gaye Richard	Adm, Manager	1,067.00	3170530953	Certificate in CCNA	N/A	N/A
Reconciliation & Reporting	7412	030442316	Ballah Arrington	Asst. Manager	850.00	3850750835	High School Diploma	N/A	N/A
Reconciliation & Reporting	8020		Debah Monique B.	Asst. Manager	699.00	7120420658	Software Engineer	N/A	N/A
Reconciliation & Reporting	7086		Isabel Carngebe Wesseh	Director	2,500.00	8560260365	Associate of Arts in Management	N/A	N/A
Safety Department	6673	063716931	Ochiche, Cyrus B.	Acting Assistant Director	559.00	No	High School Diploma	J. J. Ross High School	22-Jul-01
Safety Department	7858		Toe Stephen S.	Deputy Director/Adm.	699.00	N/A	High School Diploma		
Safety Department	7297		Nagbe Josiah Polo	Deputy Safety Inspector	699.00	6510910200	University Student	A.M.E. Zion University	
Technical Civil	8699	N/A	Funmi M. Kamara	Manager	1,067.00	47306100284	High School Diploma	St. Mary Catholic High School,	2018

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Department	ID NUMBER	S/S NO	Employee Name	Position	Regular Pay	NIR	Highest Achievement	University/Institution	Date Awarded
								Duala	
Technical Mechanical	8673	N/A	Cummings M. Roberts	Manager	1,067.00	N/A	AA Degree in Language Arts	Licosess Teacher Training College	4-Mar-23
Technical Administration	7273		Smith Stella	Assistant Manager	699.00	2190590106	High School Diploma	St. Mary Catholic School	6-Aug-98
Technical Administration	8491		Peabody Edith C.	Assistant Manager	699.00	6800200820	High School Diploma	Cathedral Catholic School	29-Aug-94
Technical Administration	8318		Wreyou Eric G.	Assistant Manager	699.00	No	High School Diploma	World Wide Mission School System	28-Jul-17
Technical Administration	8455		Bannah Saah Joshua	Asst. Manager	699.00	8460350767	Certificate in Air Condition and Frefregeration repairings		
Technical Administration	7321		Nathaniel E. Bull	Manager	1,567.00	1580700917	University Drop Out	University of Liberia	N/A
Technical Administration	8460		Dahn Kelvin I.	Manager	1,067.00	4470450545	High School Diploma	Paynesville Community High School	2008
Technical Administration	7302		Burnette Sophia Excel	Manager	1,067.00	3370450267	University Student	Stella Maris Polytechnic University	N/A
Training	7213		Alexander J.	Assistant Manager		2580810859	University Student	University of	N/A



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			Gonger		699.00			Liberia	
Training	7943	020407999	Morrison Linda Yabah	Manager	1,067.00	6500420187	AA		
Transport Department	8614		John A. F Kenyor	Administrative Director	2,500.00	1120490138	University Student	Best Brains International University	N/A

Annexure 5: Increment of Employees Basic Salaries without Evidence of Approved Board Resolution

NO.	ID NUMBER	Department	Employee Name	Gross Salary FY 2022 In US\$	Gross Salary FY 2023 In US\$	Variance	Percentage Increase
1	7128	Buchanan	George Isaac Wea	559.00	2,500.00	1,941.00	347.23
2	7456	CLAIMS	Dennis J. Bernice	699.00	1,067.00	368.00	52.65
3	5526	COMPTROLLER OFFICE	Dahn, Daniel O.	458.00	800.00	342.00	74.67
4	6571	COMPTROLLER OFFICE	Tulay, Sema G.	699.00	1,200.00	501.00	71.67
5	7122	COMPTROLLER OFFICE	Sawieh Felicia Forweah	267.00	450.00	183.00	68.54
6	7229	COMPTROLLER OFFICE	Annett Sema Nebo	1,067.00	4,000.00	2,933.00	274.88
7	7248	COMPTROLLER OFFICE	Eve Kolu Guzesh	356.00	559.00	203.00	57.02
8	7252	COMPTROLLER OFFICE	Lassana Keita				

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NO.	ID NUMBER	Department	Employee Name	Gross Salary FY 2022 In US\$	Gross Salary FY 2023 In US\$	Variance	Percentage Increase
				267.00	450.00	183.00	68.54
9	7183	Corporate Security Coordinator	Randall Saye Gblee	1,067.00	2,500.00	1,433.00	134.30
10	7430	Corporate Service Division/Archives	Nansue Musah	446.00	1,067.00	621.00	139.24
11	7279	Deputy Managing Director - Adm	Sandimanie Momo	356.00	756.00	400.00	112.36
12	7335	Deputy Managing Director - Adm	Clarke, Archie N	356.00	756.00	400.00	112.36
13	7109	Deputy Managing Director-Oprs	Doryan Nimley W.	458.00	559.00	101.00	22.05
14	7149	Deputy Managing Director-Oprs	Titus Johnson	267.00	1,500.00	1,233.00	461.80
15	7150	Deputy Managing Director-Oprs	Bendu G. Clarke	699.00	1,500.00	801.00	114.59
16	7151	Deputy Managing Director-Oprs	Anthony G. Wright	699.00	2,500.00	1,801.00	257.65
17	5528	Expenditure	Gibson, Alice B. Jallah	2,500.00	3,000.00	500.00	20.00
18	7025	Expenditure	Wright Hardimena Toyonnoh	699.00	1,000.00	301.00	43.06
19	7173	Expenditure	Nukah Moses P.	267.00	550.00	283.00	105.99
20	7176	Expenditure	Gblah Sampson	267.00	450.00	183.00	68.54
21	7179	Expenditure	Taryon Rufina				

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NO.	ID NUMBER	Department	Employee Name	Gross Salary FY 2022 In US\$	Gross Salary FY 2023 In US\$	Variance	Percentage Increase
				458.00	1,500.00	1,042.00	227.51
22	7198	Expenditure	Molu W. Flomo	699.00	1,067.00	368.00	52.65
23	7235	Expenditure	Bendu Samah	436.00	800.00	364.00	83.49
24	7266	Expenditure	Karbah, Comfort W.	597.00	1,067.00	470.00	78.73
25	7830	Expenditure	Sieh Abigail D	432.00	699.00	267.00	61.81
26	7882	Expenditure	Sheriff Headee Blamoh	597.00	1,200.00	603.00	101.01
27	5487	Greenville	Williams, Anthony W.	572.00	1,320.00	748.00	130.77
28	7132	Greenville	Weight Sunday Gbadee	559.00	648.00	89.00	15.92
29	7523	Greenville	Worjloh J. Oratus	305.00	559.00	254.00	83.28
30	7535	Greenville	Sokan Othello S.	305.00	559.00	254.00	83.28
31	7849	Greenville	Worjloh Jeferson	305.00	699.00	394.00	129.18
32	7348	Human Resources	Meeki, Tyler L.	1,067.00	1,567.00	500.00	46.86
33	6478	Human Resources	Mutada, Melvin	1,067.00	2,500.00	1,433.00	134.30
34	7020	Human Resources	Koffa W. George				

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				381.00	681.00	300.00	78.74
35	7133	Human Resources	Beatrice Wade Thomas	400.00	699.00	299.00	74.75
36	7272	Human Resources	Johnson Pearl	1,199.00	2,100.00	901.00	75.15
37	7314	Human Resources	Ellen Akoi	1,500.00	2,000.00	500.00	33.33
38	7389	Human Resources	Linda M. Cooper	1,067.00	1,500.00	433.00	40.58
39	7393	Human Resources	Lawrence Pupo	267.00	567.00	300.00	112.36
40	5602	Income	Bryant -Stephens,Veronica H.	699.00	1,067.00	368.00	52.65
41	6598	Income	Fahnbullah, L. Sampson	2,500.00	4,000.00	1,500.00	60.00
42	7170	Income	Kanneh Abuboakai Selekie	458.00	1,067.00	609.00	132.97
43	7172	Income	Viskinda Agnes	597.00	1,067.00	470.00	78.73
44	7175	Income	Targbwe Julia B	267.00	450.00	183.00	68.54
45	7177	Income	Johnson Dolo Yorkee	458.00	1,067.00	609.00	132.97
46	7178	Income	Gray Linda L.	458.00	800.00	342.00	74.67
47	6077	ISPS	Ochiche, Martina B.				

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				546.00	648.00	102.00	18.68
48	6916	ISPS	Kpayea, Nathan J.	546.00	648.00	102.00	18.68
49	7024	ISPS	Dempster, Sortie S.	305.00	546.00	241.00	79.02
50	7136	ISPS	Alex K. Paymah	572.00	699.00	127.00	22.20
51	7141	Legal	Sheriff Mohammed Sekou	1,067.00	1,567.00	500.00	46.86
52	7142	Legal	TAMBA TOUNKARA	458.00	758.00	300.00	65.50
53	7818	Legal	Darway, Abel D	305.00	572.00	267.00	87.54
54	7902	Legal	Debra Yei Wrotto	799.00	1,067.00	268.00	33.54
56	5587	Liberia Seaport Police	Lumei, Anita K. K.	699.00	1,067.00	368.00	52.65
57	5950	Liberia Seaport Police	Sackie, William B.	394.00	648.00	254.00	64.47
58	6061	Liberia Seaport Police	Dovillie, Abraham B.	559.00	648.00	89.00	15.92
59	6146	Liberia Seaport Police	Sirleaf, Marley B.	546.00	648.00	102.00	18.68
60	6295	Liberia Seaport Police	Wonpea, J. Moses	546.00	559.00	13.00	2.38
61	6446	Liberia Seaport Police	Browne, Oliver T.D.				

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NO.	ID NUMBER	Department	Employee Name	Gross Salary FY 2022 In US\$	Gross Salary FY 2023 In US\$	Variance	Percentage Increase
				406.00	586.00	180.00	44.33
62	6488	Liberia Seaport Police	Muiteh-Sneh, Cedric W.R.	648.00	699.00	51.00	7.87
63	6635	Liberia Seaport Police	Kortu, Janet D.S	559.00	648.00	89.00	15.92
64	6642	Liberia Seaport Police	Peterson, Bill	660.00	1,320.00	660.00	100.00
65	6693	Liberia Seaport Police	Juty, Saytakon Teh	305.00	559.00	254.00	83.28
66	6813	Liberia Seaport Police	Sackor, Frank A.	546.00	559.00	13.00	2.38
67	6818	Liberia Seaport Police	Seth, Varney A.	406.00	546.00	140.00	34.48
68	6819	Liberia Seaport Police	Tombekai, Jr., Romeo M.	305.00	559.00	254.00	83.28
69	6822	Liberia Seaport Police	Jabateh, Varney M.	305.00	559.00	254.00	83.28
70	6825	Liberia Seaport Police	Kennedy, Varfelay	305.00	648.00	343.00	112.46
71	6827	Liberia Seaport Police	Walker, Mark	305.00	559.00	254.00	83.28
72	6892	Liberia Seaport Police	Hare, Adolphus	406.00	559.00	153.00	37.68
73	6895	Liberia Seaport Police	Tweh, Twehweh	305.00	559.00	254.00	83.28
74	6907	Liberia Seaport Police	Nyon, Gewlay S.W.				

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				305.00	546.00	241.00	79.02
75	6910	Liberia Seaport Police	Flomo, Victoria K.	546.00	648.00	102.00	18.68
76	6911	Liberia Seaport Police	Sonpon, Theresa J.	559.00	648.00	89.00	15.92
77	6918	Liberia Seaport Police	Roberts, Dave	305.00	546.00	241.00	79.02
78	6919	Liberia Seaport Police	Sackor, James T.	559.00	648.00	89.00	15.92
79	6921	Liberia Seaport Police	Weah, Brown Teh	305.00	559.00	254.00	83.28
80	6929	Liberia Seaport Police	Fatu G. Jackson	648.00	1,067.00	419.00	64.66
81	6930	Liberia Seaport Police	Gray, Isaac	305.00	546.00	241.00	79.02
82	6931	Liberia Seaport Police	Weah, Chris S.	305.00	559.00	254.00	83.28
83	6932	Liberia Seaport Police	Konneh, Mohammed	305.00	546.00	241.00	79.02
84	6933	Liberia Seaport Police	Fahnbulleh, Mohammed	305.00	559.00	254.00	83.28
85	7162	Liberia Seaport Police	James M. Borbor	305.00	406.00	101.00	33.11
86	7253	Liberia Seaport Police	Kormassah Doe	394.00	546.00	152.00	38.58
87	7337	Liberia Seaport Police	Leeway, Armstrong				

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				305.00	546.00	241.00	79.02
88	7408	Liberia Seaport Police	Nagbeh Tiklo Alice P.	305.00	559.00	254.00	83.28
89	7492	Liberia Seaport Police	Thomas, Prince	660.00	1,260.00	600.00	90.91
90	7503	Liberia Seaport Police	Dwanan Daniel Z.	305.00	648.00	343.00	112.46
91	7763	Liberia Seaport Police	Wongbay M.Andrew	305.00	546.00	241.00	79.02
92	7764	Liberia Seaport Police	Cephus Morris	305.00	546.00	241.00	79.02
93	7765	Liberia Seaport Police	Tarr Obediah	305.00	546.00	241.00	79.02
94	7766	Liberia Seaport Police	Gl原因 Gonoo Daniel	305.00	546.00	241.00	79.02
95	7767	Liberia Seaport Police	Yormie M. Samuel	305.00	559.00	254.00	83.28
96	7770	Liberia Seaport Police	Garway Natchain	305.00	546.00	241.00	79.02
97	7870	Liberia Seaport Police	Davis Bernice Wheayea	305.00	546.00	241.00	79.02
98	7886	Liberia Seaport Police	Gifty P. Kofa	305.00	546.00	241.00	79.02
99	7184	Logistics and Automation	Montgomery G. Vah	381.00	581.00	200.00	52.49
100	7186	Logistics and Automation	Georgia Kladeh Sharba				

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				699.00	1,500.00	801.00	114.59
101	7188	Logistics and Automation	Aaron M. Sehplah	356.00	432.00	76.00	21.35
102	7189	Logistics and Automation	Layee K. Fofana	356.00	699.00	343.00	96.35
103	7235	Logistics and Automation	Eli George Goah	356.00	556.00	200.00	56.18
104	7244	Logistics and Automation	William M. Porte	572.00	699.00	127.00	22.20
105	7452	Logistics and Automation	Roberta Collins Toogbabu	400.00	699.00	299.00	74.75
106	7553	Logistics and Automation	Nyankun James	305.00	572.00	267.00	87.54
107	6993	Managing Director Office	Mary A. Quakou Washington	2,500.00	4,000.00	1,500.00	60.00
108	7022	Managing Director Office	Turay Caroline M. N.	381.00	572.00	191.00	50.13
109	7270	Managing Director Office	Gray Dalal H.	556.00	1,500.00	944.00	169.78
110	7368	Managing Director Office	Tokpah Roger G.	356.00	500.00	144.00	40.45
112	7814	Managing Director Office	Robertson Lawcia D.	1,067.00	1,800.00	733.00	68.70
113	7836	Managing Director Office	Majesco Alex Saah	356.00	500.00	144.00	40.45
114	6196	Marine Fire service	Massaquoi, Romeo H.			88.00	

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				318.00	406.00		27.67
115	6652	Marine Fire service	Koayen, Michael G.	406.00	559.00	153.00	37.68
116	6976	Marine Fire service	Sneh Isaiah Seyon	318.00	406.00	88.00	27.67
117	6258	Monitoring and Evaluation	Wright, Cyrus N.	1,067.00	1,800.00	733.00	68.70
118	7004	Monitoring and Evaluation	Luogon George Goanue	1,800.00	2,200.00	400.00	22.22
119	7054	Monitoring and Evaluation	Isaac Lieyee Joloka	559.00	699.00	140.00	25.04
121	7060	Monitoring and Evaluation	Mulbah Gayku Gwesa, Sr.	2,500.00	4,500.00	2,000.00	80.00
122	7125	Monitoring and Evaluation	Sattiah Sattiah Archie	699.00	1,067.00	368.00	52.65
123	7290	Monitoring and Evaluation	Potter Gabriel Lafayette	1,500.00	1,800.00	300.00	20.00
124	7305	Monitoring and Evaluation	Newton Gifty C.	1,067.00	1,500.00	433.00	40.58
125	7369	Monitoring and Evaluation	Boweh, Hannah	356.00	599.00	243.00	68.26
126	7458	Monitoring and Evaluation	Potter O. Matilda Oppong	1,067.00	2,100.00	1,033.00	96.81
127	7555	Monitoring and Evaluation	Geh Elton Barclay	305.00	572.00	267.00	87.54
128	7723	Monitoring and Evaluation	Kieta Mariam				

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				769.00	1,567.00	798.00	103.77
129	7782	Monitoring and Evaluation	Zoe N. Gueh	699.00	1,067.00	368.00	52.65
130	7949	Monitoring and Evaluation	Harris George Shine	559.00	1,067.00	508.00	90.88
131	6607	Planning	Dukuly, Abraham M.	699.00	4,000.00	3,301.00	472.25
132	6692	Planning	Bayour, Varmuyah K.	1,067.00	1,500.00	433.00	40.58
133	6989	Planning	Weah D. Sylvester	267.00	381.00	114.00	42.70
134	7201	Planning	Samelia Jenny Satiah	699.00	899.00	200.00	28.61
135	7212	Planning	Alexandra Tubman	1,067.00	1,500.00	433.00	40.58
136	7498	Planning	Suomie Morris K.	381.00	432.00	51.00	13.39
137	7800	Planning	Thompson N. Siplay	699.00	899.00	200.00	28.61
138	7665	PRO	Olive Weeks	305.00	1,067.00	762.00	249.84
139	6674	Property and Environmental	Dolleh, Mohammed S.	1,067.00	4,000.00	2,933.00	274.88
140	7038	Property and Environmental	Sando, Morris Kpah	559.00	1,067.00	508.00	90.88
141	7885	Property and Environmental	Tamba Dambi Diamond				

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				305.00	500.00	195.00	63.93
142	7887	Property and Environmental	Satee Naomi P.	305.00	500.00	195.00	63.93
143	5956	PURCHASING	Cheyee, George W.	546.00	1,046.00	500.00	91.58
144	6621	PURCHASING	Johnson, Moore J.	389.00	889.00	500.00	128.53
145	6914	PURCHASING	David, Hatty Y.	389.00	889.00	500.00	128.53
146	7296	PURCHASING	Brown Williet Nicole	1,067.00	1,800.00	733.00	68.70
147	7392	PURCHASING	SOPHIE SIE	699.00	1,199.00	500.00	71.53
148	7412	Reconciliation & Reporting	Ballah Arrington	305.00	850.00	545.00	178.69
149	5577	Reconciliation & Reporting	Cholopleh, Austishia G.	597.00	800.00	203.00	34.00
150	5615	Reconciliation & Reporting	Wennie Singbeh	699.00	1,500.00	801.00	114.59
151	6335	Reconciliation & Reporting	Giddings, Alex W.	572.00	1,000.00	428.00	74.83
152	6626	Reconciliation & Reporting	Dennis, Austin	2,500.00	4,000.00	1,500.00	60.00
153	7129	Reconciliation & Reporting	Juwle Christiana N.	699.00	1,067.00	368.00	52.65
154	7168	Reconciliation & Reporting	Gbolle-Sleweon Lois T.				

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				458.00	800.00	342.00	74.67
155	7174	Reconciliation & Reporting	Topoe Wilson P.	381.00	597.00	216.00	56.69
156	7249	Reconciliation & Reporting	Tetee Gray	267.00	450.00	183.00	68.54
157	7373	Reconciliation & Reporting	Yohn, Aaliyah	597.00	800.00	203.00	34.00
158	7831	Reconciliation & Reporting	Foster, Maxwell K	432.00	699.00	267.00	61.81
159	7922	Reconciliation & Reporting	Kpehe Tracy Wendor	1,500.00	2,000.00	500.00	33.33
160	6352	Technical Civil	Tamba, John	267.00	467.00	200.00	74.91
161	7057	Technical Mechanical	Saydee Cyrus	1,067.00	1,800.00	733.00	68.70
162	7081	Technical Administration	Boler Bestman Kannah	699.00	1,067.00	368.00	52.65
163	7206	Technical Administration	George D. Zoegar	572.00	1,067.00	495.00	86.54
164	7287	Technical Administration	Swaray Fatu K	1,567.00	2,100.00	533.00	34.01
165	7413	Technical Administration	Togba William B.	267.00	467.00	200.00	74.91
166	7779	Technical Administration	Kortie Sam	356.00	559.00	203.00	57.02
167	7803	Technical Administration	Andrew John				

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				381.00	572.00	191.00	50.13
168	7833	Technical Administration	Wilson Rolfe A	432.00	699.00	267.00	61.81
169	7846	Technical Administration	Farngalo Delmond Anointed Dades	305.00	699.00	394.00	129.18
170	7850	Technical Administration	Fallah Younkendeh	305.00	572.00	267.00	87.54
172	7888	Technical Administration	Kemmie Sheba Siah	305.00	450.00	145.00	47.54
173	7889	Technical Administration	Sneh Peter T.	305.00	450.00	145.00	47.54
174	7026	Training	Sheriff, Moses Musa	356.00	1,067.00	711.00	199.72
175	7204	Training	Beatrice W. Klah	559.00	859.00	300.00	53.67
176	7257	Training	Euphemia Debah	356.00	1,067.00	711.00	199.72
177	7325	Training	Tengbeh Roland,Jr	559.00	859.00	300.00	53.67
178	7542	Training	Wright William Tuss	305.00	572.00	267.00	87.54
179	7943	Training	Morrison Linda Yabah	699.00	1,067.00	368.00	52.65
180	5625	Transport Department	Paasewe, Fatu M.	1,067.00	1,800.00	733.00	68.70
181	5908	Transport Department	Fofana, Amara B.	516.00	616.00	100.00	19.38
182	6485	Transport Department	Siaway, John A.	2,500.00	4,000.00	1,500.00	60.00
183	6969	Transport Department	Dolley M. Vambah	516.00	699.00	183.00	35.47



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184	6997	Transport Department	Kpui Anthony	292.00	458.00	166.00	56.85
185	7000	Transport Department	Nyei Varmuyah	292.00	559.00	267.00	91.44
186	7001	Transport Department	Teah Emmanuel W.	458.00	658.00	200.00	43.67
187	7046	Transport Department	Jeremiah Sarpee	699.00	1,199.00	500.00	71.53
188	7447	Transport Department	Rankine Nutormue	699.00	1,199.00	500.00	71.53
189	7494	Transport Department	James, Rufus O.	458.00	858.00	400.00	87.34
190	7495	Transport Department	Marshall Amolah	458.00	699.00	241.00	52.62
Total				111,831.00	194,922.00	83,091.00	74.30