



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT

**On the Compliance Audit of the
Liberia Water and Sewer Corporation
(LWSC)**

**For the periods July 1, 2021 to December
31, 2023**

December 2025

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



Table of Contents

1 DETAILED FINDINGS AND RECOMMENDATIONS 17

1.1 Governance 17

1.1.1 Lack of Board Meeting Minutes 17

1.1.2 No Monitoring & Evaluation 18

1.1.3 No Strategic and Operational Plan 19

1.1.4 Lack of Senior Management Meeting Minutes 20

1.1.5 No Annual Report 21

1.1.6 Lack of Audit Committee 23

1.1.7 No Training and Development Plan 24

1.1.8 Lack of Approved Policies and Procedures 29

1.2 Budget Management 30

1.2.1 No Evidence of a Functional Budget Committee 30

1.2.2 No Evidence of a Budget Unit 31

1.2.3 No Evidence of Internal Budget 32

1.2.4 Non-Disclosure of Internally Generated Revenue 33

1.2.5 No Evidence of Periodic Budget Performance Reports 35

1.3 Financial Reporting 36

1.3.1 No Automated Financial Management System/ Accounting Software 36

1.3.2 No Approved Financial Manual 37

1.3.3 Untimely Preparation and Submission of Financial Statements 38

1.3.4 General Ledger, Trial Balance Figures not Reconciled to Financial Statements Figures 40

1.3.5 Unapproved Financial Statements 43

1.4 Personnel Management 44

1.4.1 Lack of Approved Human Resource Policies and Procedures 44

1.4.2 Inadequate Records in Personnel Files 45

1.4.3 No Automated Payroll Management System 59

1.4.4 Non-Remittance of Social Security Contributions 60

1.4.5 Lack of Approved Organogram 62

1.4.6 Employees not Verified 63

1.4.7 Non-Reconciliation of Payroll Journals to Salary Debit Instructions 65

1.4.8 No Approved Job Description 67

1.4.9 No Employees Performance Appraisal 68



1.4.10	Non-Performance of Exit Conference for Resignation & Retirement	69
1.4.11	Non-Competitive Recruitment of Employees.....	70
1.4.12	Staff without Valid Service Contracts	72
1.4.13	No Evidence of Liquidation Report for Payments made to Beneficiaries.....	74
1.4.14	Double Salary/Emolument Payment Made to Staff	76
1.4.15	No Salary Scales/Structure	81
1.4.16	Receipt of Double Emoluments for Statutory Board Members	82
1.4.17	Irregularities Associated with Personnel Attendance	85
1.4.18	Unsettled Salary Arrears.....	86
1.5	Cash Management	88
1.5.1	No Petty Cash System.....	88
1.5.2	Non-Preparation of Bank Reconciliation	89
1.5.3	Irregularities Associated with Closing Cash Balances.....	90
1.6	Procurement Management	92
1.6.1	Irregularities Associated with Procurement Management.....	92
1.6.2	Irregularities Associated with Fuel Management	94
1.6.3	Third-Party Payments made to Employee of the Entity.....	96
1.6.4	Payments without Evidence of Contracts.....	98
1.7	Expenditure Management	100
1.7.1	Transactions without Detailed Narratives	100
1.7.2	GoL Subsidies not Recorded in the General Ledger	101
1.7.3	Payment without Evidence of Adequate Supporting Documents	103
1.7.4	Transfers Payment without Evidence of Payee/Vendor Name.....	105
1.8	Fixed Assets Management	107
1.8.1	Irregularities Associated with Fixed Asset Management.....	107
1.9	Inventory Management	110
1.9.1	Irregularities Associated with Inventory Management System.....	110
1.10	Revenue Management	111
1.10.1	Misstated Revenue Balances.....	111
1.10.2	Inadequate Revenue Collection.....	113
1.10.3	Irregularities Associated with Unutilized Water Supply	116
1.10.4	Non-disclosure of Revenue from MFDP	118
1.11	Receivables Management	121

- 1.11.1 Irregularities associated Account Receivables Management 121
- 1.11.2 Undisclosed Receivables..... 123
- 1.11.3 Accounts Receivables Variances 125
- 1.12 Payable Management..... 127**
- 1.12.1 Irregularities Associated Payable Management 127
- 1.12.2 Accounts Payable Variances..... 130
- 1.12.3 Confirmation of Accounts Payable Balances..... 131
- 1.12.4 Non-Disclosure of Provisions, Contingent Liabilities and Contingent Assets..... 134
- 1.12.5 Loan from Money Exchange Bureau 137
- 1.12.6 Undisclosed Payables 140
- 1.13 Assurance Management 143**
- 1.13.1 Segregation of Duty..... 143
- 1.14 IT System and Computerized Environment..... 144**
- 1.14.1 IT Governance 144
- 1.14.2 Security Management 145
- 1.14.3 Program Change Management..... 146
- 1.14.4 Physical Access Controls..... 147
- 1.14.5 Environmental Controls 147
- 1.14.6 Logical Access Controls 148
- 1.14.7 IT Service Continuity..... 149
- ANNEXURES 151**

ACRONYMS

Acronyms/Abbreviation/Symbol	Meaning
AG	Auditor General
ASC	Accounting Standards Codification
BoD	Board of Directors
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
FCCA	Fellow Member of the Association of Chartered Certified Accountants
GAC	General Auditing Commission
GOL	Government of Liberia
IA	Internal Audit
IFRS	International Financial Reporting Standards
ISSAI	International Standards of Supreme Audit Institutions
ML	Management Letter
MFDP	Ministry of Finance and Development Planning
NASSCORP	National Social Security and Welfare Corporation
PFM	Public Financial Management
SOE	State-Owned Enterprise
IFRS	International Financial Reporting Standards

Republic of Liberia



TRANSMITTAL LETTER

THE HONORABLE SPEAKER OF THE HOUSE OF REPRESENTATIVES AND THE

HONORABLE PRESIDENT PRO- TEMPORE OF THE HOUSE OF SENATE

We have undertaken a compliance audit of the Government of Liberia Water and Sewer Corporation (LWSC) for the periods July 1, 2021 through to December 31, 2023. The audit was conducted in line with Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

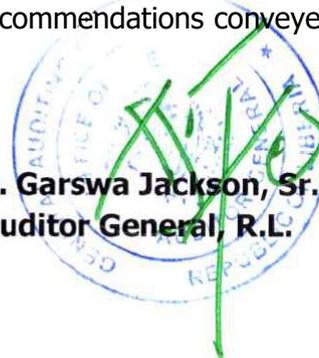
Findings conveyed in this report were formally communicated to the authorities of the Liberia Water and Sewer Corporation (LWSC) for their responses. The reportable issues were submitted through a Management Letter. Where responses were provided, they were evaluated and were incorporated in this report.

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

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

Monrovia, Liberia

December 2025



December 29, 2025

Hon. Mohammed Ali

Managing Director

Liberia Water and Sewer Corporation
King Sao Bosso (Front) Street
Monrovia, Liberia

AG REPORT ON THE COMPLIANCE AUDIT OF THE LIBERIA WATER AND SEWER CORPORATION (LWSC) FOR THE PERIODS JULY 1, 2021 TO DECEMBER 31, 2023

Adverse Conclusion

The General Auditing Commission (GAC) has concluded a compliance audit of the Liberia Water and Sewer Corporation for the periods July 1, 2021 to December 31, 2023. The compliance audit has been conducted in compliance with relevant laws and regulations consistent with the Auditor General's mandate as provided for in Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as in accordance with all relevant laws.

Based on the audit work performed, because of the significance of the non-compliance matters noted in the Basis for Conclusion paragraphs below, the financial transactions and operations of the Liberia Water and Sewer Corporation (LWSC) are not in compliance with stated laws and regulations for the periods July 1, 2021 through to December 31, 2023.

Basis for Conclusion

During our compliance audit of the Liberia Water and Sewer Corporation (LWSC) for the Periods July 1, 2021 to December 31, 2023, we identified several significant non-compliance issues that have led to our adverse conclusion. The LWSC Management did not comply with Relevant Laws, Regulations, and Policies due to the following reasons:

Unapproved Financial Statements

Management did not present approved financial statements for the periods July 1, 2021 to December 31, 2023 in accordance with the Public Financial Management Act of 2009 as Amended and Restated in 2019 and the International Financial Reporting Standard Framework (IFRS).

No Evidence of Liquidation Report for Payments made to Beneficiaries

Management made payments amounting to L\$3,000,000.00 to Lord Kelvin Forex Bureau for subsequent remittance through Mobile Money and Orange to outstations staff without evidence of liquidation report for fifteen (15) staff/beneficiaries.

Loan with Money Exchange Bureau

Management made fund transfer to Lord Kelvin Forex Bureau amounting to L\$1,000,000 on November 6, 2023 from its Ecobank account number 6101622961, without trace to the general ledger and supporting documents.

Management obtained a loan amounting to L\$20,000,000 from Express Foreign Exchange Bureau rather than a commercial bank for payment of salary on December 19, 2022, with repayment in two weeks from the date of the contract. The loan funds were received in cash from the foreign exchange bureau. Management did not provide a board resolution authorizing the acquisition of the loan consistent with the PFM act of 2009 as amended and restated in 2019 Section 31 (1-6).

Double Salary/Emolument Payment Made to Staff

Management made double payments of salaries to several senior staff and employees through the MFDP/GOL Payroll and LWSC's "In House Payroll" amounting to LR\$1,205,437.50 and US\$58,780.36.

Receipt of Double Emoluments for Statutory Board Member

Management made several payments to statutory Board Members for board and sitting fees amounting to LR\$1,115,370 and US\$34,020 while receiving their regular salaries and benefits from government ministries and agencies.

Unsettled Salary Arrears

Salary arrears to employees amounting to US\$871,869.37 for several staff for the months of February, November and December 2023 were unsettled.

Third-Party Payment made to Employee of the Entity

Management made third party payments to employees amounting to L\$2,360,000.00 and US\$127,026.00 rather than making direct payment to beneficiaries or their legally authorized representatives.

Payments without Evidence of Contracts

Management made several payments amounting to L\$8,038,340.00 and US\$107,040 for fuel and lubricant to Sanoe L. Enterprise without evidence of contracts, delivery notes and receipts. etc.

Management made several transfers payment through the Ecobank Omini platform to unknown vendors amounting to US\$238,472 for fuel and lubricant without evidence of valid contract, delivery notes, LPOs, and receipts, etc.

Transactions without Detailed Narratives

Several credit transactions totaling US\$97,875,373 and debit transactions amounting to US\$98,878,317 were recorded without proper narratives in the general ledger from July 2021 to December 31, 2023.

GOL Subsidies not recorded in the General Ledger

MFDP/GOL provided allotment to LWSC amounting to US\$8,943,652.07 as GOL Grant for the periods under review and the amount could not be traced to the General Ledger.

Payment without Evidence of Adequate Supporting Documents

Management made payment amounting to US\$3,472,474.09 without adequate supporting documents such as vouchers and other relevant supporting documents for the period under review.

Transfers Payment without Evidence of Payee/Vendor Name

Management made several bank transfer payments from their internal Ecobank Omni platform amounting to LR\$1,044,135.06 and US\$371,277.95 without evidence of payee/vendors names or representatives and other relevant supporting documents.

Misstated Revenue Balances

Revenue reported in the general ledger for the fiscal periods under audit amounted to US\$6,036,387 while revenue reported in the financial statements for the periods amounted to US\$14,749,939, resulting into variances of US\$8,713,552.

Non-disclosure of Revenue from MFDP

Management did not disclose in the general ledger and financial statements revenues amounting to US\$1,424,152 as billing revenue from MFDP (IFMIS Ledger) on behalf of various entities of GOL for the period ended December 31, 2022.

Undisclosed Receivables

Management did not disclose in the notes to the financial statements the details of total receivables amounting to US\$16,383,644 recorded on the face of the financial statements and no evidence of supporting documents to validate these transactions.

Confirmation of Accounts Payable Balances

Twenty-six (26) vendor confirmation letters amounting to US\$2,102,996 from a register maintain for vendors amounting to US\$2,224,123. However, we were unable to obtain confirmation of payable balances in the amount of US\$1,580,161 reported in the financial statements.

Lack of Approved Organogram

Management did not have an approved organogram showcasing approved hierarchical structure/chain of command of the entity and line of reporting.

No Automated Payroll Management System

There was 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.

Accounts Payable Variances

Accounts payable reported in the general ledger amounted to US\$28,560,828 while accounts payable recorded in the financial statements amounted to US\$,27,921,260 thereby resulting into a variance of (US\$639,568).

Non-Disclosure of Provisions, Contingent Liabilities and Contingent Assets

Management did not disclose in the notes to the financial statements contingent assets and liabilities as required by IAS 37.

Irregularities Associated with Water Supply

There were several irregularities associated with unutilized water supply:

- No evidence of approved policies or procedure to account for the unused water supply after production.
- No mechanism to ensure that unutilized water supply was accounted for or carried forward to subsequent production report where applicable.
- Management did not provide the consumption report for the Special Budget Year ended December 2021. As a result, we could not reconcile the production report to the consumption report to determine the unutilized water supply for the Special Budget Year ended December 2021.

Irregularities Associated with Procurement Management

There were several irregularities associated with the procurement system:

- There was no functional procurement committee evidenced by the absence of meeting minutes and periodic reports.
- There was no evidence of periodic (quarterly and annual) procurement activities report submitted to PPCC for SBY 2021 and FY 2022.

Irregularities Associated with Fuel Management

There were several irregularities associated with fuel management:

- No approved fuel management policy.
- Fuel expenditures were not consistent with the approved annual procurement plan and budget.
- No evidence of fuel distribution and consumption logs.
- Unutilized fuel was not duly accounted for.

Irregularities Associated with Personnel Management

There were several irregularities associated with the staff attendance logs:

- Daily attendance logs showed that one hundred-two (102) employees signed in without signing out, while other signed out without signing in.
- The attendance logs were not regularly updated to reflect the movement or reassignment of staffs.
- The daily attendance logs were not adequately supervised or monitored by the Human Resource Department.
- No evidence that the Human Resource Department performed spot check of personnel at various locations of assignment.
- No evidence that the daily attendance logs were maintained for the SBY 2021.

Irregularities Associated with Fixed Asset Management

There were several irregularities associated with the entity's Fixed Assets Management System:

- There was no evidence of a fixed assets management policy.
- The fixed assets register did not contain all the relevant columns.
- The fixed assets register was not regularly updated.

- Most fixed assets of the entity were not coded.
- There was no evidence of periodic physical verification of assets by Management
- There was no evidence of movement of assets form.
- Fixed assets verified at various locations were not recorded on the register.
- 18 motorbikes recorded in the fixed assets register were not made available for physical verification.
- There was no acquisition cost associated with some disposal assets.
- Fixed assets within given vicinity were not displayed as required by the PFM Act.

Irregularities Associated with Inventory Management

There were several irregularities associated with the inventory management system:

- No evidence of approved policy to regulate inventory management of the entity.
- Inventories were not systematically arranged on shelves and comprehensively labeled.
- Several instances of spoilage of inventories were reported.
- No evidence of manual or automated inventory management system comprehensively cataloging the following: goods ordered, goods received, goods requested, goods distributed, current running balance and buffer (minimum request before reordering) inventories/ stationery & supplies level established for each class of inventory (fuel, chemicals, chlorines etc).
- No evidence of periodic physical verification of inventories/stock take.

Irregularities Associated with Accounts Receivable Management

There were several irregularities associated with receivable management:

- There was no evidence of account receivables management policy,
- Account receivables were not recorded in a comprehensive, accurate and timely manner,
- There was no evidence of account receivables aging analysis,
- There was no evidence of periodic write-off of significantly overdue receivables.

Irregularities Associated with Payables Management

There were several irregularities associated with payable management:

- There was no evidence of account payable management policy,
- Account payables were not recorded in a comprehensive, accurate and timely manner,
- There was no evidence of account payables aging analysis,
- There was no evidence of periodic review of significantly overdue payables.
- There was no evidence of reconciliation by Management for payments made by MFDP on their behalf.
- No evidence of reconciliation of supplier accounts statement

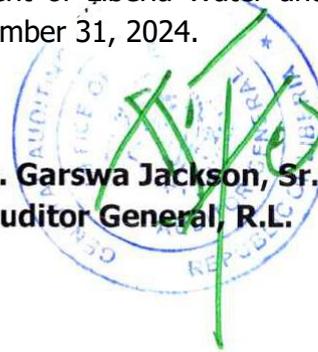
Lack of Approved Policies and Procedures

There was no evidence of that Management develops, approve and operationalize necessary policies and procedural documents to regulate the operations of the entity such as:

- Approved Financial and Administrative Manual
- Approved Strategic and Operational Plans
- Fixed Asset Management Policy
- ICT Security Policy
- Petty Cash Policy
- Policy on Scholarship
- Risk Management Policy
- Retirement and Death Policy

The above issues have a pervasive impact on the Entity's compliance with relevant laws, regulations, and policies, causing material non-compliance and raising concerns about the Entity's adherence to the required compliance framework on the Government of Liberia Water and Sewer Corporation (LWSC) for the Periods July 1, through to 2021 to December 31, 2024.

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



Monrovia, Liberia

December 2025

INTRODUCTION

The audit of the Liberia Water and Sewer Corporation (LWSC) was commissioned by the Auditor General for the period July 1, 2021 to December 31, 2023.

Background

The Liberia Water and Sewer Corporation was established by an Act of the Legislature in January, 1973 and restated in 2017. The entity is governed by a Board of Directors of eight (8) members and managed by a Chief Executive Officer who serves as Managing Director and Secretary to the Board. The Managing Director is assisted by three (3) deputies: Deputy Managing Directors for Administration, Technical Services and Finance.

The operational mandate of the LWSC is to engage in the development, management, construction, installation, distribution and sale of water and sewage services throughout Liberia. LWSC is also mandated to establish and maintain water and sewer facilities and offices in urban cities in Liberia.

The entity generates revenue from fees and charges in relation to the provision of water and sewage services. The LWSC has regional offices in Buchanan, Grand Bassa County, Robertsports, Grand Cape Mount County, Sanniquelle, Nimba County, Kakata, Margibi County and Voinjama, Lofa County.

The entity has in its employ a total of 664 (Six hundred, sixty-four) staffs and 5 (five) contractors as at December, 2023. Below is the list of individuals who managed the administrative and financial matters of the LWSC.

Table 1: Key Personnel

No.	Name	Position	Tenure
1	Hon. Mohammed Ali	Managing Director	2024-Present
2	Hon. Duannah A. Kamara	Managing Director	2018-2023
3	Hon. G. Alphonso Gaye	Managing Director	April 17, 2023 – Jan 22, 2024
4	Hon. Moseray Momoh	Deputy Managing Director/ Administration	2018-2024
5	Hon. Sensee J. Morris	Deputy Managing Director / Finance	2018 to Present (Suspended)
6	Hon. MacArthur Wisseh Hilton	Deputy Managing Director/ Technical Services	April 2020 to present

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 LWSC Operations with special emphasis on (a) Revenue/ Income Generation Areas (Water Sales, Sewage Services and Income from Donors); (b) Expenditure for goods, services and personnel compensation; (c) Internal Control Systems (Governance and operational structures) 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.

Subject Matter Information

Validation of the LWSC Operations with special emphasis on: (a) Internal Revenue (b) Subsidies from GoL and donors; (b) Expenditure for goods, works and services, and personal compensation; (c) Internal Control Systems (Governance and operational structures) of the entity for the periods July 1, 2021 to December 31, 2023.

Audit Criteria

The following criteria were used:

- Regulation A.3 (1) of the PFM Act of 2009 as Amended and Restated 2019
- Regulation A.5 (1) of the PFM Act of 2009 as Amended and Restated 2019
- Regulation A.15 (1) of the PFM Act of 2009 as Amended and Restated 2019
- Regulation D.19 (1b) of the PFM Act of 2009 as Amended and Restated in 2019
- Regulation D.22 (1 and 2) of the PFM Act of 2009 as Amended and Restated in 2019
- Regulation M.11 (1-5) of the PFM Act of 2009 as Amended and Restated 2019
- Regulation K.10 of the PFM Act of 2009 as Amended and Restated 2019
- Regulations K.11 (1),(a) of the PFM Act of 2009 as Amended and Restated 2019
- Regulation D.16.1 (a-b) of the PFM Acts of 2009 as Amended and Restated 2019
- Regulation A.1 of the PFM Act of 2009 as Amended and Restated 2019
- Regulation O.1 (1&2) of the PFM Act of 2009 as Amended and Restated 2019
- Regulation I. A.5 (1), (a-c) of the PFM Act of 2009 as Amended and Restated 2019
- Regulation I. 11 (1) of the PFM Act of 2009 as Amended and Restated 2019
- Regulation M.9 (1-4) a-c) of the PFM Act of 2009 as Amended and Restated 2019
- Section 30 (1 and 2) of the Public Procurement and Concessions Act of 2005 as Amended and Restated in 2010
- Section 32(1,2 &3) of the Amended and Restated Public Procurement & Concession Commission Act of 2005 & 2010
- Section 200 of the Revenue Code of Liberia 2000 as Amended in 2011
- Section 905 (J) and (M) of the Revenue Code of Liberia Act of 2000
- Section 89.16(a) of the NASSCORP New Act and published February 13,2017
- Regulations V.4 (2) of the PFM Act of 2009 as Amended and Restated in 2019
- Regulation K.10 of the PFM Act of 2009 as Amended and Restated 2019
- Regulation K.11(1), (a) of the PFM Act of 2009 as Amended and Restated 2019
- Chapter 5 Section 5.1.1 of the CSA Standing Order of 2012
- Chapter 8, Section 1, reports 8.1.1 of the Civil Servants Standing Order of 2021
- The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities
- Regulation U.7 (2) of the PFM Act of 2009 as Amended and Restated 2019
- Section 29 (5 j to K) of the PPC Act of 2005 as Amended and Restated in 2010
- Section 13.1 (C) of the Decent Work Act of 2015
- National Budget for the fiscal periods SBY 2021, 2022, 2023

Audit Methodology

This audit was based on document analyses and interviews, and meetings with the key staffs of the LWSC. In the process of information gathering, we had several meetings with staffs, assessed the entity's risk assessment documents for the periods under review. 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 Governance

1.1.1 Lack of Board Meeting Minutes

Criteria

- 1.1.1.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 states that, "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister."

Observation

- 1.1.1.2 During the audit, we observed no evidence of Board's meeting minutes to facilitate oversight and review of Management functions.
- 1.1.1.3 Additionally, we observed that the LWSC Act of 2017 did not state the number of times for board sitting.

Risk

- 1.1.1.4 The strategic oversight over the function of Management may be impaired. This may impair the achievement of the institution's objectives.
- 1.1.1.5 Management may override institutional policies and procedures that may adversely impact the operations of the entity.
- 1.1.1.6 Monitoring and evaluation of the mandate and strategic and operational objectives of the entity may be impaired. This may impair the achievement of approved deliverables of the entity.

Recommendation

- 1.1.1.7 Management should facilitate the conduct of periodic Board meetings. Board's meeting minutes should comprehensively detail activities discussed, actions to implement planned activities and approved timelines. Meetings' minutes should be subsequently documented and filed to facilitate future review.
- 1.1.1.8 The Board should also institute a platform for following-up on decision made at Board's meeting. An update of progress towards previous meeting agreed actions/deliverable should be discussed during current meetings, as a medium for tracking institutional progress and planning for future activities.

Management's Response

- 1.1.1.9 *Disagree. Former MD G. Alphonso Gaye disagree with the Auditors' observation because during my tenure (April 17, 2023 – January 22, 2024), there were several, at least five board meetings were held and I served as Secretary. The Chief of Staff (COS) in the office of the MD, Mr. Reuben Saucer, who currently occupies the same position, is the custodian of all board's meeting's agenda and minutes. See attached Exhibit #1.*
- 1.1.1.10 *Agree. The entity Act did not specifically mention the number of times for board meeting. In fact, there is no Board Resolution to that effect as well.*

Auditor General's Position

- 1.1.1.11 We acknowledge Management's subsequent submission of three draft meeting minutes of the board after our audit execution. These draft meeting minutes were not signed by the relevant authorities as required. Furthermore, Management's provision of documents after our review, does not guarantee Management effective control of document management. Therefore, we maintain our recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.2 No Monitoring & Evaluation

Criteria

- 1.1.2.1 Regulation A.15 (1) of the PFM Act of 2009 as amended and restated 2019 states that "a head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless, and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal controls to mitigate these risks.

Observation

- 1.1.2.2 During the audit, we observed no evidence of a functional Monitoring and Evaluation Committee (M&E) to provide the required oversight for the full implementation of planned activities within approved timelines, evidenced by the absence of approved annual monitoring & evaluation plans and periodic activities reports.

Risk

- 1.1.2.3 In the absence of effective monitoring and evaluation, entity's deliverables may not be achieved up to approved specifications and within approved timelines.
- 1.1.2.4 Value for money may not be achieved and the entity's resources may be subjected to misapplication and misappropriation.
- 1.1.2.5 Approved activities cataloged in the strategic and operational plans may not be achieved or achieved up to approved specifications and timelines.

Recommendation

- 1.1.2.6 Management should facilitate the establishment of a functional Monitoring and Evaluation Committee (M&E), evidenced by the documentation of planned annual activities and periodic activities reports. Evidence of approved annual plans and periodic activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.2.7 *Agree. The existing M&E Section did not have the required competence. Realizing this deficiency, my administration introduced in-house practical training exercises to build the capacities of staff in the M&E Section. My TURNOVER NOTES flagged this and many other issues affecting the entity and the need for a complete over haul was emphasized. See attached Exhibit #2.*

Auditor General's Position

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

1.1.3 No Strategic and Operational Plan

Criteria

- 1.1.3.1 Regulation D.19 (1)(b) of the PFM Act of 2009 as amended and restated 2019 states that a head of a government entity shall "prepare a strategic plan which shall include a definition of the Government agency's mission, goals, objectives, outputs and activities;
- 1.1.3.2 Regulation D.22 of the PFM Act of 2009 as amended and restated 2019 states that: (1) "On receipt of estimates from ministries and agencies, the Minister shall cause to be conducted budget hearings to review strategic plans and estimates of the government agencies concerned in order to ensure that these plans and estimates are in accordance with the Government's macroeconomic policy and fiscal framework. (2) Where necessary, the Minister may require a government ministry or agency to make adjustments to its strategic plans and estimates in order to fulfill the requirements of the Government's macro-economic policy and fiscal framework."

Observation

- 1.1.3.3 During the audit, we observed that Management operated the entity without evidence of approved strategic and operational plans for the period under review.

Risk

- 1.1.3.4 Short, medium and long-term goals of the entity may not be identified, pursued and implemented thereby impairing the achievement of the organization objectives.
- 1.1.3.5 Failure to develop policies and procedures to guide the activities of the entity may lead to arbitrary decisions that may be non-compliant to applicable laws and regulations and may impair the achievement of the entity's objectives.

Recommendation

- 1.1.3.6 Management should develop, approve and operationalize a strategic plan (for at least five years) cataloging short, medium and long-term goals, resources and strategies needed to achieve those goals and timelines for the implementation of goals cataloged therein. Subsequently, Management should develop, approve and operationalize annual operational plans to expedite the implementation of strategic goals on an annual basis.
- 1.1.3.7 The strategic and operational plans should be monitored and assessed on a periodic basis. Adjustments should be implemented where applicable.
- 1.1.3.8 Evidence of approved strategic and operational plans should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.3.9 *Disagree. A strategic plan was developed in coordination with MFDP and WB, approved and signed by MD Kamara and all Deputies. This document was filed by the parties. MFDP did not live up to its side of LWSC strategic plan Financially, Causing the plan to not be implemented. This plan is retained in filing records at the institution.*

Auditor General's Position

- 1.1.3.10 Management's assertions were not supported by documentary evidence. Copies of strategic and operational plans for the periods under audit were not made available for audit purposes as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.4 Lack of Senior Management Meeting Minutes

Criteria

- 1.1.4.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 states that, "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal Auditor or any officers authorized by them, by the Minister."

Observation

- 1.1.4.2 During the audit, we observed no evidence of Senior Management meeting minutes to facilitate oversight and review of Management functions.

Risk

- 1.1.4.3 Monitoring and evaluation of the mandate and strategic and operational objectives of the

entity may be impaired. This may impair the achievement of approved deliverables of the entity.

Recommendation

- 1.1.4.4 Management should facilitate the conduct of periodic Senior Management meetings. Senior Management meeting minutes should comprehensively detail activities discussed, actions to implement planned activities and approved timelines. Meetings' minutes should be subsequently documented and filed to facilitate future review.
- 1.1.4.5 Management should also institute a platform for following-up on decision made at Senior Management meetings. An update of progress towards previous meeting agreed actions/deliverable should be discussed during current meetings, as a medium for tracking institutional progress and planning for future activities.

Management's Response

- 1.1.4.6 *Disagree. G. Alphonso Gaye's administration instituted senior management meetings every Wednesday at 10am in the Conference Room. Additionally, we also instituted general staff meetings held on the last Friday of every month. The Director of Administration, Mr Rannel M. Kanneh and the office of the Deputy Managing Director for Administration were responsible for coordinating these meetings; as such those two offices have the minutes of all meetings. Mr Kanneh is still in the employ of the entity.*

Auditor General's Position

- 1.1.4.7 Management's assertions were not supported by documentary evidence. Copies of senior management meeting minutes for the periods under audit were not made available for audit purposes as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.5 No Annual Report

Criteria

- 1.1.5.1 Regulation M 11 (1-5) of the PFM Act of 2009 as amended and restated in 2019 states "The board of directors of an enterprise shall, within two months after the expiry of each financial year to which the financial statements relate, submit an annual report to the Minister, the Sector Minister, the Auditor General and the Bureau of State Enterprises dealing generally with the activities and operations of the enterprise within that year.
- 1) The annual report shall include:
 - a) a copy of the audited accounts of the enterprise;
 - b) a statement of any directions given by the sector minister to the Board or Bureau of State Enterprise within that year in accordance with this Act and the enactment under which the enterprise exists; and
 - c) such other information as the sector minister may in writing reasonably request.

- 2) A copy of the annual report of the Board of Directors of an enterprise shall also be sent by the Board to the head of the Liberia Institute of Statistics and Geographical Information Systems; the Governor of the Central Bank of Liberia; and any other person that the Minister may determine.
- 3) The Auditor General shall review the annual report and present his/her opinion to the Legislature alongside the audit report of government financial operations for the previous year.
- 4) The Minister shall present a statement of the overall performance of State Owned Enterprises to the Legislature alongside the budget proposals for the following year.

Observation

- 1.1.5.2 During the audit, we observed no evidence of annual reports prepared by Management for the period under review.

Risk

- 1.1.5.3 Significant activities, achievement, challenges and measures to mitigate challenges may not be adequately documented. This may impair institutional performance measurement and the development of remediation strategy to address existing challenges and constraints.

Recommendation

- 1.1.5.4 Management should facilitate the preparation and approval of administrative and operational activities reports on an annual basis. The reports should cover the proposed goals for the fiscal year, achievement against those goals, significant activities and challenges and measures to mitigate challenges in the near future. The report should also contain the entity audited financial statements (or at least a management account) to adequately inform stakeholders about the annual financial activities of the entity.
- 1.1.5.5 The report should be approved by the head of the entity and subsequently submitted to the Offices of the Auditor General, the Comptroller and Accountant General and the sector minister. Evidence of approved annual administrative and operational activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.5.6 *Disagree. The annual reports for the period under Audit (2021-2022) during MD Kamara were done shared with LWSC Boards of Directors and MFDP for reporting purposes and filed in the office of the Managing Director.*
- 1.1.5.7 *Former MD G. Alphonso Gaye's administration did not achieve this task due to the critical timing of my tenure. I took over on April 17, 2023 and the fiscal year ended on December 31, 2023, the general and presidential elections were over, a transition was been executed for the seating of the new President to be inaugurated. An Executive Circular issued declared all presidential appointees to have deem to resign upon the seating of the new President on January 22, 2024.*

Auditor General's Position

- 1.1.5.8 Management's assertions were not supported by documentary evidence. Copies of annual reports for the periods under audit were not made available for audit purposes as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.6 Lack of Audit Committee

Criteria

- 1.1.6.1 Regulation K.10 of the PFM Act of 2009 as amended and restated 2019 states that "the head of government agency or government organization shall in consultation with the internal audit governance board establish and maintain an audit committee for the government agency or organization for which he/she is responsible."
- 1.1.6.2 Further, Regulation K.11(1),(a) of the PFM Act of 2009 as amended and restated 2019 states that the Audit Committee of Government Agencies or Organizations shall review internal controls, including the scope of internal audit, internal audit Plans, internal audit findings, and recommend to the head of government agency the appropriate action to be taken.

Observation

- 1.1.6.3 During the audit, we observed no evidence that Management established an audit committee to monitor and address audit matters at the institution as required.

Risk

- 1.1.6.4 Audit issues and lapses identified in the entity's internal control system may not be appropriately monitored and addressed due to the lack of audit committee.
- 1.1.6.5 Internal and external audit recommendations may not be monitored and implemented in a timely manner.

Recommendation

- 1.1.6.6 Management should liaise with the relevant authority to establish a functional audit committee. Evidenced of periodic meetings minutes and activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.6.7 *Agree. Management should implement the Auditor's General's recommendation/s.*

Auditor General's Position

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

1.1.7 No Training and Development Plan

Criteria

- 1.1.7.1 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".
- 1.1.7.2 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

- 1.1.7.3 During the audit, we observed no evidence that Management had a documented training and development plan for staff(s) of the Liberia Water and Sewer Corporation (LWSC).
- 1.1.7.4 Additionally, we observed the need for qualified staff(s) to various departments within LWSC Management and Sales & Marketing Division. **See table 1 a-b below for details.**

Table 1: No Training and Development Plan

No.	Name of Employee	Employment No.	Position	Minimum Qualification Per ToR	Present Qualification
1.	Abraham A. Baryor	90626	M & E Officer	BSc & BBA	High School Diploma, Diploma/Driving
2.	Adam B. Kromah	90707	M & E Officer	BSc & BBA	High School Diploma
3.	Aloysius B. Kanneh	90541	M & E Officer	BSc & BBA	High School Diploma
4.	Amadou P. Toure, Jr.	90542	M & E Officer	BSc & BBA	Diploma/High Sch., Diploma/Basic Comp. Ops
5.	Amadu M. Bility	90543	M & E Officer	BSc & BBA	High School Diploma
6.	Aminata Sheriff	90645	M & E Officer	BSc & BBA	High School Diploma
7.	Amos Saye	90631	M & E Officer	BSc & BBA	High School Diploma, Diploma/Driving
8.	Arthur B. Ansumana	90634	M & E Officer	BSc & BBA	High School Diploma
9.	Augustine Flomo	90689	M & E Officer	BSc & BBA	High School Diploma
10.	Austin D. Dennis	90639	M & E Officer	BSc & BBA	N/A

*Auditor General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the periods July 1, 2021 to December 31, 2023*

No.	Name of Employee	Employment No.	Position	Minimum Qualification Per ToR	Present Qualification
11.	Banto B. Gedekar	90627	M & E Officer	BSc & BBA	Cert./Teacher Training, Diploma/High Sch.
12.	Benetta Roberts	90537	M & E Officer	BSc & BBA	High School Diploma
13.	Blessing Esber	90526	M & E Officer	BSc & BBA	University Student
14.	Boimah M.J Johnson	90706	M & E Officer	BSc & BBA	BSc/Economics
15.	Catherine S. Findley	90628	M & E Officer	BSc & BBA	High School Diploma
16.	Daniel S. Varnie	90692	M & E Officer	BSc & BBA	High School Diploma
17.	Daniel S. Wreh	90670	M & E Officer	BSc & BBA	Cert./Customer Serv., Diploma/High Sch.
18.	Diana L. Gimeh	90635	M & E Officer	BSc & BBA	Diploma/High School
19.	Edward Kiadii	90544	M & E Officer	BSc & BBA	Cert./Operational Health Safety Mang.
20.	Edwin Z. Dikken	90711	M & E Officer	BSc & BBA	N/A
21.	Emmanuel S. Doe	90688	M & E Officer	BSc & BBA	Diploma/High School
22.	Emmett Wilfred Thogar	90813	M & E Officer	BSc & BBA	Diploma/High School
23.	Even Gee	90768	M & E Officer	BSc & BBA	High School Diploma
24.	Faith J. Carter	90704	M & E Officer	BSc & BBA	Certificate C/Teacher's training
25.	Felton P. Slekey	90694	M & E Officer	BSc & BBA	High School Diploma
26.	Foday J.B King	90703	M & E Officer	BSc & BBA	High School Diploma
27.	Gibson B. Tokpah	90691	M & E Officer	BSc & BBA	High School Diploma
28.	Gladstone J. Blamo	90637	M & E Officer	BSc & BBA	High School Diploma
29.	Gusdella Edna Trocon	90629	M & E Officer	BSc & BBA	High School Diploma
30.	Hawa S. Sewah	90698	M & E Officer	BSc & BBA	High School Diploma
31.	J. Boikai Gomore	90545	M & E Officer	BSc & BBA	High School Diploma

*Auditor General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the periods July 1, 2021 to December 31, 2023*

No.	Name of Employee	Employment No.	Position	Minimum Qualification Per ToR	Present Qualification
32.	J. Irvin P. Suo, II	90687	M & E Officer	BSc & BBA	High School Diploma
33.	Jackson Tulay	90685	M & E Officer	BSc & BBA	High School Diploma
34.	James L. Nyenpan	90671	M & E Officer	BSc & BBA	High School Diploma
35.	Jessica Jallah	90673	M & E Officer	BSc & BBA	High School Diploma
36.	Johnson Q. Mark	90546	M & E Officer	BSc & BBA	High School Diploma
37.	Joseph E. Wright	90547	M & E Officer	BSc & BBA	High School Diploma
38.	Kebbeh K. Gayflor	90636	M & E Officer	BSc & BBA	High School Diploma
39.	Lewis K. Brisbane	90770	M & E Officer	BSc & BBA	N/A
40.	Lincoln K. Burphy	90548	M & E Officer	BSc & BBA	High School Diploma
41.	McWilliam Z. Johnson	90638	M & E Officer	BSc & BBA	High School Diploma
42.	Mercy S. Konyolo	90690	M & E Officer	BSc & BBA	High School Diploma
43.	Momolu Kamara	90549	M & E Officer	BSc & BBA	High School Diploma
44.	Nyuminie J. Jackson	90633	M & E Officer	BSc & BBA	High School Diploma
45.	Philip B. Guzeh	90686	M & E Officer	BSc & BBA	High School Diploma
46.	Princess M. Foday	90675	M & E Officer	BSc & BBA	Diploma Travel Agent Training, Univ. Student
47.	Randolph Q. Passewee	90693	M & E Officer	BSc & BBA	High School Diploma
48.	Sampson Miller	90539	M & E Officer	BSc & BBA	High School Diploma
49.	Samuel Clarke	90713	M & E Officer	BSc & BBA	University Student
50.	Varney Capehart	90551	M & E Officer	BSc & BBA	High School Diploma
51.	Vasee M. Sheriff	90625	M & E Officer	BSc & BBA	High School Diploma
52.	Wilson Holmes	90705	M & E Officer	BSc & BBA	AA/Secondary Education

Table 1 b: No Training and Development Plan

No.	Name of Employee	Employment No	Position	Minimum Qualification Per ToR	Present Qualification
1.	Abednego W. Carto	90615	Meter Reader	BSc & BBA	High School Diploma
2.	Amelia M. Mbakellah	90617	Marketing Representative	BSc & BBA	High School Diploma
3.	Angeline K. Collins	90659	Marketing Representative	BSc & BBA	High School Diploma
4.	Benjamin Howard	90662	Marketing Representative	BSc & BBA	High School Diploma
5.	Cleopatra Boons	90561	Marketing Representative	BSc & BBA	Diploma/Customer Services
6.	Comfort K. Arkpan	90699	Customer Services Assistant	BSc & BBA	High School Diploma
7.	D. Japhet Tenbroh	90622	Meter Reader	BSc & BBA	High School Diploma
8.	Dehkortee D. Sheriff	90667	Marketing Representative	BSc & BBA	High School Diploma
9.	Emmanuel Gelekar	90613	Meter Reader	BSc & BBA	High School Diploma
10.	Famon K. Fofana	90766	Meter Reader	BSc & BBA	High School Diploma
11.	Franklin Wlehka Tuweh	90695	Marketing Representative	BSc & BBA	High School Diploma
12.	Fredric O. Brown	90661	Marketing Representative	BSc & BBA	High School Diploma
13.	Isaiah B. Jarbo	90621	Meter Reader	BSc & BBA	High School Diploma
14.	Jenkins B. Dunbar	90671	Meter Reader	BSc & BBA	High School Diploma
15.	Jessica K. Mendscole	90614	Customer Services Assistant	BSc & BBA	High School Diploma
16.	Johanna G. Myers	90620	Customer Services Assistant	BSc & BBA	High School Diploma
17.	John Kose Kpadebah, Jr	90668	Utility Master Expert	BSc & BBA	Certificate
18.	Jones B. Myers	90660	Marketing Representative	BSc & BBA	High School Diploma
19.	Leroy D. Fahnbulleh	90669	Meter Reader	BSc & BBA	High School Diploma
20.	Mercy Garyeazon	90611	Customer Services	BSc & BBA	University Student

No.	Name of Employee	Employment No	Position	Minimum Qualification Per ToR	Present Qualification
			Assistant		
21.	Momo M. Siryon	90697	Meter Reader	BSc & BBA	High School Diploma
22.	Nyance W. Badio	90610	Meter Reader	BSc & BBA	High School Diploma
23.	Pamela H. Sherman	90616	Marketing Representative	BSc & BBA	University Student
24.	Pittman N. Nixon	90618	Meter Reader	BSc & BBA	High School Diploma
25.	Ramtrice S. Summon	90696	Marketing Representative	BSc & BBA	High School Diploma
26.	Rannies F. G Wolo	90608	Meter Reader	BSc & BBA	High School Diploma

Risk

- 1.1.7.5 Lack of training and development plans may result in training programs not being able to address employees' training needs and performance deficiencies.
- 1.1.7.6 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.
- 1.1.7.7 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

- 1.1.7.8 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.
- 1.1.7.9 Evidence of annual capacity development plan should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.7.10 *Agree. Management should implement the Auditor's General's recommendation/s.*
- 1.1.7.11 *Agree. Management should implement the Auditor's General's recommendation/s. This was flagged in Former MD Gaye's Turn over Notes.*

Auditor General's Position

- 1.1.7.12 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 Lack of Approved Policies and Procedures

Criteria

- 1.1.8.1 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

- 1.1.8.2 During the audit, we observed no evidence of approved policies to guide its operations for the following:
- Approved Financial and Administrative Manual
 - Approved Strategic and Operational Plans
 - Fixed Asset Management Policy
 - ICT Security Policy
 - Petty Cash Policy
 - Policy on Scholarship
 - Risk Management Policy
 - Retirement and Death Policy

Risk

- 1.1.8.3 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

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

Management's Response

- 1.1.8.6 *Disagree. All unapproved policies inherited from 2017 were approved by the board and filed in the office of the MD. This was a recommendation from the GAC 2018-2021 audit conducted.*
- 1.1.8.7 *Disagree. We inherited a petty cash policy on file. MD Gaye's administration amended the policy through a circular that set a new petty cash level at US\$2,000.00 (Two thousand United States Dollars) and LRD50, 000.00 (Fifty thousand Liberian Dollars) due the entity's huge indebtedness to its vendors and the vendors unwillingness to supply materials and supplies to tackle routine leaks and vehicle repairs works. All vendors were demanding cash down payment. See attached Exhibit #3.*

Auditor General's Position

1.1.8.8 Management's assertions were not supported by documentary evidence. The human resources policy submitted during our audit execution was not approved by the board of directors as required. The petty cash policy submitted after our audit execution was not approved by the board of directors as required. Copies of all other policies requested were not provided for audit purposes. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2 Budget Management

1.2.1 No Evidence of a Functional Budget Committee

Criteria

1.2.1.1 Regulation D.16.1 of the PFM Act of 2009 as amended and restated 2019 states that "Every head of government agency shall establish a Budget Committee which shall be responsible for budget formulation, implementation, monitoring and evaluation made up of (a) the head of government agency, who shall be the chairperson; and (b) Heads of budget management centers or cost centers)".

Observation

1.2.1.2 During the audit, we observed no evidence of a functional budget committee.

Risk

1.2.1.3 In the absence of a functional budget committee, effective monitoring and evaluation of revenue and expenditure may be impaired. This may lead to under receipt of budgeted revenue and / or over expenditure.

1.2.1.4 Periodic Budget Performance Reports may not be prepared adequately or in a timely manner.

1.2.1.5 Management may be non-compliant with Regulation D.16.1 of the PFM Act of 2009 as amended and restated 2019.

Recommendation

1.2.1.6 Management should facilitate the establishment of a functional Budget Committee, evidenced by the documentation of attendance records, meeting minutes, and periodic activities reports. Evidence of attendance records, meeting minutes, and periodic activities reports should be adequately documented and filed to facilitate future review.

Management's Response

1.2.1.7 *Agree. While a competent Budget Analyst was in place, the absence of a fully functional Budget Committee was noted. Management acknowledges this gap and is committed to*

establishing and operationalizing the Committee in alignment with the Audit findings and the Public Financial Management Act of 2009. This step underscores our dedication to sound fiscal governance and continuous improvement in financial oversight.

Auditor General's Position

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

1.2.2 No Evidence of a Budget Unit

Criteria

- 1.2.2.1 Regulations A.1 of the PFM Act of 2009 as amended and restated 2019 states that "the public shall be provided with full access to all appropriate information concerning the financial affairs of the Government. This will include, but not limited to, information about the development of annual and supplementary budget estimates, the quarterly fiscal outturn reports issued by the Ministry, the monthly revenue and quarterly budget performance reports of ministries and agencies state owned enterprises their annual accounts and reports and the Government's annual audited accounts".

Observation

- 1.2.2.2 During the audit, we observed no evidence that Management established a functional Budget Unit or employed a Budget Officer to record actual revenue collection and expenditure disbursement in a timely manner, for the period under audit.

Risk

- 1.2.2.3 In the absence of a Budget Officer/ Budget Unit, actual revenue and expenditure may not be recorded in a timely manner. This may impair budget monitoring and evaluation, which may lead to under receipt of budgeted revenue and / or over expenditure.

Recommendation

- 1.2.2.4 Management should facilitate the immediate establishment of a Budget Unit, competitively hire/reassign qualified and experienced budget officers/ accountants to manage the activities of the unit.
- 1.2.2.5 The Budget Unit upon establishment should facilitate real time recording of actual revenue and expenditure and prepare periodic (quarterly and annual) budget performance reports for onward submission to the relevant authorities as required. Evidence of periodic budget performance reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.2.6 *Agree. Although no evidence of a formal Budget Unit was in place, Management acknowledges this oversight and is taking proactive steps to address it. In alignment with the Audit findings, we are committed to establishing a fully functional Budget Unit to*

ensure compliance, strengthen financial governance, and uphold the principles of the Public Financial Management framework.

Auditor General's Position

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

1.2.3 No Evidence of Internal Budget

Criteria

1.2.3.1 Regulation O.1.1&2 of the PFM Act of 2009 as restated in 2019 states "(1) All government agencies shall provide in their annual budgetary estimates, their expected revenue collections and internally generated funds. (2) A head of government agency is personally responsible for ensuring that adequate safeguards exist and are applied for the assessment, collection of and accounting for such revenues and other public moneys relating to their agencies, departments or office".

Observation

1.2.3.2 During the audit, we observed no evidence of an annual budget comprehensively cataloging all projected sources of revenue and planned expenditures for the period under review.

Risk

1.2.3.3 The completeness and accuracy of revenue and expenditures may not be assured. f

1.2.3.4 Management may not fully account for activities/assets of the entity.

1.2.3.5 Management may not pursue and collect all projected revenue. Unplanned approved projected expenditures may facilitate misapplication and misappropriation of public funds.

Recommendation

1.2.3.6 Management should facilitate the preparation of annual budgets comprehensively cataloging all projected sources of revenue of the entity and planned expenditures. The annual budget should be subsequently approved by the board of directors.

1.2.3.7 Evidence of approved annual budgets should be adequately documented and filed to facilitate future review.

Management's Response

1.2.3.8 *Disagree. Management had Internal Budget prepared and approved periodically that catalogues the projections of Revenue and Expenditure. The responsible person for that is the Budget Analyst is currently in the employ of the institution.*

1.2.3.9 While the audit observed no evidence of an Internal Budget, Management affirms that comprehensive Internal Budgets were periodically prepared and formally approved. These documents detailed projected Revenue and Expenditure and were distributed in hard copy to key departments, including Management, Administration, Technical Services, Finance, and Sales & Marketing. Supporting documentation is available:

- Exhibit 1.2.3A – Email communication of the 2022 Internal Budget
- Exhibit 1.2.3B – Email communication of the 2023 Internal Budget

1.2.3.10 Both were sent by the Budget Analyst to the full management team, demonstrating adherence to internal financial planning protocols.

Auditor General's Position

1.2.3.11 Management's assertions were not supported by documentary evidence. Copies of approved internal budget for the periods under audit were not made available for audit purposes as asserted in Management's response. Management only submitted copies of email exchanges between the Budget Analyst and the Managing Director on budget related matters. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.4 Non-Disclosure of Internally Generated Revenue

Criteria

1.2.4.1 Regulation O.1.1&2 of the PFM Act of 2009 as restated in 2019 states "(1) All government agencies shall provide in their annual budgetary estimates, their expected revenue collections and internally generated funds. (2) A head of government agency is personally responsible for ensuring that adequate safeguards exist and are applied for the assessment, collection of and accounting for such revenues and other public moneys relating to their agencies, departments or office".

Observation

1.2.4.2 During the audit, we observed that Management did not disclose in the expenditure reports nor provide detailed information on internally generated revenue for the period under review.

Risk

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

1.2.4.4 Management may not fully account for activities/assets of the entity.

1.2.4.5 All collections of internally generated revenue may not be deposited in the entity's bank account.

Recommendation

- 1.2.4.6 Management should develop, approve and operationalize policy to regulate the projection, collection and recording of internally generated revenue. Evidence of approved policy should be adequately documented and filed to facilitate future review.
- 1.2.4.7 Management should ensure that internally generated revenue is comprehensively projected and recorded in the entity's annual budget. Subsequently, Management should ensure that all internally generated revenue is recorded in the entity's financial statements and expenditure reports.
- 1.2.4.8 Management should ensure that payments of bills and proceeds from the sale of fixed assets are deposited directly in a designated account for subsequent remittance to the General Revenue Account per approved revenue policy.
- 1.2.4.9 Management should establish subsidiary ledgers for each source of revenue. Subsequently, Management should perform periodic reconciliation among invoices, receipts, bank statements and the subsidiary ledgers (including the financial statements). Differences identified should be investigated and adjusted in a timely manner.

Management's Response

- 1.2.4.10 *Disagree. Management affirms that such disclosures were consistently included in the periodically approved Internal Budgets. These budgets, which outlined projected revenue across various revenue lines, were distributed in hard copy to key departments—Management, Administration, Technical Services, Finance, and Sales & Marketing. Supporting documentation includes:*
- *Exhibit 1.2.4A – 2022 Internal Budget: Generated Revenue Disclosure*
 - *Exhibit 1.2.4B – 2023 Internal Budget: Generated Revenue Disclosure*
- 1.2.4.11 *Both documents were formally shared by the Budget Analyst with the management team via email, demonstrating Management's commitment to transparent financial planning and adherence to internal reporting protocols.*

Auditor General's Position

- 1.2.4.12 Management's assertions were not supported by documentary evidence. Copies of approved internal budget comprehensively cataloging internally generated revenue for the periods under audit were not made available for audit purposes as asserted in Management's response. Management only submitted copies of email exchanges between the Budget Analyst and the Managing Director on budget related matters. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.5 No Evidence of periodic Budget Performance Reports

Criteria

- 1.2.5.1 Regulations A.1 of the PFM Act of 2009 as amended and restated 2019 states that “the public shall be provided with full access to all appropriate information concerning the financial affairs of the Government. This will include, but not limited to, information about the development of annual and supplementary budget estimates, the quarterly fiscal outturn reports issued by the Ministry, the monthly revenue and quarterly budget performance reports of ministries and agencies state owned enterprises their annual accounts and reports and the Government’s annual audited accounts”.

Observation

- 1.2.5.2 During the audit, we observed that Management operated the entity without evidence of Quarterly and Annual Budget Performance Reports for the period under audit.

Risk

- 1.2.5.3 In the absence of Quarterly and Annual Budget Performance Reports, revenue and expenditure may not be reliably measured. This may lead to under receipt of budgeted revenue and / or over expenditure.

Recommendation

- 1.2.5.4 Management should facilitate timely preparation of Quarterly and Annual Budget Performance Reports in line with the PFM Act of 2009 as amended and restated in 2019.
- 1.2.5.5 Evidence of Quarterly and Annual Budget Performance Reports should be adequately documented and filed to facilitate future review.

Management’s Response

- 1.2.5.6 *Disagree. Management confirms that such reports were consistently prepared and disseminated. Each report detailed budgeted versus actual figures, highlighting variances to support informed financial oversight. Hard copies were distributed to key departments— Management, Administration, Technical Services, Finance, and Sales & Marketing.*
- 1.2.5.7 *Furthermore, these Budget Performance Reports were systematically attached to our Quarterly Financial Statements, which were submitted to the Bureau of State Enterprises (BSE) in full compliance with the Public Financial Management Act of 2009. Supporting documentation includes:*
- *Exhibit 1.2.5A – Email communication of the Fourth Quarter FY 2023 Budget Performance Report, sent by our Financial Expert to the management team.*

Auditor General’s Position

- 1.2.5.8 Management’s assertions were not supported by documentary evidence. Copies of approved periodic budget performance reports comprehensively cataloging projected and

actual revenue and expenditures for the periods under audit were not made available for audit purposes as asserted in Management's response. Management only submitted copies of email exchanges between the Budget Analyst and the Managing Director on budget related matters. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.3 Financial Reporting

1.3.1 No Automated Financial Management System/ Accounting Software

Criteria

1.3.1.1 Regulation I. A.5 (1) of the PFM Act of 2009 as amended and restated in 2019 states "A head of government agency shall with the approval of the Minister issue an accounting manual to suit the operations and regulate the financial matters of the Government agency, indicating:

- a) The duties to be performed by specified officers,
- b) The accounts to be kept and returns to be submitted, and
- c) Such other instructions as may be required for the proper conduct of the financial matters of the Government agency.

1.3.1.2 Furthermore, Regulation I. A.5 (1) of the PFM Act of 2009 as amended and restated in 2019 requires the accounting manual shall contain relevant procedures for the keeping of accounts, preparation and format of financial statements, Government agency chart of accounts, and all administrative issues relating to the keeping and preparation of government accounts."

Observation

1.3.1.3 During the audit, we observed no evidence of an automated financial management system or an accounting software to facilitate comprehensive, real-time and accurate recording of financial transactions.

Risk

1.3.1.4 The completeness and accuracy of accounting transactions may not be assured. This may lead to misstatement of the financial statements of the entity.

1.3.1.5 Accounting data security, integrity, completeness and accuracy may be impaired.

1.3.1.6 Management may not account for all of its transactions.

Recommendation

1.3.1.7 Management should procure and operationalize a functional accounting software to facilitate complete, accurate and real-time recording of all financial transactions of the entity. The accounting software should be automatically linked with the billing system to facilitate comprehensive and accurate recording of all financial transactions.

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

Management's Response

- 1.3.1.10 *Disagree. Management confirms the use of automated Financial Management Systems—QuickBooks Enterprise Desktop for tracking payment transactions and Utility Master for managing billings and receipts. These systems provided essential support for financial operations and ensured accurate record-keeping across key functions.*
- 1.3.1.11 *However, Management acknowledges that the corporation did not operate an integrated automated financial management system capable of consolidating all financial transactions and generating unified reports. This gap is noted, and steps are being considered to align future systems with best practices and audit recommendations.*
Supporting documentation includes:
- *Exhibit 1.3.1A – Evidence of QuickBooks Enterprise Desktop*
 - *Exhibit 1.3.1B – Evidence of Utility Master usage*

Auditor General's Position

- 1.3.1.12 We acknowledge Management's assertions relative to the usage of the Utility Master software for the billing of customers and recording of receivable transactions. However, we observed no evidence of accounting software utilized for the comprehensive recording of expenditures and other revenue from GOL and donors. Management utilized excel workbook for the recording of expenditures and other revenue. Therefore, we maintain our recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.3.2 No Approved Financial Manual

Criteria

- 1.3.2.1 Regulation A.5 (1) of the PFM Act of 2009 as amended and restated 2019 states "A head of government agency shall with the approval of the Minister issue an accounting manual to suit the operations and regulate the financial matters of the Government agency, indicating:
- The duties to be performed by specified officers,
 - The accounts to be kept and returns to be submitted, and
 - Such other instructions as may be required for the proper conduct of the financial matters of the Government agency.

Observation

- 1.3.2.2 During the audit, we observed no evidence of an approved accounting manual to guide the financial management and accounting processes of the entity.

Risk

- 1.3.2.3 In the absence of approved financial manual, financial management and accounting transactions and processes may be performed on a discretionary basis which may be non-compliant with the PFM Act and Regulations.

Recommendation

- 1.3.2.4 Management should develop, approve and operationalize a comprehensive financial manual, outlining all accounting procedures, processes, systems and controls to be used by staff of the entity's Finance Department. The manual should also catalog all processes over initiation, processing, authorization and recording for each account balance. Management should facilitate timely and periodic update of approved financial manual to reflect the current operations of the Finance Department and amendments made to the PFM Acts and Regulations.
- 1.3.2.5 Evidence of approved financial manual should be adequately documented and filed to facilitate future review.

Management's Response

- 1.3.2.6 *Disagree. Management confirms that the manual was formally approved through a Board Resolution. This resolution serves as official endorsement and is securely filed in the office of the Managing Director, who acts as Secretary to the Board and custodian of all Board documents.*
- 1.3.2.7 *This approval reflects Management's commitment to establishing clear financial procedures and governance in line with institutional standards.*

Auditor General's Position

- 1.3.2.8 Management's assertions were not supported by documentary evidence. Copy of approved financial manual for the periods under audit were not made available for audit purposes as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.3.3 Untimely Preparation and Submission of Financial Statements

Criteria

- 1.3.3.1 Regulation I.11 of the PFM Act of 2009 amended 2019, Annual Government Agency Accounts, states: "(1) There shall be prepared by the head of government agency or an administrator or head of any Government agency and transmitted to the, the Minister and the Comptroller-General in respect of the year, accounts covering all Public Funds under

his control. The accounts shall be submitted within a period of two months after the end of each fiscal year, or such other period as the Legislature may by resolution appoint, and shall include statements and documents to be specified in the International Public Sector Accounting Standards as adopted by the Government of Liberia".

Observation

- 1.3.3.2 During the audit, we observed that Management did not prepare and submit annual financial statements two months after the end of the fiscal period to the Offices of the Auditor General and the Comptroller and Accountant General as required for the period under audit.

Risk

- 1.3.3.3 Management may be non-compliant with Regulation I.11 of the PFM Act of 2009 as amended and restated in 2019.
- 1.3.3.4 Failure to prepare and submit financial statements in a timely manner, may impair relevance and usefulness of the financial statements. Stakeholders may not be able to make decisions in a timely manner.

Recommendation

- 1.3.3.5 Management should provide explanation for failing to make available the annual financial statements in accordance with the regulations.
- 1.3.3.6 Going forward, Management should facilitate timely presentation of financial statements to the Offices of the Auditor General and the Comptroller and Accountant General two months after the end of the preceding fiscal year in line with Regulation I.11 of the PFM Act of 2009 as amended and restated in 2019.

Management's Response

- 1.3.3.7 *Acknowledge. Contrary to the audit observation regarding untimely preparation and submission of Financial Statements, Management confirms that all Financial Statements were prepared and submitted in a timely manner to the Bureau of State Enterprises (BSE), in full compliance with the Public Financial Management Act of 2009.*
- 1.3.3.8 *However, Management acknowledges that these reports were not concurrently submitted to the Office of the Accountant and Controller General, as required. This oversight has been noted and will be corrected going forward to ensure full compliance with all statutory reporting obligations. Supporting documentation:*
- *Exhibit 1.2.5I – Evidence of timely submission of Financial Statements to BSE.*

Auditor General's Position

- 1.3.3.9 Management's assertions did not adequately address the issues raised and were not supported by documentary evidence. Exhibit 1.2.5I referenced in Management's response

only displayed a budget variance analysis and not evidence of comprehensive financial statements submitted to the Bureau of State Enterprise as asserted in Management's response. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.3.3.10 Management is therefore in breach of financial discipline in line with Regulation I.11 of the PFM Act of 2009 as amended and restated 2019.

1.3.4 General Ledger, Trial Balance Figures not Reconciled to Financial Statements Figures

Criteria

1.3.4.1 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

1.3.4.2 During the audit, we observed variances from analysis of the figures reported in the trial balance, General ledgers and figures reported in the financial statements. See Table 2 (a-c) for details.

1.3.4.3 Additionally, the general ledger for fiscal year 2023 was not made available for audit purposes.

Table 2 (a): General Ledger, Trial Balance Figures not Reconciled to Financial Statements Figures

Accounts	General Ledgers -SFY 2021	Trial Balance SFY-2021	Financial Statements- SFY- 2021
Cash and Cash Equivalent	2,855,822	38,816	43,056
Trade and Other Receivables	4,953	4,455,505	4,455,505
Work in progress	618	-	
Inventories	384,269	-	384,269
Intangibles Asset	113,139	-	-
Fixed Asset	11,781,216	1,509,672	1,950,236
Trade and Other Payables	(8,519,611)	(8,592,112)	(8,592,112)
Share Capitals	(6,550,661)	4,676,516	1,759,046
Profit/Loss	-	-	235,316
Revenue	(2,505,736)	(4,455,505)	(4,897,590)
Operational Expenses	2,435,991	2,367,108	4,662,274

Table 2 (b): General Ledger, Trail Balance Figures Not Reconciled to Financial Statements Figures

Accounts	General Ledgers FY-2022	Trial Balance FY-2022	Financial Statements FY-2022
Cash and Cash Equivalent	(149,693)	12,047	13,233
Trade and Other Receivables	9,888	4,851,786	4,850,601
Inventories	459,151	459,151	459,151
Fixed Asset	11,748,859	270,401	2,069,223
Trade and Other Payables	(9,836,386)	(9,956,462)	(9,956,462)
Share Capitals	(3,826,862)	4,349,154	2,564,254
Loss/Profit		-	(1,418,615)
Revenue	(1,655,492)	(4,851,786)	(4,164,672)
Operational Expenses	3,250,535	4,865,709	5,583,287

Table 2 (c): General Ledger, Trial Balance Figures not Reconciled to Financial Statements Figures

Accounts	General Ledgers FY-2023	Trial Balance FY-2023	Financial Statements FY-2023
Cash and Cash Equivalent	No General Ledger	6,691	21,371
Trade and Other Receivables	No General Ledger	7,076,353	7,076,353
Inventories	No General Ledger	970,969	970,969
Fixed Asset	No General Ledger	643,815	1,917,524
Trade and Other Payables	No General Ledger	(9,421,748)	(9,372,686)
Share Capitals	No General Ledger	1,227,010	(613,531)
Loss/Profit	No General Ledger		(3,758,458)
Revenue	No General Ledger	(7,076,353)	(2,596,814)
Operational Expenses	No General Ledger	6,573,263	6,355,272

Risks

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

Recommendation

- 1.3.4.7 Management should account for the variances identified among the general ledger; trial balance and the financial statements comprehensively cataloged in table 2 (a-c) above. Management should also provide substantive justification why the general ledger for fiscal year 2023 was not made available for audit purposes.
- 1.3.4.8 Subsequently, Management should adjust the financial statements by the variances observed among the general ledger; trial balance and the financial statements.

- 1.3.4.9 Going forward, an automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created among the general ledger; trial balance and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.3.4.10 *In response to the audit observations, Management conducted a thorough reconciliation of the Trial Balances and Financial Statements for fiscal years 2021, 2022, and 2023. The analysis revealed that the majority of account balances were consistent across both documents, with a few notable exceptions outlined below:*

FY 2021 Findings

- *All account balances reconciled except for:*
 - a) **Fixed Assets:** *The correct balance, as per the Trial Balance and Financial Statements left with LWSC, is \$3,441,853.30.*
 - b) **Revenue:** *The Trial Balance figure is accurate; however, the Financial Statement figure is incorrect and should be revisited by the GAC auditors.*
- *It appears the Trial Balance and Financial Statements reviewed during the audit engagement differ from the versions signed and submitted by Management.*

FY 2022 Findings

- *All account balances reconciled except for:*
 - a) **Cash and Cash Equivalent:** *The Trial Balance figure should be corrected to match the Financial Statement.*
 - b) **Trade Receivable:** *The Trial Balance figure should be corrected to align with the Financial Statement.*
 - c) **Fixed Assets:** *The Trial Balance figure should be corrected to reflect the Financial Statement.*
 - d) **Revenue:** *The Trial Balance figure is incorrect and should be adjusted to match the Financial Statement.*
- *These discrepancies suggest a mismatch between the records submitted by Management and those reviewed during the audit.*

FY 2023 Findings

- *All account balances reconciled except for:*
 - a) **Fixed Assets:** *The Trial Balance figure should be corrected to match the Financial Statement.*
 - b) **Trade Payables:** *The correct figure for both Trial Balance and Financial Statement is \$1,118,368, which differs from the audit-reported amount.*
 - c) **Revenue:** *The Trial Balance figure is accurate; however, the Financial Statement figure is incorrect and should be revisited by the auditors.*
- *Again, the figures referenced in the audit report do not appear to reflect the signed and submitted records retained by LWSC.*

Auditor General's Position

- 1.3.4.11 Management's assertions did not adequately address the issues raised and were not supported by documentary evidence. Management did not account for the variances among the general ledger, trial balance and the financial statements, nor did Management adjust the financial statements where applicable as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.3.5 Unapproved Financial Statements

Criteria

- 1.3.5.1 Regulation M. 9 (1-4) of the PFM Act, 2009 as amended and restated in 2019 states that, "A state-owned enterprise shall keep proper books of accounts and proper records in as the board may approve. (2) The financial statements of the entity shall comprise (a) a balance sheet of the assets and liabilities of the corporation as at the end of the year; (b) a statement of revenue and expenditure of the corporation for the year; (c) the cash flow statement of the corporation for the year. (3) The financial statements shall be prepared and transmitted to the Auditor-General, the Minister, the sector minister, and the Bureau of State Enterprises by the head of the enterprise. (4) The accounts submitted under this regulation shall: (a) be prepared in accordance with international accounting principles and standards as adopted by the Government of Liberia and in accordance with instructions issued by the Minister in consultation with the Auditor-General;

Observation

- 1.3.5.2 During the audit, we observed no evidence of approval of the financial statements by the relevant authority for the periods under audit as required.

Risk

- 1.3.5.3 Management may be non-compliant with Regulation M. 9 (1-4) of the PFM Act, 2009 as amended and restated in 2019.
- 1.3.5.4 Non approval of the financial statements may impair ownership, and effective review and reconciliations of the financial statements.

Recommendation

- 1.3.5.5 Management should ensure that the financial statements are reviewed and approved by the Deputy Managing Director for Finance and the Managing Director as required. Evidence of approved financial statements should be adequately documented and filed to facilitate future review.

Management's Response

- 1.3.5.6 *Disagree. Management confirms that all Financial Statements were formally reviewed and approved. Hard copies of the approved documents were distributed to key departments,*

including Management, Administration, Technical Services, Finance, and Sales & Marketing, ensuring transparency and accessibility across the organization.

1.3.5.7 *This reflects Management's commitment to sound financial governance and adherence to internal approval protocols.*

Auditor General's Position

1.3.5.8 Management's assertions were not supported by documentary evidence. Copies of approved financial statements for the periods under audit were not made available for audit purposes as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4 Personnel Management

1.4.1 Lack of Approved Human Resource Policies and Procedures

Criteria

1.4.1.1 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

1.4.1.2 During the audit, we observed no evidence of approved human resource policies and procedures to guide the human resource activities of the entity.

Risk

1.4.1.3 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

1.4.1.4 Management should develop, approve and operationalize human resources policies and procedures for the effective and efficient operations of human resources activities of the entity.

1.4.1.5 Evidence of approved policies and procedures should be adequately documented and filed to facilitate future review.

1.4.1.6 Going forward, Management should perform periodic review to ensure consistency of approved human resources policies to practices at the entity.

Management's Response

1.4.1.7 Agree. Management should implement the Auditor's General's recommendation/s.

Auditor General's Position

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

1.4.2 Inadequate Records in Personnel Files

Criteria

1.4.2.1 Chapter 2.9 (a & b) of the Liberia Decent Works Act of 2015, states" that employment practices include:

- a) Access to vocational guidance, training and placement services; and
- b) Access to employment and to a particular occupation or job, including:
 - i) advertising;
 - ii) recruitment procedures;
 - iii) selection procedures;
 - iv) appointments and the appointment process;
 - v) promotion, demotion, and transfer;
 - vi) remuneration and other terms and conditions of employment;
 - vii)access to and the provision of remuneration, benefits, facilities and services;
 - viii) security of tenure; or
 - ix) discipline, suspension or termination of employment.

Observation

1.4.2.2 During the audit, we observed that Management did not maintain personnel records such as letter of applications, Job description, Updated Employee's Identification Card, Nasscorp Identification Card, Valid National Identification Cards, etc. See table 3 below for details.

Table 3: Inadequate Records in Personnel Files

No	Name of Employee	Employee No	Missing documents
1.	Aloysius B. Kanneh	80-340	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
2.	Amadou P. Toure	80-304	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
3.	Amadu M. Bility	80-305	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
4.	Aminata Sheriff	80-435	<ul style="list-style-type: none"> • Letter of Application

No	Name of Employee	Employee No	Missing documents
			<ul style="list-style-type: none"> • Employment ID Card • Term of Reference Performance Appraiser
5.	Angeline K. Collins	80-436	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
6.	Arthur B. Ansumana	80-433	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
7.	Banto B. Gedekar	80-367	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
8.	Benetta Roberts	80-440	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
9.	Blessed Ben	80-441	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
10.	Catherine S. Findley	80-450	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
11.	Edward Kiadii	80-391	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
12.	Emmett P. Chea	80-392	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
13.	Gladstone J. Blamo	80-266	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
14.	J. Boikai Gomore	80-300	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
15.	Johnson Q. Mark	80-393	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference

No	Name of Employee	Employee No	Missing documents
			Performance Appraiser
16.	Joseph E. Wright	80-394	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
17.	Kebbeh K. Gayflor	80-434	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
18.	Lincoln K. Burphy	80-307	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
19.	Mohammed A. Sesay	80-437	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
20.	Momolu Kamara	80-395	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
21.	Patience C. McCauley	80-439	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
22.	Sampson Miller	80-442	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
23.	Siafa Jabee	80-396	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
24.	Varney Capehart	80-438	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
25.	Abdullah Kromah	80-397	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
26.	Abel F. Bondo	80-398	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
27.	Abraham Kanneh	80-219	<ul style="list-style-type: none"> Letter of Application

No	Name of Employee	Employee No	Missing documents
			<ul style="list-style-type: none"> • Employment ID Card • Term of Reference Performance Appraiser
28.	Abraham Teah	80-340	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
29.	Alexander K. Joe	80-214	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
30.	Alpha Barry	80-298	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
31.	Amos Gbee	80-398	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
32.	Amos Holder	80-399	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
33.	Benjamin Freeman	80-202	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
34.	Bladen Reeves	80-197	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
35.	Blay Nymah	80-146	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
36.	Borbor Willie	80-400	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
37.	Christopher M. Ballah	80-002	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
38.	Crayton Wleh	80-184	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser

No	Name of Employee	Employee No	Missing documents
			Performance Appraiser
39.	D. Rennie Salebia	80-347	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
40.	Dargar Eric Bemah	80-173	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
41.	David K. Beyan	80-172	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
42.	Emmanuel Brown	80-044	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
43.	Enoch Manah Rivercess	80-191	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
44.	Eva S. Duo	80-401	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
45.	Evelyn Z. Dahn	80-076	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
46.	Fatu V. Fofana	80-012	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
47.	Fredric O. Brown	80-443	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
48.	Gibson F.S Massa	80-402	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
49.	Henry G. Musah	80-403	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
50.	Ikyes P. Gonleh	80-404	<ul style="list-style-type: none"> • Letter of Application

No	Name of Employee	Employee No	Missing documents
			<ul style="list-style-type: none"> • Employment ID Card • Term of Reference Performance Appraiser
51.	J. Christian Binda	80-064	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
52.	Jackson M. Dugba	80-163	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
53.	Jacob Roberts	80-205	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
54.	James Chea	80-180	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
55.	Janet K. Shakpeh	80-017	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
56.	Jesse Kanasuah	80-036	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
57.	John J. Nah	80-193	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
58.	John Z. Clinton	80-405	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
59.	Julius Kruah	80-188	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
60.	Kalelu Saysay	80-430	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
61.	Kelvin S. Dewee	80-005	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference

No	Name of Employee	Employee No	Missing documents
			Performance Appraiser
62.	Kelvin Saywon	80-445	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
63.	Lawrence Drow	80-406	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
64.	Luis Jones	80-072	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
65.	M. Garr Woods	80-407	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
66.	Maligie Sesay	80-408	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
67.	Matthew Y. Zeambo	80-339	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
68.	Melvina Y.G Neor	80-021	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
69.	Mohammed Sackor	80-019	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
70.	Morris M. Kamara	80-409	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
71.	Morris Neor	80-410	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
72.	Moses Tokpa	80-019	<ul style="list-style-type: none"> Letter of Application Employment ID Card Term of Reference Performance Appraiser
73.	Musa Kromah	80-195	<ul style="list-style-type: none"> Letter of Application

No	Name of Employee	Employee No	Missing documents
			<ul style="list-style-type: none"> • Employment ID Card • Term of Reference Performance Appraiser
74.	Nicholas S. Nagbe	80-444	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
75.	Ousman Massaray	80-182	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
76.	Paul E. Joe	80-411	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
77.	Peter B. Wheyee	80-008	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
78.	Peter Coleman	80-142	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
79.	Prince Vah	80-115	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
80.	Renkie PK Salebia	80-196	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
81.	Richard B.Z Devine	80-413	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
82.	Rubin Kudah	80-412	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
83.	Serena Boakai	80-084	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
84.	Siafa M. Jeneka	80-098	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser

*Auditor General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the periods July 1, 2021 to December 31, 2023*

No	Name of Employee	Employee No	Missing documents
			Performance Appraiser
85.	Slyvester Myers	80-414	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
86.	Stephen Zouyea	80-003	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
87.	Theophilus Perry	80-165	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
88.	Timothy Johnny	80-313	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
89.	Vargamoh A. Fofana	80-200	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
90.	Yousufu Kromah	80-346	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
91.	Alfred V.S Jibbli	80-415	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
92.	Alpha Dayougar	80-148	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
93.	Amaze Dean	80-416	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
94.	Amos G. Young	80-446	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
95.	Anzohn W.P Menyon	80-417	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
96.	Armah V. Kanneh	80-418	<ul style="list-style-type: none"> • Letter of Application

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No	Name of Employee	Employee No	Missing documents
			<ul style="list-style-type: none"> • Employment ID Card • Term of Reference • Performance Appraiser
97.	Askew Vah	80-419	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
98.	Augustine L. Sesay	80-068	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
99.	Boakai M. Kamara	80-352	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
100.	Charles V. Yates	80-134	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
101.	Christopher H. Lahai	80-420	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
102.	Emmanuel S. Gbollie	80-421	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
103.	Ishmael B. Massalay	80-126	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
104.	Ivy Fuller Emeh	80-422	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
105.	J. Emmett Sarkor	80-448	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference Performance Appraiser
106.	James Z. Kollie	80-432	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
107.	Joelyn S. Fokoe	80-159	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference

No	Name of Employee	Employee No	Missing documents
			<ul style="list-style-type: none"> • Performance Appraiser
108.	John K. Benda	80-447	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
109.	John Sorbor	80-157	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
110.	Johnson T. Sayon	80-33	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
111.	Jonathan K. Jallah	80-322	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
112.	Joseph Wollo	80-423	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
113.	Jusu M. Harrison	80-324	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
114.	Mohammed S. Barry	80-424	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
115.	Momo D. Kollie	80-199	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
116.	Morris M. Glay	80-225	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
117.	Moses Lasana	80-190	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
118.	Moses N. Freeman, Jr	80-425	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
119.	Oldpa Tarr	80-240	<ul style="list-style-type: none"> • Letter of Application

No	Name of Employee	Employee No	Missing documents
			<ul style="list-style-type: none"> • Employment ID Card • Term of Reference • Performance Appraiser
120.	Peter S. Tiah	80-318	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
121.	Roland D. Quepue	80-029	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
122.	Romeo K. Gee	80-321	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
123.	Rufus D.L Fagan	80-147	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
124.	Samuel F. McGill	80-224	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
125.	Thomas S. Byeh	80-067	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
126.	Victor S. Railey	80-198	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
127.	Wilson Kanasuah	80-187	<ul style="list-style-type: none"> • Letter of Application • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
128.	Wilson T. Taingay	80-095	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
129.	Daniel S. Foiyoe	80-431	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
130.	Hawa J. Boakai	80-010	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card

No	Name of Employee	Employee No	Missing documents
			<ul style="list-style-type: none"> • Term of Reference • Performance Appraiser
131.	H. Slewion Forh	80-278	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
132.	Prince C. Sagbeh	80-283	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
133.	Raphael S. Duwoe	80-272	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
134.	Rene U. Belleh	80-429	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
135.	Samuel Bondo	80-342	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
136.	Samuel Sesay	80-343	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
137.	Abednego W. Carto	80-376	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
138.	Amelia M. Mbakellah	80-035	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
139.	Cleopatra Boons	80-426	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
140.	Dehkortee D. Sheriff	80-289	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
141.	Emmanuel Gelekar	80-427	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser

No	Name of Employee	Employee No	Missing documents
142.	Onikeh L. Swen	80-449	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
143.	Pamela H. Sherman	80-374	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
144.	Sylvester W. Smith	80-353	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser
145.	Varlayee Kamara	80-428	<ul style="list-style-type: none"> • Letter of Application • Employment ID Card • Term of Reference • Performance Appraiser

Risk

1.4.2.3 Failure to maintain essential personnel records may lead to Management inability to manage or regulate the activities of its personnel effectively.

1.4.2.4 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

1.4.2.5 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.

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

1.4.2.7 Management should institute an 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

1.4.2.8 *Acknowledge. Management acknowledges the audit observation regarding non-remittance of Social Security Contributions (SOSC) and offers the following clarification:*

1.4.2.9 Due to limited operational and administrative funding, Management faced challenges in remitting SOSC directly. However, it is important to note that the Ministry of Finance and Development Planning (MFDP) withheld SOSC from salaries paid on behalf of the corporation during the relevant fiscal periods.

1.4.2.10 Management further notes that the figures presented in the draft audit report do not align with the data officially signed and submitted to LWSC. To ensure transparency and accuracy, Management has provided a detailed table reflecting the actual SOSC amounts withheld by MFDP.

1.4.2.11 However, during MD Gaye's tenure actions were taken to resolve these deficiencies. An ID Card equipment/machine was procured. NASSCORP was invited in one or two of our general staff meetings held at the Fiamah Compound, the pension policy and injury scheme were explained and employees' enrolment into NASSCORP scheme commenced prior to my MD Gaye's departure from the entity on January 22, 2024.

Auditor General's Position

1.4.2.12 Management's assertions did not adequately address the issues raised. The audit findings were related to inadequate records in personnel files and not the non-remittance of social security contributions as asserted in Management's response. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.3 No Automated Payroll Management System

Criteria

1.4.3.1 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

1.4.3.2 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

1.4.3.3 Data integrity, security and completeness and accuracy of payroll records may be impaired.

1.4.3.4 In the absence of a centralized payroll management system, the computation of taxes, other deductions and net salaries may be impaired.

1.4.3.5 Management may not account for all its payroll transactions.

Recommendation

1.4.3.6 Management should procure and operationalize a functional payroll system to facilitate complete, accurate and real-time recording of all payroll transactions of the entity.

1.4.3.7 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 among the payroll ledger, trial balance and the financial statements to facilitate completeness and accuracy of the financial statements.

1.4.3.8 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

1.4.3.9 *Agree. Management should implement the Auditor's General's recommendation/s.*

Auditor General's Position

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

1.4.4 Non-Remittance of Social Security Contributions

Criteria

1.4.4.1 Section 89.16(a) of the NASSCORP New Act and published February 13, 2017 states that "The contribution payable under this Act in respect of an employee shall comprise contribution payable by the employer (hereinafter referred to as the employer's contribution) and 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 the 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

1.4.4.2 During the audit, we observed no evidence of payment receipts for remittance of employees' and employer contributions made to NASSCORP for the period under review.
See table 4 below for details.

Table 4: Non-remittance of Social Security Contributions

Fiscal Year	Gross Payroll US\$ (A)	Employee Contribution 4% US\$ (B)	Employer Contribution 6% US\$ (C)	Contributions Total US\$ D=(B+C)
SBY 2021	1,525,314.51	61,012.58	91,518.87	152,531.45
FY 2022	2,916,896.07	116,675.84	175,013.76	291,689.61
FY 2023	3,838,611.64	153,544.46	230,316.69	383,861.16
Total	8,280,822.22	331,232.88	496,849.32	828,082.22

Risk

- 1.4.4.3 Management may be non-compliant with NASSCORP General Regulations of 2018 which may result to penalties and fines.
- 1.4.4.4 Potential retirees of GoL may be denied required pension benefits due to non-compliance with the Regulation.
- 1.4.4.5 The completeness and accuracy of social security contributions for employees may be misstated. This may lead to inaccurate computation of employees' social security benefits.

Recommendation

- 1.4.4.6 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 (where applicable).
- 1.4.4.7 Management should facilitate full payment of employees and employer's contributions to NASSCORP on a consistent and timely basis.
- 1.4.4.8 Management should ensure that a comprehensive reconciliation is performed with NASSCORP records to ensure that individual employees social security contributions are duly allocated and compiled to validate the completeness and accuracy of employees' social security contributions.
- 1.4.4.9 Going forward, monthly remittance of social security contributions should be accompanied by a listing of employees and their social security numbers for ease of allocation to employees' NASSCORP accounts respectively.
- 1.4.4.10 Evidence of remittances of monthly social security contributions and all relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

1.4.4.11 *Acknowledge. Management should implement the Auditor's General's recommendation/s.*

Auditor General's Position

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

1.4.5 Lack of Approved Organogram

Criteria

1.4.5.1 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

1.4.5.2 During the audit, we observed that Management did not have an approved organogram showcasing approved hierarchical structure/chain of command of the entity and line of reporting.

Risk

1.4.5.3 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.

1.4.5.4 A clearly defined reporting structure may not be established thereby impairing segregation of duties and checks and balances.

Recommendation

1.4.5.5 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. Evidence of approved organogram should be adequately documented and filed to facilitate future review.

Management's Response

1.4.5.6 *Agree. My administration, lately commenced work on the creation of this instrument and the WORLDBANK/PIU's Consultant assigned in the office of the Managing Director was in charge of this task. However, management should implement the Auditor's General's recommendation/s.*

Auditor General's Position

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

1.4.6 Employees not Verified

Criteria

- 1.4.6.1 Regulations T.3 of the PFM Act of 2009 as amended and restated 2019 states that (1)" The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: (a) payments are made as and when due; (b) overpayments are not made; (c) all required deductions are made at the correct time; (d) authorized establishments or manpower ceilings are not exceeded; (e) the amount of salary and other allowances authorized for payment to each staff is not exceeded; and (f) payments are not made on the payment voucher to staff who do not belong to the Agency or unit.
- 1.4.6.2 Chapter 1.4 (q) of the Liberia Decent Works Act of 2015, states that "full time employment means:
- (i) for an employee who is engaged for five days' work in a week, not less than 40 hours' work in each week; and
 - (ii) for an employee who is engaged for six days' work in a week, not less than 48 hours' work in each week;
- 1.4.6.3 Chapter 2.9 (a & b) of the Liberia Decent Works Act of 2015, states that employment practices include:
- a) Access to vocational guidance, training and placement services; and
 - b) Access to employment and to a particular occupation or job, including:
 - i) advertising;
 - ii) recruitment procedures;
 - iii) selection procedures;
 - iv) appointments and the appointment process;
 - v) promotion, demotion, and transfer;
 - vi) remuneration and other terms and conditions of employment;
 - vii) access to and the provision of remuneration, benefits, facilities and services;
 - viii) security of tenure; or
 - ix) discipline, suspension or termination of employment.

Observation

- 1.4.6.4 During the audit, we obtained and reviewed personnel records of 664 (Six Hundred, Sixty-Four) employees within the entity and conducted physical verification/head count in seven (7) counties namely; Montserrado, Grand Gedeh, Nimba, Lofa, Margibi, Grand Bassa and Grand Cape Mount to confirm the existence of these personnel. However, the outcome of

the physical verification revealed that a total of 546 (Five Hundred, Forty-Six) of employees turn out for the head count exercise and therefore were physically verified. Hence, we were unable to physically verified 118 employees. **See table 6 below and Annexure 1 for details.**

Table 6: Employees Not Verified

No.	Counties	Department	HR Personnel Records A	Number of Staff Verified B	Variance C=(A-B)
1.	Montserrado	Management	88	73	15
2.		Administration	183	144	39
3.		Finance	37	26	11
4.		Sales & Marketing	132	110	22
5.		Technical Services	159	131	28
Sub-Total			599	484	115
1	Grand Gedeh	Administration	16	14	2
2		Technical Services	2	2	0
Sub-Total			18	16	2
1	Nimba	Technical Services	1	1	0
Sub-Total			1	1	0
1	Lofa	Technical Services	1	1	0
Sub-Total			1	1	0
1	Margibi	Management	2	1	1
2		Administration	6	6	0
3		Finance	1	1	0
4		Sales & Marketing	4	4	0
5		Technical Services	7	7	0
Sub-Total			20	19	1
1	Grand Bassa	Management	3	3	0
2		Administration	10	10	0
3		Finance	1	1	0
4		Sales & Marketing	2	2	0
5		Technical Services	8	8	0
Sub-Total			24	24	0
1	Grand Cape Mount	Technical Services	1	1	0
Sub-Total			1	1	0
Grand-Total			664	546	118

Risk

- 1.4.6.5 Illegitimate individuals or personnel may be paid for service not performed.
- 1.4.6.6 Payments may be made to ghost employees thereby leading to fraud, waste and misappropriation.

1.4.6.7 Illegitimate excuses may be provided for individuals who may have abandoned their official duties.

1.4.6.8 Employees who may have left the entity (due to resignation, dismissal, redundancy and death) may still be receiving salaries.

Recommendation

1.4.6.9 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.

1.4.6.10 Individuals not verified during the head count exercise should avail themselves along with all relevant employment documents to the Office of the Auditor General (OAG) within 30 (Thirty) days upon issuance of the Auditor General's Report to the National Legislature.

1.4.6.11 Individuals who are not verified within the 30 (Thirty) days period should be removed permanently from the entity's payroll.

1.4.6.12 Excuse of absence should be verified on a case-by-case basis. All individuals for whom excuses were granted on the basis of sick leave, annual leave, maternal leave, representation on official duties are required to avail themselves to the OAG for verification. 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. A mechanism should be instituted to ensure that these individuals return to their original duty posts upon completion of their study leave/secondment, etc.

1.4.6.13 The human resource and internal audit functions of the entity should ensure 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

1.4.6.14 *Agree. Management should implement the Auditor's General's recommendation/s.*

Auditor General's Position

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

1.4.7 Non-Reconciliation of Payroll Journals to Salary Debit Instructions

Criteria

1.4.7.1 Regulations T.3(1e) of the PFM Act, 2009 as amended and restated in 2019 states "The head of every Management Unit shall keep records of all Personnel Emolument of staff

employed in his management unit, to ensure that:

- the amount of salary and other allowances authorized for payment to each staff is not exceeded”.

1.4.7.2 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

1.4.7.3 During the audit, we observed no evidence that Management performed monthly reconciliation between the payroll journals and the salaries disbursed to employees’ bank/mobile money accounts for the period under review.

Risk

1.4.7.4 Payments may be made above or below the approved payroll leading to misappropriation of the entity’s fund.

1.4.7.5 Payment may be made to illegitimate employee/ghost leading to misappropriation of the entity’s fund.

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

Recommendation

1.4.7.7 Going forward, Management should perform monthly reconciliation between the net salaries per the approved payroll journals and the net salaries disbursed in employees’ bank/mobile money accounts. Variances identified should be investigated and adjusted where applicable in a timely manner. Evidence of monthly reconciliation reports should be adequately documented and filed to facilitate future review.

Management’s Response

1.4.7.8 *Disagree. Management did prepare monthly Bank Reconciliation of all bank accounts for the audit periods under review. For easy reference, the Bank Reconciliation Accountant is still in the employ of the entity.*

Auditor General’s Position

1.4.7.9 Management’s assertions did not adequately address the issues raised. The audit finding was related to the non-performance of monthly reconciliation between individual employee’s net salaries per the payroll journals and net salaries deposited to employees’ bank accounts and not the non-performance of monthly bank reconciliation statements as asserted in Management’s response. Therefore, we maintain our findings and

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

1.4.8 No Approved Job Description

Criteria

1.4.8.1 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

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

Risk

1.4.8.3 In the absence of an approved job description for staff, work may be performed on a discretionary basis.

1.4.8.4 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

1.4.8.5 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.

1.4.8.6 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.

1.4.8.7 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

1.4.8.8 *Agree. Management should implement the Auditor's General's recommendation/s.*

Auditor General's Position

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

1.4.9 No Employees Performance Appraisal

Criteria

1.4.9.1 Chapter 2.9 (a & b) of the Liberia Decent Works Act of 2015, states that employment practices include:

- a) Access to vocational guidance, training and placement services; and
- b) Access to employment and to a particular occupation or job, including:
 - i) advertising;
 - ii) recruitment procedures;
 - iii) selection procedures;
 - iv) appointments and the appointment process;
 - v) promotion, demotion, and transfer;
 - vi) remuneration and other terms and conditions of employment;
 - vii) access to and the provision of remuneration, benefits, facilities and services;
 - viii) security of tenure; or
 - ix) discipline, suspension or termination of employment.

Observation

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

Risk

1.4.9.3 The lack of periodic performance appraisal may lead to unnoticed and/or consistent poor performance by employees of the entity, thereby impairing the achievement of the entity's objectives.

1.4.9.4 In the absence of a documented performance evaluation system, employees' development plan may not be achieved thereby impairing the achievement of the entity's objectives.

1.4.9.5 Employees may be promoted or demoted on a discretionary basis.

Recommendation

1.4.9.6 Management should facilitate the conduct of periodic performance evaluations for all staff. Performance goals should be clearly defined and documented for all positions.

1.4.9.7 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.

1.4.9.8 Management should solicit post feedback from employees about the fairness of the performance evaluation system and make adjustments where applicable.

1.4.9.9 Documentation for performance evaluation should be adequately filed to facilitate future review.

Management's Response

1.4.9.10 *Agree. Management should implement the Auditor's General's recommendation/s.*

Auditor General's Position

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

1.4.10 Non-Performance of Exit Conference for Resignation & Retirement

Criteria

1.4.10.1 Regulation A.15(1) of the PFM Act of 2009 as amended and restated 2019 states: "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business Processes, identify risk associated with these Processes and institute effective internal control to mitigate these risks".

1.4.10.2 Further, 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

1.4.10.3 During the audit, we observed no evidence that Management performed exit conference for staff who had resigned during the period under review.

Risk

1.4.10.4 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

1.4.10.5 Management should facilitate the performance of exit conference for all staff departing the entity to ascertain the reason(s) for resignation.

1.4.10.6 Management should catalog 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.

1.4.10.7 Evidence of exit conference and actions to address significant concerns should be adequately documented and filed to facilitate future review.

Management's Response

1.4.10.8 *Agree. Management should implement the Auditor's General's recommendation/s.*

Auditor General's Position

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

1.4.11 Non-Competitive Recruitment of Employees

Criteria

1.4.11.1 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Controls Framework requires that "management should interpret the regulations and procedures and develop into its own human resources policies and procedures. The human resource policy should regulate matters such as orientation, training, promotions, and compensation. This policy also explains the minimum qualification and experience criteria for recruiting skilled and competent staff, training and continuous development of employees, skills retention and monitoring of the competency of staff in place to ensure that skilled and competent staff is retained and assessed."

Observation

1.4.11.2 During the audit, we observed that Management did not facilitate competitive recruitment for Three Hundred and Thirty (330) staff employed for the period under review. See table 7 and Annexure 2 for details:

Table 7 A: Non-Competitive Recruitment of Employees

No.	Department	Staff Recruited
1.	Management	60
2.	Administration	138
3.	Finance	9
4.	Sales & Marketing	41
5.	Technical Services	82
Total		330

1.4.11.3 Further, we observed that Management hired 287 employees representing 76 percent increment in the number of employees for FY2023 at the time when revenue generation fell by 16 percent. See Table 7 (b-c) for details.

Table 7 b: Annual Movement in Employment Statistics

No.	Financial Year	Employee A	Prior Year B	Variance C=(A- B)	% Variance
1.	SBY 2021	388	381	7	2%
2.	FY 2022	377	388	-11	-3%
3.	FY 2023	664	377	287	76%

Table 7 c: Employment Not Consistent with Revenue Trend

Description	Fiscal Year	Current US\$ (A)	Previous Year US\$ (B)	Variance US\$ C=(A-B)	Percentage Increase/decrease D=C/B
Revenue	31-Dec-21	1,224,390	2,349,283	(1,124,893)	-48%
Revenue	31-Dec-22	3,076,264	1,224,390	1,851,874	151%
Revenue	31-Dec-23	2,596,814	3,076,264	(479,450)	-16%
Total		6,897,468	6,649,937	247,531	

Risk

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

1.4.11.5 Approved funding may not be available to facilitate payment of monthly salaries.

Recommendation

1.4.11.6 Going forward, Management should ensure that all employments are planned and budgeted for in the approved annual budget of the entity.

1.4.11.7 Management should ensure that all recruitment activities are carried out in full compliance with the approved/adopted human resources policy.

1.4.11.8 Management should ensure that all employees' files contain the relevant supporting document indicative of proper vetting (an approved job description, publication of vacancies, job related test/ interview questions and background check information) in line with the approved/adopted human resources policy. Evidence of approved hiring records should be adequately documented and filed to facilitate future review.

Management's Response

1.4.11.9 Agree. Management should implement the Auditor's General's recommendation/s.

1.4.11.10 Agree. My administration inherited 132 staff hired between March 1st and 31st in 2023 prior to his (MD, Duanna Kamara) departure while about 100+ individuals captured on the Ministry of Finance's payroll were referred to as contractors but on legitimate Government payroll. My administration did not succeed in revoking these last-minute employments due to various interests from the past management team and some members of the Board of Director.

1.4.11.11 My administration took a decision to regularized status of all those on the GOL payroll as contractors to regular employees. However, Management should implement the Auditor's General's recommendation/s.

Auditor General's Position

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

1.4.12 Staff without Valid Service Contracts

Criteria

1.4.12.1 Chapter 13.3 (b & c) of the Liberia Decent Works Act of 2015, states that a contract of employment may end in one of the following ways:

- a) Subject to the terms of the contract and Chapter Fourteen, an employee and an employer may by mutual consent choose at any time to end a contract for an indefinite period;
- b) A contract of employment for a definite period ends when the period of time specified in the contract is reached;
- c) A contract of employment to complete a specific task ends when the specific task for which the employee was employed has been completed;

1.4.12.2 Furthermore, The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Controls Framework requires that "management should interpret the regulations and procedures and develop into its own human resources policies and procedures. The human resource policy should regulate matters such as orientation, training, promotions, and compensation. This policy also explains the minimum qualification and experience criteria for recruiting skilled and competent staff, training and continuous development of employees, skills retention and monitoring of the competency of staff in place to ensure that skilled and competent staff is retained and assessed."

Observation

1.4.12.3 During the audit, we observed that Management maintained twelve (12) staff at Sanniquelle outstations facility beyond contracts terms and there was no evidence of renewal of contracts. However, Management made payment to these employees for their service amounting to US\$10,500.00 for the period of six (6) months after the contracts terms expired from November 1, 2023 to April 30, 2024. **See table 8 below for details.**

Table 8: Staff without Valid Service Contracts

No.	Contractor/Staff	Position	Monthly Allotment as Per Contract US\$ A	Expiration Date of Contracts	Number of Months B	Payment Beyond Contract Terms Amount C=(A*B)
1.	Emmanuel G. Dolo	Finance Officer	350.00	October 31, 2023	6	2,100.00
2.	Stephen Garwo	Distribution Supervisor	200.00	October 31, 2023	6	1,200.00
3.	Prince Z. Zakamah	Water Quality	300.00	October 31, 2023	6	1,800.00
4.	Susana Gbayee	Janitor	100.00	October 31, 2023	6	600.00
5.	Philip Menbah	Security	100.00	October 31, 2023	6	600.00
6.	Helena Tukpei	Security	100.00	October 31, 2023	6	600.00
7.	Christian K. Tougbaye	Security	100.00	October 31, 2023	6	600.00
8.	Sam Paye	Security	100.00	October 31, 2023	6	600.00
9.	Melvin Gono	Security	100.00	October 31, 2023	6	600.00
10.	Marcus S. Tokpah	Security	100.00	October 31, 2023	6	600.00
11.	Terry W. Dayen	Security	100.00	October 31, 2023	6	600.00
12.	Bobby N. Larmie	Security	100.00	October 31, 2023	6	600.00
Total						10,500.00

Risk

- 1.4.12.4 The legitimacy of employment status of unrenewed contractors may be impaired. Payments may be made for services not performed.
- 1.4.12.5 Failure to maintain essential personnel records may lead to Management inability to regulate the activities of its personnel effectively.
- 1.4.12.6 In the instance of breach of terms of contracts, documentation to facilitate litigation may not be available. This may lead to financial and/or reputational losses.
- 1.4.12.7 Payments of remunerations may not be consistent with the approved terms and conditions of the contracts. This may lead to dispute, breach of contracts, litigation, financial and/or reputational losses.

Recommendation

- 1.4.12.8 Management should provide substantive justification for not regularizing the contract status of contractors. Subsequently, Management should review and where applicable regularize the contract status including updating of contracts and files of all contractors in active service.
- 1.4.12.9 Management should ensure that evidence of service performed by contractors including periodic performance and activities reports (where applicable) are obtained, validated and adequately documented and filed to facilitate future review.

Management's Response

- 1.4.12.10 *Acknowledge. The twelve (12) staff were all assigned to outstation facility under the donor project where all the counties superintendents were fully in charge and controlling the revenues collected. LWSC prepared the payroll and write the checks for those staff salaries and send for the Superintendents' approvals before payments are made from the accounts.*
- 1.4.12.11 *Those Staff contracts expired, and Management informed all contractors that their contracts would not be renewed. There is a memo in the MD's office to this effect. However, some of those contractors stayed around as volunteers since the sponsor of the project, USAID, was in the process of outsourcing the mini-plant operations to a company, Community Empowerment in Agriculture Corporation Society Inc. (CEIA), the Ministry of Internal Affairs and the LWSC, as per the approved project policy.*

Auditor General's Position

- 1.4.12.12 Management's assertions did not adequately address the issues raised. Management did not provide substantive justification for not regularizing the contract status of contractors whose contracts had expired and maintained on the payroll for the period under audit. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.13 No Evidence of Liquidation Report for Payments made to Beneficiaries

Criteria

- 1.4.13.1 Regulation P.10 of the PFM Act of 2009 as amended and restated 2019 states any public officer, including a Minister and head of any government institution, commission, board who signs a voucher, a check, a document or record pertaining to accounts shall ensure that:
- there is sufficient evidence that payment is being made for work duly performed, goods delivered or services duly received in accordance with the contract and the price to be paid is also in accordance with the contract.

Observation

- 1.4.13.2 During the audit, we observed that Management made payments amounting to L\$3,000,000.00 to Lord Kelvin Forex Bureau for subsequent remittance through Mobile

Money and Orange to outstations staff. However, there was no evidence of liquidation report to validate payments to the fifteen (15) staff/beneficiaries. **See tables 9 below for details.**

Table 9: No Evidence of Liquidation Report for Payments made to Beneficiaries

No.	Contractor/Staff	Position	Monthly Allotment Amount US\$ A	No. of Months B	Amount US\$ C=(A*B)	Converted (Rate @ LR\$200-US\$1) LR\$	Mobile Money Account/Cell Phone Number
1.	Diana Grear	Volunteer	166.67	6	1,000.00	200,000.00	N/A
2.	Doe Saygbay	Volunteer	166.67	6	1,000.00	200,000.00	N/A
3.	Fred Waylee	Volunteer	166.67	6	1,000.00	200,000.00	N/A
4.	Isaac Towah	Volunteer	166.67	6	1,000.00	200,000.00	N/A
5.	J. William Sarpee	Volunteer	166.67	6	1,000.00	200,000.00	N/A
6.	Jefferson Z. Barh	Volunteer	166.67	6	1,000.00	200,000.00	N/A
7.	Mark D. Kumeh	Volunteer	166.67	6	1,000.00	200,000.00	N/A
8.	Morris B. Beh	Volunteer	166.67	6	1,000.00	200,000.00	N/A
9.	Musa Kamara	Volunteer	166.67	6	1,000.00	200,000.00	N/A
10.	Oliver J. Soohn	Volunteer	166.67	6	1,000.00	200,000.00	N/A
11.	Renato Wulue	Volunteer	166.67	6	1,000.00	200,000.00	N/A
12.	Richard D. Pennue	Volunteer	166.67	6	1,000.00	200,000.00	N/A
13.	Roland G. Dweh	Volunteer	166.67	6	1,000.00	200,000.00	N/A
14.	Sylvester D. Barh	Volunteer	166.67	6	1,000.00	200,000.00	N/A
15.	Stephen Wah	Volunteer	166.67	6	1,000.00	200,000.00	N/A
Total						3,000,000.00	

Risk

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

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

Recommendation

1.4.13.5 Management should account for payments disbursed to third party for subsequent remittance to employees' mobile money accounts without evidence of liquidation/expenditure reports comprehensively cataloged in table 9 above.

1.4.13.6 Going forward, Management should ensure all payment transactions are supported by the requisite supporting documents consistent with Regulation P.10 of the PFM Act of 2009 as amended and restated 2019. All relevant supporting records for payments should be adequately documented and filed to facilitate future review.

- 1.4.13.7 All payments of salaries should be made directly to the employees' bank/mobile money accounts.
- 1.4.13.8 Management should also facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents for transactions are scanned, attached to the transactions in the accounting software, archived and maintained to facilitate future review.

Management's Response

- 1.4.13.9 *Disagree. In response to the audit observation regarding the absence of liquidation evidence for payments made to beneficiaries, Management affirms that all liquidation reports and supporting documentation were duly prepared, signed, and officially left at LWSC.*
- 1.4.13.10 *These documents were left with the appropriate departments and are available for verification. Management remains committed to maintaining transparency and accountability in all financial transactions.*
- 1.4.13.11 *Management acknowledges the observation of the Auditor, but like to clearly state that due to the intense protest and threat to vandalize the facility, management had to quickly intervene by expediting payments to Staff six months' arrears through direct cash payment instead of through mobile money as earlier intended. Management wants to further state that the liquidation report and all other supportive documents were produced and left with the finance division at institution.*

Auditor General's Position

- 1.4.13.12 Management's assertions were not supported by documentary evidence. Copies of liquidation reports for payments made to beneficiaries for the periods under audit were not made available for audit purposes as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.14 Double Salary/Emolument Payment Made to Staff

Criteria

- 1.4.14.1 Regulations T.3 of the PFM Act of 2009 as amended and restated in 2019 states that (1)" The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: (a) payments are made as and when due; (b) overpayments are not made; (c) all required deductions are made at the correct time; (d) authorized establishments or manpower ceilings are not exceeded; (e) the amount of salary and other allowances authorized for payment to each staff is not exceeded; and (f) payments are not made on the payment voucher to staff who do not belong to the Agency or unit."

- 1.4.14.2 Also, Regulations A. 15 (1) of the PFM Act of 2009 emphasizes that "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks."

Observation

- 1.4.14.3 During the audit, we observed that Management made double payments of salaries to several senior staff and employees through the MFDP/GOL Payroll and LWSC's "In House Payroll" amounting to LR\$1,205,437.50 and US\$58,780.36 to their respective accounts.
See table 10 below for details.

Table 10: Double Salary/Emolument Payment Made to Staff

No.	Payee/Staff of LWSC	Nature of the Transaction	MFDP – GOL Salary Allotment / LWSC A		LWSC / In House/ Payroll B				Double Payment Amount C=(A+B)	
			Amount LR\$	Amount US\$	Date of Payment	P V No.	Amount LR\$	Amount US\$	Amount LR\$	Amount US\$
1.	William Kruser	Employees Salary for the Month of Jan. 2023	201,500.00		Jan 28, 2023	680123	149,844.02		351,344.02	0
2.	William Kruser	Employees Salary for the Month of Jan. 2023		850.00	Mar. 28, 2023	570323		850.00	0	1,700
3.	Amadu S. Baryo	Employees Salary for the Month of Jan. 2023		1,475.65	Jan 23, 2023	680123		1,475.65	0	2,951.3
4.	Ashlyn Bedell	Employees Salary for the Month of Aug 2023.		977.36	Aug. 29, 2023	830823		977.36	0	977.36
5.	G. Alphanso Gaye	Employees Salary for the Month of Oct. 2023.		4,945.43	Oct. 22, 2023	1120923		4,945.91	0	5,922.79
6.	G. Alphanso Gaye	Employees Salary for the Month of Sept. 2023.		4,945.43	Oct. 22, 2023	1120923		4,945.91	0	4,945.43
7.	La-Ammine S. Kromah	Staff Salary for the month July & Aug. 2023. (356,895.58		Oct. 25, 2023	431023	356,895.58		356,895.58	4,945.91
8.	Emmett P. Chea	Employees Salary for the Month of Sept 2023. (4130100-1-01-001-000000-080900-0630-1100-221205)		969.43	Oct. 26, 2023	491023		977.36	0	5,915.34
9.	Moseray Momoh	Employees Salary for the Month of March 2023.		3,720.68	May 11, 2023	180523		3,728.19	356,895.58	3,720.68
10	McArthur W. Hilton	Employees Salary for the Month of March 2023.		3,720.68	May 11, 2023	180523		1,864.10	0	4,698.04
11	Archie V. Varney	Employees Salary for the Month of March 2023.		3,720.68	May 11, 2023	180523		2,500.84	0	3,720.68



Auditor General's Report on the
 Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
 For the periods July 1, 2021 to December 31, 2023

No.	Payee/Staff of LWSC	Nature of the Transaction	MFDP – GOL Salary Allotment / LWSC A		LWSC / In House/ Payroll B				Double Payment Amount C=(A+B)	
			Amount LR\$	Amount US\$	Date of Payment	P V No.	Amount LR\$	Amount US\$	Amount LR\$	Amount US\$
12	Moseray Momoh	Employees Salary for the Month of Sept. & Oct. 2023.		3,729.90	Sept. 20, 2023	1090923		9,891.82	0	7,458.09
13	Archie V. Varney	Employees Salary for the Month of Sept. & Oct. 2023.		3,729.90	Sept. 20, 2023	1090923		7,441.52	0	5,594
14		Employees Salary for the Month of Sept. & Oct. 2023.		3,729.90	Sept. 20, 2023	1090923		7,441.52	0	3,729.9
15	Veral D. Neoh	Employees Salary for the Month of Sept. 2023. (4130100-1-01-001-000000-080900-0630-1100-221205)	140,302.32		Sept. 19, 2023	700923	140,302.34	969.59	140,302.32	2,500.84
Total									1,205,437.50	58,780.36



Risk

- 1.4.14.4 Employees may receive salaries above the approved monthly remuneration leading to misappropriation of public funds.
- 1.4.14.5 Receipt of approved monthly remuneration from multiple sources of GOL may facilitate fraudulent financial management practices and lead to misappropriation of public funds.

Recommendation

- 1.4.14.6 Management should account for double receipt of remuneration for some employees comprehensively cataloged in table 10 above.
- 1.4.14.7 Management should procure and operationalize a functional automated payroll management system to facilitate centralized, complete, accurate and real-time recording of all payroll transactions of the entity. All payments of salaries should be processed exclusively through the finance department of the entity through an approved single remuneration package.
- 1.4.14.8 Management should perform monthly reconciliation between the net salaries per the approved payroll and the net salaries disbursed in employees' bank/mobile money accounts. Variances identified should be investigated and adjusted where applicable in a timely manner. Evidence of monthly reconciliation should be adequately documented and filed to facilitate future review.
- 1.4.14.9 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 among the payroll ledger, trial balance and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.4.14.10 *Acknowledge. However, reimbursements were made by top management (MD, DMD/Amin, DMD/TS, and Acting DMD/Finance) through the omission from the payroll for the months of November and December 2023 and January 2024 respectively which the Auditors confirmed that some staff was omitted from the payroll for the two months stated.*
- 1.4.14.11 *Additionally, management acknowledges the audit observation regarding instances of double salary or emolument payments and offers the following explanation: These occurrences were the result of operational circumstances where staff requested salary payments for a specific month, and Management approved the disbursement in-house, while the general staff payroll had already been submitted to the Ministry of Finance and Development Planning (MFDP) for remittance.*
- 1.4.14.12 *Upon realizing that a staff member had received payment from both Management and MFDP for the same period, Management promptly notified the individual and initiated*



corrective action. The excess amount was deducted from the staff's subsequent general payroll disbursement, ensuring proper reconciliation.

1.4.14.13 All related reconciliation records were duly signed and left at the Liberia Water and Sewer Corporation (LWSC) for reference and accountability.

1.4.14.14 These double salary payments came about due to one of the circumstances Management was face with as explained further below. Staff will for instance request for salaries for a particular month, management will approve the payment for the month IN HOUSE, while the General Staff payroll have already been sent to MFDP for remittance to Staff account. With this, when management realize the staff received salary from both IN HOUSE and MFDP then that staff will notify that they have been paid by both Management and MFDP, after which the staff will be notify that their salary will be remove or deducted from the next General paid period. These reconciliation records are in the possession of the Payroll Accountant who is currently in the employ of the entity.

Auditor General's Position

1.4.14.15 Management's assertions were not supported by documentary evidence. Copies of reimbursement reports for double emolument disbursed to employees comprehensively cataloged in table 10 above were not made available for audit purposes. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.15 No Salary Scales/Structure

Criteria

1.4.15.1 Regulation T.3 (1) (d, e and f) of the PFM Act of 2009 as amended and restated in 2019 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

1.4.15.2 During the audit, we observed no evidence of an approved salary structure for salaries and benefits where applicable instituted at the entity.

Risk

1.4.15.3 Salaries and benefits 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

- 1.4.15.4 Going forward, Management should develop, approve and operationalize a salary and benefit structure to regulate salaries and benefits disbursement at the entity. The approved salary and benefits structure should comprehensively catalog the various positions at the entity and respective pay grades and associated allowances (where applicable) for each position. Salaries and benefits should be subsequently approved by the board of directors.
- 1.4.15.5 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.
- 1.4.15.6 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

- 1.4.15.7 *Agree. Management should implement the Auditor's General's recommendation/s.*

Auditor General's Position

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

1.4.16 Receipt of Double Emoluments for Statutory Board Members

Criteria

- 1.4.16.1 Part IX: gift, bribes and conflict of interest Section 9.10 of the code of conduct revised states "Public Officials and Employees of Government shall not, while receiving or being paid salaries by the Government, at the same time receive or be paid salary by any other public office unless it is established that such additional employment is in the public interest [e.g. teaching at public educational institutions], and that such service does not conflict with the Public Official or Employee of Government's principal employment.

Observation

- 1.4.16.2 During the audit, we observed that Management made several payments to statutory board members for board and sitting fees amounting to LR\$1,115,370 and US\$34,020 while receiving their regular salaries and benefits from government Ministries and Agencies. **See table 11 below for details:**

Table 11: Receipt of Double Emoluments for Statutory Board Members

Date	Num	Name	Designation	Memo	US\$	L\$
16-Aug-21	Transfer	Benedict Fully	Proxy Minister of MFDP	VR#200821-2nd and Third quarter board fees 2020/2021 Jan. 2020-	4,860	-

*Auditor General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the periods July 1, 2021 to December 31, 2023*

Date	Num	Name	Designation	Memo	US\$	L\$
				March 2021		
16-Feb-22	20383692	Benedict Fully	Proxy Minister of Justice	PV#:570222-Payment for first quarter Board fees 2022(Jan.-Mar. 2022)	-	371,790
30-Jun-22	01590836	Benedict Fully	Proxy Minister of Justice	PV#:720622-Payment for second quarter Board fees 2022(April. -May. 2022)	2,430	-
16-Feb-22	01590548	Duannah A. Kamara	Managing Director	VCH# 650222 1st quarter board fees for Jan, Feb, and March 2022	2,430	-
30-Jun-22	01590834	Duannah A. Kamara	Proxy Minister of Justice	PV#:720622-Payment for second quarter Board fees 2022(April. -May. 2022)	2,430	-
30-Jun-23	01591229	G. Alphonso Gaye	Managing Director	PV#580723 2nd quarter Board fee 2023 for the period of April- June 2023	2,430	-
4-Jan-23	01591051	Kou Dorliae	Proxy Minister of Justice	PV#-040123-Payment for fourth quarter board fees 2022-October to December	2,430	-
16-Feb-22	Transfer	Kou Dorliae	Proxy Minister of Justice	PV#:570222-Payment for first quarter Board fees 2022(Jan.-Mar. 2022)	2,430	-
12-Aug-21	Transfer	Kou Dorliae	Proxy Minister of Justice	VR#130821-2nd quarter Board fees for 2020/ 2021 for the period October 2020 to December 2020	2,430	-
17-Aug-21	1278641	Kou Dorliae	Proxy Minister of Justice	VR#220821-Third quarter Board fees 2020/2021 for the period January 2021- March 2021	2,430	-
08-Dec-21	01567597	Kou Dorliae	Proxy Minister of Justice	VR#141221-2nd quarter Board fees (Oct. 2021- Dec. 2021) mid yr.	2,430	-
7-Apr-22	01590660	Kou Dorliae	Proxy Minister of Justice	PV#:160422-Payment for second quarter Board fees 2022(April. -May. 2022)	2,430	-
16-Feb-22	20383690	Kou Dorliae	Proxy Minister of Justice	PV#:570222-Payment for first quarter Board fees 2022(Jan.-Mar. 2022)	-	371,790
16-Feb-22	Transfer	Ruth Coker Collins	Minister of Public Works	PV#:570222-Payment for first quarter Board fees 2022(Jan.-Mar. 2022)	2,430	-
7-Apr-22	01590663	Ruth Coker	Minister of Public	PV#:160422-Payment for second quarter Board fees	2,430	-

Date	Num	Name	Designation	Memo	US\$	L\$
		Collins	Works	2022(April. -May. 2022)		
16-Feb-22	20383691	Ruth Coker Collins	Minister of Public Works	PV#:570222-Payment for first quarter Board fees 2022(Jan.-Mar. 2022)	-	371,790
Total					34,020	1,115,370

Risk

1.4.16.3 Management may be non-compliant with Part IX: gift, bribes and conflict of interest Section 9.10 of the code of conduct.

Recommendation

1.4.16.4 Management should provide substantive justification for facilitating payments of board and sitting fees to officials of government receiving monthly remuneration at their respective GOL entities.

1.4.16.5 Going forward, Management should ensure that officials of government receiving monthly remuneration at their respective GOL entities are not recipient of board and sitting fees in compliance with the Code of Conduct.

Management's Response

1.4.16.6 *Acknowledge. Management confirms that all payments made to Statutory Board Members were executed in full compliance with established policy. It is important to clarify that no double payments were made.*

1.4.16.7 *The payments reflected in the audit report were disbursed per quarter, as clearly indicated in the transaction descriptions. Each disbursement corresponded to a specific quarterly entitlement and was properly documented.*

1.4.16.8 *All supporting documents, including payment records and transaction details, were duly signed and left at the Liberia Water and Sewer Corporation (LWSC) for reference and verification.*

1.4.16.9 *My reliance as former Managing Director and Secretary (G. Alphonso Gaye) to the Board of Directors from April 17, 2023 to January 22, 2023 is based on the Board's Resolution that authorized said payment to me. See attached Exhibit #6.*

Auditor General's Position

1.4.16.10 Management's assertions did not adequately address the issue raised and is non-compliant to Part IX: gift, bribes and conflict of interest Section 9.10 of the code of conduct. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.17 Irregularities Associated with Personnel Attendance

Criteria

- 1.4.17.1 Chapter 1.4 (q) of the Liberia Decent Works Act of 2015, states that "full time employment means:
- (iii) less (ii) for an employee who is engaged for five days' work in a week, not than 40 hours' work in each week; and
 - (iv) for an employee who is engaged for six days' work in a week, not less than 48 hours' work in each week;

Observation

- 1.4.17.2 During the audit, we observed the following irregularities associated with the staff attendance logs:
- Daily attendance logs showed that one hundred-two (102) employees signed in without signing out, while other signed out without signing in. See Annexures 3 (a) below for details.
 - Management pre-printed the daily attendance logs which displayed a column with individual staff name.
 - The attendance logs were not regularly updated to reflect the movement or reassignment of staffs. See Annexures 3 (b) below for details.
 - The daily attendance logs were not adequately supervised or monitored by the Human Resource Department.
 - No evidence that the Human Resource Department performed spot check of personnel at various locations of assignment.
 - No evidence that the daily attendance logs were maintained for the SBY 2021.

Risk

- 1.4.17.3 Failure to maintain and monitor comprehensive 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 impair the operations and performance of the entity.
- 1.4.17.4 The absence of comprehensive and accurate attendance logs 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.
- 1.4.17.5 Failure of employees to sign in and out on the daily attendance logs may impair Management's ability to determine and keep appropriate records of employees' actual hours worked.

Recommendation

- 1.4.17.6 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.

- 1.4.17.7 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.
- 1.4.17.8 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. Evidence of periodic monitoring should be adequately documented and filed to facilitate future review.
- 1.4.17.9 Subsequently, Management should ensure that staff attendance processes are fully automated to facilitate effective monitoring, data integrity and accurate record keeping.
- 1.4.17.10 Staff attendance records should also be utilized during the monthly processing of payroll. Delinquent staff should be penalized consistent with the approved human resource policy.

Management's Response

- 1.4.17.11 *Agree. Employees' attendance was a very big issue that I (former MD Gaye) inherited. This is largely due to huge arrears, approximately (6) six months salaries owed the employees. Under the circumstances and as a human, we could not exercise the kind of authority we had. We were compelled to compromise that authority by begging the employees to sure up daily. However, management should implement the Auditor's General's recommendation/s.*

Auditor General's Position

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

1.4.18 Unsettled Salary Arrears

Criteria

- 1.4.18.1 Regulations T.3 of the PFM Act of 2009 as amended and restated 2019 states that (1)" The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that:
- a) payments are made as and when due;
 - b) overpayments are not made;
 - c) all required deductions are made at the correct time;
 - d) authorized establishments or manpower ceilings are not exceeded;
 - e) the amount of salary and other allowances authorized for payment to each staff is not exceeded; and
 - f) payments are not made on the payment voucher to staff who do not belong to the Agency or unit."

Observation

- 1.4.18.2 During the audit, we observed salary arrears to employees amounting to US\$871,869.37 for several staff for the months of February 2023, November 2023 and December 2023. **See table 12 below for details.**

Table 12: Unsettled Salary Arrears

Month	Number of Staff Paid (A)	Number of Staff Un-paid (B)	Total Number of Employees C=(A+B)	Amount Unpaid US\$
February 2023	86	407	493	221,135.68
November 2023	8	521	529	311,076.77
December 2023	1	632	633	339,656.92
Total				871,869.37

- 1.4.18.3 Additionally, we observed that some employees received salaries for February, November and December 2023, while some employees were unpaid as stated.

Risk

- 1.4.18.4 Management may be non-compliant with Regulations T.3 of the PFM Act of 2009 as amended and restated 2019.
- 1.4.18.5 Selective disbursement of salaries to some employees while other remained unpaid may impair staff morale, productivity and efficiency at the entity.

Recommendation

- 1.4.18.6 Management should liaise with the leadership of the staff union to discuss and agree on payment plan for the full settlement of all arrears to employees. Subsequently, Management should budget for and facilitate disbursement of the salary arrears consistent with the agreed payment plan. Evidence of the agreed payment plan and subsequent disbursement of arrears should be adequately documented and filed to facilitate future review.
- 1.4.18.7 Going forward, Management should ensure that monthly salaries disbursement is facilitated in a timely manner for all employees. Evidence of approved payroll journals, debit instructions and all other relevant payroll records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.4.18.8 *Agree. Management should implement the Auditor's General's recommendation/s.*

Auditor General's Position

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

1.5 Cash Management

1.5.1 No Petty Cash System

Criteria

1.5.1.1 Regulation S.2 (2) of the PFM Act of 2009 as restated in 2019 states: "Strong rooms, safes or strong boxes provided for the safe custody of public moneys and valuables in a government agency's departments and offices in which such moneys or valuables are received and retained either temporarily or permanently, shall be fitted with two different locks, the keys or combinations of which shall be held by the head of government agency and the Controller".

Observation

1.5.1.2 During the audit, we observed that Management did not maintain a petty cash/imprest system for the period under review.

1.5.1.3 Further, we observed no evidence of approved petty cash policy.

Risk

1.5.1.4 In the absence of petty cash/imprest system, petty cash may not be available to procure supplies and services of very minimum value.

1.5.1.5 Management may endure the rigors of exhausting the procurement procedures for purchase of supplies and services of very minimum value. This may impair the efficient operations of the entity.

1.5.1.6 In the absence of a petty cash policy, petty cash may be used on a discretionary basis. This practice may facilitate non-compliance with approved procurement laws and regulations.

Recommendation

1.5.1.7 Management should develop, approve and operationalize a petty cash policy to govern the management of petty cash of the entity. The policy should include provisions for the following:

- Nature of petty cash transactions
- The size of the petty cash/imprest
- The threshold of petty cash transactions
- The custodian and safe of petty cash
- Activities over processing petty cash and disbursement of petty cash transactions
- Activities over replenishment of petty cash

1.5.1.8 All relevant supporting documents including approved petty cash policy and payment vouchers for petty cash disbursement and replenishment should be adequately documented and filed to facilitate future review.

Management's Response

- 1.5.1.9 *Disagree. Management confirms the existence and active use of a petty cash system to support day-to-day operational needs. This system was governed by a Petty Cash Policy, formally embedded within the Financial Accounting Manual, which was duly approved through a Board Resolution.*
- 1.5.1.10 *All approved policy documents, along with supporting records, were signed and officially submitted to the Liberia Water and Sewer Corporation (LWSC) for reference and compliance verification.*
- 1.5.1.11 *This demonstrates Management's commitment to maintaining structured financial controls and adherence to approved procedures.*

Auditor General's Position

- 1.5.1.12 Management's assertions were not supported by documentary evidence. We observed no evidence of the operation of the petty cash system as asserted in Management's response. The petty cash policy submitted after our audit execution was not approved by the board of directors as required. We observed no evidence of the board resolution adapted for the authorization of the draft petty cash policy. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.5.2 Non-Preparation of Bank Reconciliation

Criteria

- 1.5.2.1 Regulation R.3 (6) of the PFM Act of 2009 as amended and restated 2019 states that "the balance of every bank account as shown in a bank statement shall be reconciled with the corresponding cashbook balance at least once every month; and the reconciliation statement shall be filed or recorded in the cash book or reference to the date and number thereof".

Observation

- 1.5.2.2 During the audit, we observed no evidence of bank reconciliation statements for the special fiscal year ended December 2021.

Risk

- 1.5.2.3 Failure to prepare bank reconciliation statements may lead to untimely detection of errors or omissions and fraud.
- 1.5.2.4 Management may not fully account for all of its transactions.

Recommendation

- 1.5.2.5 Management should ensure that monthly bank reconciliation reports are prepared for each operational and designated account established by the entity.

- 1.5.2.6 Evidence of monthly bank reconciliation reports should be adequately documented and filed to facilitate future review.

Management's Response

1.5.2.7 *Disagree. In response to the audit observation regarding non-preparation of Bank Reconciliation, Management affirms that Bank Reconciliation reports were duly prepared for all audit periods under review. These reconciliations were conducted in accordance with standard financial procedures to ensure accuracy and transparency in cash management.*

1.5.2.8 *All related documents were signed and maintained at the Liberia Water and Sewer Corporation (LWSC) and remain available for verification. In other words, Management did prepare Bank Reconciliation for the audit period under review. For easy reference, the Bank Reconciliation Accountant is still in the employ of the entity.*

Auditor General's Position

1.5.2.9 Management's assertions were not supported by documentary evidence. Copies of monthly bank reconciliation statements for the special fiscal year ended December 2021 were not made available for audit purposes as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.5.3 Irregularities Associated with Closing Cash Balances

Criteria

1.5.3.1 IAS 21, "The Effects of Changes in Foreign Exchange Rates" outlines how to account for foreign currency transactions and operations in financial statements, and also how to translate financial statements into a presentation currency. An entity is required to determine a functional currency (for each of its operations if necessary) based on the primary economic environment in which it operates and generally records foreign currency transactions using the spot conversion rate to that functional currency on the date of the transaction.

Observation

1.5.3.2 During the audit, we observed the following irregularities associated with the closing cash balances reported in the financial statements for the period July 1, 2021 to December 31, 2023:

- The Liberian dollars bank accounts of the entity were not converted and subsequently included as part of the closing cash balances. **See table 13 below for details.**
- The exchange gain/losses accrued as a result of the proposed conversion of the Liberian dollars bank accounts were not disclosed in the financial statements as required.

Table 13: Liberian Dollars not Disclosed in the Financial Statements

Account Name	Rate as Dec 31, 2023	Account No	Currency	Closing Balance	Balance In US\$
LWSC Operational A/C	188.48	120630005101	LRD	50,884.85	269.97
LWSC-Zwedru	188.48	6101346981	LRD	3,114.78	16.53
LWSC-Collections	188.48	6101622961	LRD	286,877.65	1,522.03
LWSC-Collections	188.48	6101350561	LRD	18,411.32	97.68

Risk

- 1.5.3.3 The completeness and accuracy of closing cash balances and subsequently the financial statements may be misstated. Management may not account for all closing cash transactions of the entity.
- 1.5.3.4 The non-conversion of Liberian dollars bank account transactions and subsequent disclosure of associated exchange gain and losses may impair fair presentation, full disclosure and completeness and accuracy of the financial statements.

Recommendation

- 1.5.3.5 Management should adjust the financial statements by performing the following:
- Compile the Liberian dollars closing bank account balances for the respective fiscal periods
 - Convert the respective Liberian dollars bank account balances using the closing rates per fiscal period
 - Include the converted bank account balances in the financial statements for the respective periods
 - Disclose the associated exchange gain/losses on the face and in the notes to the financial statements where applicable.
- 1.5.3.6 Going forward, Management should compile the Liberian dollars closing bank account balances for the fiscal period, convert the respective Liberian dollars bank account balances using the closing rates for the fiscal period, include the converted bank account balances in the financial statements for the fiscal period and disclose the associated exchange gain/losses on the face and in the notes to the financial statements where applicable.
- 1.5.3.7 During the conversion of foreign currency transactions, Management should use the spot rates during the immediate delivery of services and the closing rates for conversion of balance sheet/statement of financial position items at period end.

Management's Response

- 1.5.3.8 *Disagree. As part of the corporation's financial reporting framework, Management converted all active Liberian Dollar (LRD) bank account closing balances to United States*

Dollars (USD). This conversion is clearly reflected in the Cash and Cash Equivalent schedule within the Financial Statements for each reporting period under review.

1.5.3.9 *However, it is important to clarify that the LWSC-Zwedru LRD Account (No. 6101346981) was closed and inactive during the reporting period. As such, its closing balance was not included in the Financial Statements, in accordance with standard accounting practice. This approach aligns with the principle of reporting only active and reconcilable accounts in the financial disclosures.*

Auditor General's Position

1.5.3.10 Management's assertions did not adequately address the issues raised. Management did not compile the Liberian dollars closing bank account balances for the respective fiscal periods, convert the respective Liberian dollars bank account balances using the closing rates per fiscal period, include the converted bank account balances in the financial statements for the respective periods and disclose the associated exchange gain/losses on the face and in the notes to the financial statements where applicable as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.6 Procurement Management

1.6.1 Irregularities Associated with Procurement Management

Criteria

1.6.1.1 Section 30 (1 and 2) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states: "(1) Each Procurement Committee shall constitute a Bid Evaluation Panel with the required expertise as and when required to evaluate bids solicited by the Procuring Entity. (2) A Bid Evaluation Panel shall be responsible for the evaluation of bids in accordance with the predetermined and Published evaluation criteria as outlined to bidders in the bid documents in accordance with this Act and shall prepare and submit evaluation reports and recommendations for award for the consideration of the Procurement Committee or the Head of the Procuring Entity as provided in the Schedule".

1.6.1.2 Section 32 (1, 2 and 3) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states: (1) "In order to participate in procurement proceedings, a bidder must qualify by meeting the criteria set by the Procuring Entity, which will normally include evidence of: (a) Professional and technical qualifications; (b) Equipment availability, where applicable; (c) Past performance; (d) After-sales service, where applicable; (e) Spare parts availability; (f) Legal capacity; (g) Financial resources and condition; and (h) Verification by the internal revenue authority of payment of taxes and social security contributions when due. (2) The qualification criteria set forth in subsection (1) of this Section shall be applied by examining, through investigation and collaboration

with other relevant agencies, to ascertain whether or not the bidder meets the minimum qualification criteria established for the bid and not by using a point system for comparing the relative level of qualifications of participating bidders. (3) The Procuring Entity shall be entitled to demand qualification documentation from potential bidders in formal prequalification proceedings, or as a required component of a bid submission”.

Observation

1.6.1.3 During the audit, we observe the following irregularities associated with the procurement system:

- There was no functional procurement committee evidenced by the absence of meeting minutes and periodic reports.
- There was no evidence of periodic (quarterly and annual) procurement activities report submitted to PPCC for SBY 2021 and FY 2022.

Risk

1.6.1.4 In the absence of a functional procurement committee, the entity's procurement processes may be discretionary.

1.6.1.5 In the absence of periodic procurement activities reports, Management may be noncompliant with the PPC Act of 2005 as amended and restated in 2010.

1.6.1.6 Management may not adequately account for its procurement activities and impair effective monitoring of its procurement activities by the PPCC.

Recommendation

1.6.1.7 Management should establish a functional procurement committee evidenced by the documentation of meeting minutes and periodic reports.

1.6.1.8 Management should facilitate the approval of annual procurement plan by PPCC. All unplanned procurement activities should be subsequently submitted to PPCC for approval before execution.

1.6.1.9 Management should facilitate the preparation and submission of quarterly and annual procurement activities reports to the PPCC as required by the PPC Act of 2005 as amended and restated in 2010.

Management's Response

1.6.1.10 *Acknowledge. Former MD Gaye herewith issues a disclaimer since this was not during my tenure.*

Auditor General's Position

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

1.6.2 Irregularities Associated with Fuel Management

Criteria

1.6.2.1 Regulations A.3 (1) of the PFM Act of 2009 states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister."

Observation

1.6.2.2 During the audit, we observed the following irregularities associated with fuel management:

- No approved fuel management policy.
- Fuel expenditures were not consistent with the approved annual procurement plan and budget.
- No evidence of fuel distribution and consumption logs.
- Unutilized fuel was not duly accounted for. **See table 14 A for details.**

Table 14 a: Irregularities Associated with Fuel Management

Prior Period	Fuel Brought Forward (A)	Fuel Utilized in FY 2022 (B)	Unutilized/Unaccounted C=(A-B)	Average Price (D)	Amount US\$ E= (C*D)
SBY 2021	11,164	7,465	3,699	3.76	13,908.24

1.6.2.3 Additionally, we observed that Management distributed fuel to offices such as: White Plains, Airfield Fiamah and Central Office for field operations amounting to US\$12,328.00 without job order or request. **See table 14 b below for details.**

Table 14 b: Irregularities Associated with Fuel Management

No.	Date on Fuel Logue	Locations	Amount US\$
1.	Aug- Nov. 2023	Airfield Fiamah	30.00
2.	Jan- Nov. 2023	Central Office	1,349.00
3.	Dec- July 2022	Central Office	2,329.00
4.	Jan- June 2022	White Plains	8,595.00
5.	Jan- July 2023	White Plains	25.00
Total			12,328.00

Risk

1.6.2.4 Fuel may be procured and distributed on a discretionary basis, in the absence of a policy.

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

1.6.2.6 Fuel procured may not be based on actual consumption.

Recommendation

1.6.2.7 Management should account for the unutilized fuel from SBY 2021 and fuel distributed without job orders/requests comprehensively cataloged in table 14 A, and table 14 B above respectively.

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

1.6.2.9 Management should ensure that fuel expenditures are consistent with the approved annual procurement plan and budget. All unplanned fuel expenditures should be approved by the relevant authority before disbursement.

1.6.2.10 Management should maintain a fuel consumption and distribution log to aid the entity manage cost and inform future purchase. All unutilized fuel allocation should be duly accounted for, carry forward to subsequent period and factor in the subsequent procurement of fuel.

1.6.2.11 Management should ensure that all fuel for special operations is requested through a job order/request and subsequently approved by the relevant authorities.

1.6.2.12 Evidence of approved fuel policy and all other fuel procurement, consumption and distribution records should be adequately filed to facilitate future review.

Management's Response

1.6.2.13 *Disagree. Management acknowledges the audit observation regarding fuel management irregularities. However, we wish to clarify that all fuel expenditures were executed in alignment with the approved procurement plan and budget. These expenditures were planned, authorized, and monitored in accordance with established financial controls.*

1.6.2.14 *Supporting documentation and procurement records were duly signed and maintained at the Liberia Water and Sewer Corporation (LWSC), demonstrating Management's commitment to transparency and adherence to budgetary guidelines.*

1.6.2.15 *During former MD Gaye's administration, fuel procurement, distribution and consumption were properly documented. To ensure transparency and accountability, A team was constituted that comprised of Procurement, Material Administration, Management Internal Control, M&E and Internal Audit Agency (IAA) Auditors were in charge of fuel procurement and distribution. There were job orders signed and approved by either the MD or the DMDA for fuel disbursement for daily operations. Copies of these approved job orders were in the custody of Administration Department.*

Auditor General's Position

- 1.6.2.16 Management's assertions were not supported by documentary evidence. Management did not account for the unutilized fuel from SBY 2021 and fuel distributed without job orders/requests comprehensively cataloged in table 14 A, and table 14 B above respectively as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.6.3 Third-Party Payments made to Employee of the Entity

Criteria

- 1.6.3.1 Regulation B.28 of the PFM Act of 2009 as Amended and Restated 2019 states that "A payment shall be made only to the person or persons named on the payment voucher or to their representatives duly and legally authorized in writing to receive the payment".

Observation

- 1.6.3.2 During the audit, we observed that Management made third parties' payments to Employees amounting to L\$2,360,000.00 and US\$127,026.00 rather than making direct payment to beneficiaries or their legally authorized representatives. Please see Annexure 4 below for details.

Risk

- 1.6.3.3 Paying cash to employee for subsequent disbursement to vendors may facilitate misappropriation of funds.
- 1.6.3.4 This practice may also lead to Management override of the procurement processes by completing disbursement without facilitating due procurement processes.

Recommendation

- 1.6.3.5 Management should initiate and complete all procurement processes as required by the PPCC and the Public Financial Management Act.
- 1.6.3.6 All payments for goods and services procured by the entity should be made directly to the vendor or their legally authorized representative.
- 1.6.3.7 Alternatively, Management should utilize the mobile money platform by transferring funds directly to vendors while maintaining the relevant source and supporting documentations.

Management's Response

- 1.6.3.8 *Acknowledge. Management acknowledges the auditors' recommendation regarding third-party payments made to employees of the entity. However, we wish to clarify that these payments were made to individuals who provided goods or services, and were supported by management justification that was duly explained to the Internal Auditors.*

- 1.6.3.9 *These transactions arose out of operational urgency, particularly during periods when vendors were unwilling to engage with the corporation due to outstanding liabilities. In such cases, it became necessary to facilitate payments through trusted individuals to ensure continuity of essential services and operations.*
- 1.6.3.10 *Importantly, these transactions were often witnessed and cleared by Internal Auditors, and were executed with full awareness of the financial constraints and operational realities facing the corporation at the time.*
- 1.6.3.11 *Management remains committed to strengthening procurement and payment protocols to prevent recurrence and enhance transparency. I, former MD Gaye, took over LWSC and was greeted with severe crisis such as the following.*
1. *The main 36" transmission line from the water treatment Plant (WTP) in White Plains to Monrovia had ruptured and water had not been pumped to Monrovia for approximately ninety days (3 months). It needed immediate repairs to restore water supply as quickly as possible. Vendors were not participating in the institution's bidding processes due to its substantial indebtedness to them. Management discussed this with the Internal Audit Agency (IAA) Auditors, a Note to File was signed by former MD Duannah Kamara and they agreed to guide the process to have the 36" repaired. Repair was completed, and water was restored through the 36." See attached Exhibit #4.*
 2. *Seven (7) of the nine (9) field vehicles had broken down and needed immediate repairs to tackle the massive leaks repairs.*
 3. *The only one old sewer truck had broken down and records shows that it breaks down at least twice every week, leaving overflow sewage in the streets for days if not weeks.*
 4. *The City reservoir, located up Docor Hill was not functional, making it impossible to restore water supply to Central Monrovia since 2015.*
 5. *All vendors lost credibility in LWSC to the extent they could not supply anything on credit regardless of the value due to the entity indebtedness to them. They demanded cash down payment for every item. Even if a check is issued, the vendor demanded that the cheque is matured and the cash is send to his/her account before releasing the item.*
 6. *Vendors deliberately refused to participate in LWSC bidding processes as they have cleared evidences that LWSC was in huge indebtedness to its current vendors.*
- 1.6.3.12 *Management acknowledged the Auditors' observations. It is clearly seen that these payments were made to individuals for goods or services with management justifications*

explained to internal auditors and cleared by them for the continuation of management operational activities.

1.6.3.13 *Additionally, to ensure proper accountability, transparency and reduce the risk of manipulations, a one-stop-procurement committee was constituted comprising of representatives from the following sections:*

1. Procurement
2. Materials Administration/Warehouse
3. Monitoring & Evaluation
4. Management Internal Control
5. Internal Audit Agency (IAA) Auditors and
6. The Chief/Head Cashier

Auditor General's Position

1.6.3.14 Management's assertions did not adequately address the issue raised and is non-compliant with Regulation B.28 of the PFM Act of 2009 as Amended and Restated 2019. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.6.4 Payments without Evidence of Contracts

Criteria

1.6.4.1 Section 66 (2) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states: "(2) A procurement contract shall come into force for a procurement requiring the execution of a contract which shall be binding on the bidder and the Procuring Entity when the contract is signed by the bidder and by the Procuring Entity subject to the requirements of Section 31 and to the remedies in Section 127 of this Act".

Observation

1.6.4.2 During the audit, we observed that Management made several payments amounting to L\$8,038,340.00 and US\$107,040 for fuel and lubricant to Sanoe L. Enterprise without evidence of contracts, delivery notes and receipts. etc.

1.6.4.3 Additionally, we observed that Management made several transfers payment through the Ecobank Omini platform to unknown vendors amounting to US\$238,472 for fuel and lubricant without evidence of valid contract, delivery notes, LPOs, and receipts, etc. **See table 15 and annexure 5 for details.**

Table 15: Purchase without evidence of Contract

Vendor	Amount L\$	Amount US\$
Sanoe L. Enterprise	8,038,340	107,040

Vendor	Amount L\$	Amount US\$
Others-unkown vendors		238,472
Total	8,038,340	345,512

Risk

- 1.6.4.4 Management may be non-compliant with the required procurement method. Management may override the procurement process by completing disbursement without utilizing the required procurement method.
- 1.6.4.5 Payments may be made for goods and services not delivered or the specification of goods and services per the approved contracts may not be delivered/received. This may impair the achievement of value for money.
- 1.6.4.6 In the instance of breach of terms of contracts, documentation to facilitate litigation may not be available. This may lead to financial and/or reputational losses.
- 1.6.4.7 Payments may not be consistent with the approved terms and conditions. This may lead to dispute, breach of contract, litigation, financial losses and/or reputational damages.

Recommendation

- 1.6.4.8 Going forward, Management should develop contracts for the provision of all goods and services within the threshold required by the PPC Act. The contracts should include nature of goods/service to be delivered, value of the goods/services, timing of delivery of goods/services, payment terms for delivery of goods/services and a clearly defined repercussion for breach of contract terms.
- 1.6.4.9 Subsequently, Management should facilitate the approval of contracts by all parties and ensure that the provisions of the contracts are fully operationalized. Management should also ensure that proper coordination, monitoring and evaluation of the contract terms are implemented periodically during the execution of the contracts. Payment should be made consistent with phase of completion as enshrined in the approved contract.
- 1.6.4.10 Additionally, Management should facilitate the operationalization of the electronic document management system by ensuring that all relevant source and supporting documents are scanned, attached to the transaction (in the accounting software for financial transactions), archived and maintained to facilitate future review.

Management's Response

- 1.6.4.11 *Acknowledge. Former MD Gaye took over the entity as Managing Director on April 17, 2023. This means the fiscal year 2023 budget was approved by the Board, procurement plan and all vendors' contracts were already signed and implementation of the budget was ongoing for 3.5+ months. Additionally, the first quarter of 2023 has elapsed, Sanoe L.*

Enterprise was the fuel's vendor because the contract was on file.

- 1.6.4.12 *Due to the entity's huge indebtedness to the fuel vendor, the vendor decided not to supply unless a cash down payment is made. We were compelled to procure fuel through the issuance of checks for the purpose of keeping the entity operational.*
- 1.6.4.13 *During the tenure of former MD Gaye, all payments were supported by documents, verified and validated by IAA Auditors. The Ecobank Omni platform does not execute payment without the completion of the vendor/payee field because it is a compulsory field. We request the Auditors to refer to Ecobank for clarity. Also, the platform is a bank to bank transfer, meaning all transfers will go to a particular account/s.*
- 1.6.4.14 *Additionally, during my tenure (April 17, 2023 to January 22, 2024), I (former MD Gaye) issued a standing instruction that all transactions that are financial in nature must be verified, validated and cleared by the Internal Audit Agency's (IAA) Auditors before obtaining the approval of former MD Gaye. Accordingly, all payments approved by me during my tenure were cleared by IAA's Auditors assigned at LWSC. See attached Exhibit #5.*

Auditor General's Position

- 1.6.4.15 We acknowledge Management's assertions. However, Management did not account for payments without valid contracts, delivery notes, LPOs, and receipts, etc, comprehensively cataloged in table 15 above and annexure 5. The relevant supporting documents requested were not made available for audit purposes. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.7 Expenditure Management

1.7.1 Transactions without Detailed Narratives

Criteria

- 1.7.1.1 Regulation O.24 of the PFM Act of 2009 as amended and restated in 2019, states "(1) A Head of Government Agency shall ensure that his accounts are properly maintained and are correct at all times.
- 1.7.1.2 (2) A Head of Government Agency shall, in relation to sub-regulation (1) appoint an officer who shall examine and check daily, all entries in cash books and other books of account, the counterfoils or copies of receipts or original documents to verify the correctness of the transactions".

Observation

- 1.7.1.3 During the audit, we observed that several credit transactions totaling US\$97,875,373 and

debit transactions amounting to US\$98,878,317 were recorded without proper narratives in the general ledger from July 2021 to December 31, 2023. **See table 17 below for details.**

Table 17: Transactions without detailed narratives

Description	Fiscal Year	Debit US\$	Credit US\$
Blank	SBY 2021	31,903,437	32,164,103
Blank	2022	39,904,311	39,378,762
Blank	2023	27,070,569	26,332,508
Total		98,878,317	97,875,373

Risk

1.7.1.4 Fair presentation, full disclosure and effective review and reconciliation of financial transactions and subsequently the financial statements may be impaired. This may lead to fraudulent financial management practices.

Recommendation

1.7.1.5 Management should facilitate comprehensive recording of all transactions in the general ledger. The details of transactions should include the date of the transaction, description of the transaction, the value/amount, payment voucher number and the source of funding/bank accounts to facilitate fair presentation, full disclosure and effective review and reconciliation of financial transactions.

Management's Response

1.7.1.6 *Agree. All is due to capacity issue.*

Auditor General's Position

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

1.7.2 GoL Subsidies not Recorded in the General Ledger

Criteria

1.7.2.1 Regulations O.24 (1 & 2) of the PFM Act of 2009 states that "(1) A Head of Government Agency shall ensure that his accounts are properly maintained and are correct at all times.

1.7.2.2 A Head of Government Agency shall, in relation to sub-regulation (1) appoint an officer who shall examine and check daily, all entries in cash books and other books of account, the counterfoils or copies of receipts or original documents to verify the correctness of the transactions."

Observation

1.7.2.3 During the audit, we observed that MFDP/GOL provided allotment to LWSC amounting to US\$8,943,652.07 as GOL Grant for the periods under review, however, the amount could

not be traced to the General Ledger. **See table 18 below and Annexure 6 (a-g) for details.**

Table 18: GoL Subsidies Recorded in the General Ledger

No.	Nature of the Transaction	Amount US\$
1.	Wages, Salaries & Other Employees Benefits	5,898,864.45
2.	Other Utilities: Chemical	1,229,004.54
3.	Other Utilities: Goods & Services	49,999.53
4.	Other Utilities: Operational Expenses	318,857.47
5.	Repairs and Maintenance	137,616.00
6.	Plant & Equipment; Fixed Asset	710,000.00
7.	Plant & Equipment; Kiosks Project	599,310.08
Total		8,943,652.07

Risks

1.7.2.4 The completeness and accuracy of the general ledger may not be assured; therefore, the financial statements may be misstated. Management may not account for all its transactions.

1.7.2.5 A misstated revenue may facilitate fraudulent financial reporting and mislead the users of the financial statements.

Recommendation

1.7.2.6 Management should account for the variances between the IFMIS ledger and the entity general ledger and adjust the financial statements where applicable. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.

1.7.2.7 Going forward, Management should facilitate comprehensive recording of all financial transactions of the entity.

1.7.2.8 Management should perform periodic reconciliations among the general ledger, IFMIS ledger, fiscal outturn reports and the financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner. Evidence of periodic reconciliation reports should be adequately documented and filed to facilitate future review.

1.7.2.9 Further, an automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created among the trial balance, the general ledger and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.7.2.10 *Disagree. Management respectfully clarifies that all Government of Liberia (GOL) subsidies received from the Ministry of Finance and Development Planning (MFDP) were duly recorded in the General Ledger. These entries were subsequently reflected in the Financial Statements for each audit period under review.*
- 1.7.2.11 *This practice aligns with standard financial reporting procedures and demonstrates Management's commitment to transparency, accountability, and compliance with the Public Financial Management framework.*

Auditor General's Position

- 1.7.2.12 Management's assertions did not adequately address the issues raised. Management did not account for the variances between the IFMIS ledger and the entity general ledger for allotments disbursed by GOL to LWSC and adjust the financial statements where applicable. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.7.3 Payment without Evidence of Adequate Supporting Documents

Criteria

- 1.7.3.1 Regulation A-3 (1) of the PFM Act of 2009 as amended and restated in 2019 states, "any public officer concerned with the conduct of financial matters of public and trust Managers, or for the custody, care and use of government store and inventories shall keep books of accounts and proper records of all transactions for inspection when called upon to so by the Auditor-General, the comptroller General, the relevant internal auditor or any officers Authorized by the Minister".
- 1.7.3.2 Regulation P.9(2) of the PFM Act of 2009 as amended and restated in 2019 states "Payment except for statutory transfers and debt service shall be supported by invoice bill and other documents in addition to the payment vouchers".

Observation

- 1.7.3.3 During the audit, we observed that Management did not provide payment vouchers and other relevant supporting documents for transactions amounting to US\$3,472,474.09 for the period under review. **See table 19 below and Annexure 6 (b-i) for details.**

Table 19: Payment without Adequate Supporting Documents

No.	Nature of the Transaction	Amount US\$
1.	Other Utilities: Chemical	1,229,004.54
2.	Goods & Services	477,691
3.	Operational Expenses	318,857.47
4.	Repairs and Maintenance	137,616.00
5.	Plant & Equipment; Fixed Asset	710,000.00

No.	Nature of the Transaction	Amount US\$
6.	Plant & Equipment; Kiosks Project	599,310.08
Total		3,472,479.09

1.7.3.4 Additionally, we observed that Management made payment amounting to US\$50,788 for the period under review without evidence of supporting documents such as tax clearance, business registrations, LPO, delivery notes, job completion certificates and payment receipts etc. **See Annexure 7 for details.**

Risk

1.7.3.5 Payments may be made for goods not delivered or services not performed. Goods delivered or services performed may not meet the approved specifications.

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

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

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

Recommendation

1.7.3.9 Management should fully account for expenditure made without adequate supporting documents comprehensively cataloged in table 19 above and annexure 6 (b-i) and 7 for details.

1.7.3.10 Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. All relevant supporting records should be adequately documented and filed to facilitate future review.

1.7.3.11 Additionally, Management should facilitate the operationalization of the electronic document management system by ensuring that all relevant source and supporting documents are scanned, attached to the transaction (in the accounting software for financial transactions), archived and maintained to facilitate future review.

Management's Response

1.7.3.12 *Acknowledge. Management acknowledges the audit observation regarding payments*

made without adequate supporting documents. However, we wish to clarify that these payments were executed directly by the Ministry of Finance and Development Planning (MFDP) on behalf of the corporation.

1.7.3.13 *Although the disbursements were processed externally, payment vouchers for each transaction were prepared by Management, in accordance with internal financial procedures. These vouchers were duly signed and submitted to the Liberia Water and Sewer Corporation (LWSC) and remain available for verification.*

1.7.3.14 *This reflects Management's commitment to maintaining proper documentation and accountability, even in cases where payments are facilitated through third-party government channels.*

Auditor General's Position

1.7.3.15 Management's assertions did not adequately address the issues raised. Management did not account for expenditure made without adequate supporting documents comprehensively cataloged in table 19 above and annexure 6 (b-i) and 7 as requested. Supporting documents for transactions were not made available for audit purposes. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.7.4 Transfers Payment without Evidence of Payee/Vendor Name

Criteria

1.7.4.1 Regulations B.28 of the PFM Act of 2009 as amended and restated 2019 states that Payees A payment shall be made only to the person or persons named on the payment voucher or to their representatives duly and legally authorized in writing to receive the payment.

1.7.4.2 Regulation P.9 (2) of the PFM Act of 2009 as Amended and Restated 2019 states: "Payments except for statutory transfers and debt services shall be supported by invoices, bills and other documents in addition to the payment vouchers."

Observation

1.7.4.3 During the audit, we observed that Management made several bank transfer payments from their internal Ecobank Omni platform amounting to LR\$1,044,135.06 and US\$371,277.95 without evidence of payee/vendors names or representatives and other relevant supporting documents. **See annexure 8 below for details.**

Risk

1.7.4.4 Payments made to unspecified vendors/beneficiaries may facilitate fraudulent financial management practices.

1.7.4.5 Payments may be made for goods not delivered or services not performed. Goods delivered or services performed may not meet the approved specifications.

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

Recommendation

- 1.7.4.9 Management should fully account for expenditures made to unspecified vendors/beneficiaries and without adequate supporting documents cataloged in our findings above and annexure 8.
- 1.7.4.10 Going forward, Management should ensure that all payments are made for legitimate transaction to specified vendors/beneficiaries. Management should facilitate comprehensive recording of all transactions in the general ledger. The details of transactions should include the date of the transaction, description of the transaction, the value/amount, payment voucher number and the source of funding/bank accounts to facilitate fair presentation, full disclosure and effective review and reconciliation of financial transactions. Management should also ensure that all payments are made to approved vendors/beneficiaries or their legally authorized representatives.
- 1.7.4.11 Management should ensure that checks and balances and approval by the relevant authorities are facilitated for all transactions performed on the entity's approved automated financial platforms (Omni, mobile money etc).
- 1.7.4.12 Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. All relevant supporting records should be adequately documented and filed to facilitate future review.
- 1.7.4.13 Additionally, Management should facilitate the operationalization of the electronic document management system by ensuring that all relevant source and supporting documents are scanned, attached to the transaction (in the accounting software for financial transactions), archived and maintained to facilitate future review.

Management's Response

- 1.7.4.14 *Disagree. Management acknowledges the audit observation regarding transfers lacking payee or vendor identification. However, we wish to clarify that the transactions referenced*

in Annexure 8—such as the entry labelled "REF J6OECTR230130515 230113... TRANSFER, LIBERIA WATER AND SEWER CORPORATION"—represent internal transfers from LWSC Revenue Accounts to LWSC Expenditure Accounts, intended to augment expenditure accounts for operational purposes. These were not payments to external vendors, but rather intra-corporation fund reallocations.

1.7.4.15 *Furthermore, contrary to the audit observation, several transactions listed in Annexure 8 do include vendor names within their transaction descriptions. Specifically, entries #8, #10, #12, #14, #16, and #25 clearly identify the respective vendors, providing sufficient evidence of payee details.*

1.7.4.16 *This demonstrates Management's adherence to proper documentation and financial transparency in the execution of these transactions.*

Auditor General's Position

1.7.4.17 Management's assertions did not adequately address the issues raised. Management did not account for expenditures made to unspecified vendors/beneficiaries without adequate supporting documents cataloged in our findings above and annexure 8 as requested. Supporting documents for transactions were not made available for audit purposes. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.8 Fixed Assets Management

1.8.1 Irregularities Associated with Fixed Asset Management

Criteria

- 1.8.1.1 Regulations V.4 (2) of the PFM Act of 2009 and revised in 2019 states that, "The master inventory shall record under each category of item:
- the date and other details of the voucher or other document on which the items were received or issued;
 - their serial numbers where appropriate; and
 - their distribution to individual locations and the total quantity held."

Observation

- 1.8.1.2 During the audit, we observed the following irregularities associated with the entity's Fixed Assets Management System:
- There was no evidence of a fixed assets management policy.
 - The fixed assets register did not contain all the relevant columns.
 - The fixed assets register was not regularly updated. See annexure 9 c-d for details
 - Most fixed assets of the entity were not coded. See annexure 9 a-b for details
 - There was no evidence of periodic physical verification of assets by Management
 - There was no evidence of movement of assets form.

- Fixed assets verified at various location were not recorded on the register.
- 18 motorbikes recorded in the fixed assets register were not made available for physical verification. See annexure 9 e for details
- There was no acquisition cost associated with some disposal assets. See annexure 9 f-h for details
- Fixed assets within a given vicinity were not displayed as required by the PFM Act.

Risk

- 1.8.1.3 Fixed Assets may be misstated (Over/understated).
- 1.8.1.4 Fixed Assets may be damaged or impaired but their values are still on the books.
- 1.8.1.5 Fixed Assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.8.1.6 The lack of asset movement log may make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.
- 1.8.1.7 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of the entity's objectives.
- 1.8.1.8 Fixed Assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

- 1.8.1.9 Management should account for fixed assets not made available for physical verification comprehensively cataloged in annexure 9 (a-h), as part of Management's response to this Management Letter.
- 1.8.1.10 Management should ensure that the fixed assets register is updated to reflect the following; description, class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset. Subsequently, Management should update the fixed assets register to include fixed asset verified which were not recorded in the fixed assets register.
- 1.8.1.11 Management should develop, approve and operationalize a fixed asset management policy to regulate fixed assets activities of the entity.
- 1.8.1.12 Management should initiate/enforce a systematic fixed assets coding system to ensure all fixed assets are uniquely identified. This control will facilitate the efficient and effective periodic fixed asset verification exercises. Discrepancies in coding identified during verification should be updated in a timely manner.
- 1.8.1.13 Management should conduct periodic fixed assets count and /or verification to determine

the current condition and location of the assets. Evidence of physical verification should be adequately documented and filed to facilitate future review.

- 1.8.1.14 The Fixed Assets Register should be updated periodically to reflect all the entity's assets.
- 1.8.1.15 Fixed Assets within a particular vicinity should be clearly displayed as required by the PFM Act.
- 1.8.1.16 A movement of Asset Form should be filled and authorized before assets are moved from one location to another. The Fixed Asset Register should be updated to reflect the change in location of assets.

Management's Response

- 1.8.1.17 *Disagree. Management acknowledges the audit observations regarding Fixed Asset Management and offers the following clarifications:*
- *The information reviewed during the audit does not appear to reflect the actual documentation and records that were signed and submitted to the Liberia Water and Sewer Corporation (LWSC).*
 - *A Fixed Asset Management Policy was in place and available, guiding the acquisition, tracking, and disposal of assets.*
 - *The Fixed Asset Registry was consistently updated following each physical inventory exercise, ensuring alignment between physical assets and recorded data.*
 - *While Management did not conduct regular periodic physical inventories, this was due to logistical constraints, including limited access to vehicles and other necessary resources.*
 - *For certain disposed assets, the acquisition cost was unavailable because these items were donated without historical cost records. In accordance with IAS 16, such assets required revaluation to establish fair value. However, this process was not completed due to managerial and financial limitations at the time.*
- 1.8.1.18 *Management remains committed to strengthening asset management practices and aligning future procedures with international standards and audit recommendations.*

Auditor General's Position

- 1.8.1.19 Management's assertions did not adequately address the issues raised. Management did not account for fixed assets not made available for physical verification comprehensively cataloged in annexure 9 (a-h) as requested. Assertions cataloged in Management's response were not supported by documentary evidence. Therefore, we maintain our

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

- 1.8.1.20 Further, Management should facilitate the conduct of physical verification for the assets not made available during our physical verification exercise. The report from the proposed physical verification should be submitted to the Office of the Auditor General for validation within 3 months upon the issuance of the Auditor General's Report to the National Legislature.

1.9 Inventory Management

1.9.1 Irregularities Associated with Inventory Management System

Criteria

- 1.9.1.1 Regulation U.7 (2) of the PFM Act of 2009 requires that notwithstanding sub-regulation (1), a head of Government Agency is responsible for the general management of government inventories held within the Government Agency and for the due performance of the duties of subordinate staff in relation to the government inventories.

Observation

- 1.9.1.2 During the audit, we observed the following irregularities associated with the inventory management system:
- No evidence of approved policy to regulate inventory management of the entity.
 - Inventories were not systematically arranged on shelves and comprehensively labeled.
 - Several instances of spoilage of inventories were reported.
 - No evidence of manual or automated inventory management system comprehensively cataloging the following: goods ordered, goods received, goods requested, goods distributed, current running balance and buffer (minimum request before reordering) inventories/ stationery & supplies level established for each class of inventory (fuel, chemicals, chlorines etc).
 - No evidence of periodic physical verification of inventories/stock take.

Risk

- 1.9.1.3 Inventories may be procured, stored, distributed and reported on a discretionary basis in the absence of a policy.
- 1.9.1.4 Inventory may be susceptible to damage or misappropriation if stored in an inappropriate environment.
- 1.9.1.5 Inventory may not be duly accounted for in the absence of a comprehensive inventory management system and non-performance of periodic physical verification.

1.9.1.6 Inventory may be misappropriated leading to decline in operational activities.

Recommendation

1.9.1.7 Management should develop, approve and operationalize an inventory management policy to regulate inventory management of the entity. The policy should comprehensively catalog provisions for ordering, storing, distributing and recording of inventories/ stationery & supplies and the nature and timing of stock-take/ physical verification of inventories/ stationery and supplies.

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

1.9.1.9 Inventory should be stored in secured custody/warehouse protected by a metallic door and access granted only to authorized personnel at all times.

1.9.1.10 Inventory should be systematically arranged on shelves, comprehensively and systematically labeled to facilitate effective monitoring, evaluation and recording of inventories.

1.9.1.11 Management should perform periodic physical verification of inventory and review of systems and records. Appropriate adjustments should be made where applicable.

1.9.1.12 Evidence of approved policy, and all other inventory records including records of periodic stock takes, should be adequately documented and filed to facilitate future review.

Management's Response

1.9.1.13 *Agree. This is a capacity issue. Management should implement the Auditor's General's recommendation/s.*

Auditor General's Position

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

1.10 Revenue Management

1.10.1 Misstated Revenue Balances

Criteria

1.10.1.1 Section 36(1) of the PFM Act of 2009 as amended and restated in 2019 states "It is a general responsibility under this Act for all government officials handling public financial transactions to ensure that financial information is reported in a timely, comprehensive, and accurate manner, in the manner prescribed in this Act, under its regulations, and in instructions issued by the Minister".

1.10.1.2 Additionally, IFRS 15-Revenue from Contracts with Customers states that "revenue is recognized when each performance obligation is satisfied".

Observation

1.10.1.3 During the audit, we observed that revenue reported in the general ledger for the fiscal periods under audit amounted to US\$6,036,387 while revenue reported in the financial statements for the periods amounted to US\$14,749,939, resulting into variances of US\$8,713,552. **See table 20 and Annexure 10 (a-c) below for details.**

Table 20: Misstated Revenue Balances

Description	Fiscal Year	General Ledger US\$ (A)	Financial Statement US\$ (B)	Variance US\$ C=A-B
Revenue	SBY 31-Dec-21	2,505,736	2,569,037	(63,302)
Revenue	31-Dec-22	1,655,492	4,164,672	(2,509,180)
Revenue	31-Dec-23	1,875,159	8,016,230	(6,141,071)
Total		6,036,387	14,749,939	(8,713,552)

Risk

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

1.10.1.5 Management may not fully account for its revenue.

1.10.1.6 Failure to ensure that figures reported in the financial statements and the notes reconcile to figures in the ledgers and trial balance may lead to misstatement of revenue and the financial statements.

Recommendation

1.10.1.7 Management should account for the variances between revenue reported in the general ledger and revenue recorded in the financial statements, comprehensively cataloged in table 20 above and adjust the financial statements where applicable. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.

1.10.1.8 Going forward, Management should facilitate comprehensive and accurate recording for all of its transactions. Management should also perform periodic reconciliations among the general ledger, trial balance and the financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner. Evidence of periodic reconciliation reports should be adequately documented and filed to facilitate future review.

1.10.1.9 Management should ensure transactions posted by a junior staff are 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

1.10.1.10 *Acknowledge. Management concurs with the revenue figures reported in the Financial Statements for the three (3) audit periods under review. However, we wish to clarify that we are currently unable to reconcile these figures with the General Ledger due to lack of access to the financial systems—specifically Utility Master and QuickBooks—which are essential for retrieving and validating transactional data.*

1.10.1.11 *This limitation has hindered our ability to perform a full variance analysis between the Financial Statements and General Ledger entries. Management is actively working to restore access to these systems to facilitate a comprehensive reconciliation and ensure alignment across all financial records.*

Auditor General's Position

1.10.1.12 Management's assertions did not adequately address the issues raised. Management did not account for the variances between revenue reported in the general ledger and revenue recorded in the financial statements, comprehensively cataloged in table 20 above and adjust the financial statements where applicable as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.10.2 Inadequate Revenue Collection

Criteria

1.10.2.1 Section 4.1 (4.1.1) of the finance division SOP states "the revenue is captured in the Corporation's accounting system when the Billing Officer in the Commercial Department sends the billing form to the Data Entry Center at the end of every month after the meter reader brings the reading in and the reading which is in cubic meter has been converted into gallons by the billing officer".

1.10.2.2 Section 3.5.1 of the finance Division SOP states "The Assistant Managers (Zonal Heads) should re-zone all the customers within their zones according to the customers' locations for easy meter reading and bill delivery. The re-zoning schedule should be forwarded to the Commercial Manager for authentication and approval. Marketing Assistants should commence the reading of meters of all customers on the 15th and end on the 25th of the month to be billed".

1.10.2.3 Section 3.5.2 of the finance Division states "Meter reading for "Demand Customers" should be done on the first working day of each month and should be done by the designated

Assistant Manager (Zonal Head) of the Commercial Department. All meter readings should be recorded on the meter cards of customers on the date and time of the meter readings”.

Observation

- 1.10.2.4 During the audit, we observed variances among the consumption, billing and collection records. **See table 21 (a-b) below for details.**

Table 21 (a): Inadequate Revenue Collection

Months	Year	Consumption (A)	Billed Revenue in US\$ (B)	Collection In US\$ (C)	Variance in US\$ D=B-C	% of Revenue Collection E=C/B
Jan	2023	36,203,521	249,444	166,293	83,152	67%
Feb	2023	65,400,317	260,922	165,629	95,293	63%
Mar	2023	7,175,395	220,793	112,293	108,499	51%
Apr	2023	4,665,523	243,661	88,442	155,219	36%
May	2023	3,553,619	216,803	90,937	125,866	42%
Jun	2023	4,665,523	242,953	99,679	143,274	41%
Jul	2023	13,551,413	206,095	101,714	104,381	49%
Aug	2023	6,383,952	161,982	88,773	73,209	55%
Sep	2023	6,065,720	140,989	379,599	(238,610)	100%
Oct	2023	4,964,431	183,060	75,480	107,580	41%
Nov	2023	5,469,432	178,902	57,982	120,920	32%
Dec	2023	13,529,693	196,501	53,265	143,236	27%
Total		171,628,540	2,502,104	1,480,087	1,022,019	

Table 21 (b): Inadequate Revenue Collection

Months	Year	Consumption (A)	Billed Revenue in US\$ (B)	Collection In US\$ (C)	Variance in US\$ D=B-C	% of Revenue Collection E=C/B
Jan	2022	50,894,943	386,738	138,613	248,125	36%
Feb	2022	29,697,174	275,567	987,636	(712,068)	100%
Mar	2022	23,135,063	232,433	132,283	100,150	57%
Apr	2022	17,324,272	192,596	156,260	36,336	81%
May	2022	16,304,912	174,340	113,579	60,761	65%
Jun	2022	26,689,635	254,658	584,807	(330,149)	100%
Jul	2022	24,511,065	253,056	93,198	159,858	37%
Aug	2022	23,399,007	227,932	127,430	100,502	56%
Sep	2022	22,651,681	224,048	108,213	115,835	48%
Oct	2022	38,155,429	271,148	136,903	134,246	50%
Nov	2022	46,121,957	334,097	102,145	231,952	31%
Dec	2022	Not provided	-	822,346	(822,346)	#DIV/0!
Total		318,885,139	2,826,612	3,503,411	(676,798)	

- 1.10.2.5 Additionally, Management did not provide records for the billing and collection of revenue for the special budget year July 1, 2021 to December 31, 2021.

1.10.2.6 Subsequently, we observed that bills were not raised in a timely manner resulting into untimely compilation of customers' bills for several months in arrears.

Risk

1.10.2.7 The completeness, occurrence and accuracy of revenue may not be assured; therefore, revenue and subsequently the financial statements may be misstated. Management may not record all of its revenue transactions.

1.10.2.8 Inconsistency in consumption, billing and collection records of revenue and non-recording of revenue transactions may lead to misstatement of revenue and the financial statements. This may lead to under collection of revenue, fraudulent financial management practices and misappropriation of public funds.

1.10.2.9 Untimely generation of bills may impair timely revenue collections. This may lead to untimely and or under collections of revenue from sales.

Recommendation

1.10.2.10 Management should account for the variances among the consumption, billing and collection records comprehensively cataloged in table 21 (a-b) as part of Management's response to this Management Letter.

1.10.2.11 Going forward, Management should facilitate monthly reading of meters and ensure that meter's records are updated in the system in a timely manner.

1.10.2.12 Management should enhance its revenue enforcement mechanism by facilitating periodic (monthly) reading of meters, immediate issuance of bills and disconnection of water supplies for delinquent customers consistent with the approve revenue policy. Subsequent reconnection should only be based upon full settlement of all arrears.

1.10.2.13 Management should perform periodic automated reconciliations among the production, consumption, billing and collection records. Variances identified should be investigated and resolved where applicable in a timely manner. Evidence of periodic reconciliation and investigation reports should inform policy decisions and be adequately documented and filed to facilitate future review.

1.10.2.14 Unutilized water supply should be accounted for or carried forward to subsequent month production records where applicable to facilitate comprehensive recording of water produced.

Management's Response

1.10.2.15 Management acknowledges the audit observation regarding inadequate revenue collection. However, we wish to clarify that we are unable to authenticate the reported figures on consumption, revenue billing, and collection due to lack of access to the financial

systems—specifically QuickBooks and Utility Master—since our departure from the institution nearly two years ago.

1.10.2.16 It is also important to note that collection efficiency has historically been low, primarily due to customers' unwillingness to settle outstanding bills, which significantly impacted revenue recovery efforts during the audit periods.

1.10.2.17 Management remains committed to improving revenue collection mechanisms and enhancing customer engagement strategies to address these challenges going forward.

Auditor General's Position

1.10.2.18 Management's assertions did not adequately address the issues raised. Management did not account for the variances among the consumption, billing and collection records comprehensively cataloged in table 21 (a-b) as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.10.3 Irregularities Associated with Unutilized Water Supply

Criteria

1.10.3.1 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".

1.10.3.2 Part III of the Finance Division SOP states "The functions of the Commercial Department include metering, billing, collections, including the testing of meters. The Department deals with customers inquiries, strategies to increase revenues, etc".

1.10.3.3 Part IV of the Finance Division SOP states "The functions of the Accounting Department are to provide accounting services and financial support to the Liberia Water and Sewer Corporation it belongs to. The Department records revenues, accounts payable and receivable, inventory, payroll, fixed assets, and all other financial elements. The Department reviews the records of each Department to determine the Corporation's financial position and any changes required to run the Corporation cost effectively".

Observation

1.10.3.4 During the audit, we observed the following irregularities associated with unutilized water supply:

- No evidence of approved policies or procedure to account for the unused water supply after production.
- No mechanism to ensure that unutilized water supply was accounted for or carry

forward to subsequent production report where applicable. See table 22 below for details.

- Management did not provide the consumption report for the Special Budget Year ended December 2021. As a result, we could not reconcile the production report to the consumption report to determine the unutilized water supply for the Special Budget Year ended December 2021.

Table 22: Unutilized Water Supply Statistics

Year	Production Quantity per Gallon (A)	Consumption Quantity per Gallon (B)	Unutilized Water Supply per Gallon C=A-B
SBY 2021	681,694,912	-	681,694,912
2022	1,095,668,058	171,628,540	924,039,518
2023	768,993,591	318,885,139	450,108,452
Total	2,546,356,561	490,513,678	2,055,914,882

Risk

- 1.10.3.5 In the absence of a provision comprehensively detailing procedures for accounting for unutilized water supply in the revenue policy, inventory and revenue from unutilized water supply may be determine on a discretionary basis.
- 1.10.3.6 The completeness and accuracy of inventory and revenue may not be assured; therefore, the financial statements may be misstated. Management may not account for all inventory and revenue of the entity.
- 1.10.3.7 Non accounting for unutilized water supply may impair comprehensive and accurate recording of inventory and revenue and facilitate misappropriation of public funds.

Recommendation

- 1.10.3.8 Management should account for unutilized water supply (variances between quantity produced and quantity supplied) comprehensively cataloged in table 22 above, as part of Management's response to this Management Letter.
- 1.10.3.9 Management should develop, approve and operationalize policies and procedures to account for unutilized water supply. The policy should include mechanism to determine wastage, theft and carried forward of unutilized monthly water supply to subsequent month/period where applicable.
- 1.10.3.10 Management should perform periodic automated reconciliations among the production, consumption, billing and collection records. Variances identified should be investigated and resolved where applicable in a timely manner. Evidence of periodic reconciliation and investigation reports should inform policy decisions and be adequately documented and filed to facilitate future review.

- 1.10.3.11 Unutilized water supply should be accounted for or carried forward to subsequent month production records where applicable to facilitate comprehensive recording of water produced.
- 1.10.3.12 Evidence of approved policies and procedures should be adequately documented and filed to facilitate future review.

Management's Response

- 1.10.3.13 *Acknowledge. There was no system set up to account for water produced, water supplied and water inventory. An adequate cost accounting system is required.*

Auditor General's Position

- 1.10.3.14 Management's assertions did not adequately address the issues raised. Management did not account for unutilized water supply (variances between quantity produced and quantity supplied) comprehensively cataloged in table 22 above as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.10.4 Non-disclosure of Revenue from MFDP

Criteria

- 1.10.4.1 Section 36.2 of the PFM Act 2009 as amended and restated in 2019 states "Each Spending Entity is required, where applicable, to provide a monthly report on revenues and a quarterly expenditures performance report to the Minister in the terms, format and within the timeframe determined by regulations under this Act.
- 1.10.4.2 Regulations O.24 (1 & 2) of the PFM Act 2009 as amended and restated in 2019 states that "(1) A Head of Government Agency shall ensure that his accounts are properly maintained and are correct at all times.
- 1.10.4.3 A Head of Government Agency shall, in relation to sub-regulation (1) appoint an officer who shall examine and check daily, all entries in cash books and other books of account, the counterfoils or copies of receipts or original documents to verify the correctness of the transactions."

Observation

- 1.10.4.4 During the audit, we observed that Management did not disclose in the general ledger and financial statements revenues amounting to US\$1,424,152 as billing revenue from MFDP (IFMIS Ledger) on behalf of various entities of GOL for the period ended December 31, 2022. These transactions were recorded under the code of LWSC in the IFMIS ledger. **See table 23 below for details.**

Table 23: Non-disclosure of Revenue from MFDP

No.	Payee Vendor	Nature of the Transaction	Check #	Date of Payment	Ref No	Amount US\$
1.	Liberia Water & Sewer Corporation	40% ARREARS FOR WATER BILLS FOR JULY 2020 - NOVEMBER 2022/LWSC	1712	20/12/2022	2061183	180,000.00
2.	Liberia Water & Sewer Corporation	60% ARREARS FOR WATER BILLS FOR JULY 2020 - NOVEMBER 2022/LWSC	2612	20/12/2022	2061183	270,000.00
3.	Liberia Water & Sewer Corporation	UTILITIES AND WATER ARREARS OWED BY STANDING ENTITIES FOR 2022 40%	18	18/2/2022	2061183	49,995.04
4.	Liberia Water & Sewer Corporation	UTILITIES AND WATER ARREARS OWED BY STANDING ENTITIES FOR 2022 60%	95	18/2/2022	2061183	75,000.00
5.	Liberia Water & Sewer Corporation	WATER AND SEWAGE ARREARS 40% FOR THE PERIOD JULY 2019 TO JANUARY 2022	143	30/3/2022	2061183	100,129.26
6.	Liberia Water & Sewer Corporation	WATER AND SEWAGE ARREARS 60% FOR THE PERIOD JULY 2019 TO JANUARY 2022	351	30/3/2022	2061183	150,202.20
7.	Liberia Water & Sewer Corporation	ARREARS AGAINST LWSC 20% FOR THE PERIOD OF FISCAL YEAR 2022	4550	25/7/2022	2061183	119,074.58
8.	Liberia Water & Sewer Corporation	ARREARS AGAINST LWSC 80% FOR THE PERIOD OF FISCAL YEAR 2022	6391	25/7/2022	2061183	479,750.58
Total						1,424,151.66

Risk

1.10.4.5 The completeness, occurrence and accuracy of revenue may not be assured; therefore, the financial statements may be misstated. Management may not fully account for all its revenue.

1.10.4.6 All collection of revenue may not be deposited in the entity's bank account.

Recommendation

1.10.4.7 Management should account for billing revenue from MFDP not recorded in the general ledger and financial statements comprehensively cataloged in table 23 above and adjust the financial statements where applicable. The adjusted financial statements should be

submitted to the Office of the Auditor General, as part of Management's response to this Management Letter.

- 1.10.4.8 Going forward, Management should ensure that all revenue from MFDP is comprehensively transfer to the entity's bank accounts in a timely manner. All revenue should be subsequently recorded in the general ledger and subsequently the financial statements.
- 1.10.4.9 Management should perform periodic reconciliations among the IFMIS ledger, fiscal outturn reports, general ledger, trial balance and the financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner. Evidence of periodic reconciliation reports should be adequately documented and filed to facilitate future review.
- 1.10.4.10 Management should ensure transactions posted by a junior staff are 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

- 1.10.4.11 *Acknowledge. Management acknowledges the audit observation regarding non-disclosure of revenue received from the Ministry of Finance and Development Planning (MFDP). However, we wish to clarify that we are unable to authenticate the figures reported in the audit due to lack of access to the financial systems—specifically IFMIS and QuickBooks—since our departure from the institution nearly two years ago.*
- 1.10.4.12 *This limitation has prevented Management from verifying the accuracy of the revenue data reflected in the audit report. We recommend that the figures be cross-checked against the official records retained within the institution's financial systems to ensure accurate representation.*
- 1.10.4.13 *Former MD Gaye herewith issues a disclaimer for all transactions covering the period 2021, 2022 and the first quarter (January to March 2023).*

Auditor General's Position

- 1.10.4.14 Management's assertion did not adequately address the issue raised. Management did not account for billing revenue from MFDP not recorded in the general ledger and financial statements comprehensively cataloged in table 23 above and adjust the financial statements where applicable as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.11 Receivables Management

1.11.1 Irregularities associated Account Receivables Management

Criteria

- 1.11.1.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 states that, "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister."
- 1.11.1.2 Regulation M. 3 (C) of the PFM Act of 2009 as restated in 2019 states that "The funds of a State-Owned-Enterprise shall include monies accruing to the enterprise in the exercise and performance of its functions".
- 1.11.1.3 IFRS 9 recognizes that every loan and receivable carries with it some risk of default such that every such asset has an expected loss attached to it from the moment of its origination or acquisition.
- 1.11.1.4 IFRS 9 allows for trade receivables that do not have a significant financing component to be measured at undiscounted invoice price rather than fair value and also establishes an "expected loss" model that focuses on the risk that a loan or receivable will default rather than whether a loss has been incurred.
- 1.11.1.5 It therefore requires calculating the allowance for credit losses by considering on a discounted basis the cash shortfalls it would incur in various default scenarios for prescribed future periods.
- 1.11.1.6 Additionally, IFRS 15-Revenue from Contracts with Customers states that "revenue is recognized when each performance obligation is satisfied".

Observation

- 1.11.1.7 During the audit, we observed the following irregularities associated with receivable management:
- There was no evidence of account receivables management policy,
 - Account receivables were not recorded in a comprehensive, accurate and timely manner,
 - There was no evidence of account receivables aging analysis,
 - There was no evidence of periodic write-off of significantly overdue receivables.

Risk

- 1.11.1.8 Receivables may be accrued, collected and written-off on a discretionary basis. This may lead to the under collection or misstatement of receivables.
- 1.11.1.9 The completeness and accuracy of receivables may not be assured; therefore, the financial statements may be misstated.
- 1.11.1.10 In the absence of a receivables ageing schedule, receivables may not be reliably monitored, evaluated and collected in a timely manner.
- 1.11.1.11 Fair presentation and full disclosures may be impaired when receivables are recorded in the wrong accounting period. Receivable balance and subsequently the financial statements may be misstated.

Recommendation

- 1.11.1.12 Management should develop, approve and operationalize receivables management policy to regulate the recognition, collection, adjustment and management of accounts receivables. The policy should include a specified period for follow-up on debt collection and clearly defined actions to be undertaken at each specified period. The policy should also include provision for adjustment and write-off of accounts receivables consistent with required reporting framework (IFRS).
- 1.11.1.13 Account receivables should be recorded in a comprehensive, accurate and timely manner consistent with the financial reporting framework. Revenue/receivable should be recognized upon issuance of invoice and subsequent completion of service. Account Receivables should be disclosed on the face and in the notes to the Statement of Financial Position.
- 1.11.1.14 Management should establish receivable aging analysis to monitor the age of receivables and implement the specified actions to be taken based on the age of the debt consistent with the receivables management policy. The schedule should contain the following: names of the receivables, address of the receivables, contacts of receivables, date of recognition, initial invoice, payments, additional invoices, current receivables balance, and age grouping.
- 1.11.1.15 Going forward, Management should ensure that current expected credit loss analyses and the Accounts Receivable Aging Analysis are included in the notes to the financial statements. These analyses will enable Stakeholders/Users of the financial statements to ascertain the 'trend' relating to collectability, and correct net realizable value of the trade receivables in the statement of financial position.
- 1.11.1.16 Management should periodically analyze account receivables to identify slow moving and or impaired receivables and adjust/write-off consistent with policy. All receivable write-off should be reviewed and approved by the relevant authority before execution.

- 1.11.1.17 Management should perform periodic reconciliation of receivable balances by reconciling accounts receivable ledgers to customers' statements, receivable confirmation, and the receivable aging analysis. Variances identified should be investigated and adjusted where applicable in a timely manner. Evidence of periodic reconciliation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.11.1.18 *Acknowledge. Management acknowledges the auditors' observations regarding irregularities in Accounts Receivable balances. However, we wish to clarify that the Utility Master system contains a comprehensive aging analysis of receivables, which supports the tracking and management of outstanding balances.*
- 1.11.1.19 *Furthermore, an Accounts Receivable Policy is formally embedded within the Financial Accounting Manual, which was approved by Board Resolution. This policy outlines procedures for receivables recognition, aging, follow-up, and reporting.*
- 1.11.1.20 *All approved policy documents and supporting records were signed and submitted to the Liberia Water and Sewer Corporation (LWSC), and remain available for verification. Management remains committed to strengthening receivables oversight and ensuring alignment with established financial protocols.*
- 1.11.1.21 *Former MD Gaye inherited huge receivables on the records, largely due to the flat rate billing system. For example, since 2015 water has not been pumped into central Monrovia but the system is still billing flat rate amount of US\$30.00 monthly for each household up to present. There is a need for a comprehensive review/audit to validate this huge amount. The IAA Auditors were instructed to verify and validate these receivables. The exercise was in progress when I was replaced with the current MD.*

Auditor General's Position

- 1.11.1.22 Management's assertions were not supported by documentary evidence. Copies of receivable aging analysis and other relevant supporting documents for the periods under audit were not made available for audit purposes. The financial manual submitted during our audit execution was not approved by the board of directors as required. The board resolution detailing the approval of the financial manual as asserted in Management's response were not made available for audit purposes. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.11.2 Undisclosed Receivables

Criteria

- 1.11.2.1 Section 7.1.33 and 17.1.34 of Cash Basis International Public Sector Accounting Standard (IPSAS) as adopted by the Government of Liberia state, "An entity is encouraged to

disclose in the notes to the financial statements: 1a) Information about the assets and liabilities of the entity; and 1b) If the entity does not make publicly available its approved budget, and comparison with national budgets”.

- 1.11.2.2 The IFRS guidance for financial instruments is limited to IAS 32 Financial Instruments: Presentation, IFRS 9 Financial Instruments and IFRS 7 Financial Instruments: Disclosures
- require financial instruments to be classified into specific categories to determine the measurement of those instruments,
 - require detailed disclosures in the notes to the financial statements for the financial instruments reported in the balance sheet.

Observation

1.11.2.3 During the audit, we observed that Management did not disclose in the notes to the financial statements the details of total receivables amounting to US\$16,383,644 recorded on the face of the financial statements. **See table 24 below for details.**

1.11.2.4 Further, Management provided no evidence of supporting documents to validate these transactions.

Table 24: Undisclosed Receivables

Description	Fiscal Year	Financial Statement US\$
Trade and Other Receivables	SBY 2021	4,455,505
Trade and Other Receivables	2022	4,851,786
Trade and Other Receivables	2023	7,076,353
Total		16,383,644

Risk

- 1.11.2.5 Fair presentation, full disclosure, understandability, completeness and accuracy of the financial statements may be impaired.
- 1.11.2.6 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of receivables may not be assured. This may lead to non-collection and misappropriation of the entity’s funds.
- 1.11.2.7 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

Recommendation

1.11.2.8 Management should account for trade and other receivables comprehensively cataloged in table 24 above. Subsequently, Management should adjust the financial statements and disclose in the notes to the financial statements schedules comprehensively detailing the makeup of trade and other receivables disclosed on the face of the financial statements.

- 1.11.2.9 Going forward, Management should disclose in the notes to the financial statements schedules comprehensively detailing the makeup of trade and other receivables disclosed on the face of the financial statements.
- 1.11.2.10 Management should ensure that separate ledger accounts are created for trade and other receivables to facilitate comprehensive and accurate recording of all receivable transactions. All transactions recorded in the receivable's ledgers should be adequately supported by the required documentations including initial bills, payments (copies of checks and bank statement), additional bills/invoices, receivables schedules, aging analysis etc where applicable. Evidence of receivables ledgers and all relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.11.2.11 *Acknowledge. Management acknowledges the auditors' observation regarding the lack of detailed disclosure for receivables reported in the Financial Statements. We recognize the importance of transparency and accountability in financial reporting and affirm that going forward; Management will ensure that all receivables are fully disclosed, including relevant breakdowns and supporting schedules.*
- 1.11.2.12 *This commitment reflects our dedication to strengthening financial governance and aligning with best practices in public financial management.*

Auditor General's Position

- 1.11.2.13 Management's assertions did not adequately address the issues raised. Management did not account for trade and other receivables comprehensively cataloged in table 24 above as requested. Management also did not adjust the financial statements and disclose in the notes to the financial statements schedules comprehensively detailing the makeup of trade and other receivables disclosed on the face of the financial statements. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.11.3 Accounts Receivables Variances

Criteria

- 1.11.3.1 Regulation M.3 (c) of the PFM Act of 2019 as amended and restated 2019 states that; "funds of State-Owned Enterprises shall include monies accruing to the enterprise in the exercise and performance of its functions".

Observation

- 1.11.3.2 During the audit, we observed that accounts receivables reported in the general ledger amounted to US\$33,529.00 while account receivables recorded in the financial statements amounted to US\$16,283,644.00 thereby resulting into variances amounting to US\$16,350,115.00. **See table 25 below for details:**

Table 25: Accounts Receivables Variances

Description	Fiscal Year	General Ledger US\$ (A)	Financial Statement US\$ (B)	Variance US\$ C=(A-B)
Trade and Other Receivables	SBY 2021	4,953	4,455,505	4,450,552
Trade and Other Receivables	2022	9,888	4,851,786	4,841,898
Trade and Other Receivables	2023	18,688	7,076,353	7,076,353
Total		33,529	16,383,644	16,350,115

Risk

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

Recommendation

- 1.11.3.5 Management should account for the variances between the general ledger and the financial statements comprehensively cataloged in table 25 above and adjust the financial statements where applicable. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.
- 1.11.3.6 Going forward, Management should facilitate comprehensive recording of all financial transactions of the entity.
- 1.11.3.7 Management should perform periodic reconciliations among the general ledger, IFMIS ledger, fiscal outturn reports and the financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner. Evidence of periodic reconciliation reports should be adequately documented and filed to facilitate future review.
- 1.11.3.8 Further, an automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created among the general ledger, trial balance and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.11.3.9 *Acknowledge. Management acknowledges the auditors' observation regarding variances between the General Ledger and Financial Statements related to Accounts Receivable. We wish to clarify that these discrepancies stem from challenges in operating a consolidated financial reporting system capable of capturing both customer bill receipts and payments made to vendors and individuals.*

1.11.3.10 *The ledger reviewed during the audit appears to have been extracted from the QuickBooks system, which primarily records payment transactions. In contrast, the Utility Master system is the designated platform for managing customer billing and revenue receipts, including detailed receivables data.*

1.11.3.11 *This separation of systems has contributed to reporting inconsistencies, and Management is actively exploring integration solutions to ensure unified financial reporting and improved reconciliation across platforms.*

Auditor General's Position

1.11.3.12 Management's assertions did not adequately address the issues raised. Management did not account for the variances between the general ledger and the financial statements for account receivables comprehensively cataloged in table 25 above and adjust the financial statements where applicable as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.12 Payable Management

1.12.1 Irregularities Associated Payable Management

Criteria

1.12.1.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 states that, "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister."

1.12.1.2 Regulation M. 3 (C) of the PFM Act of 2009 as restated in 2019 states that "The funds of a State-Owned-Enterprise shall include monies accruing to the enterprise in the exercise and performance of its functions".

1.12.1.3 PFM Regulations O.1(Paragraph 3) of the PFM Act of 2009 requires that head of government agency shall ensure that all persons liable to pay revenue are informed of bills, demand notes and other appropriate notices, of debts which are due and that adequate measures are taken to obtain payment.

1.12.1.4 Furthermore, Regulations O.21 (Paragraph 1-3) of the PFM Act of 2009 requires that Government Agency revenue collectors shall keep records of moneys collected in such form as the Comptroller-General may determine and for such periods consistent with the provisions of Regulation 12. The records shall show the persons from whom revenue is

due, description of liability, the amount payable, the date, location, receipt number and amount of the collections made. The records shall, wherever possible, be self-balancing and shall be reconciled with the cash collections monthly.

Observation

1.12.1.5 During the audit, we observed the following irregularities associated with payable management:

- There was no evidence of account payable management policy,
- Account payables were not recorded in a comprehensive, accurate and timely manner,
- There was no evidence of account payables aging analysis,
- There was no evidence of periodic review of significantly overdue payables.
- There was no evidence of reconciliation by Management for payments made by MFDP on their behalf.
- No evidence of reconciliation of supplier accounts statement

Risk

1.12.1.6 Payables may be incurred, paid and written-off on a discretionary basis. This may lead to the over payment or misstatement of payables.

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

1.12.1.8 In the absence of a payables ageing schedule, payables may not be reliably monitored, evaluated and disbursed in a timely manner.

1.12.1.9 Fair presentation and full disclosures may be impaired when payables are recorded in the wrong accounting period. Payable's balance and subsequently the financial statements may be misstated.

Recommendation

1.12.1.10 Management should develop, approve and operationalize payables management policy to regulate the recognition, disbursement, adjustment and management of accounts payables. The policy should include a specified period for follow-up on credit payments and clearly defined actions to be undertaken for prioritizing payments. The policy should also include provision for adjustment and write-off of accounts payables consistent with required financial reporting framework (IFRS).

1.12.1.11 Account payables should be recorded in a comprehensive, accurate and timely manner consistent with the financial reporting framework. Payables should be recognized upon receipt of invoice and subsequent receipts of goods or service. For entity using accrual/IFRS financial reporting framework, payables should be disclosed on the face of the Statement of Financial Position.

- 1.12.1.12 Management should establish payables aging analysis to monitor the age of payables and implement the specified actions to be taken based on the age of the credits consistent with the payables management policy. The schedule should contain the following: names of the payees, address of the payees, contacts of payees, date of recognition, initial invoice, payments, additional invoices, current payables balance, and age grouping.
- 1.12.1.13 Management should periodically analyze account payables to identify overdue payables and adjust/write-off consistent with policy. All payables write-off should be reviewed and approved by the relevant authority before execution.
- 1.12.1.14 Management should perform periodic reconciliation of payables balances by reconciling accounts payables ledgers to vendors' statements, payables confirmation, and the payables aging analysis. Variances identified should be investigated and adjusted where applicable in a timely manner.

Management's Response

- 1.12.1.15 *Acknowledge. Management acknowledges the auditors' observation regarding irregularities in Payable Management. However, we wish to clarify that the QuickBooks Enterprise Desktop System contains a detailed aging analysis of payables, which supports the tracking and management of outstanding obligations.*
- 1.12.1.16 *Additionally, an Accounts Payable Policy is formally embedded within the Financial Accounting Manual, which was approved by Board Resolution. This policy outlines procedures for vendor payments, aging schedules, reconciliation, and reporting.*
- 1.12.1.17 *All approved policy documents and supporting records were signed and submitted to the Liberia Water and Sewer Corporation (LWSC), and remain available for verification. Management remains committed to maintaining robust internal controls and ensuring compliance with established financial procedures.*

Auditor General's Position

- 1.12.1.18 Management's assertions were not supported by documentary evidence. Copies of payable aging analysis and other relevant supporting documents for the periods under audit were not made available for audit purposes. The financial manual submitted during our audit execution was not approved by the board of directors as required. The board resolution detailing the approval of the financial manual as asserted in Management's response were not made available for audit purposes. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.12.2 Accounts Payable Variances

Criteria

- 1.12.2.1 Regulation M.3 (c) of the PFM Act of 2019 as amended and restated 2019 states that; "funds of State-Owned Enterprises shall include monies accruing to the enterprise in the exercise and performance of its functions".

Observation

- 1.12.2.2 During the audit, we observed that accounts payable reported in the general ledger amounted to US\$28,560,828 while accounts payable recorded in the financial statements amounted to US\$,27,921,260 thereby resulting into a variance of US\$(639,568) **See Table 26 below for details:**

Table 26: Accounts Payable Variances

Description	Fiscal Year	General Ledger US\$ (A)	Financial Statements US\$ (B)	Variance US\$ C=A-B
Trade and Other Payables	SBY 2021	8,519,611	8,592,112	72,501
Trade and Other Payables	2022	9,836,386	9,956,462	120,076
Trade and Other Payables	2023	10,204,830	9,372,686	(832,144)
Total		28,560,828	27,921,260	(639,568)

Risk

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

Recommendation

- 1.12.2.5 Management should account for the variances between the general ledger and the financial statements and adjust the financial statements where applicable. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.
- 1.12.2.6 Going forward, Management should facilitate comprehensive recording of all financial transactions of the entity.
- 1.12.2.7 Management should perform periodic reconciliations among the general ledger, IFMIS ledger, fiscal outturn reports and the financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner. Evidence of periodic reconciliation reports should be adequately documented and filed to facilitate future review.

- 1.12.2.8 Further, an automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created among the general ledger, trial balance and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.12.2.9 *Acknowledge. Management acknowledges the figures reported in the Financial Statements for Trade and Other Payables. However, we are currently unable to reconcile these figures with the General Ledger due to lack of access to the QuickBooks Enterprise Desktop system, which hosts the ledger data.*
- 1.12.2.10 *This limitation has prevented Management from performing a full variance analysis between the Financial Statements and the underlying ledger entries. We recommend that the audit team cross-reference the figures with the original records retained within the system to ensure accurate representation.*
- 1.12.2.11 *Management remains committed to resolving system access constraints and enhancing financial transparency in future reporting cycles.*

Auditor General's Position

- 1.12.2.12 Management's assertion did not adequately address the issue raised. Management did not account for the variances between the general ledger and the financial statements comprehensively cataloged in table 26 above and adjust the financial statements where applicable as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.12.3 Confirmation of Accounts Payable Balances

Criteria

- 1.12.3.1 Regulation M. 3 (C) of the PFM Act of 2009 as restated in 2019 states that "The funds of a State-Owned-Enterprise shall include monies accruing to the enterprise in the exercise and performance of its functions".

Observation

- 1.12.3.2 During the audit, we dispatched twenty-six (26) vendor confirmation letters amounting to US\$2,102,996 from a register maintain for vendors amounting to US\$2,224,123. However, we were unable to obtain confirmation of payable balances in the amount of US\$1,580,161 reported in the financial statements. **See table 27 below for details.**

Table: 27: Confirmation of Accounts Payable Balances

NO	VENDOR	TOTAL US\$ (A)	Confirma tion Sent Yes/No (B)	Confirmation Received Yes/No (C)	Confirm Amount US\$ (D)	Variance US\$ E=(A-D)
1	Liberia Electricity Corporation	598,343	Y	N		598,343
2	Cris Wil	195,000	Y	Y	195,000	-
3	Building Materials Center	133,126	Y	N		133,126
4	Cedar Motor Inc.	112,055	Y	N		112,055
5	Secure Risk Insurance Company Inc.	105,408	Y	N		105,408
6	Super Petroleum	102,730	Y	N		102,730
7	PricewaterhouseCoopers Advisory Lib.	100,000	Y	Y	100,000	-
8	Condor Trading & Industry	98,833	Y	N		98,833
9	Biomedical Link	93,615	Y	Y	93,615	-
10	Atlantic Life & General Insurance	77,481	Y	N		77,481
11	Total Liberia Inc.	73,200	Y	N		73,200
12	Bashir Business Center	54,164	Y	Y	65,210	(11,046)
13	Express Foreign Exchange Bureau	52,833	Y	Y	52,833	-
14	Insurance Company of Africa (ICA)	45,954	Y	N		45,954
15	Gepco Inc.	45,144	Y	N		45,144
16	Lonestar Cell Communication	39,664	Y	N		39,664
17	Liberia Telecommunication Corp.	37,835	Y	N		37,835
18	Aminata & Sons	26,327	Y	N		26,327
19	H & A Corporation	25,000	Y	N		25,000
20	Fawaz Building Materials	16,177	Y	Y	16,177	-
21	Y.B Enterprise	15,400	Y	N		15,400
22	Sayneature Titoe Rent	11,000	Y	N		11,000
23	Pro Poor Media Group	9,520	Y	N		9,520
24	Obi Standard Auto Service	9,076	Y	N		9,076
25	Civil Service Agency	8,525	Y	N		8,525

NO	VENDOR	TOTAL US\$ (A)	Confirma tion Sent Yes/No (B)	Confirmation Received Yes/No (C)	Confirm Amount US\$ (D)	Variance US\$ E=(A-D)
26	Hammer Inc.	8,326	Y	N		8,326
27	Novafone Liberia. LTD.	8,260	Y	N		8,260
	Total Balance	2,102,996			522,835	1,580,161

Risk

1.12.3.3 Payables balance in the financial statements may be misstated.

1.12.3.4 Individual creditors account may be misstated.

Recommendation

1.12.3.5 Management should fully account for the unconfirmed payable balances amounting to US\$1,580,161 comprehensively cataloged in table 27 above.

1.12.3.6 Going forward, Management should facilitate timely receipt of confirmation from suppliers for audit purposes to provide assurance over the completeness and accuracy of the payable's balances.

1.12.3.7 Management should ensure that separate ledger accounts are created for trade and other payable to facilitate comprehensive and accurate recording of all payable transactions. All transactions recorded in the payable's ledgers should be adequately supported by the required documentations including initial invoices, payments (copies of checks and bank statement), additional invoices, payables schedules, aging analysis etc where applicable. Evidence of payables ledgers and all relevant supporting records should be adequately documented and filed to facilitate future review. Management should facilitate periodic confirmation and reconciliation of account payables balances. Variances identified should be investigated and resolved in a timely manner. Evidence of periodic confirmation statements and reconciliation reports should be adequately documented and filed to facilitate future review.

Management's Response

1.12.3.8 *Acknowledge. Management acknowledges the audit observation regarding outstanding payables and wishes to clarify that some of these vendor balances were inherited, dating as far back as 2017. Recognizing the importance of verifying legacy obligations, Management made several efforts to validate these balances, including formally requesting the LWSC Board of Directors to issue a resolution that would allow the classification of certain unverified vendor balances under an Unconfirmed Payables List.*

1.12.3.9 *Despite these efforts, the resolution was not approved, which limited Management's ability to formally segregate and address these historical balances. Nonetheless, Management*

remains committed to resolving these legacy issues and strengthening payable verification processes going forward.

Auditor General's Position

1.12.3.10 Management's assertions did not adequately address the issues raised. Management did not account for the unconfirmed payable balances amounting to US\$1,580,161 comprehensively cataloged in table 27 above as requested. Detailed subsidiary ledgers for each payable balances were not made available for audit purposes. As a result, we could not performed alternative procedures to authenticate the completeness and accuracy of account payable balances disclosed in the financial statements. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.12.4 Non-Disclosure of Provisions, Contingent Liabilities and Contingent Assets

Criteria

1.12.4.1 International Auditing Standards (IAS 37) is required for appropriate recognition criteria and measurement bases are applied to provisions, contingent liabilities and contingent assets and that sufficient information is disclosed in the notes to the financial statements to enable users to understand their nature, timing and amount. The key principle established by the Standard is that a provision should be recognized only when there is a liability i.e. a present obligation resulting from past events. The Standard thus aims to ensure that only genuine obligations are dealt with in the financial statements – planned future expenditure, even where authorized by the board of directors or equivalent governing body, is excluded from recognition.

Key definitions [IAS 37.10]

Provision: a liability of uncertain timing or amount.

Liability:

- present obligation as a result of past events
- settlement is expected to result in an outflow of resources (payment)

Contingent liability:

- a possible obligation depending on whether some uncertain future event occurs, or
- a present obligation but payment is not probable or the amount cannot be measured reliably

Contingent asset:

- a possible asset that arises from past events, and
- whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

Recognition of a provision

An entity must recognize a provision if, and only if: [IAS 37.14]

- a present obligation (legal or constructive) has arisen as a result of a past event (the obligating event),
- payment is probable ('more likely than not'), and
- the amount can be estimated reliably.

Disclosures

Reconciliation for each class of provision: [IAS 37.84]

- opening balance
- additions
- used (amounts charged against the provision)
- unused amounts reversed
- unwinding of the discount, or changes in discount rate
- closing balance

A prior year reconciliation is not required. [IAS 37.84]

For each class of provision, a brief description of: [IAS 37.85]

- nature
- timing
- uncertainties
- assumptions
- reimbursement, if any.

Measurement of provisions

1.12.4.2 The amount recognized as a provision should be the best estimate of the expenditure required to settle the present obligation at the balance sheet date, that is, the amount that an entity would rationally pay to settle the obligation at the balance sheet date or to transfer it to a third party. [IAS 37.36] This means:

- Provisions for one-off events (restructuring, environmental clean-up, settlement of a lawsuit) are measured at the most likely amount. [IAS 37.40]
- Provisions for large populations of events (warranties, customer refunds) are measured at a probability-weighted expected value. [IAS 37.39]
- Both measurements are at discounted present value using a pre-tax discount rate that reflects the current market assessments of the time value of money and the risks specific to the liability. [IAS 37.45 and 37.47]

1.12.4.3 Regulation 66 of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states that "(3) Selection of Individual Consultants (IC). The selection of Individual Consultants shall follow the following procedure:

- Prepare the TOR

- Advertise and obtain expressions of interest that include information on individual's experience and qualifications, from as many individuals as possible.
- A shortlist of individuals (minimum 3) having the required experience and competence relevant to the assignment shall be invited for interview and the highest ranked individual be invited to negotiate a contract subject to the requirements of Section 70

Observation

- 1.12.4.4 During the audit, we observed that Management did not disclose in the notes to the financial statements contingent assets and liabilities as required by IAS 37.
- 1.12.4.5 Additionally, Management did not submit for audit purposes legal files for current court cases. As a result, we could not ascertain the extent of potential contingent liabilities for the period under audit.

Risk

- 1.12.4.6 Management may be non-compliant with IAS 37. Fair presentation and full disclosure of the financial statements may be impaired. Users of the financial statements may be deprived the required information for decision making.
- 1.12.4.7 Contingent liabilities may not be provided and budgeted for. This may impair the settlement of potential liabilities of the entity.

Recommendation

- 1.12.4.8 Management should perform a comprehensive review of all current litigations, liaise with the Legal Department to determine the merits of potential legal liabilities and adequately provide and budget for the contingent liabilities.
- 1.12.4.9 Going forward, Management should ensure that all contingent liabilities including the nature and likelihood of each potential liability are comprehensively disclosed in the notes to the financial statements.
- 1.12.4.10 Management should perform periodic review of contingent liabilities portfolio and adjust where applicable.

Management's Response

- 1.12.4.11 *Agree. Management acknowledges the auditors' observation regarding the non-disclosure of provisions, contingent liabilities, and contingent assets in the Financial Statements. We recognize the importance of these disclosures in presenting a complete and transparent financial position.*

1.12.4.12 Going forward, Management will ensure that all relevant provisions and contingent items are appropriately assessed, documented, and disclosed in accordance with applicable accounting standards and reporting requirements. This commitment reflects our dedication to strengthening financial governance and aligning with best practices.

Auditor General's Position

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

1.12.5 Loan from Money Exchange Bureau

Criteria

- 1.12.5.1 Section 31 (1-6) Debt Contracting/Reporting by State-Owned Enterprises and Public Financial Institutions of the PFM Act of 2009 as amended and restated in 2019 states "1. State-owned enterprises and public financial institutions may incur debt through short- and medium-term borrowing and securities issued to finance capital and other non-recurrent expenditures with the express authorization of the Board and written approval of the Minister and the Debt Management Committee. The Legislature shall examine the borrowing limit proposed by the Minister for such entities at the time of submitting central government budget estimates for the following fiscal year".
- 1.12.5.2 State owned enterprises and public financial institutions may not issue a guarantee for any debt contracted by a supplier, contractor, or other entity except with the approval of their Board, the express written consent of the Minister and the approval of the Debt Management Committee.
- 1.12.5.3 State owned enterprises and public financial institutions must settle amounts outstanding to suppliers within 90 days of the date in which the obligation was incurred, unless specific repayment agreements are in place. Repayment agreements extending beyond 90 days are considered a loan and require the approval of their Board, the express authorization of the Minister and the approval of the Debt Management Committee.
- 1.12.5.4 State owned enterprises and public financial institutions shall seek approval of their Boards and consent of the Minister and the Debt Management Committee for their proposed annual borrowing plans before the start of their financial year, including debt restructuring they intend to undertake, which shall be fully reflected in their annual financial plans.
- 1.12.5.5 State-owned enterprises and public financial institutions are required to submit to the Minister, at the end of each quarter, a detailed report of their borrowing and debt servicing, including government guaranteed debt, as well as any debt they have restructured, and any outstanding arrears to suppliers more than 90 days overdue.
- 1.12.5.6 The obligations related to borrowing, debt restructuring and debt reporting by state-owned

enterprises and public financial institutions shall be further prescribed in regulations under this Act”.

1.12.5.7 Section 9.0 conduct of business of the Amended Regulations for the Licensing and Supervision of Foreign Exchange Bureau (Regulation No.CBL/SD/002/2011) states”;

- A licensed foreign exchange bureau shall freely purchase and sell foreign exchange to the public. Each licensed foreign exchange bureau is required to quote its buying and selling rates for each currency of transaction, as well as prominently display its buying and selling rates at its premises, in a form specified in Annex III.
- A licensed foreign exchange bureau may purchase traveler’s checks from the public in any convertible currency and deposit proceeds thereof into its foreign exchange bank account for collection of the proceeds. A licensed foreign exchange bureau shall not be permitted to sell traveler’s checks, drafts, or analogous instruments to the public.
- A foreign exchange bureau is required to issue foreign exchange purchase receipt or foreign exchange sale receipt for all transactions of US\$20.00 and above or its equivalent in other foreign currencies (specimen form of the receipt is given in Annex II).
- In addition, every foreign exchange bureau shall display prominently and legibly in the main business hall, a notice to the effect that every customer is required to insist on getting receipts for all business transactions of US\$20.00 and above or its equivalent in other foreign currencies before leaving the foreign exchange bureau.
 - A foreign exchange bureau shall not trade in any non-convertible currency.
 - Each foreign exchange bureau shall fix its business hours which must be conspicuously displayed to the public.

1.12.5.8 Section 10.0 Unauthorized Business of the Amended Regulations for the Licensing and Supervision of Foreign Exchange Bureau (Regulation No.CBL/SD/002/2011) states” A foreign exchange bureau shall not engage in any of the following activities:

- Opening of foreign exchange or Liberian Dollar accounts for any customer.
- Engaging in off-shore business or maintaining foreign correspondent relationships.
- Establishment of letters of credit or related business.

Observation

1.12.5.9 During the audit, we observed that Management obtained a loan amounting to

L\$20,000,000 from Express Foreign Exchange Bureau rather than a commercial bank for payment of salary on December 19, 2022, with repayment in two weeks from the date of the contract. The loan funds were received in cash from the foreign exchange bureau. However, the entity is still indebted to the exchange bureau in the amount of L\$8,200,141.18 (CBL Dec 19, 2022 rate L\$155.2077/US\$1) or US\$52,833.34.

- 1.12.5.10 Additionally, Management did not provide a board resolution authorizing the acquisition of the loan consistent with the PFM act of 2009 as amended and restated in 2019 section 31 (1-6).
- 1.12.5.11 Further, we observed that Management made fund transfer to Lord Kelvin Forex Bureau amounting to L\$1,000,000 on November 6, 2023 from its Ecobank account number 6101622961, without trace to the general ledger and supporting documents.

Risk

- 1.12.5.12 Obtaining a loan without the Board of Directors and the Minister of Finance approval may be non-compliant with Section 31 (1-6) of the PFM act of 2009 as amended and restated in 2019 and may facilitate misappropriation of the entity's funds.
- 1.12.5.13 Loan funds received in cash may be susceptible to theft and misappropriation. Audit trails may not be available to corroborate the receipt of the loan funds.
- 1.12.5.14 The terms and conditions of loans received from forex bureau may not be aligned with the approved interest rates. This may lead to misappropriation of the entity's funds.
- 1.12.5.15 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payments may not be assured. This may lead to misappropriation of the entity's funds.
- 1.12.5.16 Non recording of bank transfer in the general ledger may lead to misstatement of the financial statements.

Recommendation

- 1.12.5.17 Management should provide substantive justification for acquiring loan from a forex bureau without the approval of the Board of Directors and the Minister of Finance.
- 1.12.5.18 Management should immediately liaise with the management of the forex bureau to design a payment plan for the full settlement of the arrears. Management should budget for and facilitate full compliance with the agreed payment plan.
- 1.12.5.19 Going forward, Management should seek the approval of the Board of directors and the Minister of Finance for the approval of all loan facilities as required. Subsequently, Management should liaise with an authorized financial institution to obtain a loan facility consistent with the approved/regulated interest rates.

- 1.12.5.20 All funds from loans should be comprehensively deposited in the entity's bank accounts before subsequent disbursements are initiated. All loan funds received from authorized creditors and subsequent repayment transactions should be recorded in the general ledger and the financial statements.
- 1.12.5.21 Evidence of approved loan agreements and all relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.12.5.22 *Acknowledge. Management acknowledges the audit observation regarding the loan obtained from a Foreign Exchange Bureau rather than a traditional banking institution. We wish to clarify that this decision was made under urgent and exceptional circumstances, specifically to address salary payments for protesting staff. At the time, Management faced intense pressure to resolve the situation swiftly and maintain operational stability.*
- 1.12.5.23 *To meet this urgent need, Management entered into an agreement with the Foreign Exchange Bureau to secure Liberian Dollar (L\$) funds, which were disbursed in three separate phases:*
- *L\$13,000,000 deposited into the Corporation's LBDI Liberian Dollar Account*
 - *L\$3,500,000 deposited into the Corporation's Ecobank Account*
 - *L\$3,500,000 (additional) deposited into the LBDI Account, totaling L\$16,500,000 in that account*
- 1.12.5.24 *In total, L\$20,000,000 was received, with the understanding that repayment would be made in United States Dollars (USD) at an agreed exchange rate of L\$155.2077/US\$1, within a two-week period.*
- 1.12.5.25 *This arrangement was driven by necessity and executed with the intent to stabilize operations and fulfill salary obligations. Management remains committed to improving financial planning and exploring more sustainable funding mechanisms in the future*
- 1.12.5.26 *Former MD Gaye herewith issues a disclaimer on this transaction as it was executed prior to my appointment as Managing Director on April 17, 2023.*

Auditor General's Position

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

1.12.6 Undisclosed Payables

Criteria

- 1.12.6.1 International Financial Reporting Standards (IFRS 18.9) requires financial information about a reporting entity's assets, liabilities, equity, income, and expenses that is useful to users of financial statements in assessing the prospects for future net cash inflows to the entity and in assessing management's stewardship of the entity's economic resources.

- 1.12.6.2 International Financial Reporting Standards (IFRS 18.10) requires that a complete set of financial statements comprises:
- a statement (or statements) of financial performance for the reporting period (presented as either a single statement or by presenting a statement of profit or loss immediately followed by a separate statement presenting comprehensive income beginning with profit and loss);
 - a statement of financial position as at the end of the reporting period;
 - a statement of changes in equity for the reporting period;
 - a statement of cash flows for the reporting period;
 - notes for the reporting period;
- 1.12.6.3 International Financial Reporting Standards (18.41) States "An entity is required to aggregate or disaggregate information in the primary financial statements and accompanying notes. Items should be aggregated based on shared characteristics and disaggregated based on characteristics that are not shared. The process should enable primary financial statements and notes to fulfill their roles and must not obscure material information".
- 1.12.6.4 The IFRS guidance for financial instruments is limited to IAS 32 Financial Instruments: Presentation, IFRS 9 Financial Instruments and IFRS 7 Financial Instruments: Disclosures
- require financial instruments to be classified into specific categories to determine the measurement of those instruments,
 - require detailed disclosures in the notes to the financial statements for the financial instruments reported in the balance sheet.

Observation

- 1.12.6.5 During the audit, we observed that Management did not disclose in the notes to the financial statements the details of total payables amounting to US\$27,921,260 recorded on the face of the financial statements. **See table 28 below for details.**
- 1.12.6.6 Further, Management provided no evidence of supporting documents to validate these transactions.

Table 28: Undisclosed Payables

Description	Fiscal Year	Financial Statement US\$
Trade and Other Payables	SBY 2021	8,592,112
Trade and Other Payables	2022	9,956,462
Trade and Other Payables	2023	9,372,686
Total		27,921,260

Risk

- 1.12.6.7 Fair presentation, full disclosure, understandability, completeness and accuracy of the financial statements may be impaired.

- 1.12.6.8 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payables may not be assured. This may lead to payments of illegitimate arrears of the entity's funds.
- 1.12.6.9 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

Recommendation

- 1.12.6.10 Management should account for trade and other payables comprehensively cataloged in table 28 above. Subsequently, Management should adjust the financial statements and disclose in the notes to the financial statements schedules comprehensively detailing the makeup of trade and other payables disclosed on the face of the financial statements.
- 1.12.6.11 Going forward, Management should disclose in the notes to the financial statements schedules comprehensively detailing the makeup of trade and other payables disclosed on the face of the financial statements.
- 1.12.6.12 Management should ensure that separate ledger accounts are created for trade and other payables to facilitate comprehensive and accurate recording of all payable transactions. All transactions recorded in the payable's ledgers should be adequately supported by the required documentations including initial invoices, payments (payment vouchers, copies of checks and bank statements), additional invoices, payables schedules, aging analysis etc where applicable. Evidence of payables ledgers and all relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.12.6.13 *Acknowledge. Management acknowledges the auditors' observation regarding the non-disclosure of payables in the Financial Statements. We recognize the importance of providing full transparency in financial reporting and affirm that going forward, Management will ensure that all payables are clearly disclosed in the notes to the Financial Statements, including relevant details such as vendor names, amounts, and aging information.*
- 1.12.6.14 *This commitment reflects our dedication to strengthening financial governance and aligning with international reporting standards.*

Auditor General's Position

- 1.12.6.15 Management's assertions did not adequately address the issues raised. Management did not account for trade and other payables comprehensively cataloged in table 28 above as requested. Subsequently, Management did not adjust the financial statements and disclose in the notes to the financial statements schedules comprehensively detailing the makeup of trade and other payables disclosed on the face of the financial statements. Therefore,

we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.13 Assurance Management

1.13.1 Segregation of Duty

Criteria

1.13.1.1 According to COSO Framework 2011, paragraph 148, "senior management and the board of directors establish the organizational structure and reporting lines necessary to plan, execute, control and periodically assess the activities of the entity. This goal is to provide for clear accountability and information flow within and across the overall entity, and its subunits".

Observations

1.13.1.2 During the audit, we observed that transactions were posted into the accounting software by several individuals within the Finance Department without evidence of review and authorization.

Risk

1.13.1.3 Lack of segregation of duties of such key functions may impair check and balances, thereby, leading to misappropriation of the entity's assets.

1.13.1.4 Illegitimate/unauthorized transactions may be recorded in the entity's financial records due to the absence of segregation of duties.

Recommendation

1.13.1.5 Management should facilitate segregation of duties over the initiation, authorization and recording of all financial transactions of the entity.

1.13.1.6 An automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel (Chief Accountant and or Controller) before the transactions appear in the general ledger. Going forward, 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

1.13.1.7 *Acknowledge. Management should implement the Auditor-General's recommendation/s.*

Auditor General's Position

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

1.14 IT System and Computerized Environment

1.14.1 IT Governance

Criteria

- 1.14.1.1 EDM01.01 of COBIT 2019 states that; Evaluate the governance system. Continually identify and engage with the enterprise's stakeholders, document an understanding of the requirements, and evaluate the current and future design of governance of enterprise I&T.
- 1.14.1.2 EDM01.02 of COBIT 2019 states that; Direct the governance system. Inform leaders on I&T governance principles and obtain their support, buy-in and commitment. Guide the structures, Processes and practices for the governance of I&T in line with the agreed governance principles, decision-making models and authority levels. Define the information required for informed decision making.
- 1.14.1.3 EDM01.03 of COBIT 2019 states that; Monitor the governance system. Monitor the effectiveness and performance of the enterprise's governance of I&T. Assess whether the governance system and implemented mechanisms (including structures, principles and Processes) are operating effectively and provide appropriate oversight of I&T to enable value creation.

Observation

- 1.14.1.4 During the audit, we observed no evidence of a functional IT Governance to guide the structures, Processes and practices as well as provide oversight of the IT strategic goals, objectives and activities of the entity, evidenced by the absence of the following:
- IT Strategic Committee
 - Approved IT Strategic Plan
 - IT Steering Committee
 - Organogram
 - Training Program and
 - Service Level Agreement

Risk

- 1.14.1.5 Failure to constitute the above mention IT governance structure may cause misalignment between IT initiatives and the organization's strategic goals, leading to inefficient resource allocation and potentially jeopardizing the achievement of business objectives.

Recommendation

- 1.14.1.6 Management should prioritize the development of a well-defined IT governance that aligns with their strategic vision and facilitate the achievement of long-term goals. The establishment of a robust IT governance framework will ensure that IT investments align with the nation's strategic objectives, enhancing transparency, accountability, and efficiency.

Management's Response

1.14.1.7 *Acknowledge. Management should implement the Auditor-General's recommendation/s.*

Auditor General's Position

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

1.14.2 Security Management

Criteria

1.14.2.1 DSS05 of COBIT-2019 states that: Protect enterprise information to maintain the level of information security risk acceptable to the enterprise in accordance with the security policy. Establish and maintain information security roles and access privileges. Perform security monitoring.

Observation

1.14.2.2 During the audit, we observed no evidence of an IT security management to govern the IT Environment, evidenced by the absence of:

- Approved IT Security Policy
- Installed, license, unexpired and updated Antivirus Program
- Patch Management Process

Risk

1.14.2.3 The absence of IT Security management in an organization may lead to operational disruptions, legal ramifications, and financial losses. Without proper cybersecurity measures, organizations are vulnerable to cyberattacks that may result in the theft or corruption of sensitive data, leading to operational downtime and loss of productivity.

Recommendation

1.14.2.4 Management should establish and operationalize an IT Security Management to protect the organization assets and ensure the confidentiality, integrity, and availability of data. This process would involve implementing various security measures to guard against unauthorized access, cyberattacks, and other potential security breaches that could lead to data loss or damage.

1.14.2.5 Effective IT Security Management helps maintain the trust of stakeholders, protects the organization's reputation, and ensures compliance with regulatory requirements. It also plays a vital role in safeguarding the privacy of clients and employees, thus maintaining the overall security posture of an organization in the face of evolving digital threats.

Management's Response

1.14.2.6 *Acknowledge. Management should implement the Auditor-General's recommendation/s.*

Auditor General's Position

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

1.14.3 Program Change Management

Criteria

1.14.3.1 BAI06.01 of COBIT-2019 states: Evaluate, prioritize and authorize change requests. Evaluate all requests for change to determine the impact on business Processes and I&T services, and to assess whether change will adversely affect the operational environment and introduce unacceptable risk. Ensure that changes are logged, prioritized, categorized, assessed, authorized, planned and scheduled.

Observation

1.14.3.2 During the audit, we observed no evidence of program change management to safely implement IT solutions in line with the agreed expectations and outcomes of change management processes; evidenced by the absence of:

- Documentation and approval processes to upgrades made to applications/systems.
- Formal change request documentation completed indicating the change to be made and the reasons for changes to an application/ system.
- Ensure that programmers have access to the test environment only, not the live or production environments.

Risk

1.14.3.3 The absence of a structured program change management process may lead to significant risks, including the potential for unauthorized changes and the lack of traceability for modifications made to systems or applications.

Recommendation

1.14.3.4 Management should develop and operationalize a robust change management program which includes comprehensive documentation and approval processes for upgrades, patches, and reviewed before implementation.

1.14.3.5 Implementing these steps can help in aligning changes with organizational policy and maintaining the integrity of the IT infrastructure.

Management's Response

1.14.3.6 *Acknowledge. Management should implement the Auditor-General's recommendation/s.*

Auditor General's Position

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

1.14.4 Physical Access Controls

Criteria

1.14.4.1 DSS05.05 of COBIT-2019 states, Manage physical access to I&T assets. Define and implement procedures (including emergency procedures) to grant, limit and revoke access to premises, buildings and areas, according to business need. Access to premises, buildings and areas should be justified, authorized, logged and monitored. This requirement applies to all persons entering the premises, including staff, temporary staff, clients, vendors, visitors or any other third party.

Observation

1.14.4.2 During the audit, we observed no evidence of physical access controls to protect IT assets, evidenced by the absence of:

- Establishment of policy that cover physical access to IT Environments
- Control of access to sensitive area, such as computer room, operations, storage rooms, network rooms etc.
- Control of physical access after hours

Risk

1.14.4.3 The absence of physical access controls may lead to unauthorized entry, theft, vandalism, or even compromise of sensitive information.

Recommendation

1.14.4.4 Management should develop, approve and operationalize a physical access control policy to protect IT assets. Evidence of approved physical access control policy should be adequately documented and filed to facilitate future review.

Management's Response

1.14.4.5 *Acknowledge. Management should implement the Auditor-General's recommendation/s.*

Auditor General's Position

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

1.14.5 Environmental Controls

Criteria

1.14.5.1 DSS01.04 of COBIT-2019 states, Manage the environment. Maintain measures for protection against environmental factors. Install specialized equipment and devices to

monitor and control the environment. Identify how I&T equipment, including mobile and off-site equipment, is protected against environmental threats. Ensure that the policy limits or excludes eating, drinking and smoking in sensitive areas, and prohibits storage of stationery and other supplies that pose a fire hazard within computer rooms.

Observation

1.14.5.2 During the audit, we observed no evidence of an IT Environmental control, evidenced by the absence of:

- Environmental control policy
- Fire suppression systems (at all buildings)
- Fire extinguishers (at all buildings)
- Uninterrupted Power Supply (UPS)

Risk

1.14.5.3 The absence of robust IT environmental controls may lead to environmental hazards, potentially disrupting operations and damaging valuable IT assets.

Recommendation

1.14.5.4 Management should develop, approve and operationalize an environmental control policy and put in place suppression systems and fire extinguishers to protect against potential fire hazards.

1.14.5.5 Evidence of approved environmental controls policy should be adequately documented and filed to facilitate future review.

Management's Response

1.14.5.6 *Acknowledge. Management should implement the Auditor-General's recommendation/s.*

Auditor General's Position

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

1.14.6 Logical Access Controls

Criteria

1.14.6.1 DSS05.04 of COBIT 2019 states that Manage user identity and logical access. Ensure that all users have information access rights in accordance with business requirements. Coordinate with business units that manage their own access rights within business Processes. Maintain user access rights in accordance with business function, process requirements and security policies. Align the management of identities and access rights to the defined roles and responsibilities, based on least-privilege, need-to-have and need-to-know principles.

Observation

1.14.6.2 During the audit, we observed no evidence of logical access controls to protect the entity's assets (applications and computers) from unauthorized users; evidenced by the absence of:

- Approved User policy
- Review of user access rights
- Unique user name and password
- Password length and expiration

Risk

1.14.6.3 The absence of a logical access control may lead to unauthorized access, errors, fraud, and breach of confidentiality, integrity, and unavailability of data.

Recommendation

1.14.6.4 Management should develop, approve and operationalize logical access control policy (user policy) to protect the confidentiality, integrity, and availability of data against unauthorized use.

1.14.6.5 Evidence of approved logical access controls policy should be adequately documented and filed to facilitate future review.

Management's Response

1.14.6.6 *Acknowledge. Management should implement the Auditor-General's recommendation/s.*

Auditor General's Position

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

1.14.7 IT Service Continuity

Criteria

1.14.7.1 DSS04.03 of COBIT 2019 state that "provides for entities to develop a business continuity plan (BCP) based on the strategy that documents the procedures and information in readiness for use in an incident to enable the enterprise to continue its critical activities."

1.14.7.2 DSS04.02 of COBIT 2019 state that "Evaluate business resilience options and choose a cost-effective and viable strategy that will ensure enterprise continuity, disaster recovery and incident response in the face of a disaster or other major incident or disruption."

1.14.7.3 APO01.05 Establish roles and responsibilities. Define and communicate roles and responsibilities for enterprise I&T, including authority levels, responsibilities and accountability.

Observation

- 1.14.7.4 During the audit, we observed no evidence of IT Service Continuity plan to ensure enterprise continuity, disaster recovery and incident response in the face of a disaster or other major incident or disruption, evidenced by the absence of:
- A disaster recovery plan
 - On and off-site storage of IT continuity plan and disaster recovery plan
 - Implementation of backup and retention strategy
 - Perform verify and check backup for successful completion
 - Secure storage of off-site backup facility

Risk

- 1.14.7.5 The lack of an IT Service Continuity plan may lead to inadequate response disruption or disaster and lack of resilience.

Recommendation

- 1.14.7.6 Management should develop, approve and operationalize an IT Service Continuity plan to strengthen the entity IT infrastructure and adequately respond to disaster.
- 1.14.7.7 Evidence of approved IT Service Continuity plan should be adequately documented and filed to facilitate future review.

Management's Response

- 1.14.7.8 *Acknowledge. Management should implement the Auditor-General's recommendation/s.*

Auditor General's Position

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

ANNEXURES

Annexure 1: Employees Not Verified

Liberia Water Sewer Corporation Employees - Management Department Head Count/ Employees Not Verified									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification Number	Date of Employment	Date Of Birth	NASSCORP Number	Education
1.	Armah M. Kpissay II	90327	Asst. Manager Compliance	1,050.00	4670620687	August 1,2018	November 27,1967	050427664	BBA/ Management
2.	Benetta Roberts	90537	Monitoring & Evaluation Officer	550.00	8190250405	November 1,2022	January 13,1996	N/A	High School Diploma
3.	Blessing Esber	90526	Monitoring & Evaluation Officer	550.00	3130280923	June 2,2022	January 23,2001	N/A	University Student
4.	Even Gee	90768	Office Assistant /MD	350.00		July 3, 2023	January 8, 1992	N/A	High School Diploma
5.	Kosso G. Mcgee	90462	Monitoring & Evaluation Officer	550.00	2340650644	April 1,2019	March 23,1995	030463700	BSc/Information Technology
6.	La_Aminie S. Kromah	90461	Manager/Managem ent Internal Control	1,300.00	6960500892	April 1,2019	November 11,1984	N/A	Diploma / Computer
7.	Loretta Y. Kwaizah	90673	Compliance Officer	805.00	3180160575	May 1,2002	June 15,1962	039957500	BBA/Management
8.	Mohammed Sumawolo	90484	Internal Auditor/MIC	550.00	1640270716	September 15,2020	May 31,1987	050453775	BBA Accounting
9.	Momolu Kamara	90549	Monitoring & Evaluation Officer	550.00	4530670839	November 1,2022	March 6,1989	N/A	High School Diploma
10.	Princess M. Foday	90675	Monitoring & Evaluation Officer	550.00	7850140581	July 3, 2023	October 26, 1991		Diploma Travel Agent Training, Niv. Student
11.	Princess P. Kimba	90306	Asst. M&E Manager	1,050.00	5410690891	August 1,2018	January 15,1986	030241546	BBA/Management
12.	Reuben Washington	90318	Monitoring & Evaluation Officer	550.00	3720290468	June 1, 2023	February 9,1985	N/A	BSc/Sociology
13.	Sarah N. Gbanah	90680	Debt Recovery Director	2,000.00	5300750178	June 1,2003	February 12,1964	039957292	MBA/Management



Liberia Water Sewer Corporation Employees - Management Department Head Count/ Employees Not Verified									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification Number	Date of Employment	Date Of Birth	NASSCORP Number	Education
14.	Stephen Teah	90474	Monitoring & Evaluation Officer	550.00	2920710841	June 1,2019	December 25,1983	030463717	N/A
15.	Vasee M. Sheriff	90625	Monitoring & Evaluation Officer	550.00	2760630306	April 1, 2023	May 20, 1977	040241676	High School Diploma

Liberia Water Sewer Corporation Employees - Administration Department Head Count/ Employees Not Verified									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification Number	Date of Employment	Date Of Birth	NASSCORP Number	Education
1.	Abu Conneh	90600	Mechenic	350.00	7820150790	April 1, 2023	January 20, 1970	N/A	Certificate/Auto Mechanics
2.	Abu Sheriff	90678	Security/Buchanan	197.00	2460900380	July 3, 2023	January 16,1976	N/A	N/A
3.	Alfred H. Barclay	90789	Janitor	197.00	5590890624	September 19, 2023	September 12, 1999	N/A	High School Diploma
4.	Alfred Ngessah	90435	Heavy Duty Driver	298.00	3810280350	January 2,2019	April 12,1980	N/A	Certificate / Driving
5.	Amadu S. Baryo II	90269	Procurement Director	2,000.00	5701203667	May 2,2018	October 15,1978	N/A	BBA/Management
6.	Anthony F. Kai	90717	Security/Inspector	296.30	2500240402	May 1, 2023	November 22, 1968	N/A	Certificates/Maritime Training
7.	Anthony H. Collins	90506	IT Network Administrator	722.50	1170340604	May 1,2021	May 29,1990	050458009	Diploma/Electronics
8.	Benside Gabriel	90784	Janitor	197.00		August 01, 2023	March 29, 1993	N/A	N/A
9.	Borbor Willie	90686	Security/Inspector	296.30	4230210164	July 3, 2023	April 28,1958	N/A	Certificate/Security Training
10	Comfort S.	90780	Janitor		5390380162	August 01, 2023	August 31,	50274863	Certificate/Hair

Liberia Water Sewer Corporation Employees - Administration Department Head Count/ Employees Not Verified									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification Number	Date of Employment	Date Of Birth	NASSCORP Number	Education
	Kollie			197.00			1977		Dressing
11	Edward K. Dennis	90193	Shift Inspector	296.30	4290600278	August 1,2015	February 14,1968	030393904	Diploma/High School
12	Emmanuel S. Tamba	90528	Executive Driver/Finance	450.00	1270350796	September 1,2022	December 14,1994	N/A	High School Diploma
13	Jacob Roberts	90699	Security	197.00	8930750707	July 3, 2023	June 17,1962	N/A	Certificate/Basic Security Training
14	Joseph C. Dalieh, Jr.	90497	Asst. Manager/Mat. Adm/WTP	1,050.00	8890850925	March 1,2021	August 16,1978	N/A	University Student
15	Josephine D. Poure	90686	Asst.Manager /Material Admin.	1,050.00	1300980728	June 1,2003	June 24,1965	039957412	BBA/Accounting
16	Junior Logan	90313	Heavy Duty Driver	298.00	8510300895	August 1,2018	December 12,1986	N/A	Certificate/Driving
17	Kalefala M. Bayour	90372	Asst. Manager/Procurement	1,050.00	2490340973	January 2,2019	November 15,1983	N/A	BBA / Management
18	Maligie Sesay	90726	Security	197.00	1300520948	July 3, 2023	June 6,1964	N/A	Certtticate/Security Training
19	Mohamed S. Konneh	90524	Issuing and Receiving Clerk	316.00	1630510279	May 24.2022	February 2,1987	N/A	High School Diploma
20	Mohammed Donzo	90678	Receiving & Issuing Clerk	316.00	3650390828	April 1, 2023	February 2,1987	50488595	High School Diploma
21	Moses T. Peah	90516	IT Network Administrator	722.50	1460150567	May 1,2021	February 28,1993	040488570	N/A
22	Olaska Wulu Barh	90804	General Services Officer/Zwedru	603.75	1760710916	November 1, 2023	June 16, 1966	N/A	N/A
23	Ousman Massaray	90734	Security	197.00	4930930574	July 3, 2023	August 2,1992	N/A	N/A
24	Patricia M. Wah	90679	Receiving & Issuing Clerk	316.00	8800830340	April 1, 2023	September 29, 1995	50274818	High School Diploma

Liberia Water Sewer Corporation Employees - Administration Department Head Count/ Employees Not Verified									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification Number	Date of Employment	Date Of Birth	NASSCORP Number	Education
25	Patrick M. Massaquoi	90102	Electrical Technician	517.50	7760980982	October 1,2013	April 3,1986	050379986	Diploma High School/Electronics
26	Paul E. Joe	90735	Security	197.00	7400120164	July 3, 2023	August 15,1962	N/A	High School Diploma, Certificate/Basic Security Training
27	Peter B. Wehyee	90736	Security	197.00	8950820261	July 3, 2023	March 10,1962	N/A	Certificate/Basic Security Training
28	Philip Kperun	90101	Network and System/Supervisor	1,000.00	5240620549	October 1,2013	July 2,1975	069962831	Diploma / Computer Engineer
29	Princess M. Taye	90227	Procurement Officer	550.00	5750320765	July 1,2018	November 4,1984	050457999	BSc/Sociology
30	Princess S. Macaulay	90499	Director/Material Administration	2,000.00	8630740163	March 1,2021	August 23,1978	030241589	AA/Civil Engineer
31	Richard B.Z Devine	90740	Security	197.00	4460590434	July 3, 2023	August 15,1993	60260556	University Student
32	Rubin Z. Johnson	90741	Security	197.00	7260270398	July 3, 2023	March 10,1965	30259437	Certificate/Basic Security Training
33	Samuel M. James	90742	Janitor/Buchanan	197.00	8450820813	July 3, 2023	May 28, 1984	N/A	N/A
34	Sando K. Kollie	90345	Administrative Assistant DMD/A	632.50	3840160767	September 1,2018	February 16,1985	030403994	BBA/Management
35	Siafa Manobah Jeneka	90552	Asst. Manager/Public Relations	1,050.00	5920530960	November 1,2022	June 22,1984	N/A	University Student
36	Theophilus K. Perry	90745	Security	197.00	2120120464	July 3, 2023	May 22,1959	N/A	Certificate/Basic Security Training
37	Varlee F. Kamara	90746	Security	197.00	5210720109	July 3, 2023	January 24, 2000	N/A	High School Diploma
38	Vivian	90684	Receiving & Issuing Clerk		3200970826	April 1, 2023	December	50274837	High School

Liberia Water Sewer Corporation Employees - Administration Department Head Count/ Employees Not Verified									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification Number	Date of Employment	Date Of Birth	NASSCORP Number	Education
	Williams			316.00			15, 1982		Diploma
39	Zeko G. Meaka	90166	Manager/Procurement	1,300.00	1740650654	August 1,2015	September 26,1977	N/A	BSc/ Economics

Liberia Water Sewer Corporation Employees - Zwedru Administration Department Head Count/ Employees Not Verified									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification Number	Date of Employment	Date Of Birth	NASSCORP Number	Education
1.	Renato Wulue	90807	Security	197.00	6420700129	November 1, 2023	June 6, 1964	N/A	N/A
2.	Richard D. Pennue	90808	Security	197.00	2810670955	November 1, 2023	January 5, 1963	N/A	N/A

Liberia Water Sewer Corporation Employees - Finance Department Head Count/ Employees Not Verified									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification Number	Date of Employment	Date Of Birth	NASSCORP Number	Education
1.	Deworseh M. Vankan	90849	Cashier	427.00	3630270546	September 1,2011	December 10,1979	020342627	University Student
2.	Felecia T. Hare	90839	Senior Accountant	550.00	8890930860	June 1,2010	April 19,1984	050379990	BBA/Accounting
3.	Franklin Z. Kpadeh	90378	Financial Expert	1,045.00	3920540523	January 2,2019	June 4,1991	N/A	BBA/Accounting
4.	J. Benjamin Hiah	90672	Financial Analyst	1,725.00	4860570385	September 1,2001	April 21,1972	945759	MBA/Finance
5.	James P. Fromah	90348	Accounts Director	2,000.00	3620760642	October 15,2018	April 23,1987	026344079	BA/Criminal Just./CFE
6.	Konah G. Lempekeh	90725	Asst. Manager/Accounts	1,050.00	5810680359	September 1,2001	July 13,1990	039957345	BSc/Accounting

Liberia Water Sewer Corporation Employees - Finance Department Head Count/ Employees Not Verified									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification Number	Date of Employment	Date Of Birth	NASSCORP Number	Education
7	Korpo Jensen	90884	Financial Analyst	1,725.00	2290710203	November 1,2012	March 10,1986	020348052	BBA/Accounting
8	Quenette T.H Johnson	90529	Cashier	427.00	3910160801	September 1,2022	September 18,1982	N/A	University Student
9	Ruth W. Kekula	90356	Cashier	427.00	2560390837	Novemebr 1,2018	December 19,1985	040392931	University Student
1	Solonlair J. Gbolor	90885	Accounts Manager	1,300.00	1480720768	November 1,2012		050380050	BBA/Accounting

Liberia Water Sewer Corporation Employees - Sales & Marketing Department Head Count/ Employees Not Verified									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification Number	Date of Employment	Date Of Birth	NASSCORP Number	Education
1.	Angeline K. Collins	90659	Marketing Representative	424.00	5480890297	April 1, 2023	October 30,1994	N/A	High School Diploma
2.	Clarence P. Woodson	90386	Marketing Rep. /Water	424.00	8190890311	January 2,2019	November 8,1986	N/A	University Student
3.	Comfort K. Arkpan	90699	Customer Services Assistant	296.00	2100820961	April 1, 2023	June 23, 1997	020241510	High School Diploma
4.	Dacious P. Sarweh	90383	Marketing Rep. /Water	424.00	7180230705	January 2,2019	October 7,1997	60453794	University Student
5.	Dickson S. Dolo	90159	Account Officer /Water	550.00	3570210133	January 1,2015	December 31,1964	039957434	BSc/ Economics
6.	Fatorma Kollie	90415	Meter Reader	350.00	1200410917	January 2,2019	July 11,1990	060453789	Certificate / Welding
7.	Hawa P. Mansaray	90359	Customer Services Officer	550.00	8940750561	Novemebr 1,2018	March 12,1987	N/A	BA/Sociology
8.	J. Emmanuel Mulbah	90443	Marketing Rep. Water	424.00	7320380854	March 1,2019	October 8,1978	060458042	BBA /Management

Liberia Water Sewer Corporation Employees - Sales & Marketing Department Head Count/ Employees Not Verified									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification Number	Date of Employment	Date Of Birth	NASSCORP Number	Education
9.	John G. Yarsiah	90515	Marketing Representative	424.00	5850360977	May 1,2021	August 9,1978	030463706	High School Diploma
10.	Jonathan Wreyou	90392	Marketing Representative	424.00	5910850400	January 2,2019	May 14,1984	N/A	High School Diploma
11.	Josephine Dunbar	90207	Director/Sales & Marketing	2,000.00	7790690277	January 1,2015	February 27,1991	050453757	BSc / Management
12.	Ma - Tenneh Siryon	90335	Marketing Representative	424.00	5860920736	August 1,2018	November 9,1995	050427665	University Student
13.	Mackenzie S. Sekey	90873	Marketing Assistant	360.00	8450460288	August 1,2012	August 19,1962	N/A	High School Diploma
14.	Magdalene M. Moore	90237	Marketing Rep .Water)	424.00	5740700891	May 15,2018	September 19,1987	N/A	University Student
15.	Marie S. Tamba	90300	Marketing Representative	424.00	8940580900	August 1,2018	September 7,1983	050453764	University Student
16.	Mohammed Y. Kromah	90370	Meter Reader	350.00	1740290673	January 2,2019	August 6,1997	060453801	High School Diploma
17.	Oscar B. Otto	90759	Manager/Sales & Marketing	1,300.00	7160250259	May 5,2005	June 27,1978	039957279	BPA/Public Admin.
18.	Reumar M. Deline	90772	Customer Services Officer	550.00	7350710392	August 01, 2023	December 26, 2003	N/A	University Student
19.	Salomie C. Wakpolo	90341	Marketing Rep .	424.00	6290590269	Aug. 1,2018	August 17,1983	050427696	University Student
20.	Somah K. Nuah	90406	Customer Services Officer	550.00	1610250862	January 2,2019	October 17,1989	040431627	BPA/Public Administration
21.	Vivian B. Greaves	90501	Customer Services Officer	550.00	5170650630	May 1,2021	December 31,1973	024674789	BBA/Management

Liberia Water Sewer Corporation Employees – Technical Services Department Head Count/ Employees Not Verified									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification Number	Date of Employment	Date Of Birth	NASSCORP Number	Education
1.	A. Vamunyah M. Kromah	90681	Plumber C	260.00	3850820673	April 1, 2023	November 11, 1988	060488715	High School Diploma
2.	Alpha O. Bah	90171	Network Director	2,000.00	5710410719	April 2,2018	February 3,1985	03039378	MSc Petroleum Eng.
3.	Amos Z. Koigbli	90648	Sanitary Engineer	1,300.00	1210300681	April 1,1998	December 24,1962	039957536	BSc/Civil Engineering
4.	Ann Mardea White	90680	Administrative Assistant/Program&Planning	632.50	3130680533	April 1, 2023	November 7,1999	040488540	University Student
5.	Arthur F. Konwaye	90127	Industrial Plumber III	260.00	6420830685	December 1,2014	March 13,1969	040379962	Certificate / Plumbing
6.	Askew Vah	90563	Plumber C/T&D	260.00	6650980638	April 1, 2023	August 23,1980	060488720	Certicate / Plumbing
7.	Assurance G. Kezelee	90814	Environmental Assistant	632.50	5920680196	November 1, 2023	July 25, 2002	N/A	University Student
8.	Augustina Joboe Johnny	90199	Chief of Office Staff/T-S	1,300.00	3360500468	October 15,2015	June 12,1988	030393932	BSc Civil Engineering
9.	Charles B. Sargbah	90709	Asst. Manager Field Serices	1,050.00	8360840301	October 11,2004	August 28,1963	039957442	High School Diploma
10	Dahn Barlea	90754	Foreman	391.00	5900810532	May 2,2005	July 23,1964	039957353	Certificate /Plumbing
11	Emmanuel B. King	90126	Industrial Plumber III	260.00	2120620642	December 1,2014	July 26,1969	050380004	Certificate / Plumbing
12	Francis K. Adzanu	90837	Director/Block Mapping	2,000.00	1270830478	June 1,2010	July 28,1965	N/A	Master of Arts
13	Harrison N. Paye	90124	Manager/Project & Program	1,300.00	1140790926	October 1,2014	September 18,1977	020419485	BSc Civil Engineering
14	Henry M.	90690	Foreman		4750300679	October 1,2002	May 16,1963	039957495	Certificate / Plumbing

Liberia Water Sewer Corporation Employees – Technical Services Department Head Count/ Employees Not Verified									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification Number	Date of Employment	Date Of Birth	NASSCORP Number	Education
	Kolleh			391.00					
15	J. Korfeh Thomas	90878	Senior Engineer	1,437.50	7180350156	October 1,2012	December 23,1965	933400306	Msc/Water Supply & Environmental Sanitation
16	Jimmy M. Wahlo	90654	Plumber C	260.00	3600790526	April 1, 2023	July 26, 1997	N/A	High School Diploma
17	John Sorbor	90758	Plumber A/T&D	316.25	1200870436	July 3, 2023	September 23,1958	N/A	High School Diploma
18	Marcus W. Johnson	90147	Industrial Plumber III	260.00	8370640168	December 1,2014	March 20,1964	050380044	Certificate / Plumbing
19	Marie S. Saryee	90458	Zonal Supervisor / Field Services	550.00	4970430806	April 1,2019	May 3,1989	N/A	BBA/Accounting
20	Mark N. Flomo	90142	Industrial Plumer Grade B	312.00	3390810158	December 1,2014	August 8,1982	050380002	Certificate / Plumbing
21	Mayesa Jabateh	90369	Supervisor/Network	550.00	1310180189	January 2,2019	April 10,1994	N/A	Diploma/Plumbing
22	Moses Lasana	90573	Operator A	359.00	8150830971	April 1, 2023	November 28, 1963	N/A	Certificate/Operator Training
23	Peter S. Tiah	90762	Manager/Block Mapping	1,300.00	6460830162	July 3, 2023	April 20,1968	N/A	BSc/ Geography, Certificate in Statistic
24	Philip S. Duncan	90733	Foreman	391.00	4900780877	May 2,2005	January 17,1964	039957244	Certificate / Plumbing
25	Rufus D.L Fagan	90581	Mapper	358.00	8560470472	April 1, 2023	October 10,1990	N/A	University Student
26	Solomon C. Blay	90308	Field Supervisor/ Sewer	550.00	6750940497	August 1,2018	February 19,1976	N/A	N/A
27	Susan S. Nyounway	90892	Plumber II	292.00	5740690759	December 1,2012	October 10,1977	020348047	Certificate / Plumbing

Annexure 2: Non-Competitive Recruitment of Employees

Liberia Water Sewer Corporation Employees - Management Department/ Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
52. 1	A. Abel Joe	90630	Monitoring & Evaluation Officer	550.00	7910620830	April 1, 2023	40241693	October 24, 1984	BA/Sociology
53.	Abraham A. Baryor	90626	Monitoring & Evaluation Officer	550.00	3280670819	April 1, 2023	40341220	March 28, 1980	High School Diploma, Diploma/Driving
54.	Adam B. Kromah	90707	Monitoring & Evaluation Officer	550.00	6310570747	April 1, 2023	40488585	October 22, 1982	High School Diploma
55.	Aloysius B. Kanneh	90541	Monitoring & Evaluation Officer	550.00	8840600673	November 1, 2022	40241661	February 15, 1988	High School Diploma
56.	Amadou P. Toure, Jr.	90542	Monitoring & Evaluation Officer	550.00	4950710172	November 1, 2022	60488709	April 25, 1984	Diploma/High Sch., Diploma/Basic Comp. Ops
57.	Amadu M. Bility	90543	Monitoring & Evaluation Officer	550.00	4460410533	November 1, 2022	50488606	December 5, 1982	High School Diploma
58.	Aminata Sheriff	90645	Compliance Officer	805.00	5470280825	April 1, 2023	50488632	October 22, 1975	High School Diploma
59.	Amos Saye	90631	Monitoring & Evaluation Officer	550.00	8170800672	April 1, 2023	40488561	November 28, 1989	High School Diploma, Diploma/Driving
60.	Arthur B. Ansumana	90634	Monitoring & Evaluation Officer	550.00	7870390543	April 1, 2023	40488557	January 8, 1980	High School Diploma
61.	Asha T. Konneh	90632	Monitoring & Evaluation Officer	550.00	5380100826	April 1, 2023	23000005	May 10, 1997	Cert./Mapping&Spatial Analysis
62.	Augustine Flomo	90689	Monitoring & Evaluation Officer	550.00	5970850823	April 1, 2023	50488629	May 05, 1979	High School Diploma
63.	Austin D. Dennis	90639	Monitoring & Evaluation Officer	550.00	8570960621	April 1, 2023	N/A	April 5, 1985	N/A

Liberia Water Sewer Corporation Employees - Management Department/ Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
64.	Banto B. Gedekar	90627	Monitoring & Evaluation Officer	550.00	2610170530	April 1, 2023	50488601	May 12, 1984	Cert./Teacher Training, Diploma/High Sch.
65.	Benetta Roberts	90537	Monitoring & Evaluation Officer	550.00	8190250405	November 1, 2022	N/A	January 13, 1996	High School Diploma
66.	Blessing Esber	90526	Monitoring & Evaluation Officer	550.00	3130280923	June 2, 2022	N/A	January 23, 2001	University Student
67.	Boimah M.J Johnson	90706	Monitoring & Evaluation Officer	550.00	2650650367	April 1, 2023	N/A	December 15, 1986	BSc/Economics
68.	Catherine S. Findley	90628	Monitoring & Evaluation Officer	550.00	4900230432	April 1, 2023	29999986	March 7, 1979	High School Diploma
69.	Daniel S. Varnie	90692	Monitoring & Evaluation Officer	550.00	7380790617	April 1, 2023	40241636	December 20, 1963	High School Diploma
70.	Daniel S. Wreh	90670	Monitoring & Evaluation Officer	550.00	1200870680	July 3, 2023	30259427	September 7, 1985	Cert./Customer Serv., Diploma/High Sch.
71.	Diana L. Gimeh	90635	Monitoring & Evaluation Officer	550.00	4670790352	April 1, 2023	30241535	April 21, 1992	Diploma/High School
72.	Edward Kiadii	90544	Monitoring & Evaluation Officer	550.00	7420820134	November 1, 2022	40488583	January 1, 1984	Cert./Operational Health&Safety Mang.
73.	Edwin Z. Diggen	90711	Monitoring & Evaluation Officer	550.00	3140290392	April 1, 2023	40241630	June 13, 1986	N/A
74.	Emmanuel S. Doe	90688	Monitoring & Evaluation Officer	550.00	4890240286	April 1, 2023	40241699	March 01, 1974	Diploma/High School
75.	Emmett P. Chea	90647	Manager/Monitoring & Evaluation	1,300.00	6980600106	April 1, 2023	50431790	June 11, 1987	BSC/Economics, MBA/Aministration
76.	Emmett Wilfred Thogar	90813	Monitoring & Evaluation Officer	550.00	7890970962	November 1, 2023	50274983	November 2, 1992	Diploma/High School
77.	Even Gee	90768	Office Assistant /MD	350.00		July 3, 2023	N/A	January 8, 1992	High School Diploma

Liberia Water Sewer Corporation Employees - Management Department/ Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
78.	Faith J. Carter	90704	Monitoring & Evaluation Officer	550.00	4730740917	April 1, 2023	30443629	May 5, 1995	Certificate C/Teacher's training
79.	Felton P. Slekey	90694	Monitoring & Evaluation Officer	550.00	6130740692	April 1, 2023	40241690	July 13, 1980	High School Diploma
80.	Foday J.B King	90703	Monitoring & Evaluation Officer	550.00	2290280751	April 1, 2023	30241604	July 26, 1989	High School Diploma
81.	G. Alphonso Gaye	90709	Managing Director	6,900.00	1260200522	April 1, 2023	N/A	October 16, 1962	BBA/Accounting, MBA/Accounting
82.	Gibson B. Tokpah	90691	Monitoring & Evaluation Officer	550.00	5150270545	April 1, 2023	60488772	July 08, 1993	High School Diploma
83.	Gladstone J. Blamo	90637	Monitoring & Evaluation Officer	550.00	3510470171	April 1, 2023	50488597	July 25, 1990	High School Diploma
84.	Gusdella Edna Trocon	90629	Monitoring & Evaluation Officer	550.00	4630720877	April 1, 2023	50274873	September 1, 2002	High School Diploma
85.	Hawa S. Sewah	90698	Monitoring & Evaluation Officer	550.00	2490890536	April 1, 2023	30241528	February 26, 1994	High School Diploma
86.	J. Boikai Gomore	90545	Monitoring & Evaluation Officer	550.00	6820940393	November 1, 2022	20013088	September 23, 1979	High School Diploma
87.	J. Irvin P. Suo, II	90687	Monitoring & Evaluation Officer	550.00	5520820149	April 1, 2023	69983917	May 20, 1975	High School Diploma
88.	Jackson Tulay	90685	Monitoring & Evaluation Officer	550.00	5380680918	April 1, 2023	50488608	November 03, 1965	High School Diploma
89.	James L. Nyenpan	90671	Monitoring & Evaluation Officer	550.00	6150980620	July 3, 2023	N/A	March 29, 1993	High School Diploma
90.	Janet J. Clarke	90672	Monitoring & Evaluation Officer	550.00	4270490288	July 3, 2023	N/A	January 25, 1981	BA/Sociology
91.	Jessica Jallah	90673	Monitoring & Evaluation Officer	550.00	1940560646	July 3, 2023	N/A	July 26, 1997	High School Diploma

Liberia Water Sewer Corporation Employees - Management Department/ Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
92.	Johnson Q. Mark	90546	Monitoring & Evaluation Officer	550.00	5350570989	November 1,2022	40488580	January 1,1991	High School Diploma
93.	Joseph E. Wright	90547	Monitoring & Evaluation Officer	550.00	6860860750	November 1,2022	50488619	April 26,1996	High School Diploma
94.	Kebbe K. Gayflor	90636	Monitoring & Evaluation Officer	550.00	4240250657	April 1, 2023	20241506	October 8,1989	High School Diploma
95.	Lewis K. Brisbane	90770	Monitoring & Evaluation Officer	550.00	1640100474	August 1, 2023	N/A	September 25, 1995	N/A
96.	Lincoln K. Burphy	90548	Monitoring & Evaluation Officer	550.00	5610240409	November 1,2022	40488584	February 29,1980	High School Diploma
97.	McWilliam Z. Johnson	90638	Monitoring & Evaluation Officer	550.00	2480470976	April 1, 2023	50387580	May 22,1982	High School Diploma
98.	Mercy S. Konyolo	90690	Monitoring & Evaluation Officer	550.00	2500470872	April 1, 2023	N/A	October 06, 1989	High School Diploma
99.	Mohammed A. Sesay	90646	Assistant Coordinator/Compliance	1,050.00	8750560170	April 1, 2023	50382718	July 5,1987	BSC/Management
100.	Momolu Kamara	90549	Monitoring & Evaluation Officer	550.00	4530670839	November 1,2022	N/A	March 6,1989	High School Diploma
101.	Nyuminie J. Jackson	90633	Monitoring & Evaluation Officer	550.00	8200790520	April 1, 2023	40488571	June 10,1999	High School Diploma
102.	Philip B. Guzesh	90686	Monitoring & Evaluation Officer	550.00	2170430208	April 1, 2023	N/A	March 15, 1975	High School Diploma
103.	Pinky Younger Kormah	90538	Monitoring & Evaluation Officer	550.00	6150580379	November 1,2022	030241593	June 20,1995	BSc/Information Technology
104.	Princess M. Foday	90675	Monitoring & Evaluation Officer	550.00	7850140581	July 3, 2023		October 26, 1991	Diploma Travel Agent Training,Univ. Student
105.	Randolph Q. Passewee	90693	Monitoring & Evaluation Officer	550.00	2340750530	April 1, 2023	050488622	January 1, 1977	High School Diploma

Liberia Water Sewer Corporation Employees - Management Department/ Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
106.	Reuben Washington	90318	Monitoring & Evaluation Officer/Kakata	550.00	3720290468	June 1, 2023	N/A	September 2, 1985	BSc/Sociology
107.	Sampson Miller	90539	Monitoring & Evaluation Officer	550.00	5340490524	November 1, 2022	040488581	March 31, 1979	High School Diploma
108.	Samuel Clarke	90713	Monitoring & Evaluation Officer	550.00	6920740657	May 1, 2023	04047778	December 25, 1984	University Student
109.	Varney Capehart	90551	Monitoring & Evaluation Officer	550.00	8830300610	November 1, 2022		September 15, 1983	High School Diploma
110.	Vasee M. Sheriff	90625	Monitoring & Evaluation Officer	550.00	2760630306	April 1, 2023	040241676	May 20, 1977	High School Diploma
60	Wilson Holmes	90705	Monitoring & Evaluation Officer	550.00	2400480209	April 1, 2023	30362666	March 10, 1986	AA/Secondary Education

Liberia Water Sewer Corporation Employees – Administration / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
1.	Aaron G. Gbelefolo	90104	Assistant Manager/Transport	1,050.00	1390260812	January 1, 2014	050380010	April 19, 1986	University Student
2.	Abdullah Kromah	90714	Security Inspector	296.30	6950860643	April 1, 2023	N/A	April 24, 1990	BBA/Management, Cert. M&E
3.	Abel F. Bondo	90676	Security/Kakata	197.00	1450970459	July 3, 2023	N/A	May 25, 1980	Certificate/Basic Security Training
4.	Abraham Kanneh	90677	Security/Inspector	296.30	1310390347	July 3, 2023	N/A	October 15, 1980	BBA/Management
5.	Abu Conneh	90600	Mechenic	350.00	7820150790	April 1, 2023		January 20, 1970	Certificate/Auto Mechanics

Liberia Water Sewer Corporation Employees – Administration / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
6.	Abu Sheriff	90678	Security/Buchanan	197.00	2460900380	July 3, 2023	N/A	January 16, 1976	N/A
7.	Alexander K. Joe	90679	Security	197.00	3280370587	July 3, 2023	N/A	December 18, 1991	High School Diploma
8.	Alfred H. Barclay	90789	Janitor	197.00	5590890624	September 19, 2023	N/A	September 12, 1999	High School Diploma
9.	Alpha M. Barry	90680	Security	197.00	8376540976	July 3, 2023	N/A	December 1, 1983	Certificate/Electricity, High School Diploma
10.	Alphonso H. Pyne	90787	Facility Administrative Officer/GSS	603.75	6870830242	September 22, 2023		July 16, 1984	BSc/General Agriculture
11.	Amos Holder	90589	Janitor/White Plains	197.00	2670920622	April 1, 2023	060488770	January 1, 1976	High School Diploma
12.	Amos W. Gbee	90681	Security	197.00	4300180914	July 3, 2023	60260661	May 17, 1979	High School Diploma
13.	Anthony F. Kai	90717	Security/Inspector	296.30	2500240402	May 1, 2023	N/A	November 22, 1968	Certificates/Maritime Training
14.	Anthony G. Paye	90682	Security/Buchanan	197.00	4630480368	July 3, 2023	N/A	March 10, 1986	N/A
15.	Benjamin N. Varfley	90683	Security	197.00	33609001850	July 3, 2023	N/A	February 4, 1984	N/A
16.	Benside Gabriel	90784	Janitor	197.00		August 1, 2023	N/A	March 29, 1993	N/A
17.	Bladen Reeves	90684	Security	197.00	3780430173	July 3, 2023	N/A	September 19, 1972	High School Diploma
18.	Boimah Sackie	90685	Security/Buchanan	197.00	4670640196	July 3, 2023	N/A	March 8, 1979	Certificate of Excellence

Liberia Water Sewer Corporation Employees – Administration / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
19.	Borbor Willie	90686	Security/Inspector	296.30	4230210164	July 3, 2023	N/A	April 28,1958	Certificate/Security Training
20.	Christopher M. Ballah	90687	Security	197.00	1300780562	July 3, 2023	N/A	November 11, 1978	Certificate/Basic Security Training, High School Diploma
21.	Comfort S. Kollie	90780	Janitor	197.00	5390380162	August 01, 2023	50274863	August 31, 1977	Certificate/Hair Dressing
22.	Crayton Wleh	90688	Security	197.00	6500490258	July 3, 2023	N/A	March 7, 1987	Diploma/High School
23.	D. Rennie Salebia	90592	Chief of Security	575.00	3940580132	April 1, 2023	N/A	June 6, 1984	Certificate/Basic Security Training, Diploma/High Sch.
24.	Daniel Goffa	90604	Mechanic	350.00	6690830672	April 1, 2023	N/A	January 2, 1968	Certificate
25.	Daniel Waryonwoh	90781	Janitor	197.00	7800700685	August 1, 2023	N/A	September 21, 2000	N/A
26.	Dargar Eric Bemah	90591	Manager/Information Technology	1,300.00	4140350104	April 1, 2023	N/A	September 30, 1982	BBA/Management, BSc/International Technology
27.	Darius L. Nohn	90783	Janitor	197.00	2460140413	August 01, 2023	N/A	May 19, 1992	N/A
28.	David K. Beyan	90689	Security	197.00	5820350149	July 3, 2023	N/A	December 23,1969	Certificate/Security Training
29.	Diana Grear	90823	Security/Zwedru	197.00	7480130132	November 1, 2023	N/A	May 17, 1980	N/A
30.	Doe	90824	Security/Zwedru		5700460315	November 1,	N/A	December 4,	N/A

Liberia Water Sewer Corporation Employees – Administration / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
	Saygbay			197.00		2023		1985	
31.	Elizabeth B.T Quoigoah	90702	Manager/Administration	1,300.00	3930590141	April 1, 2023	030241606	March 02, 1977	High School Diploma
32.	Emmanuel T. Rue	90690	Janitor/Kakata	197.00	4740210835	July 3, 2023	N/A	November 6, 1989	N/A
33.	Emmanuel Togbah	90778	Janitor	197.00	4320910212	August 1, 2023	N/A	December 4, 1992	N/A
34.	Emmanuel S. Tamba	90528	Executive Driver/Finance	450.00	1270350796	September 1, 2022	N/A	December 14, 1994	High School Diploma
35.	Enoch D.M. Rivercess	90715	Security Inspector	296.30	7520250137	April 1, 2023	N/A	March 6, 1991	BA/ Sociology
36.	Ernestine T. Diallo	90561	Administrative Secretary/DMD-A	500.00	5490340758	September 1, 2022	N/A	June 1, 2001	University Student
37.	Esther D. Teah	90774	Janitor	197.00	1350900403	August 1, 2023	N/A	March 1, 2001	Elementary Dropout
38.	Eunice T. Dennis	90691	Janitor/Buchanan	197.00	4820460941	July 3, 2023	N/A	May 24, 1996	N/A
39.	Eva S. Duo	90674	Security	197.00	6280970519	April 1, 2023	30241603	November 29, 1982	High School Diploma
40.	Evelyn Z. Dahn	90692	Security	197.00	6510700654	July 3, 2023	N/A	August 17, 1972	Certificate/Basic Security Training
41.	Fatu V. Fofana	90693	Security	197.00	4370760489	July 3, 2023	60260458	January 1, 1999	High School Diploma
42.	Forkpa P. Kollie	90785	Janitor	197.00	6970450670	August 1, 2023		August 11, 1979	High School Diploma

Liberia Water Sewer Corporation Employees – Administration / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
43.	Francis D. Flomo	90797	Janitor/Rockhill	197.00		November 1, 2023		August 28, 1995	
44.	Frank O. Bartee	90792	Security/Inspector	296.30	5970790951	November 1, 2023		July 9, 1986	
45.	Fred Waylee	90825	Security/Zwedru	197.00	4900200833	November 1, 2023	N/A	January 10, 1975	N/A
46.	Friday Dogbah	90826	Security/Buchanan	197.00	1170720273	November 1, 2023	N/A	September 16, 1987	N/A
47.	Gibson F.S Massa	90694	Security/Inspector	296.30	7940340507	July 3, 2023		May 18, 1964	BSc/General Agriculture
48.	Henry G. Musah	90695	Security/Kakata	197.00	4810430437	July 3, 2023	N/A	May 16, 1968	N/A
49.	Hezehiah M. Varmie	90831	Security/Inspector	296.30	8600960769	November 1, 2023	N/A		N/A
50.	Ikyes P. Gonleh	90696	Security	197.00	3720910978	July 3, 2023	N/A	October 11, 1985	High School Diploma, Certificate/Basic Security Training
51.	Isaac Towah	90827	Security/Zwedru	197.00	1100360690	November 1, 2023	N/A	March 15, 1971	N/A
52.	J. Christian Binda	90697	Security	197.00	4950910989	July 3, 2023	N/A	August 24, 1982	High School Diploma
53.	J. William Sarpee	90828	Security/Zwedru	197.00	5980950894	November 1, 2023	N/A	August 11, 1979	N/A
54.	Jackson M. Dugba	90698	Security	197.00	4200820191	July 3, 2023	60260521	March 03, 1982	High School Diploma, Certificate/Basic Security Training

Liberia Water Sewer Corporation Employees – Administration / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
55.	Jacob Roberts	90699	Security	197.00	8930750707	July 3, 2023	N/A	June 17, 1962	Certificate/Basic Security Training
56.	James Chea	90719	Human Resources Assistant	400.00	4310560979	July 3, 2023	N/A	October 14, 1984	High School Diploma
57.	James O. Sackie	90829	Security/Buchanan	197.00	1140320625	November 1, 2023	N/A	December 2, 1976	N/A
58.	Janet K. Shakpeh	90555	Assistant Manager/General Services	1,050.00	5460940200	April 1, 2023	N/A	August 29, 1986	BSC /General Agriculture
59.	Jartu Quaye	90594	Procurement Officer	550.00	6730490826	April 1, 2023	N/A	December 24, 1990	BBA/Accounting
60.	Jeff Saylee	90796	Security	197.00	6270910267	November 1, 2023	N/A	August 10, 1979	N/A
61.	Jefferson Z. Barh	90830	Security/Zwedru	197.00	6460510654	November 1, 2023	N/A	November 29, 1968	N/A
62.	Jemamie Daye	90683	Gender Assistant	316.00	8700430615	April 1, 2023	50274854	September 22, 1987	High School Diploma
63.	Jesse Kanasuah	90588	Janitor/White Plains	197.00	1500790693	April 1, 2023	040488564	November 11, 1975	High School Diploma
64.	John Flomo	90602	Mechenic	350.00	7380280973	April 1, 2023	N/A	January 4, 1980	High School Diploma
65.	John Z. Clinton	90720	Security	197.00	1130470967	July 3, 2023	N/A	April 12, 1985	Certificate/Basic Security Training
66.	Johnny W. Gaye	90771	Network Administrator	722.50	5580910374	August 01, 2023	N/A	May 27, 1995	University Student
67.	Joseph S.	90794	Security/Inspector		5410200416	November 1,	N/A	December 26,	Diploma/Computer

Liberia Water Sewer Corporation Employees – Administration / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
	Mortee			296.30		2023		1998	
68.	Julius Kruah	90721	Security	197.00	420690496	July 3, 2023	N/A	May 25, 1968	Certificate/Masonry, Certificate/Basic Security Training
69.	Junior Dardoe	90798	Security/Buchanan	197.00	1900180686	November 1, 2023	N/A	May 11, 1970	N/A
70.	Kelvin S. Dewee	90722	Security	197.00	2480530942	July 3, 2023	N/A	November 11, 1982	High School Diploma
71.	Kula B. Mccay	90604	Network Administrator	722.00	7500600430	April 1, 2023	030241565	August 25, 1991	University Student
72.	Lawrence K. Drow	90723	Security/Inspector	296.30	1410140696	July 3, 2023	30259457	January 1, 1975	High School Diploma
73.	Layee Sackor	90724	Security	197.00	4420210894	July 3, 2023	N/A	May 14, 1985	N/A
74.	Lemuel M. Johnson	90779	Janitor	197.00	8280870675	August 01, 2023	50274896	March 8, 1997	
75.	Levi W. Beweh	90725	Security/Buchanan	197.00	5750480393	July 3, 2023	N/A	August 08, 1985	N/A
76.	Lorpu B. Kpadeh	90597	Maintenance Plumber	310.00	2840180574	April 1, 2023	N/A	January 30, 1990	High School Diploma
77.	Luis Jones	90596	Security	197.00	8470543567	April 1, 2023	N/A	April 27, 1986	High School Diploma
78.	M. Garr Woods	90675	Chief of Office Staff/DMD-A	1,300.00	5500580741	April 1, 2023	503725586	December 15, 1978	BBA/Accounting, Certificate/Internal Control

Liberia Water Sewer Corporation Employees – Administration / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
79.	Mabutu B. Sackie	90601	Electrician	350.00	2710910796	April 1, 2023	N/A	April 7, 1998	High School Diploma
80.	Magdaline T. Wion	90788	Janitor	197.00	5750910615	September 19, 2023	N/A	May 1, 1995	N/A
81.	Maligie Sesay	90726	Security	197.00	1300520948	July 3, 2023	N/A	June 6, 1964	Certttficate/Security Training
82.	Mark D. Kumeh	90799	Security/Zwedru	197.00	5410200416	November 1, 2023	N/A	September 28, 1968	N/A
83.	Matthew Y. Zeambo	90727	Security	197.00	3320760739	July 3, 2023	30259391	March 15, 1984	High School Diploma/WAEC Cert.
84.	Melvina Y.G Neor	90728	Security	197.00	8380100940	July 3, 2023	N/A	December 1, 1988	BA/Sociology, Certificate Plumbing
85.	Mohammed B. Kromah	90605	Security	197.00	4370210676	April 1, 2023	50488599	January 8, 1982	High School Diploma
86.	Mohammed Donzo	90678	Receiving & Issuing Clerk	316.00	3650390828	April 1, 2023	50488595	February 2, 1987	High School Diploma
87.	Mohammed Sackor	90729	Security	197.00	2160690176	July 3, 2023	N/A	July 10, 1989	N/A
88.	Momo Massaley	90730	Security/Kakata	197.00	4310830250	July 3, 2023	N/A	February 6, 1957	N/A
89.	Morris B. Beh	90800	Security/Zwedru	197.00	8630130861	November 1, 2023	N/A	January 1, 1970	N/A
90.	Morris Kollie	90603	Mechanic Supervisor	450.00	6420570365	April 1, 2023		March 15, 1975	High School Diploma
91.	Morris M. Kamara	90731	Security/Kakata	197.00	2340120235	July 3, 2023	N/A	December 22, 1979	Certificate/Professional & Mechanical Driving

Liberia Water Sewer Corporation Employees – Administration / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
92.	Morris Neor	90732	Security/Buchanan	197.00	8470340820	July 3, 2023	N/A	October 1, 1973	Certificate of Excellence
93.	Morris Paye	90801	Security/Buchanan	197.00	3500400523	November 1, 2023	N/A	October 16, 1983	N/A
94.	Musa Kamara	90802	Security/Zwedru	197.00	1530170619	November 1, 2023	N/A	February 8, 1971	N/A
95.	Musa M. Kromah	90733	Security/Inspector	296.30	5680310732	July 3, 2023	N/A	December 12, 1978	Certificate/Basic Security, Jrn. High
96.	Nathaniel Wollo, Jr	90803	Security/Zwedru	197.00	7570450537	November 1, 2023	N/A	June 20, 1983	Certificate Electricity, High Sch. Diploma
97.	Nicholas S. Nagbe	90560	Senior Receiving & Issuing Clerk	540.50	2420480961	December 1, 2022		January 17, 1991	High School Diploma
98.	Nouhan A. Keita	90677	Heavy Duty Driver	298.00	740028285	April 1, 2023		July 26, 1993	High School Diploma
99.	Olaska Wulu Barh	90804	General Services Officer/Zwedru	603.75	1760710916	November 1, 2023	N/A	June 16, 1966	N/A
100	Oliver J. Soohn	90805	Security/Zwedru	197.00	3780970368	November 1, 2023	N/A	August 18, 1976	N/A
101	Omaru Cisse	90795	Security/Rock-Hill	197.00		November 1, 2023	N/A	February 1, 1984	Elementary Dropout
102	Ousman Massaray	90734	Security	197.00	4930930574	July 3, 2023	N/A	August 2, 1992	N/A
103	Patricia M. Wah	90679	Receiving & Issuing Clerk	316.00	8800830340	April 1, 2023	50274818	September 29, 1995	High School Diploma
104	Paul E. Joe	90735	Security	197.00	7400120164	July 3, 2023	N/A	August 15, 1962	High School Diploma, Certificate/Basic

Liberia Water Sewer Corporation Employees – Administration / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
									Security Training
105	Payegar Peter	90806	Security/Buchanan	197.00	2180460492	November 1, 2023	N/A	August 24, 1968	High School Dropout
106	Peter B. Wehyee	90736	Security	197.00	8950820261	July 3, 2023	N/A	March 10, 1962	Certificate/Basic Security Training
107	Peter Coleman	90737	Security	197.00	5360670365	July 3, 2023	N/A	August 24, 1986	Certificate/Basic Security Training
108	Prince Sheriff	90777	Janitor	197.00	1620840814	August 01, 2023		September 25, 1992	
109	Prince Vah	90738	Security	197.00	3970530420	July 3, 2023	N/A	January 3, 1977	N/A
110	Renato Wulue	90807	Security/Zwedru	197.00	6420700129	November 1, 2023	N/A	June 6, 1964	N/A
111	Renkie PK Salebia	90739	Security/Inspector	296.30	2790870487	July 3, 2023	N/A	September 5, 1987	Diploma/Plumbing, High Sch. Diploma
112	Richard B.Z Devine	90740	Security	197.00	4460590434	July 3, 2023	60260556	August 15, 1993	University Student
113	Richard D. Pennue	90808	Security/Zwedru	197.00	2810670955	November 1, 2023	N/A	January 5, 1963	N/A
114	Richard L. Ludcas	90682	Maintenance Plumber	260.00	3870360905	April 1, 2023	N/A	February 16, 1994	Diploma Plumbing
115	Roland G. Dweh	90809	Security/Zwedru	197.00	5290460946	November 1, 2023	N/A	December 25, 1970	N/A
116	Rubin Z. Johnson	90741	Security	197.00	7260270398	July 3, 2023	30259437	March 10, 1965	Certificate/Basic Security Training

Liberia Water Sewer Corporation Employees – Administration / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
117	Rufus P. Gbaldeh	90793	Security/Inspector	296.30	1260570580	November 1, 2023		April 4, 1985	BSc. Economics
118	Samuel M. James	90742	Janitor/Buchanan	197.00	8450820813	July 3, 2023	N/A	May 28, 1984	N/A
119	Serena W. Boakai	90676	Recruitment Officer	632.50	4150356917	April 1, 2023	030241557	May 1, 1985	High School Diploma
120	Siafa Manobah Jeneka	90552	Asst. Manager/Public Relations	1,050.00	5920530960	November 1, 2022	N/A	June 22, 1984	University Student
121	Slyvester Myers	90743	Security	197.00	3780170526	July 3, 2023	N/A	November 12, 1968	Certificate/Basic Security Training
122	Slyvester D. Barh	90810	Security/Zwedru	197.00	4540580782	November 1, 2023	N/A	August 2, 1985	N/A
123	Spencer Wright	90599	Mechanic	350.00	5750730326	April 1, 2023		June 1, 1968	Certificate
124	Stephen D. Zouyea	90744	Security	197.00	6970630803	July 3, 2023	N/A	May 6, 1975	High School Diploma, Certificate/Basic Security Training
125	Stephen Wah	90811	Security/Zwedru	197.00	8100100189	November 1, 2023	N/A	November 21, 1971	N/A
126	Sumo Wolobah	90598	Mechanic	350.00	1310840764	April 1, 2023	50274951	November 15, 1992	High School Diploma
127	Theophilus K. Perry	90745	Security	197.00	2120120464	July 3, 2023	N/A	May 22, 1959	Certificate/Basic Security Training
128	Timothy Johnny	90590	Janitor	197.00	8320639510	April 1, 2023	050488623	April 30, 1979	High School Diploma

Liberia Water Sewer Corporation Employees – Administration / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
129	Vargamoh A. Fofana	90593	Deputy Chief of Security	517.05	1600960670	April 1, 2023	40395332	March 12, 1983	BBA
130	Varlee F. Kamara	90746	Security	197.00	5210720109	July 3, 2023	N/A	January 24, 2000	High School Diploma
131	Varney Sonni	90812	Security/Kakata	197.00	8960280377	November 1, 2023	N/A	October 24, 1984	High School Diploma
132	Victor A. Nah	90747	Janitor/White Treatment Plant	197.00	6180290162	July 3, 2023	30259343	November 03, 1992	
133	Victoria Slamie	90776	Janitor	197.00	7170240961	August 01, 2023	N/A	December 25, 1989	N/A
134	Vivian Williams	90684	Receiving & Issuing Clerk	316.00	3200970826	April 1, 2023	50274837	December 15, 1982	High School Diploma
135	Wilfred B. Pajibo	90791	General Services Assistant	450.00	7760570270	September 19, 2023	N/A	July 6, 1985	High School Diploma
136	Wilmot Dalvin	90748	Security/Kakata	197.00	4910470787	July 3, 2023	N/A	January 14, 1979	N/A
137	Yousufu Kromah	90749	Security	197.00	6270390165	July 3, 2023	N/A	December 2, 1982	High School Diploma, Certificate/Basic Security Training
138	Zlanzuo Daynuah, Jr.	90606	Security	197.00	6290780496	April 1, 2023	40488577	December 4, 1997	High School Diploma

Liberia Water Sewer Corporation Employees – Finance Department / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
1	Prince C. Sagbeh	90603	Cashier	427.00	5420340482	October 1, 2022	6038236	July 26, 1976	BBA/Accounting
2	Quenette T.H Johnson	90529	Cashier	427.00	3910160801	September 1, 2022	N/A	September 18, 1982	University Student
3	Raphael S. Duwoe	90533	Cashier	427.00	2690180813	October 1, 2022	040488565	October 11, 1989	Certificate/Plumbing
4	Rene U. Belleh	90534	Cashier	427.00	4850870417	October 1, 2022	50274856	July 27, 1979	BBA/Accounting
5	Ruth Bailey Yeaher	90786	Account Receivable Officer	805.00	6530270628	September 1, 2023	N/A	September 9, 1979	BBA/Management
6	Samuel Bondo	90535	Bank Reconciliation Accountant	550.00	3100860180	October 1, 2022	N/A	October 25, 1968	BBA/Accounting
7	Samuel Sesay	90532	Account Receivable Officer	805.00	7380250190	October 1, 2022	050382718		BBA/Accounting
8	Veral Dehnyon Neoh	90769	Junior Financial Analyst	1,000.00	3960570734	July 15, 2023	502749868		BBA/Management
9	William Kruzer	90530	Chief of Office Staff/DMD-Finance	1,300.00	3370760342	September 1, 2022	N/A		AA/Business Management

Liberia Water Sewer Corporation Employees – Sales & Marketing Department / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
27.	Abednego W. Carto	90615	Meter Reader	424.00	1780700123	April 1, 2023	050488626	April 3, 1979	High School Diploma

Liberia Water Sewer Corporation Employees – Sales & Marketing Department / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
28.	Alfred Stubblefield	90624	Marketing Representative	424.00	2730540428	April 1, 2023	050488611	March 14, 1992	BSc/General Agriculture
29.	Amelia M. Mbakellah	90617	Marketing Representative	424.00	1380680422	April 1, 2023	040241616	April 21, 1982	High School Diploma
30.	Angeline K. Collins	90659	Marketing Representative	424.00	5480890297	April 1, 2023	N/A	October 30, 1994	High School Diploma
31.	Benjamin Howard	90662	Marketing Representative	424.00	1680520608	April 1, 2023		February 17, 1978	High School Diploma
32.	Cleopatra Boons	90561	Marketing Representative	424.00	6560340174	December 1, 2022	040241613	November 5, 1990	Diploma/Customer Services
33.	Comfort K. Arkpan	90699	Customer Services Assistant	296.00	2100820961	April 1, 2023	020241510	June 23, 1997	High School Diploma
34.	D. Japhet Tenbroh	90622	Meter Reader	350.00	7840320461	April 1, 2023	N/A	June 20, 1997	High School Diploma
35.	Dehkortee D. Sheriff	90667	Marketing Representative	424.00	8580980590	April 1, 2023	050488642	March 25, 1972	High School Diploma
36.	Emmanuel Gelekar	90613	Meter Reader	350.00	3930650433	April 1, 2023	040241703	December 15, 1979	High School Diploma
37.	Famon K. Fofana	90766	Meter Reader	350.00	2470750914	July 3, 2023	502	May 5, 1994	High School Diploma
38.	Franklin Wlehka Tuweh	90695	Marketing Representative	424.00	6960620853	April 1, 2023	060024400	October 11, 1987	High School Diploma
39.	Fredric O. Brown	90661	Marketing Representative	424.00	2150810684	April 1, 2023	051723599	December 18, 1973	High School Diploma
40.	Hawa K. Wologo	90525	Customer Services Officer	550.00	4510360839	May 24, 2022		March 5, 1993	BBA Accounting

Liberia Water Sewer Corporation Employees – Sales & Marketing Department / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
41.	Isaiah B. Jarbo	90621	Meter Reader	350.00	8490960215	April 1, 2023	040488567	March 20, 2000	High School Diploma
42.	Jenkins B. Dunbar	90671	Meter Reader	350.00	4270820521	April 1, 2023	050488590	January 19, 1993	High School Diploma
43.	Jessica A. Williams	90773	Customer Services Officer	550.00	7400810409	August 1, 2023	30259487	January 2, 2005	Associate in Economics
44.	Jessica K. Mendscole	90614	Customer Services Assistant	296.00	1200430434	April 1, 2023	050488654	October 11, 1999	High School Diploma
45.	Johanna G. Myers	90620	Customer Services Assistant	296.00	1340680928	April 1, 2023	050488664	June 13, 2002	High School Diploma
46.	John Kose Kpadebah, Jr	90668	Utility Master Expert	722.50	4740500186	April 1, 2023	N/A	March 03, 1992	Certificate
47.	Jones B. Myers	90660	Marketing Representative	424.00	8290450630	April 1, 2023	060488762	June 17, 1989	High School Diploma
48.	Leroy D. Fahnbulleh	90669	Meter Reader	350.00	8510120582	April 1, 2023		April 08, 1996	High School Diploma
49.	Maima F. Goll	90663	Marketing Representative	424.00	5230420172	April 1, 2023	030241600	March 9, 1994	Diploma/Economic
50.	Mercy Garyeazon	90611	Customer Services Assistant	296.00	5950340546	April 1, 2023	030241550	May 25, 1991	University Student
51.	Momo M. Siryon	90697	Meter Reader	350.00	2460960570	April 1, 2023	N/A	June 13, 1987	High School Diploma
52.	Nyance W. Badio	90610	Meter Reader	350.00	4500520591	April 1, 2023	040488565	February 22, 1993	High School Diploma
53.	Onikeh L. Swen	90554	Customer Services Officer	550.00	3930590572	November 1, 2022	20420265	October 29, 1988	Diploma/ICT

Liberia Water Sewer Corporation Employees – Sales & Marketing Department / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
54.	Pamela H. Sherman	90616	Marketing Representative	424.00	2400680614	April 1, 2023	050488645	July 23, 1990	University Student
55.	Pittman N. Nixon	90618	Meter Reader	350.00	5790340811	April 1, 2023		December 25, 1969	High School Diploma
56.	Ramtrice S. Summon	90696	Marketing Representative	424.00	8370600601	April 1, 2023		January 2, 1999	High School Diploma
57.	Rannies F. G Wolo	90608	Meter Reader	350.00	5052014021	April 1, 2023	N/A	May 22, 1994	High School Diploma
58.	Ransford C. Parson	90609	Meter Reader	350.00	3170280272	April 1, 2023	040488563	October 26, 1995	High School Diploma
59.	Reumar M. Deline	90772	Customer Services Officer	550.00	7350710392	August 1, 2023	N/A	December 26, 2003	University Student
60.	Ruth M. Gono	90790	Customer Services Officer	550.00	5190580914	September 22, 2023		April 11, 1995	BBA/Accounting
61.	Stephenie Y. Payne	90619	Customer Services Assistant	296.00	4520950787	April 1, 2023	040241608	April 28, 1985	High School Diploma
62.	Sylvester W. Smith	90612	Meter Reader	350.00	3200570488	April 1, 2023	60488758	June 30, 1975	High School Diploma
63.	Theophilus A.B Satia	90623	Marketing Representative	424.00	7560510628	April 1, 2023	060338123	January 10, 1985	BBA/Management
64.	Varlayee Kamara	90553	Marketing Representative	424.00	2290750286	November 1, 2022	050488603	January 2, 1989	High School Diploma
65.	Vivian P. Morris	90767	Meter Reader	350.00	1540260497	July 3, 2023		December 10, 1997	High School Diploma
66.	William C. Howard	90664	Marketing Representative	424.00	4570130938	April 1, 2023	030025555	June 27, 1980	High School Diploma

Liberia Water Sewer Corporation Employees – Sales & Marketing Department / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
67.	Morris Williams	90822	Meter Reader/Buchanan	350.00	3480460378	September 1, 2023	N/A	July 25, 1983	N/A

Liberia Water Sewer Corporation Employees – Technical Services Department / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
1.	A. Vamunyah M. Kromah	90681	Plumber C	260.00	3850820673	April 1, 2023	060488715	November 11, 1988	High School Diploma
2.	Alexander P. Doe	90750	Operator-A	359.00	5830320815	July 3, 2023	N/A	September 22, 1985	BBA/Accounting
3.	Aloysius K. Dweh	90751	Operator-A	359.00	4380390308	July 3, 2023	29981562	March 17, 1962	Certificate/Plumbing, High School Diploma
4.	Alpha Dayougar	90564	Plumber A/T&D	316.25	3150500917	April 1, 2023		November 28, 1985	Certificate/Plumbing
5.	Alphonso N. Davies	90708	Data Recorder	320.00	4850450908	April 1, 2023	N/A	December 31, 1985	High School Diploma
6.	Amaze Dean	90171	Administrative Assistant/Engineering	632.50	4720340254	April 1, 2023	030241567	November 12, 1990	High School Diploma
7.	Amos G. Young	90570	Operator A/Soul Clinic	359.00	5320250101	April 1, 2023	040241695	September 27, 1987	High School Diploma
8.	Ann Mardea White	90680	Administrative Assistant/Program&Planning	632.50	3130680533	April 1, 2023	040488540	November 7, 1999	University Student
9.	Askew Vah	90563	Plumber C/T&D	260.00	6650980638	April 1, 2023	060488720	August 23, 1980	Certicate / Plumbing
10.	Assurance G.	90814	Environmental Assistant		5920680196	November 1,	N/A	July 25,	University Student

Liberia Water Sewer Corporation Employees – Technical Services Department / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
	Kezelee			632.50		2023		2002	
11.	Augustine L. Sesay	90575	Operator/Ducor	1,236.25	3700920188	April 1, 2023	N/A	July 1, 1984	High School Diploma
12.	Boakai K. Roberts	90665	Data Recorder	320.00	2450450851	April 1, 2023	N/A	September 29, 1993	High School Diploma
13.	Boakai M. Kamara	90752	Plumber B/Kakata	292.00	6980390621	July 3, 2023	N/A	February 11, 1992	High School Diploma
14.	Bonard N. Seeyon	90642	Operator C	317.00	7160630461	April 1, 2023	044088575	September 02, 1993	High School Diploma
15.	Caroline F. Fayiah	90648	Social Community Mgt&Hygiene Expert	1,045.00	3200690429	April 1, 2023	029999994	November 9, 1999	High School Diploma
16.	Caroline M. Bedell	90557	Administrative Assistant/EME	632.50	5630840959	April 1, 2023		August 30, 1993	BSC / General Agriculture
17.	Charles V. Yates	90579	Mapper	358.00	4890640571	April 1, 2023	040488582	May 26, 1994	High School Diploma
18.	Christiana A. Johnson	90656	Plumber C	260.00	8918589144	April 1, 2023	40290445	April 05, 1984	High School Diploma
19.	Christopher H. Lahai	90753	Plumber B/Kakata	292.00	6720830132	July 3, 2023	N/A	May 25, 1974	Diploma/Plumbing, High School Diploma
20.	Christopher Harmon	90584	Plumber C	260.00	1260520479	April 1, 2023	N/A	August 24, 1980	High School Diploma
21.	Daniel S. Foyoe	90712	Mapper	358.00	1690940737	May 1, 2023	040488574	April 22, 1983	High School Diploma
22.	David Q. Quaye	90649	Plumber C	260.00	3620200586	April 1, 2023	040241624	May 31, 1994	High School Diploma
23.	Davidetta	90754	Plumber C		5720610984	July 3, 2023	N/A	November	Certificate/Plumbing

Liberia Water Sewer Corporation Employees – Technical Services Department / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
	Molubah			260.00				16, 1990	
24.	Dixon Tamba	90815	Plumber C	260.00	6420360537	November 1, 2023		November 19, 1989	High School Diploma
25.	Eben K. Reeves	90652	Plumber C	260.00	5530750896	April 1, 2023	050488593	August 4, 1995	High School Diploma
26.	Emmanuel S. Gbollie	90574	Junior Chemist	632.50	3690920377	April 1, 2023	060242913	January 13, 1992	BSc Chemistry
27.	Famoh V. Dorley	90650	Plumber C	260.00	2620970469	April 1, 2023	040488562	December 18, 1989	High School Diploma
28.	Henry H. Deen	90655	Plumber C	260.00	2180120974	April 1, 2023	60260551	December 17, 1984	High School Diploma
29.	Ivy P. Fuller	90657	Data Recorder	320.00	1810720594	April 1, 2023	030241560	July 4, 1981	High School Diploma
30.	J. Emmett Sarkor	90755	Outstation Superintendent	1,050.00	2240520722	July 3, 2023	N/A	July 27, 1976	High School Diploma
31.	Jacob Beah	90585	Plumber C	260.00	5790510400	April 1, 2023	060488677	April 10, 1987	High School Diploma
32.	James M. Gayflor	90644	Plumber C	260.00	2600360744	April 1, 2023	050488607	January 12, 1981	High School Diploma
33.	James Z. Kollie	90562	Plumber C/T&D	260.00	3410742787	April 1, 2023	050488615	June 16, 1989	High School Diploma
34.	Jerhee Gaye Tarr	90756	Zonal Supervisor/Network	550.00	3170910294	July 3, 2023	60353624	January 10, 1977	Certificate/Driving, High School Diploma
35.	Jerrlyn Nagbe	90774	Junior Engineer	632.50	3410840726	August 1, 2023	40290431	June 29, 1989	BSc/Building and Construction Technology

Liberia Water Sewer Corporation Employees – Technical Services Department / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
36.	Jerry Hilton Sonah	90757	Electro-Mechanical Technician	517.00	5650210370	July 3, 2023		June 20, 1982	Diploma/Electronics
37.	Jimmy M. Wahlo	90654	Plumber C	260.00	3600790526	April 1, 2023	N/A	July 26, 1997	High School Diploma
38.	Jimmy W. Sayon	80085	Plumber A	316.25	3890390805	November 1, 2023	50274917	March 12, 1984	Certificate/Plumbing
39.	Joel K. Doe, Jr	90641	Plumber C	260.00	4500790109	April 1, 2023	040488572	January 8, 1999	High School Diploma
40.	John Sorbor	90758	Plumber A/T&D	316.25	1200870436	July 3, 2023	N/A	September 23, 1958	High School Diploma
41.	Johnson T. Sayon	90565	Plumber A/T&D	316.25	6520450878	April 1, 2023	060488712	March 4, 1980	Certificate/Plumbing
42.	Jonathan K. Jallah	90582	Mapper	358.00	5360630274	April 1, 2023	60260616	August 6, 1983	High School Diploma
43.	Jonatta Sawyerr	90759	Plumber C	260.00	7960860921	July 3, 2023	40290413	August 21, 1999	BSc/Environmental Science Candidate
44.	Joseph M. Koffa	90651	Plumber C	260.00	5640310572	April 1, 2023	050488605	July 6, 1995	High School Diploma
45.	Joshua Pour Gaye	90653	Plumber C	260.00	4890950403	April 1, 2023	050488613	February 3, 1997	High School Diploma
46.	Jusu M. Harrison	90561	Supervisor/Sewer	550.00	8760160793	April 1, 2023	N/A	December 26, 1984	High School Diploma
47.	Kafumba E. Jabateh	90673	Plumber C	260.00	7100210383	April 1, 2023	N/A	October 1, 1999	High School Diploma
48.	Kaifa Yarmah	90760	Plumber C	260.00	5540490979	July 3, 2023		April 04, 1996	Diploma/Plumbing, High School Diploma

Liberia Water Sewer Corporation Employees – Technical Services Department / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
49.	Kaimor Kokulo	90818	Plumber C	260.00	6190210876	November 1, 2023		May 14, 1983	Certificate/Plumbing
50.	Lamco Jacobs	90587	Plumber C	260.00	4940510371	April 1, 2023		July 25, 1984	High School Diploma
51.	Lanssana Seh Varney	90681	Plumber C	260.00	6700160421	April 1, 2023	040488559	May 1, 1997	High School Diploma
52.	Matthew C. Doe, Jr.	90640	Plumber C	260.00	7100890121	April 1, 2023	050488616	February 15, 1994	High School Diploma
53.	Mills L. Nuwon, Jr.	90819	Plumber C/Kakata	260.00	5860520456	November 1, 2023	N/A	December 12, 1989	N/A
54.	Mohammed K. Donzo	90672	Plumber C	260.00	8830730234	April 1, 2023	N/A	December 25, 1999	High School Diploma
55.	Mohammed S. Barry	90658	Plumber C/T&D	260.00	5930730733	April 1, 2023	040488560	June 17, 1997	High School Diploma
56.	Momoh D. Kollie	90559	Electrical Engineer	1,236.25	6970840819	April 1, 2023	N/A	March 7, 1984	Diploma/Electricity
57.	Morris M. Glay	90577	Plumber C/Buchanan	260.00	5510190637	April 1, 2023	N/A	April 2, 1975	High School Diploma
58.	Morris S. Scott	90583	Plumber B	292.00	8670830464	April 1, 2023	050488602	June 10, 1979	Certificate/Plumbing
59.	Moses Lasana	90573	Operator A	359.00	8150830971	April 1, 2023	N/A	November 28, 1963	Certificate/Operator Training
60.	Moses N. Freeman, Jr	90560	Environmental Engineer/Sewer	632.50	8680270390	April 1, 2023	N/A	November 17, 1995	BSC/ Environmental Science
61.	Nathaniel Wolo	90820	Station Supervisor/Zwedru	500.00	8570200208	November 1, 2023	N/A	December 15, 1954	N/A

Liberia Water Sewer Corporation Employees – Technical Services Department / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
62.	Oldpa Tarr	90576	Plumber C/Buchanan	260.00	5480820943	April 1, 2023	N/A	August 15, 1979	High School Diploma
63.	Othello T. Kollie	90643	Data Recorder	320.00	1690480327	April 1, 2023	040488573	March 8, 1993	BSc Economics
64.	Patience C. Kollie	90761	Operator-C	317.00	1200320323	July 3, 2023	N/A	June 7, 1998	BBA/Management
65.	Peter S. Tiah	90762	Manager/Block Mapping	1,300.00	6460830162	July 3, 2023	N/A	April 20, 1968	BSc/ Georgraphy, Certificate in Statistic
66.	Prince Chea	90763	Operator C/Kakata	317.00	7450530742	July 3, 2023	N/A	October 24, 1989	Diploma/Automative, High School Diploma
67.	Prince Kollie	90764	Operator A/Buchanan	359.00	5900570450	July 3, 2023	N/A	September 14, 1985	N/A
68.	Reagan Gaye	80534	Office Assistant/Engineering	350.00	1630470818	August 1, 2023	60260590	April 10, 1989	High School Diploma
69.	Richard T. Kellen	90821	Plumber C/Kakata	260.00	5340300867	November 1, 2023	N/A	March 1, 1990	N/A
70.	Roland D. Quepue	90568	Plant Supervisor/Soul Clinic	550.00	5480980202	April 1, 2023	N/A	April 3, 1998	High School Diploma
71.	Romeo K. Gee	90580	Mapper	358.00	3254670144	April 1, 2023	50274899	October 21, 1984	
72.	Rufus D.L Fagan	90581	Mapper	358.00	8560470472	April 1, 2023	N/A	October 10, 1990	University Student
73.	Samora Octhere	90765	Manager/Operations	1,236.25	2480140280	July 3, 2023	3080140280	February 27, 1991	Msc/Urban Water & Sanitation, BSc Civil Engineering
74.	Steven N.	90569	Operator-B/Soul Clinic		3600750586	April 1, 2023	N/A	August 27,	High School Diploma

Liberia Water Sewer Corporation Employees – Technical Services Department / Non-compliance with Recruitment Policy									
No.	Name of Employee	Employment ID Number	Position	Basic Salary	National Identification No.	Date of Employment	NASSCORP Number	Date Of Birth	Education
	Fayiah			325.00				1999	
75.	Thomas S. Byeh	90566	Foreman/Field Services	391.00	5620170578	April 1, 2023		July 10, 1978	Certificate / Plumbing
76.	Thompson Bailey	90586	Plumber C	260.00	4610710868	April 1, 2023	N/A	April 26, 1999	High School Diploma
77.	Vamuyah Turay	90666	Plumber C	260.00	2740250982	April 1, 2023	30259462	September 3, 1990	High School Diploma
78.	Victor S. Railey	90572	Operator-A	359.00	1600800368	April 1, 2023	03995363	January 7, 1967	High School Diploma
79.	William J. Peterson, Jr	90700	Data Recorder	320.00	1970830824	April 1, 2023	N/A	November 12, 1986	High School Diploma
80.	Wilmonlyn Clarke	90718	Data Recorder	320.00	4370230430	May 1, 2023	50482719	October 23, 1996	BBA / Accounting
81.	Wilson T. Taingay	90567	Plumber A/T&D	316.25	4750750384	April 1, 2023	050488618	June 24, 1989	Certificate/Plumbing
82.	Z. Ebenezer Korvah	90816	Plumber A	316.25	8950120609	November 1, 2023	N/A	May 24, 1977	Certificate/Plumbing

Annexure 3 (a): Employees Signed In without Signing Out

No.	Staff	Number of Day		
		Jan. 2022	Dec. 2022	Dec. 2023
1.	Andrew M. Kamara	8	3	
2.	Lagbalm A. Reeves		3	3
3.	Solonlair J. Gbolor		3	4
4.	Nimpson S.B. Todd		4	6
5.	Nedsteler C. Johnson		6	

*Auditor General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the periods July 1, 2021 to December 31, 2023*

No.	Staff	Number of Day		
		Jan. 2022	Dec. 2022	Dec. 2023
6.	Carolibe Jah			4
7.	Miatta Chenoweth			6
8.	Samukai S. Baryo	8		
9.	Sebrom Mendscole	9		
10.	Helletha M. Blidi	22		
11.	Edward Kiadii	22		
12.	Archie Saydee	22		
13.	Abu Sheriff	5		
14.	Roland D. Quepue	3		
15.	Amos G. Young	3		
16.	Folley J.B King	3		
17.	Jessica Jallah	4		
18.	Faith J. Carter	4		
19.	Edward J. Roberts	3		
20.	Kebbeh Gayflor	4		
21.	Adam B. Kromah	4		
22.	Lewis K. Brisbane	4		
23.	Randolph Duo	4	6	
24.	Kwabor N. Paye	4	7	
25.	Jackson Barh	8		
26.	Robert Nango	3	7	
27.	Alex D. Hinnah	3	8	
28.	Trokon J. Hill	3		
29.	Michael Roberts	4	6	
30.	Eddison Wunnah	8	7	
31.	Wilfred Freeman	18		
32.	Samuel T. Pennah, II	4		
33.	Salomie C. Wakpolo	4		
34.	Stanley D. Dahn	9		

*Auditor General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the periods July 1, 2021 to December 31, 2023*

No.	Staff	Number of Day		
		Jan. 2022	Dec. 2022	Dec. 2023
35.	Emmanuel G.B. Toe	3		
36.	Mohammed Y. Kromah	3	5	
37.	Randall A. Dehnue	9	4	
38.	Thomas Kpehe	3	4	
39.	Jesse J. Beyan	3	5	
40.	J. Emmanuel Mulbah		7	
41.	Dacious P. Sarweh		6	
42.	Victor N. Dweh	4		
43.	Rannies F.G. Wolo	9		
44.	Urias Garpue	5	6	
45.	D. Japhet Tenbroh	6		
46.	William C. Howrard	3		
47.	Angeline K. Collins	5		
48.	Franklin Wliehka Tuweh	4		
49.	Jenkins B Dunbar	3		
50.	Leroy D. Fahnbulleh	14		
51.	Aloysius P. Quay	6	7	
52.	Famon K. Fofana	7		
53.	Atlanso S. Barron	10		
54.	Nyanquoi K. Kargbo III	3		
55.	Monica Milton	3		
56.	Gift P. Watson	7		
57.	Lagbalm A. Reeves	12		
58.	Mohammed Sumawolo	8		5
59.	Grace G. Cooper	4		
60.	Juah M. Doh	4		3
61.	Shiekh V. Bayour	3		
62.	Aaron S. Fayiah	4		
63.	Peter Sundaygar	3		

*Auditor General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the periods July 1, 2021 to December 31, 2023*

No.	Staff	Number of Day		
		Jan. 2022	Dec. 2022	Dec. 2023
64.	Pewee Garpeh	8		
65.	Princess M. Taye	8		3
66.	Kalefala M. Bayour	5		
67.	Judith M. Potter	11		
68.	Jartu Quaye	16		
69.	Jeremiah S. Brown	4		
70.	Tracy K. Paye	5		
71.	William Kruzer	7		8
72.	Konah G. Lempekeh	5		
73.	Daniel D. Weah	5		
74.	Precious H. Stewart	7		
75.	Leesa L. Grimes	5		
76.	Samuel Bondo	5		
77.	Marisa C. Smith	10		
78.	Worman L. Woyah	10		
79.	Ruth Bailey Yeaher	8		
80.	Deworseh M. Vankan	5		
81.	Deddeh K. Mulbah	4		
82.	Isatta M. Okanyi	3		
83.	John Kose Kpadebah	6		
84.	Jessica K. Mendscole	3		
85.	Onikeh L. Swen	7		
86.	Carolibe Jah	6		
87.	Miatta Chenoweth	6		
88.	Samuel Smith	3		
89.	Armah Roberrts	3		
90.	Dehkortee D. Sheriff	4		
91.	Dickson Dolo	4		
92.	Ferol K. Bryant	3		



No.	Staff	Number of Day		
		Jan. 2022	Dec. 2022	Dec. 2023
93.	Wadeh N.Habah	4		
94.	Sando K. Kollie	3		5
95.	Daniel Freeman	4		
96.	Peter Sundaygar	4		
97.	Alfred Ngessah	6		4
98.	Jeneka M. Siafa	4		
99.	Jessica K. Mendscole			3
100.	Reumar M. Deline			6
101.	Amelia M. Mbakellah			3
102.	Dehkortee D. Sheriff			4

Annexure 3 (b): Reassigned Staff

No.	Staff	Number of Day		Number of Day		
		Jan. 2022	Jan. 2022	May 2023	Jan. 2023	Jan. 2023
1.	Oscar B. Otto	22	✓	✓	✓	✓
2.	Robert J. Jackson	22	✓	✓	✓	✓
3.	Mayamah A. Kalivogui	22	✓	✓	✓	✓
4.	Soree Konneh	22	✓	✓	✓	✓
5.	Sekou Sirleaf	22	✓	✓	✓	✓
6.	T. Tarpeh Campbell	22	✓	✓	✓	✓
7.	Junior Logan	22	✓	✓	✓	✓
8.	Emmanuel O. Pratt	22	✓	✓	✓	✓
9.	Jusu Kamara	22	✓	✓	✓	✓
10.	James W. Nimely	22	✓	✓	✓	✓
11.	Comfort Sackie	22	✓	✓	✓	✓
12.	Stephen Teah	22	✓	✓	✓	✓
13.	Kosso G. Mcgee	22	✓	✓	✓	✓
14.	D. Alexander Barkon	22	✓	✓	✓	✓

*Auditor General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the periods July 1, 2021 to December 31, 2023*

No.	Staff	Number of Day		Number of Day		
		Jan. 2022	Jan. 2022	May 2023	Jan. 2023	Jan. 2023
15.	Philip S. Duncan	22	✓	✓	✓	✓
16.	Arthur J Konwaye	22	✓	✓	✓	✓
17.	Josephine Ward	22	✓	✓	✓	✓
18.	Augustus Quenud	22	✓	✓	✓	✓
19.	Dahn Barlea	22	✓	✓	✓	✓
20.	Wilson Tarwelee	22	✓	✓	✓	✓
21.	S. Susan Nyounuay	22	✓	✓	✓	✓
22.	Peter Jallah	22	✓	✓	✓	✓
23.	Henry M. Kolleh	22	✓	✓	✓	✓
24.	Miatta Fineboy	22	✓	✓	✓	✓
25.	Charles Sagbah	22	✓	✓	✓	✓
26.	Vivian S. Kromah	22	✓	✓	✓	✓
27.	Caroline S. Kpelleh	22	✓	✓	✓	✓
28.	Lydia L. Blueah	22	✓	✓	✓	✓
29.	Jerry C.V King	22	✓	✓	✓	✓
30.	E. Abel Martiah	22	✓	✓	✓	✓
31.	Edward M. Scott	22	✓	✓	✓	✓
32.	Edward Thomas	22	✓	✓	✓	✓
33.	Philemon D. Fray	22	✓	✓	✓	✓
34.	Dele S. Ogun	22	✓	✓	✓	✓
35.	Linda K. Flomo	22	✓	✓	✓	✓
36.	Weego Willicor	22	✓	✓	✓	✓
37.	Marie S. Saryee	22	✓	✓	✓	✓
38.	Christian M. Quannah	22	✓	✓	✓	✓
39.	Prince S. Thompson	22	✓	✓	✓	✓
40.	Charles Yates	22	✓	✓	✓	✓
41.	Jonathan K. Jallah	22	✓	✓	✓	✓



*Auditor General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the periods July 1, 2021 to December 31, 2023*

No.	Staff	Number of Day		Number of Day		
		Jan. 2022	Jan. 2022	May 2023	Jan. 2023	Jan. 2023
42.	Abu Sheriff	22	✓	✓	✓	✓
43.	Mohammed Siryon	22	✓	✓	✓	✓
44.	Karmoh M. Kamara	16	✓			
45.	Magdalene M. Moore	16	✓			
46.	Mamu Anderson	16	✓			
47.	Ernest T. Garmo	16	✓			
48.	Ma-Tenneh Siryon	16	✓			
49.	Randolph Duo	16	✓			
50.	Kwabor N. Paye	16	✓			
51.	Jeserac L. Sayeh	16	✓			
52.	Jackson Barh	16	✓			
53.	Alex D. Hinneh	16	✓			
54.	Michael Roberts	16	✓			
55.	Eddison Wunnah	16	✓			
56.	Wilfred Freeman	16	✓			
57.	Slomie C. Wakpolo	16	✓			
58.	Stanley D. Dahn	16	✓			
59.	Emmanuel G.B. Toe	16	✓			
60.	Mohammed Y. Kromah	16	✓			
61.	Clarence P. Woodson	16	✓			
62.	Amadena Kamara	16	✓			
63.	Kollie Fatorma	16	✓			
64.	Sam Doegar	16	✓			
65.	Darius P. Smith	16	✓			
66.	Urias Garpue	16	✓			
67.	Alloysious P. Quay	16	✓			
68.	Bill Kpeah	16	✓			



No.	Staff	Number of Day		Number of Day		
		Jan. 2022	Jan. 2022	May 2023	Jan. 2023	Jan. 2023
69.	Thomas Kpehe	16	✓			
70.	Nyanquoi K. Kargbo III	16	✓			
71.	Patricia Tweh	16	✓			
72.	Monica Milton	16	✓			
73.	L/ Benedict Nuah	16	✓			
74.	Michael Roberts	16	✓			
75.	Eddison Wunnah	16	✓			
76.	George S. Allen	16	✓			

Annexure 4: Third-Party Payment made to Employee of the Entity

No.	Payee/Staff of LWSC	Nature of the Transaction	P V No.	Date of Payment	Amount in L\$	Amount in US\$
1	Ashlyn Bedell	Cost of reimbursement for cartridge purchase in the month of January for the Management Director office	670523	May 31,2023		600
2	Beatrice M. Sharity	Incentives for all staffs who work during the cleaning of the clear wells at the Water Treatment in White Plains	1230723	25-Jul-23	100,000	
3	Beatrice M. Sharity	Cost of funeral contribution for the burial of the late Mary Vah who pass away on June 22, 2023 at the ELWA Hospital	1010623	27-Jun-23		1,500
4	Beatrice M. Sharlty	Cost to hire 20 casual laborers to clean four sedimentation Basins (1,2,3, & 4) at the white plains water treatment Plant for 4days @US\$10.00 a day per person	360721	July 22,2021		800
5	Beatrice M. Sharlty	Cost of airing and Publishing greeting to the President of Liberia H.E. George M. Weah	310921	Sept.29,2021		3,250
6	Beatrice M. Sharlty	Cost to published four (4) colors and one (1) black and white picture insertions of the President's birthday greetings	340921	Sept. 30,2021		3,250
7	Beatrice M. Sharlty	Media Consultancy fees for the month of October 2022	800223	Feb.23,2023		900
8	Beatrice M. Sharlty	Cost of light refreshment and the renting of chairs, canopies for the general staff meeting at Fiamah on Friday June 30,2023	1060623	July 27,2023		585

No.	Payee/Staff of LWSC	Nature of the Transaction	P V No.	Date of Payment	Amount in L\$	Amount in US\$
9	Beatrice M. Sharlty	Labor cost for the cleaning of the sedimentation basins 1,2,3 & 4 at the White Plains Water Treatment Plant.	1090423	May 11 2023		400
10	Beatrice M. Sharlty	Cost to Pay for the media engagement with several Media Institutions that Provided coverage of the central Monrovia's Water restoration Program	1280723	July 25,2023		400
11	Beatrice M. Sharlty	Cost of additional 6-truck loads of clay dirt mix with rock @ the rate of 200 per load to backfill the driveway from the back of warehouse #7 to the sewerage dumping site at Fiamah Sewer plant.	890823	Aug.30,2023		1,200
12	Beatrice M. Sharlty	Cost to repair a damage printer to used in the IAA	511023	Oct.26,2023		125
13	Beatrice M. Sharlty	Cost to conduct public relations services for new connections of waterlines in soul Clinic, New George.	641023	Oct.31,2023		300
14	Deddeh K. Mulbah	Cost to hire Casual Laborers for ten days @ 7:00USD per day for cleaning of the Open aired sewer waste treatment pools at Fiamah Sewer Treatment Plants	220323	16-Mar-23		1,400
15	Deddeh K. Mulbah	Payment against the servicing and repair spare parts for urgent vehicles repair used for the turn-over ceremony program held in Voijama, Lofa County.	820223	Feb. 24,2023		400
16	Deddeh K. Mulbah	Cost to hire Casual Laborer for ten (10) days at the rate of US\$7.00 per day for the cleaning of the Fiamah Plant.	220323	March 16,2023		1,400
17	Duannah A. Kamara	Transfer payment against chriswill services supply to top management operational gaso...	291022	45185		7,500
18	Duannah A. Kamara	Cost to purchase 390 pcs of scratch cards and 2700 gals of coupons from 2019/2020 fi...	1361222	44952		2,500
19	Franklin Z. Kpadeh	Cost to Hire Casual Laborers to clean up White Plans Water Treatment Plant	980823	Aug. 28, 2023	500,000	
20	Hawa J. Boakai	Staff salary for the months of Feb. & March 2021 & Feb 2023	840623	22-Jun-23		513

No.	Payee/Staff of LWSC	Nature of the Transaction	P V No.	Date of Payment	Amount in L\$	Amount in US\$
21	Hawa J. Boakai	Cost of Materials and transportation for the repair of the damaged sewer line at the Liberia National Police Headquarter on the Capital Hill, Monrovia.	20623	June 2,2023		1,342
22	Juah M. Doh	Board Sitting Fees	71221	6-Dec-21		1,800
23	Juah M. Doh	Board Sitting Fees	571021	27-Oct-21		1,800
24	Juah M. Doh	Board Sitting Fees	491121	25-Nov-21		1,800
25	Juah M. Doh	Board Sitting Fees	401021	21-Oct-21		1,800
26	Juah M. Doh	Refreshment for General Staff meeting held every last Friday at the of every month at Fiamah.	461023	Oct.26,2023		420
27	M. Garr Woods	Cost to hire Casual Laborers (30) persons for ten days @ 5:00USD per day for cleaning of the Open aired sewer waste treatment pools at Fiam Sewer Treatment Plants	1053923	Sept. 7, 2023		1,500
28	M. Garr Woods	Labor cost for cleaning up of the Harper Outstation, Gbarnga Outstation and Greenville Outstation facilities	980823	25-Jul-23	500,000	
29	McArthur W. Hilton	Payment against the cost to repair the main 36" line	540423	45023		57,000
30	Morris Sesay	Cost to purchase Sand, Crush rock, transportation for blocks and 6"blocks for the construction of new ware house at Fiamah Sewer plant.	640723	July 13,2023		2,094
31	Moseray Momoh	Transfer payment against goowill services supply to top management operational gasoli...	301022	45185		8,750
32	Natasha C. Paye	Official turn over ceremony budget for the USAID/LMWPII capital improvement project (CIPS) for the three Cities of Roberts port, Voinjama and Sanniquell	70223	Feb. 3,2023		3,524
33	Natasha C. Paye	Cost for breakfast and lunch for 30 persons for the kick-off meeting with the PIU and LWSC Management slated for Monday Sept.4,2023 in the Conference room at LWSC.	30923	Sept.1,2023		500
34	Piso G. Knowlden	Salary payment for the late Sonda McGill for the month of Aug, Sept, & Oct 2021	390821	Aug. 25, 2021		1,252

No.	Payee/Staff of LWSC	Nature of the Transaction	P V No.	Date of Payment	Amount in L\$	Amount in US\$
35	Piso G. Knowlden	Salary payment for the late Sonda McGill for the month of April, May, June & July 2021	470821	Aug. 26, 2021		1,663
36	Piso G. Knowlden	Cost for Lapper, refreshment, Transportation and printing of banner for the International Women's Day program (IWD) which is slated for March 3, 2023 under the National Theme Innovating with Technology to Gender Equality	950223	March 2,2023		2,000
37	Prince C. Sagbeh	Labor cost for (20) casual laborers to assist ten days @ per day to assist the Material Administration staff in the conduct of warehouse inventory at Fiam Treatment Plants	1250723	23-Jul-23		1,000
38	Prince C. Sagbeh	Labor cost for cleaning of the New Georgia Mini Water System and remaining casual laborers of Newport Booster stations	1052923		390,000	
39	Prince C. Sagbeh	Cost to hire Casual Laborers for cleaning up of the Voinjamai Outstation, Sanniquille Outstation, Zwedru Outstation and Kakata Outstation facilities	980823	Aug. 1, 2023	500,000	
40	Prince C. Sagbeh	Labor cost for (30) casual laborers for 45 days @ rate 10usd per day to assist the for cleaning up and brushing of the stabilization pond at Fiamah Treatment Plants	1080923	Sept. 29, 2023		4,300
41	Prince C. Sagbeh	Cost of management contribution for the late Noratus H. Afabor	450923	Sept. 5, 2023	370,000	
42	Prince C. Sagbeh	Cost for supply and installation of slide glass window for the customer service center at the central office	290523	May 17,2023		800
43	Prince C. Sagbeh	Cost of light refreshment and the renting of chairs, canopies and musical set for the official turning over and presentation of LWSC new Managing Director	600423	April 17,2023		638
44	Prince C. Sagbeh	Cost to rent excavator for four (4) days at Us 700.00 per day for the backfilling of the 36" Mainline to protect/secure the concrete work around the Train Track	640823	Aug. 5,2023		2,000

No.	Payee/Staff of LWSC	Nature of the Transaction	P V No.	Date of Payment	Amount in L\$	Amount in US\$
45	Prince C. Sagbeh	Cost of printing reams of Letter heads and boxes of envelopes for the Managing Director and the Deputy Managing Director for Technical Services respectively	420623	June 1 2,2023		775
46	Prince C. Sagbeh	Cost for 8" Ductile Coupling to be used for the leak repair at Robert sport Outstation	371023	Oct.20,2023		450
47	Prince C. Sagbeh	Cost to repair the 16" clear well valve at WTP in White Plains	351023	Oct.20,2023		735
48	Prince C. Sagbeh	Cost for Payroll remittance to expedite LWSC salaries from Finance Development Planning (LWSC salaries from Fianace Development Planning (MFDP) to Ecobank and Liberia Bank for Development and Investment (LBDI)	301023	Oct.18,2023		400
49	Prince T.S. Topayoun	Cost for provision to purchase a 12" tapping saddle to be used in Manba Point to connect Ms Youh's residence	950823	Aug. 31,2023		410
50	Ruth W. Kerkula	Cost of Hiring Crane Truck to remove containers to make the site available for the proposed ware construction site at Fiamah Sewer Treatment Plant as Balance payment	1270723	Jul.14,2023		300
51	Ruth W. Kerkula	Cost of hiring Crane Truck to remove containers to make the site available for the proposed ware construction site at Fiamah Sewer Treatment Plant.	1260723	Jul.14,2023		1,000
Total					2,360,000	127,076

Annexure 5: Payment without Evidence of Contracts

No.	Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
1.	SANOE L ENTERPRISE	REF : J60ECTR230461040 2302150K7AJH: 2302150G9HBF,500 GALLONS OF FUEL ,FUEL PAYMENT ,BOOK TRANSFER FCY,SANOE L ENTERPRISE: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	15-Feb-23	J60EC TR230 46104		2,675

No.	Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
2.	SANOE L ENTERPRISE	Cost to purchase diesel fuel bulk for used by 1700KVA & 1710 KVA at water treatment Plant	8-Feb-23	002ZATM23039001V		35,000
3.	SANOE L ENTERPRISE	Cost to purchase diesel fuel bulk for used by 1700KVA & 1710 KVA at water treatment Plant	8-Feb-23	002ZATM230460021		23,000
4.	SANOE L ENTERPRISE	Cost to purchase diesel fuel bulk for used by 1700KVA & 1500 KVA at water treatment Plant	13-Jan-23	002ZATM230130023		2,675
5.	SANOE L ENTERPRISE	Cost to purchase diesel fuel bulk for used for central Office	13-Jan-23			2,000
6.	SANOE L ENTERPRISE/ SAMUEL J. SUMO	Cost to purchase diesel 1,500 gals of fuel bulk for used for central Office	3-Feb-23	002LOCH230690005		2,625
7.	SANOE L ENTERPRISE/ SAMUEL J. SUMO	Cost to purchase diesel 1,500 gals of fuel bulk for used for central Office	6-Feb-23	002LOCH230690007		4,375
8.	SANOE L ENTERPRISE	REF : J60ECTR230230617 2301230JVMEC: 2301230G1G92,500 GALLONS OF FUEL ,FUEL PAYMENT ,BOOK TRANSFER FCY,SANOE L ENTERPRISE: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	23-Jan-23	J60EC TR230 23061		2,675
9.	SANOE L ENTERPRISE	REF : J02LOCH220870057 CHEQUE DEPOSIT - HSE CHEQUE- "IN-HOUSE CHEQUE DEPOSIT 2559370 FROM ACCOUNT NUMBER 6100063772TO ACCOUNT NUMBER 6101759572 DEP IFO SANOE L ENTERPRISE INC ISSUE BY LIBERIA WATER AND SEWER CORP ON SLIP NO.628048	28-Mar-22	2559370		5,870
10.	SANOE L ENTERPRISE	REF : J02LOCH221010029 CHEQUE DEPOSIT - HSE CHEQUE- "IN-HOUSE CHEQUE DEPOSIT 2559402 FROM ACCOUNT NUMBER 6100063772TO ACCOUNT NUMBER 6101759572 BG	11-Apr-22	2559402		5,870

No.	Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
		CK2559402 LIBERIA WATER SEWER CORP IFO SANOE L ENT INC 645649				
11.	SANOE L ENTERPRISE	REF : J60ECTR230310016 2301310JYDF1:2301300G3J B0,500 GALLONS OF FUEL ,FUEL PAYMENT ,BOOK TRANSFER FCY,SANOE L ENTERPRISE: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	31-Jan-23	J60EC TR230 310016		2,675
12.	SANOE L ENTERPRISE	REF : J60ECTR230390567 2302080K0RE4:2302080G5S SY,500 GALLONS OF FUEL ,FUEL PAYMENT ,BOOK TRANSFER FCY,SANOE L ENTERPRISE: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	8-Feb-23	J60EC TR230 390567		2,675
13.	SANOE L ENTERPRISE	REF : J60ECTR230461040 2302150K7AJH:2302150G9HBF,500 GALLONS OF FUEL ,FUEL PAYMENT ,BOOK TRANSFER FCY,SANOE L ENTERPRISE: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	15-Feb-23	J60EC TR230 46104		2,675
14.	SANOE L ENTERPRISE	REF : J60ECTR230550398 2302240KBHGG:2302240GDKCL,500 GALLONS OF FUEL ,FUEL PAYMENT ,BOOK TRANSFER FCY,SANOE L ENTERPRISE INC: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	24-Feb-23	J60EC TR230 55039		2,675
15.	SANOE L ENTERPRISE	REF : J60ECTR230750154 2303160KLE7R:2303160GJ1UE,500 GALLONS OF FUEL ,FUEL PAYMENT ,BOOK TRANSFER FCY,SANOE L ENTERPRISE INC: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	16-Mar-23	J60EC TR230 75015		2,675
16.	SANOE L ENTERPRISE	REF : J60ECTR230750156 2303160KLAGY:2303160GJ5XW,500 GALLONS OF FUEL ,FUEL PAYMENT ,BOOK TRANSFER FCY,SANOE L ENTERPRISE INC: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	16-Mar-23	J60EC TR230 75015		6,900

No.	Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
17.	SANOE L ENTERPRISE	REF : J02LOCH232400032 CHEQUE DEPOSIT - HSE CHEQUE-BG CK1972 LIBERIA WATER AND SEWER CORPORATION COLLECTIONS IFO SANOE L ENTERPRISE INC 839317	28-Aug-23	197	445,850	
18.	SANOE L ENTERPRISE	REF : J02FTRQ231440003 FUNDS TRANSFER - DIFF CUSTOMERS-BG CK20108206 LIBERIA WATER AND SEWER CORPORATION IFO SANOE L ENTERPRISE INC 718831	24-May-23		7,592,490	
19.	N/A	REF : J60ECTR221370097 2205170G8RCZ:FUELPAYM ENT,LIBERIA WATER AND SEWER CORP,, 2205160D2X1W: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	17-May-22	J60EC TR221 37009		2,935
20.	N/A	REF : J60ECTR221451122 2205250GDQPE:FUELPAYM ENT,LIBERIA WATER AND SEWER CORP,, 2205240D7J8E: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	25-May-22	J60EC TR221 45112		2,935
21.	N/A	REF : J60ECTR221600528 2206090GIKNV:FUEL,LIBERI A WATER AND SEWER CORP,,2206080DCZAS: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	9-Jun-22	J60EC TR221 60052		1,875
22.	N/A	REF : J60ECTR221610055 2206100GIUZ1:FUEL,LIBERI A WATER AND SEWER CORP,,2206100DD9B5: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	10-Jun-22	J60EC TR221 61005		4,000
23.	N/A	REF : J60ECTR221680091 2206170GKPYC:FUEL,LIBER IA WATER AND SEWER CORP,,2206150DEWS7: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	17-Jun-22	J60EC TR221 68009		3,385
24.	N/A	REF : J60ECTR221740515 2206230GLNHJ:FUEL,LIBERI A WATER AND SEWER CORP,,2206220DGLQD: TRN IFO	23-Jun-22	J60EC TR221 74051		4,000

No.	Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
		POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION				
25.	N/A	REF : J60ECTR221750025 2206240GLXNB:FUEL,LIBER IA WATER AND SEWER CORP,,2206230DH1FN: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	24-Jun-22	J60EC TR221 75002		2,000
26.	N/A	REF : J60ECTR221750023 2206240GLXMI:FUEL,LIBERI A WATER AND SEWER CORP,,2206230DH19Z: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	24-Jun-22	J60EC TR221 75002		1,200
27.	N/A	REF : J60ECTR221810072 2206300GPGP5:FUEL,LIBER IA WATER AND SEWER CORP,,2206290DJ1AF: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	30-Jun-22	J60EC TR221 81007		6,770
28.	N/A	REF : J60ECTR221851027 2207020GQADS:FUEL,LIBER IA WATER AND SEWER CORP,,2207010DK8OE: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	4-Jul-22	J60EC TR221 85102		24,000
29.	N/A	REF : J60ECTR221890575 2207080GTINJ:DIESELFUEL, LIBERIA WATER AND SEWER CORP,, 2207080DNI4N: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	8-Jul-22	J60EC TR221 89057		4,000
30.	N/A	REF : J60ECTR221890112 2207080GTJPT:FUEL,LIBERI A WATER AND SEWER CORP,,2207080DNIRL: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	8-Jul-22	J60EC TR221 89011		1,000
31.	N/A	REF : J60ECTR221930006 2207120GUMHY:FUEL,LIBE RIA WATER AND SEWER CORP,,2207110DNY1X: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	12-Jul-22	J60EC TR221 93000		2,000

No.	Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
32.	N/A	REF : J60ECTR221950132 2207140GWV3U:FUEL,LIBERIA WATER AND SEWER CORP,,2207140DP51K: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	14-Jul-22	J60EC TR221 95013		4,000
33.	N/A	REF : J60ECTR222001006 2207190GZ2OE:FUEL,LIBERIA WATER AND SEWER CORP,,2207180DR0M7: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	19-Jul-22	J60EC TR222 00100		4,000
34.	N/A	REF : J60ECTR222001111 2207190GZTM4:FUEL,LIBERIA WATER AND SEWER CORP,,2207190DRF2H: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	19-Jul-22	J60EC TR222 00111		2,000
35.	N/A	REF : J60ECTR222080092 2207270H379T:FUEL,LIBERIA WATER AND SEWER CORP,,2207270DTEHU: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	27-Jul-22	J60EC TR222 08009		20,962
36.	N/A	REF : J60ECTR222450598 2209020HMS30:FUEL,LIBERIA WATER AND SEWER CORP,,2209020E6JCU: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	2-Sep-22	J60EC TR222 45059		2,880
37.	N/A	REF : J60ECTR222490554 2209060HO9RK:FUEL,LIBERIA WATER AND SEWER CORP,,2209060E7R2M: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	6-Sep-22	J60EC TR222 49055		2,000
38.	N/A	REF : J60ECTR222500573 2209070HOKFQ:FUEL,LIBERIA WATER AND SEWER CORP,,2209070E80BR: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	7-Sep-22	J60EC TR222 50057		2,500
39.	N/A	REF : J60ECTR222560078 2209130HRG39:FUEL,LIBERIA WATER AND SEWER CORP,,2209130E9IYX: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	13-Sep-22	J60EC TR222 56007		2,795

No.	Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
40.	N/A	REF : J60ECTR222640648 2209210HW6J0:FUEL,LIBERI A WATER AND SEWER CORP,,2209210EESJ0: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	21-Sep-22	J60EC TR222 64064		2,795
41.	N/A	REF : J60ECTR222650120 2209220HWGNT:FUEL,LIBE RIA WATER AND SEWER CORP,,2209220EEZO3: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	22-Sep-22	J60EC TR222 65012		5,000
42.	N/A	REF : J60ECTR222760668 2210030IBQ4I:FUEL,LIBERIA WATER AND SEWER CORP,,2210030EJV6H: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	3-Oct-22	J60EC TR222 76066		2,795
43.	N/A	REF : J60ECTR222830207 2210100IETN1:FUEL,LIBERI A WATER AND SEWER CORP,,2210100EMVTI: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	10-Oct-22	J60EC TR222 83020		2,740
44.	N/A	REF : J60ECTR222841111 2210110IF42Y:FUEL,LIBERIA WATER AND SEWER CORP,,2210110EN2EJ: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	11-Oct-22	J60EC TR222 84111		40
45.	N/A	REF : J60ECTR222850561 2210120IFL12:FUEL,LIBERIA WATER AND SEWER CORP,,2210120ENEXK: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	12-Oct-22	J60EC TR222 85056		4,000
46.	N/A	REF : J60ECTR222910113 2210180IHAAB:FUEL,LIBERI A WATER AND SEWER CORP,,2210180EPCRE: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	18-Oct-22	J60EC TR222 91011		2,780
47.	N/A	REF : J60ECTR222990669 2210260IPPPM:FUEL,LIBERI A WATER AND SEWER CORP,,2210260EUK60: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	26-Oct-22	J60EC TR222 99066		2,780
48.	N/A	REF : J60ECTR223040071 2210310IRJSZ:FUEL,LIBERI A WATER AND SEWER CORP,,2210310EX3ZT: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	31-Oct-22	J60EC TR223 04007		2,400

No.	Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
49.	N/A	REF : J60ECTR223060105 2211020IS6YM:FUEL,LIBERI A WATER AND SEWER CORP,,2211020EXKCO: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	2-Nov-22	J60EC TR223 06010		2,600
50.	N/A	REF : J60ECTR223080110 2211040ISQ1E:FUEL,LIBERI A WATER AND SEWER CORP,,2211040EY2K7: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	4-Nov-22	J60EC TR223 08011		2,780
51.	N/A	REF : J60ECTR223250505 2211210J86Q8:FUEL,LIBERI A WATER AND SEWER CORP,,2211210F7VB8: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	21-Nov-22	J60EC TR223 25050		2,905
52.	N/A	REF : J60ECTR223320596 2211280JAUWO:FUEL,LIBER IA WATER AND SEWER CORP,,2211260F9SGD: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	28-Nov-22	J60EC TR223 32059		2,905
53.	N/A	REF : J60ECTR223430127 2212090JEBMZ:FUEL,LIBERI A WATER AND SEWER CORP,,2212090FDWSW: TRN IFO POOLSTN-IFT- OMNI BO LIBERIA WATER AND SEWER CORPORATION	9-Dec-22	J60EC TR223 43012		2,905
54.	N/A	REF : J60ECTR223490365 2212150JGBME:FUEL,LIBER IA WATER AND SEWER CORP,,2212150FFMQ6: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	15-Dec-22	J60EC TR223 49036		2,905
55.	N/A	REF : J60ECTR223620525 2212280JKWPG:FUEL,LIBER IA WATER AND SEWER CORP,,2212280FMXBQ: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	28-Dec-22	J60EC TR223 62052		2,905

No.	Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
56.	N/A	REF : J60ECTR230110069 2301110JOGES:FUELPAYM ENT,LIBERIA WATER AND SEWER CORP,, 2301110FTZNE: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	11-Jan-23	J60EC TR230 11006		4,500
57.	N/A	REF : J60ECTR230230617 2301230JVMEC:2301230G1G92,500 GALLONS OF FUEL ,FUEL PAYMENT ,BOOK TRANSFER FCY,SANOE L ENTERPRISE: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	23-Jan-23	J60EC TR230 23061		2,675
58.	N/A	REF : J60ECTR230310016 2301310JYDPF1:2301300G3J B0,500 GALLONS OF FUEL ,FUEL PAYMENT ,BOOK TRANSFER FCY,SANOE L ENTERPRISE: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	31-Jan-23	J60EC TR230 31001		2,675
59.	N/A	REF : J60ECTR230320136 2302010JYNFJ:FUEL,LIBERI A WATER AND SEWER CORP,,2302010G43QQ: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	1-Feb-23	J60EC TR230 32013		2,000
60.	N/A	REF : J60ECTR230340097 2302030JZ83Y:FUEL,LIBERI A WATER AND SEWER CORP,,2302030G4NYT: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	3-Feb-23	J60EC TR230 34009		5,000
61.	N/A	REF : J60ECTR230370166 2302060K03QS:FUEL,LIBERI A WATER AND SEWER CORP,,2302060G5CVG: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	6-Feb-23	J60EC TR230 37016		2,000
62.	N/A	REF : J60ECTR230390567 2302080K0RE4:2302080G5S SY,500 GALLONS OF FUEL ,FUEL PAYMENT ,BOOK TRANSFER FCY,SANOE L ENTERPRISE: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	8-Feb-23	J60EC TR230 39056		2,675

No.	Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
63.	N/A	REF : J60ECTR230510618 2302200KAG4M:FUEL,LIBER IA WATER AND SEWER CORP,,2302200GBY33: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	20-Feb-23	J60EC TR230 51061		2,000
64.	N/A	REF : J60ECTR230550515 2302240KBA6D:FUEL,LIBERI A WATER AND SEWER CORP,,2302230GD9US: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	24-Feb-23	J60EC TR230 55051		2,000
65.	N/A	REF : J60ECTR230960566 2304060LHS2T:FUEL,LIBERI A WATER AND SEWER CORP,,2304060HCW50: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	6-Apr-23	J60EC TR230 96056		61,275
66.	N/A	REF : J60ECTR222480021 2209030HMWLV:FUEL,LIBE RIA WATER AND SEWER CORP,,2209030E6LO6: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION COLLECTIONS	5-Sep-22	J60EC TR222 48002		3,000
67.	N/A	REF : J60ECTR222760599 2210010I7XLH:FUEL,LIBERI A WATER AND SEWER CORP,,2210010EIP1W: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION COLLECTIONS	3-Oct-22	J60EC TR222 76059		2,200
Total					8,038,340	345,512

Annexure 6 a: GoL Subsidies Recorded in the General Ledger (Wages, Salaries & Other Employees Benefits)

No.	Vendor Name	Nature of the Transaction	P V No.	Date of Payment	Cheque Series/Cheque No.	Amount US\$
1.	ECOBANK	20% BASIC SALARY FOR SEPT. 2023/LWSC	2023-00000030579	24/12/2023	9289;	20,874.37
2.	ECOBANK	80% BASIC SALARY FOR	2023-00000030575	24/12/2023	14392;	

No.	Vendor Name	Nature of the Transaction	P V No.	Date of Payment	Cheque Series/Cheque No.	Amount US\$
		SEPT. 2023/LWSC				103,935.67
3.	ECOBANK	20% BASIC SALARY FOR MAY 2023/LWSC	2023-00000018320	7/8/2023	5611;	19,830.69
4.	ECOBANK	80% BASIC SALARY FOR JUNE 2023/LWSC	2023-00000018327	7/8/2023	8522;	100,652.16
5.	ECOBANK	80% BASIC SALARY FOR JUNE 2023/LWSC	2023-00000018328	7/8/2023	5605;	19,509.49
6.	ECOBANK	80% BASIC SALARY FOR MAY 2023/LWSC	2023-00000018318	7/8/2023	8525;	104,282.14
7.	ECOBANK	20% BASIC SALARY FOR AUGUST 2023/LWSC	2023-00000023700	4/10/2023	7219;	21,467.86
8.	ECOBANK	20% BASIC SALARY FOR JULY 2023/LWSC	2023-00000025445	26/10/2023	7708;	19,505.17
9.	ECOBANK	80% BASIC SALARY FOR AUGUST 2023/LWSC	2023-00000023688	4/10/2023	11126;	104,920.70
10.	ECOBANK	80% BASIC SALARY FOR JULY 2023/LWSC	2023-00000025433	26/10/2023	11868;	97,085.90
11.	ECOBANK	20% BASIC SALARY FOR OCT. 2023/LWSC	2023-00000031235	29/12/2023	9712;	20,429.89
12.	ECOBANK	80% BASIC SALARY FOR OCT. 2023/LWSC	2023-00000031229	29/12/2023	14984;	103,871.20
13.	ECOBANK	20% SALARY ARREARS FOR SEPT. 2022/LWSC	2023-00000004955	14/3/2023	1535;	1,921.07
14.	ECOBANK	20% SALARY ARREARS FOR SEPT. 2022/LWSC	2023-00000006827	3/4/2023	2031;	15,813.10
15.	ECOBANK	20% SALARY LWSC FOR JANUARY 2023	2023-00000004898	10/3/2023	1522;	23,056.52

No.	Vendor Name	Nature of the Transaction	P V No.	Date of Payment	Cheque Series/Cheque No.	Amount US\$
16.	ECOBANK	20% SALARY LWSC FOR OCTOBER 2022	2023-00000004889	10/3/2023	1528;	19,592.91
17.	ECOBANK	80% SALARY ARREARS FOR SEPT. 2022/LWSC	2023-00000004952	14/3/2023	2308;	10,936.91
18.	ECOBANK	80% SALARY ARREARS FOR SEPT. 2022/LWSC	2023-00000006824	3/4/2023	3032;	77,632.27
19.	ECOBANK	80% SALARY LWSC FOR JANUARY 2023	2023-00000004897	10/3/2023	2290;	110,989.94
20.	ECOBANK	80% SALARY LWSC FOR OCTOBER 2022	2023-00000004887	10/3/2023	2294;	98,002.10
21.	ECOBANK	20% RETROACTIVE SALARY FOR JULY 2022/LWSC	2023-00000011475	24/5/2023	3312;	766.61
22.	ECOBANK	20% RETROACTIVE SALARY FOR JULY 2022/LWSC	2023-00000011501	24/5/2023	3340;	704.50
23.	ECOBANK	20% SALARY FOR MARCH 2023/ LWSC	2023-00000010523	17/5/2023	3121;	18,894.41
24.	ECOBANK	20% SALARY FOR APRIL 2023/LWSC	2023-00000010537	17/5/2023	3125;	20,793.81
25.	ECOBANK	80% RETROACTIVE SALARY FOR JULY 2022/LWSC	2023-00000011472	24/5/2023	5154;	4,429.00
26.	ECOBANK	80% RETROACTIVE SALARY FOR JULY 2022/LWSC	2023-00000011493	24/5/2023	5189;	4,429.00
27.	ECOBANK	80% SALARY FOR MARCH 2023/ LWSC	2023-00000010521	17/5/2023	4850;	92,081.36
28.	ECOBANK	80% SALARY FOR APRIL 2023/LWSC	2023-00000010533	17/5/2023	4853;	100,133.34
29.	LBDI	20% BASIC SALARY FOR	2023-00000025448	26/10/2023	7711;	

No.	Vendor Name	Nature of the Transaction	P V No.	Date of Payment	Cheque Series/Cheque No.	Amount US\$
		JULY 2023/LWSC				41,570.65
30.	LBDI	80% BASIC SALARY FOR JULY 2023/LWSC	2023-00000025436	26/10/2023	11869;	155,292.50
31.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	20% BASIC SALARY FOR SEPT. 2023/LWSC	2023-00000030581	24/12/2023	9292;	45,872.19
32.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	80% BASIC SALARY FOR SEPT. 2023/LWSC	2023-00000030576	24/12/2023	14393;	170,270.91
33.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	20% BASIC SALARY FOR JUNE 2023/LWSC	2023-00000018332	7/8/2023	5606;	41,278.95
34.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	20% BASIC SALARY FOR MAY 2023/LWSC	2023-00000018321	7/8/2023	5613;	41,090.39
35.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	80% BASIC SALARY FOR JUNE 2023/LWSC	2023-00000018331	7/8/2023	8523;	165,514.52
36.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	80% BASIC SALARY FOR MAY 2023/LWSC	2023-00000018319	7/8/2023	8527;	168,839.46
37.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	20% BASIC SALARY FOR AUGUST 2023/LWSC	2023-00000023701	4/10/2023	7218;	45,874.14
38.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	80% BASIC SALARY FOR AUGUST 2023/LWSC	2023-00000023689	4/10/2023	11129;	168,587.20
39.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	20% BASIC SALARY FOR OCT. 2023/LWSC	2023-00000031236	29/12/2023	9714;	41,836.11
40.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	80% BASIC SALARY FOR OCT. 2023/LWSC	2023-00000031230	29/12/2023	14985;	151,338.39
41.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	20% SALARY ARREARS FOR SEPT. 2022/LWSC	2023-00000004982	14/3/2023	1537;	7,525.37
42.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	20% SALARY ARREARS FOR SEPT. 2022/LWSC	2023-00000006828	3/4/2023	2034;	23,138.08

No.	Vendor Name	Nature of the Transaction	P V No.	Date of Payment	Cheque Series/Cheque No.	Amount US\$
43.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	20% SALARY LWSC FOR JANUARY 2023	2023-00000004901	10/3/2023	1525;	37,048.06
44.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	20% SALARY LWSC FOR OCTOBER 2022	2023-00000004891	10/3/2023	1530;	31,019.71
45.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	80% SALARY ARREARS FOR SEPT. 2022/LWSC	2023-00000004981	14/3/2023	2310;	26,854.33
46.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	80% SALARY ARREARS FOR SEPT. 2022/LWSC	2023-00000006826	3/4/2023	3034;	82,335.07
47.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	80% SALARY LWSC FOR JANUARY 2023	2023-00000004900	10/3/2023	2292;	131,485.34
48.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	80% SALARY LWSC FOR OCTOBER 2022	2023-00000004890	10/3/2023	2296;	108,617.74
49.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	20% RETROACTIVE SALARY FOR JULY 2022/LWSC	2023-00000011480	24/5/2023	3311;	1,542.71
50.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	20% RETROACTIVE SALARY FOR JULY 2022/LWSC	2023-00000011506	24/5/2023	3339;	1,542.71
51.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	20% SALARY ARREARS FOR MARCH 2023/ LWSC	2023-00000010524	17/5/2023	3123;	35,391.86
52.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	20% SALARY FOR APRIL 2023/LWSC	2023-00000010538	17/5/2023	3128;	35,462.05
53.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	80% RETROACTIVE SALARY FOR JULY 2022/LWSC	2023-00000011473	24/5/2023	5150;	4,808.40
54.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	80% RETROACTIVE SALARY FOR JULY 2022/LWSC	2023-00000011497	24/5/2023	5191;	4,808.40
55.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	80% SALARY FOR APRIL 2023/LWSC	2023-00000010534	17/5/2023	4855;	129,030.54
56.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	80% SALARY FOR MARCH	2023-00000010522	17/5/2023	4851;	

No.	Vendor Name	Nature of the Transaction	P V No.	Date of Payment	Cheque Series/Cheque No.	Amount US\$
	DEVELOPMENT INVESTMENT	2023/ LWSC				129,235.26
57.	Mobile Money Lonestar	20% BASIC SALARY FOR SEPT. 2023/LWSC	2023-00000030582	24/12/2023	9290;	1,023.19
58.	Mobile Money Lonestar	20% BASIC SALARY FOR JUNE 2023/LWSC	2023-00000018333	7/8/2023	5608;	960.45
59.	Mobile Money Lonestar	20% BASIC SALARY FOR MAY 2023/LWSC	2023-00000018322	7/8/2023	5610;	937.66
60.	Mobile Money Lonestar	20% BASIC SALARY FOR AUGUST 2023/LWSC	2023-00000023702	4/10/2023	7220;	1,249.00
61.	Mobile Money Lonestar	20% BASIC SALARY FOR JULY 2023/LWSC	2023-00000025451	26/10/2023	7709;	1,018.59
62.	Mobile Money Lonestar	80% BASIC SALARY FOR AUGUST 2023/LWSC	2023-00000023691	4/10/2023	11127;	856.00
63.	Mobile Money Lonestar	20% BASIC SALARY FOR OCT. 2023/LWSC	2023-00000031237	29/12/2023	9711;	1,026.73
64.	Mobile Money Lonestar	20% SALARY ARREARS FOR SEPT. 2022/LWSC	2023-00000006830	3/4/2023	2032;	1,034.85
65.	Mobile Money Lonestar	20% SALARY LWSC FOR JANUARY 2023	2023-00000004902	10/3/2023	1523;	1,044.05
66.	Mobile Money Lonestar	20% SALARY LWSC FOR OCTOBER 2022	2023-00000004892	10/3/2023	1527;	1,034.85
67.	Mobile Money Lonestar	20% SALARY FOR APRIL 2023/LWSC	2023-00000010540	17/5/2023	3126;	1,035.00
68.	Mobile Money Lonestar	20% SALARY FOR MARCH 2023/ LWSC	2023-00000010525	17/5/2023	3120;	1,034.85
69.	ECOBANK	SALARY 20% LWSC FOR JULY 2022	2022-00000022371	5/10/2022	5985;	110.00

No.	Vendor Name	Nature of the Transaction	P V No.	Date of Payment	Cheque Series/Cheque No.	Amount US\$
70.	ECOBANK	SALARY 20% LWSC FOR JULY 2022	2022-00000022531	11/10/2022	6037;	659.00
71.	ECOBANK	SALARY 20% LWSC FOR JUNE 2022	2022-00000022365	5/10/2022	5979;	110.00
72.	ECOBANK	SALARY 20% LWSC FOR JUNE 2022	2022-00000022528	11/10/2022	6042;	659.00
73.	ECOBANK	SALARY 80% LWSC FOR JULY 2022	2022-00000022370	5/10/2022	8547;	440.00
74.	ECOBANK	SALARY 80% LWSC FOR JUNE 2022	2022-00000022363	5/10/2022	8546;	440.00
75.	ECOBANK	20% Salary for July 2022-LWSC	2022-00000019680	13/9/2022	5272;	24,932.00
76.	ECOBANK	80% Salary for July 2022-LWSC	2022-00000019677	13/9/2022	7480;	103,892.00
77.	ECOBANK	80% Salary for July 2022-LWSC	2022-00000019685	13/9/2022	7484;	3,680.00
78.	ECOBANK	SALARY 20% IN FAVOR OF LWSC FOR TH MONTH OF JUNE 2022	2022-00000019515	8/9/2022	5250;	24,932.00
79.	ECOBANK	SALARY 80% IN FAVOR OF LWSC FOR TH MONTH OF JUNE 2022	2022-00000019512	8/9/2022	7458;	103,892.00
80.	ECOBANK	SALARY 80% IN FAVOR OF LWSC FOR TH MONTH OF JUNE 2022	2022-00000019519	8/9/2022	7459;	3,680.00
81.	LBDI	20% Salary for July 2022-LWSC	2022-00000019681	13/9/2022	5274;	36,467.00

No.	Vendor Name	Nature of the Transaction	P V No.	Date of Payment	Cheque Series/Cheque No.	Amount US\$
82.	LBDI	80% Salary for July 2022-LWSC	2022-00000019678	13/9/2022	7482;	111,084.00
83.	Liberia Water & Sewer Corporation	40% Utilities and Water Arrears that Spending Entities own for Fiscal Year 2022-LWSC	2022-00000001773	1/2/2022	3;	83,332.00
84.	Liberia Water & Sewer Corporation	60% Utilities and Water Arrears that Spending Entities own for Fiscal Year 2022-LWSC	2022-00000001771	1/2/2022	39;	125,000.00
85.	Liberia Water & Sewer Corporation	SALARY 20% IN FAVOR OF LWSC FORM THE MONTHS OF APRIL AND MAY 2022	2022-00000012025	23/6/2022	3270;	111,502.00
86.	Liberia Water & Sewer Corporation	SALARY 80% IN FAVOR OF LWSC FORM THE MONTHS OF APRIL AND MAY 2022	2022-00000012024	23/6/2022	4593;	446,032.00
87.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	SALARY 20% LWSC FOR JULY 2022	2022-00000022373	5/10/2022	5984;	172.00
88.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	SALARY 20% LWSC FOR JULY 2022	2022-00000022530	11/10/2022	6040;	346.00
89.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	SALARY 20% LWSC FOR JUNE 2022	2022-00000022367	5/10/2022	5980;	172.00
90.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	SALARY 20% LWSC FOR JUNE 2022	2022-00000022529	11/10/2022	6039;	346.00
91.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	SALARY 80% LWSC FOR JULY 2022	2022-00000022372	5/10/2022	8543;	693.00
92.	LIBERIAN BANK FOR	SALARY 80% LWSC FOR	2022-00000022366	5/10/2022	8544;	

No.	Vendor Name	Nature of the Transaction	P V No.	Date of Payment	Cheque Series/Cheque No.	Amount US\$
	DEVELOPMENT INVESTMENT	JUNE 2022				693.00
93.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	SALARY 20% IN FAVOR OF LWSC FOR TH MONTH OF JUNE 2022	2022-00000019514	8/9/2022	5252;	36,467.00
94.	LIBERIAN BANK FOR DEVELOPMENT INVESTMENT	SALARY 80% IN FAVOR OF LWSC FOR TH MONTH OF JUNE 2022	2022-00000019513	8/9/2022	7457;	111,084.00
95.	Mobile Money Lonestar	SALARY 20% LWSC FOR JULY 2022	2022-00000022534	11/10/2022	6041;	89.00
96.	Mobile Money Lonestar	SALARY 20% LWSC FOR JUNE 2022	2022-00000022535	11/10/2022	6038;	89.00
97.	Mobile Money Lonestar	20% Salary for July 2022-LWSC	2022-00000019686	13/9/2022	5271;	916.00
98.	Mobile Money Lonestar	SALARY 20% IN FAVOR OF LWSC FOR TH MONTH OF JUNE 2022	2022-00000019520	8/9/2022	5253;	916.00
99.	Liberia Water & Sewer Corporation	20% Salary for May, June & July 2021 & Pensioners Salary for July 2020-Jan.2021-LWSC	20212022-00000001759	6/8/2021	601;	109,824.93
100.	Liberia Water & Sewer Corporation	80% Salary for May, June & July 2021 & Pensioners Salary for July 2020-Jan.2021-LWSC	20212022-00000001758	6/8/2021	821;	439,338.40
101.	Liberia Water & Sewer Corporation	20% Salary for May, June & July 2021 & Pensioners Salary for July 2020-	20212022-00000001759	6/8/2021	601;	88,168.24

No.	Vendor Name	Nature of the Transaction	P V No.	Date of Payment	Cheque Series/Cheque No.	Amount US\$
		Jan.2021-LWSC				
102.	Liberia Water & Sewer Corporation	80% Salary for May, June & July 2021 & Pensioners Salary for July 2020- Jan.2021-LWSC	20212022-00000001758	6/8/2021	821;	352,704.00
103.	Liberia Water & Sewer Corporation	SALARY 20% IN FAVOR OF LWSC FOR THE MONTH OF SEPTEMBER AND OCTOBER 2021	20212022-00000010335	7/12/2021	3120;	39,994.53
104.	Liberia Water & Sewer Corporation	SALARY 80% IN FAVOR OF LWSC FOR THE MONTH OF SEPTEMBER AND OCTOBER 2021	20212022-00000010334	7/12/2021	4236;	160,000.00
Total Wages, Salaries & Other Employees Benefit						5,898,864.45

Annexure 6 b: GoL Subsidies Recorded in the General Ledger (Other Utilities: Chemical)

No.	Vendor Name	Nature of the Transaction	P V No.	Date of Payment	Cheque Series/Cheque No.	Amount US\$
1.	CACTUS ENTERPRISE	Cost of HTH 45kg and Aliminum Sulphate 50kg(Chemicals)-LWSC	2023-00000025964	3/11/2023	1421;	49,437.00
2.	CACTUS ENTERPRISE	Cost of HTH 45kg and Aliminum Sulphate 50kg(Chemicals)-LWSC	2023-00000025966	3/11/2023	850;	32,958.00
3.	CACTUS ENTERPRISE	Cost of Hydrated Lime 17kg, HTH 45kg and Aliminum Sulphate(Chemicals)-LWSC	2023-00000025958	3/11/2023	1419;	119,003.40
4.	CACTUS ENTERPRISE	Cost of Hydrated Lime 17kg, HTH	2023-00000025959	3/11/2023	848;	

No.	Vendor Name	Nature of the Transaction	P V No.	Date of Payment	Cheque Series/Cheque No.	Amount US\$
		45kg and Aliminum Sulphate(Chemicals)-LWSC				79,335.59
5.	CACTUS ENTERPRISE	40% LRD FOR CHEMICALS SUPPLIED FOR JUNE 2023/LWSC	2023-00000013633	19/6/2023	486;	139,884.35
6.	CACTUS ENTERPRISE	60% USD FOR CHEMICALS SUPPLIED FOR JUNE 2023/LWSC	2023-00000013632	19/6/2023	736;	209,833.20
7.	CACTUS ENTERPRISE	40% CHEMICALS FOR LWSC OCTOBER 2022	2022-00000024334	10/11/2022	1583;	45,908.00
8.	CACTUS ENTERPRISE	60% CHEMICALS FOR LWSC OCTOBER 2022	2022-00000024333	10/11/2022	2389;	68,865.00
9.	CACTUS ENTERPRISE	CHEMICALS 40% IN FAVOR OF LWSC F/YEAR	2022-00000024338	10/11/2022	1584;	39,089.00
10.	CACTUS ENTERPRISE	CHEMICALS 60% IN FAVOR OF LWSC F/YEAR	2022-00000024337	10/11/2022	2391;	58,635.00
11.	CACTUS ENTERPRISE	CONTRACT FOR WATER TREATMENT CHEMICALS USED AT WHITE PLAINS 40%FOR THE PERIOD 2021	2022-00000011578	9/6/2022	530;	34,776.00
12.	CACTUS ENTERPRISE	CONTRACT FOR WATER TREATMENT CHEMICALS USED AT WHITE PLAINS 60%FOR THE PERIOD 2021	2022-00000011577	9/6/2022	904;	52,168.00
13.	Gro Green	CONTRACT FOR WATER TREATMENT CHEMICALS USED AT WHITE PLAINS 40%FOR THE PERIOD 2018 TO 2019	2022-00000011572	9/6/2022	531;	59,644.00
14.	Gro Green	CONTRACT FOR WATER TREATMENT CHEMICALS USED AT WHITE PLAINS 60%FOR THE PERIOD 2018 TO 2019	2022-00000011571	9/6/2022	902;	89,472.00

No.	Vendor Name	Nature of the Transaction	P V No.	Date of Payment	Cheque Series/Cheque No.	Amount US\$
15.	Liberia Water & Sewer Corporation	OTHER UTILITIES LINE 40% FROM THE FY2022 NATIONAL BUDGET TO PURCHASE CHEMICALS	2022-00000007230	25/4/2022	287;	59,996.00
16.	Liberia Water & Sewer Corporation	OTHER UTILITIES LINE 60% FROM THE FY2022 NATIONAL BUDGET TO PURCHASE CHEMICALS	2022-00000007228	25/4/2022	544;	90,000.00
Total Other Utilities: Chemical						1,229,004.54

Annexure 6 c: GoL Subsidies Recorded in the General Ledger (Other Utilities / Goods & Services)

No.	Vendor Name	Nature of the Transaction	P V No.	Date of Payment	Cheque Series/Cheque No.	Amount US\$
1.	Liberia Water & Sewer Corporation	GOODS AND SERVICES 40% FOR THE MONTH OF DECEMBER 2021	20212022-00000012235	23/12/2021	488;	19,999.53
2.	Liberia Water & Sewer Corporation	GOODS AND SERVICES 60% FOR THE MONTH OF DECEMBER 2021	20212022-00000012234	23/12/2021	885;	30,000.00
Total Other Utilities: Chemical						49,999.53

Annexure 6 d: GoL Subsidies Recorded in the General Ledger (Other Utilities /Operational Expenses)

No.	Vendor Name	Nature of the Transaction	P V No.	Date of Payment	Cheque Series/Cheque No.	Amount US\$
1.	PUMP & TANK MAINTENANCE COMPANY	60% MANAGMENTS AND OPERATIONS OF THREE CITIES (ROBERSPORTS, SANNIQUELLIE & VOINJAMA) FOR MAY 2023/LWSC	2023-00000011917	25/5/2023	579;	191,323.13
2.	PUMP & TANK	60% MANAGMENTS AND	2023-00000011937	25/5/2023	409;	127,534.34

No.	Vendor Name	Nature of the Transaction	P V No.	Date of Payment	Cheque Series/Cheque No.	Amount US\$
	MAINTENANCE COMPANY	OPERATIONS OF THREE CITIES (ROBERSPORTS, SANNIQUELLIE & VOINJAMA) FOR MAY 2023/LWSC				
Total Operational Expenses						318,857.47

Annexure 6 e: GoL Subsidies Recorded in the General Ledger (Other Utilities / Repairs and Maintenance)

No.	Vendor Name	Nature of the Transaction	P V No.	Date of Payment	Cheque Series/Cheque No.	Amount US\$
1.	Liberia Water & Sewer Corporation	40% REPAIRS & MAINTENANCE FOR MARCH 2023/LWSC	2023-00000006662	31/3/2023	209;	55,041.60
2.	Liberia Water & Sewer Corporation	60% REPAIRS & MAINTENANCE FOR MARCH 2023/LWSC	2023-00000006661	31/3/2023	312;	82,574.40
Total Repairs and Maintenance						137,616

Annexure 6 f: GoL Subsidies Recorded in the General Ledger (Plant & Equipment: Fixed Asset)

No.	Vendor Name	Nature of the Transaction	P V No.	Date of Payment	Cheque Series/Cheque No.	Amount US\$
1.	Cactus Motor	payment for for four trucks August 2022 LWSC	2022-00000018862	26/8/2022	1674;	710,000
Total Fixed Asset						710,000.00

Annexure 6 g: GoL Subsidies Recorded in the General Ledger (Plant & Equipment: Kiosks Project)

No.	Vendor Name	Nature of the Transaction	P V No.	Date of Payment	Cheque Series/Cheque No.	Amount US\$
1.	TENGDA CONSTRUCTION CO. LTD.	40% FINAL PAYMENT OF PHASE II OF THE MONROVIA STAND-ALONE WATER KOISKS PROJECT OCT. 2023/LSWC	2023-00000024257	19/10/2023	838;	5,472.16
2.	TENGDA CONSTRUCTION CO. LTD.	60% FINAL PAYMENT OF PHASE II OF THE MONROVIA STAND-ALONE WATER KOISKS PROJECT OCT. 2023/LSWC	2023-00000024256	19/10/2023	1388;	8,209.76
3.	TENGDA CONSTRUCTION CO. LTD.	40% TOWARDS PHASE TOW OF THE MONROVIA STAND ALONE WATER KIOSKS PROJECT FOR FEB. 2023/LWSC	2023-00000003805	27/2/2023	82;	79,897.08
4.	TENGDA CONSTRUCTION CO. LTD.	60% TOWARDS PHASE TWO OF THE MONROVIA STAND ALONE WATER KOISKS PROJECT FOR FEB.2023/LWSC	2023-00000003802	27/2/2023	96;	119,852.40
5.	TENGDA CONSTRUCTION CO. LTD.	40% PAYMENT FOR PHASE III OF THE MONROVIA STAND-ALONE WATER KOISKS PROJECT MAY 2023/LSWC	2023-00000010325	12/5/2023	359;	74,432.63
6.	TENGDA CONSTRUCTION CO. LTD.	60% PAYMENT FOR PHASE III OF THE MONROVIA STAND-ALONE WATER KOISKS PROJECT MAY 2023/LSWC	2023-00000010324	12/5/2023	500;	111,643.05
7.	TENGDA CONSTRUCTION	40% CONSTRUCTION OF FIVE	2022-00000022831	13/10/2022	1424;	79,950.00

No.	Vendor Name	Nature of the Transaction	P V No.	Date of Payment	Cheque Series/ Cheque No.	Amount US\$
	CO. LTD.	WATER COMMUNITY KIOSKS PROJECT				
8.	TENGDA CONSTRUCTION CO. LTD.	60% CONSTRUCTION OF FIVE WATER COMMUNITY KIOSKS PROJECT	2022-00000022830	13/10/2022	2162;	119,853.00
Total Kiosks Project						599,310.08

Annexure 6 h: GoL Subsidies Recorded in the General Ledger (LWSC internal ledger)

NO	Date	NUM	Name	Voucher	Description	Amount US\$
1	2/3/2023	01591081	Deddeh K. Mulbah	080223	Payment for media publication for turn over ceremony in Voinjama	770
2	2/17/2023	01591105	Deddeh K. Mulbah	670223	Cost to purchase servicing and repair spare parts for urgent vehicle repair	1,100
3	2/28/2023	1591100	John K. McGill	1020223	Part payment of consultancy fee for the month of November 2022	1,125
4	2/28/2023	TRANSFER	McArthur W. Hilton	960223	COST TO CONSTRUCT TOWER, CHAIN-LINK FENCE AND KIOSK BLOCK B	4,000
5	6/23/2023	01591217	Ruth W. Kerkula	1110623	Pmt against cost of hiring casual laborers to clean LWSC Fiamah Sewer Plant	700
6	8/7/2023	01591247	Isaac Jah Seedee	210823	Cost to hire casual workers for the cleaning of Caldwell Booster	350
7	8/17/2023	20458452	Slyvester N. Krah	400823	Consultancy fees for LWSC Financial Management consultant for the month of June 2023	2,700
8	8/25/2023	20458455	Henry W. Barkoun	800823	Management consultancy fee for the month of August 2022	1,350.00
9	2/22/2023	00355644	Prince T. S. Topayoun	720223	Cost to construct tower, chain-link fence and kiosk "Block B"	21,000

NO	Date	NUM	Name	Voucher	Description	Amount US\$
10	8/8/2023	Transfer	Prince C. Sagbeh	770823	Cost to rent excavator for four (8) days at US \$700 per day for the backfilling of the...	2,500
11	4/21/2023	00029935	Beatrice Sharlty	740423	Payment against cost to repair 36" line	15,152.50
12	6/30/2023	00029965	Hawa J. Boakai	1220623	Cost of hiring 150 labor force for the cleaning of the clear well at WTP for five days	7,500
13	5/2/2023	1281345	Isaac Jah Seedee	040523	Payment against rehabilitation of damaged fence at Robertsport	1,200
14	5/11/2023	015022454	Daniel D. Weah	170523	Payment against rehabilitation of damaged fence at Robertsport	3,000
15	5/12/2023	01502456	Franklin Z. Kpadeh	190523	Payment against rehabilitation of damaged fence at Robertsport	5,000
16	6/23/2023	00267236	Hawa J. Boakai	1120623	Pmt against cost of hiring casual laborers to clean LWSC Fiamah Sewer Plant	2,000
17	5/17/2023	01502470	Prince C. Sagbeh	290523	Cost for supply and installation of slide glass window for the customer service cente...	800
18	5/24/2023	01502480	Hawa J. Boakai	510523	Cost for refreshment and canopies for the general staff meeting at Fiamah Sewer Plant	585
19	6/19/2023	01503021	Hawa J. Boakai	1100623	Pmt against cost of hiring casual laborers to clean LWSC Fiamah Sewer Plant	2,000
20	7/3/2023	01503049	Henry W. Barkoun	020723	Cost of superintend the processing and filing of Indemity Insurance bond, registration...	1,300
21	7/12/2023	01503114	M. Hne Coleman	1170623	PAYMENT FOR CONSULTANCY FEE FOR THE MONTH OF APRIL 2022	1,000
22	9/7/2023	01503351	Daniel D. Weah	170923	Cost of transportation to pay outstations contractors and kiosk operators	450
23	9/26/2023	01503463	Juah Doh	970923	Refreshment for the general staff meeting held every last Friday	420
24	11/13/2023	00184265	Prince T. S.	141123	Cost to purchase air release valve to replaced damaged	2,700

NO	Date	NUM	Name	Voucher	Description	Amount US\$
			Topayoun		one on the 36" transmission lin...	
25	12/7/2023	00184290	Amelia M.J. Karduam	101123	Pmt representing the cost of chairs and canopies for the monthly staff meeting at Fiamah	391.50
26	12/15/2023	00184300	Larry Saynertue Titoe	221223	2nd installment pmt for a parcel of land for LWSC Soul Clinic mini station	2,00
27	10/5/2023	20381921	Serena Boakai	151023	Pmt representing the cost of management contribution to James W. Nimely death	500
Total						79,594

Annexure 6 i: GoL Subsidies Recorded in the General Ledger (LWSC internal ledger)

No	Num	Voucher #	Description	Amount US\$
1	01567642	78012	Cost to purchase oil, filters, brake pad plus others to be used by car assigned to DMD/SM	333.20
2	01590521	350222	Payment to air LWSC 50% aged bill waiver	500.00
3	01590544	540222	Cost to purchase 12000BTU split A/C for HR office	588.00
4	01590554	930222	Cost to purchase two 9000BTU split A/C/ UWSSP & PRO offices	930.99
5	01590545	330222	Payment for announcing LWSC Aged Bill Waiver	500.00
6	01590576	060322	Cost to print issuing slip booklets for LWSC departments	3,144.00
7	01590596	380322	Payment to announce LWSC 50% aged bill waiver	500.00
8	01590626	660322	Cost to purchase Oil paint, paint brushes,etc	857.00
9	01590631	760322	Cost for publication of LWSC insertion news story	450.00
10	01590632	780322	Cost to purchase paint, thinner, rollers brushes	2,116.80
11	20383899	050422	cost to purchase 2 pieces of door lock & others for MD & DMDF offices	686.00
12	00355684	230422	cost to purchase Lone Star & Orange Cards for billing customers for march 2022	368.00
13	00355685	240422	cost to purchase canon printer sensys, HR office	525.00
14	01590702	360422	Cost to purchase projector & HDMI 4k, net Power 5	708.54
15	01590730		Cost to purchase engine oil, filters coolant, for 250KVA gen.	1,092.70
16	Transfer	11891	Cost to purchase Engine Oil, Brake Shoe, fuel filter etc to be used to service vehicle	4,000.00

No	Num	Voucher #	Description	Amount US\$
17	01590767	550522	Cost to purchase plumbing Materials to connect Buchanan Hospital	2,772.00
18	00355694	010622	Cost of airing LWSC radio public service announcement	700.00
19	00355696	060622	Cost to purchase Lonestar and Orange cards	368.00
20	00355718	470722	Cost to purchase lonestar and orange cards	360.64
21	01590865	310722	Payment for airing 50% aged bill waiver for April 2022	500.00
23	015900867	330722	Payment for airing aged bill waiver for April 2022	500.00
24	00206760	390722	PURCHASE OF STATIONERIES FOR LWSC OFFICES	3,621.52
25	00355732	790722	Cost to purchase airconditioner, TV & micro wave for DMD/F office	1,826.72
26	01590875	040822	Cost to do complete under carrier work on vehicle assigned to DMD-A	975.00
27	Transfer	450822	Payment to purchase electrical control valve to be used at WTP	4,800.00
28	01281333	510822	CK#:01281333- payment to reduced legal suite of rice supply on account	3,084.09
29	01590880	520822	Cost to purchase Rug, and other materials for the DMD/F office	2,449.02
30	00355601	820822	cost to purchase vehic;es spare parts	4,000.00
31	01590909	350922	Cost to purchase materials to repair the MCC room at white plains WTP	575.26
32	01590919	510822	payment to reduced legal suite of rice supply on account	1,500.00
33	00355616	191022	Cost to purchase Air Conditioner for Accounts department	833.00
34	01590891	390722	PURCHASE OF STATIONERIES FOR LWSC OFFICES	2,771.07
35	Transfer	12458	Cost to purchase chlorine,HTH and hydrated lime for water purification at WTP white pl	2,500.00
36	01590963	501022	Cost to purchase three pieces of desk phone for use at security desks	367.50
37	01590970	571022	Cost to produce Ethernet Converter	300.00
38	01590999	111122	Cost to purchase lonestar and orange scratch cards for meter readers	368.00
39	01591006	431122	Cost to purchase 4 poles main breaker to be used at LWSC headoffice	269.50
40	01591009	521122	Cost to recharge internal modem to connect phones used by cashiers	200.00
41	01591025	211222	Cost to purchase cartoon tempo paper roller to be used by cashiers	200.00
42	01591028	291222	Cost to purchase lonestar & orange scratch cards for internet purposes	368.00
43	01591032	331222	Cost to air jingles on 50% aged bill waiver	500.00
44	01591030	311222	Cost of airing jingles on 50% aged bill waiver & borehole registration	500.00
45	Transfer	561222	Cost to purchase LR\$ 37,824,500.00 @ 155 rate to 1.00 usd to pay LWSC staffs	244,029.03

No	Num	Voucher #	Description	Amount US\$
46	01591031	321222	Cost to air 50% aged bill waiver and borehole registration.	500.00
47	01567640		Payment for legal consultancy fee for the month of June 2021	2,250.00
48	01590960	381022	Payment for legal consultancy fee for the month of Feb & March 2022	2,700.00
49	20381719	350822	Transportation stipend for the month July 2022, Marketing Reps	888.16
50	Transfer	041222	DSA to Robertsport, Lofa and Sanniquellie, assessment for post P&T	505.13
51	Transfer	041222	DSA to Robertsport, Lofa and Sanniquellie, assessment for post P&T	505.13
52	Transfer	041222	DSA to Robertsport, Lofa and Sanniquellie, assessment for post P&T	378.85
53	Transfer	041222	DSA to Robertsport, Lofa and Sanniquellie, assessment for post P&T	378.85
56	Transfer	041222	DSA to Robertsport, Lofa and Sanniquellie, assessment for post P&T	315.71
57	00355710	130722	Assessment and analysis of water in Egypt	1,386.00
58	Transfer	660722	Cost of training, Baba Dolley & James Fromah, USA	2,763.00
59	00355713	380722	Transportation allow for taskforce assigned at LWSC, April, May & June 2022	1,925.00
60	Transfer	030123	Payment for transportation for LWSC Technical team and Media team to restore water in	1,155.00
61	01590962	451022	Cost for vehicles and truck repair	3,500.00
62	01591004	351122	Payment to repair vehicles	1,500.00
63	01591003	341122	Replenishment Payment of emergency fund for vehicles repairs	2,000.00
64		551222	Transfer payment to purchase taskforce disconnection materials	2,485.00
65	00355712	360722	Transportation cost to file documents with the court, LWSC Vs Industry etc	400.00
66	01590971	811022	Payment for legal retainer fees for the month of June 2022	2,500.00
67	01590988	061122	Cost to process and file an Insurance bond appeal in the case of Andrew Tiah VS LWSC	1,300.00
68	01590838	630722	Payment represents media consultancy fee May 2022	4,491.00
69	00355722	710722	Payment for Media consultancy fee for the month of June 2022	4,491.00
70	01590933	061022	Payment for media consultancy fee for the month of July 2022	4,491.00
71	01590961	391022	Payment for Technical Services Consultant fee for the month of August 2022	2,250.00
72	01591007	441122	Payment for consultancy fee for the month of Sept. 2022	2,500.00
Total				346,097.41

Annexure 7: Payment without Evidence of Adequate Supporting Documents

Date	Payee	Voucher #	Expenditure description	Amount USD	Comment
May 17,2023	Prince C. Sagbeh	290523	Cost for supply and installation of slide glass window for the customer service center at the central office	800	No evidence of delivery notes and Tax clearance.
Sept.29,2023	Prince C. Sagbeh	1080923	Cost of hiring 48 labors for 25days, at a rate 10usd per day for the cleaning up and brushing of the Stabilization Pond at Fiamah	4,300	No evidence that the list of Casual Laborers doing the cleaning and brushing received payment for the 25 days worked at the rate of USd 10.00, there is no signing lodge to prove that the Laborers received payment.
April 17,2023	Prince C. Sagbeh	600423	Cost of light refreshment and the renting of chairs, canopies and musical set for the official turning over and presentation of LWSC new Managing Director	638	No evidence of Business registration, Tax clearance, LPO and Receipts for the items rented
July 13,2023	Morris Sesay	640723	Cost to purchase Sand, Crush rock, transportation for blocks and 6"blocks for the construction of new ware house at Fiamah Sewer plant.	2,094	No evidence of Business registration, Tax clearance.
Feb. 24,2023	Deddeh K. Mulbah	820223	Payment against the servicing and repair spare parts for urgent vehicles repair used for the turn-over ceremony program held in Voijama, Lofa County.	400	No evidence of Business registration Tax clearance.
Feb. 3,2023	Natasha C. Paye	70223	Official turn over ceremony budget for the USAID/LMWPII capital improvement project (CIPS) for the three Cities of Robertsport, Voinjma and	3,524	No evidence of Business registration and Tax clearance

Date	Payee	Voucher #	Expenditure description	Amount USD	Comment
			Sanniquell		
Feb.23,2023	Beatrice M. Sharlty	800223	Media Consultancy fees for the month of October 2022	900	No evidence of Business registration, Tax clearance.
March 16,2023	Deddeh K. Mulbah	220323	Cost to hire Casual Laborer for ten (10) days at the rate of US\$7.00 per day for the cleaning of the Fiamah Plant.	1,400	No evidence of Business registration, Tax clearance.
Aug. 5,2023	Prince C. Sagbeh	640823	Cost to rent excavator for four (4) days at Us 700.00 per day for the backfilling of the 36" Mainline to protect/secure the concrete work around the Train Track	2,000	No evidence of Business registration, Tax clearance, LPO, work completion report
May 31,2023	Ashlyn Bedell	670523	Cost of reimbursement for catridges purchase in the month of January for the Management Director office	600	No evidence of Tax clearance, Purchase Order, Business registration.
July 27,2023	Beatrice M. Sharlty	1060623	Cost of light refreshment and the renting of chairs, canopies for the general staff meeting at Fiamah on Friday June 30,2023	585	No evidence of Business registration, Tax clearance, Purchases order, three Quotations.
June 2,2023	Hawah J. Boakai	20623	Cost of Materials and transportation for the repair of the damaged sewer line at the Liberia National Police Headquarter on the Capital Hill, Monrovia.	1,342	No evidence of Business registration, Tax clearance, Purchase order

Date	Payee	Voucher #	Expenditure description	Amount USD	Comment
March 2,2023	Piso G. Knowlden	950223	Cost for Lapper, refreshment, Transportation and printing of banner for the International Women's Day program (IWD) which is slated for March 3, 2023 under the National Theme Innovating with Technology to Gender Equality	2,000	No evidence of Business registration, Tax clearance, Purchases order, three quotations
May 11 2023	Beatrice M.Sharlty	1090423	Labor cost for the cleaning of the sedimentation basins 1,2,3 & 4 at the White Plains Water Treatment Plant.	400	No evidence of Business registration, Tax clearance, Purchase order, three quotation
July 25,2023	Beatrice M. Sharlty	1280723	Cost to Pay for the media engagement with several Media Institutions that Provided coverage of the central Monrovia's Water restoration Program	400	No evidence of Tax clearance, Business registration.
May 25,2023	Sylvester N. Krah	550523	Financial Management consultancy fee for the month of April 2023	2,700	No evidence of Tax clearance and Business registration and three Quotations
Nov.23,2023	Henry W. Barkoun	301123	Legal Consultancy fee for the month of October 2022	1,350	No evidence of Tax clearance, Business registration, Consultant report and three Quotations
Oct.31,2023	Beatrice M. Sharlty	641023	Cost to conduct public relations services for new connections of waterlines in soul Clinic New George.	300	No evidence of Tax clearance, Business registration,
Oct.20,2023	Prince C. Sagbeh	371023	Cost for 8" Ductile Coupling to be used for the leak repair at	450	No evidence of Tax clearance, Business registration

Date	Payee	Voucher #	Expenditure description	Amount USD	Comment
			Robertsport Outstation		
Oct.20,2023	Prince C. Sagbeh	351023	Cost to repair the 16" clear well valve at WTP in White Plains	735	No evidence of Tax clearance, Business registration.
Oct.18,2023	Prince C. Sagbeh	301023	Cost for Payroll remittance to expedite LWSC salaries from Finance Development Planning (LWSC salaries from Fiance Development Planning (MFDP) to Ecobank and Liberia Bank for Development and Investment (LBDI)	400	No evidence of Tax clearance, Business registration Payment
Oct.26,2023	Juah M. Doh	461023	Refreshment for General Staff meeting held every last Friday at the of every month at Fiamah.	420	No evidence of Tax clearance, Business registration
Sept.1,2023	Natasha C. Paye	30923	Cost for breakfast and lunch for 30 persons for the kick-off meeting with the PIU and LWSC Management slated for Monday Sept.4,2023 in the Conference room at LWSC.	500	No evidence of Tax clearance, Business registration
Aug.30,2023	Beatrice M. Sharlty	890823	Cost of additional 6-truck loads of clay dirt mix with rock @ the rate of 200 per load to backfill the driveway from the back of warehouse #7 to the sewerage dumping site at Fiamah Sewer plant.	1,200	No evidence of Tax clearance and Business registration
July 31,2023	Washington M. Gonwoeah	1340723	Cost to Pay the welder for work	600	No evidence of Tax clearance, Business registration,

Date	Payee	Voucher #	Expenditure description	Amount USD	Comment
			done on the (36") water pipeline repaired at the second location on the sugar cane pipeline road		work completion certificate
August 17,2023	Sylvester N. Krah	400823	Payment being consultancy fees for LWSC Financial Management consultant for the month June 2023	2,700	No evidence of Tax clearance, Business registration, Contract completion certificate
Jan.02,2024	Hawah J. Boakai	101024	Payment represents 16.02% of cost to remove damaged plastic coating materials from well surface at city reservoir	2,500	No evidence of Tax clearance, Business registration and performants report.
Oct.26,2023	Beatrice M. Sharlty	511023	Cost to repair a damage printer to usd in the IAA	125	No evidence of Tax clearance, and Business registration
Sep.16,2023	Mamdu M.Diallo	1057923	Final payment for Technician fixing the QuicBooks Desktop Software being used by the Accounts Department for Financial Reporting	6,000	No evidence of LPO, three quotations, delivery note, withholding amount
Sep.15,2023	Mamdu M.Diallo	1056923	Part payment for Technician fixing the QuickBooks Desktop Software being used by the Accounts Department for Financial Reporting	2,000	No evidence of LPO, three quotations, delivery note, withholding amount
Jul.25,2023	Oumaru Sheriff	1058923	Cost of refreshment for five days Driver in House workshop to be held in September 25-29,2023 at Fiamah Sewer Treatment Plant	811	No evidence of LPO, three quotations, delivery note and withholding amount,

Date	Payee	Voucher #	Expenditure description	Amount USD	Comment
Aug.4 2023	Prince T. S Topayoun	960823	Back filling of the 36" main line around the railway	1,000	No evidence of LPO,three quotations, Tax Clearance Business registration delivery/ Job completion certificate and withholding amount ,
Sep.7, 2023	Franklin Z. Kpadeh	1054923	Cost of refreshment for four days Cashier in House Workshop to be held in September 8, 11-13 2023 in the LWSC Board Room at Central Office	541	No evidence of LPO,three quotations, delivery note and withholding amount ,
Oct.14,2021	Green Tech	351021	Payment represents cost to purchase window curtains to be used in LWSC Board Room	840	No evidence of withholding Amount, Delivery note and LPO
Nov.15,2021	Sky-Tech Inc	131121	Cost to purchase 9000BTU Air conditioner to be used by both Customer Service and Sewer Account offices in sale and Marketing Department at LWSC	940	No evidence of withholding Amount,
August 4,2021	Hajah Transport Company	40821	Cost of backfilling the opening in the earth at SKD Boulevard Intersection due to repair work done on the 36' main line and drive way at Fiamah Sewer plant due to erosion	2,000	No evidence of withholding Amount, Delivery note, LPO three quotations and withholding Tax.
July 20,2021	Lion Stationery Store	330721	Cost to purchase sheet, cartridges, ball pen, extension cord, legal sheets to be used	1,294	No evidence of withholding tax
Total				50,788	

Annexure 8: Transfers Payment without Evidence of Payee/Vendor name

No.	Payee Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
1	N/A	REF : J60ECTR223111042 2211070ITFYA:TRANSFER,LI BERIA WATER AND SEWER CORP,,2211070EXX5C: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	07-Nov-22	J60EC TR223 11104		2,300.00
2	N/A	Cost to purchase diesel fuel bulk for used by 1700KVA & 1710 KVA at water treatment Plant	08/Feb/2023	002ZATM23039001V		35,000.00
3	N/A	REF : J60ECTR223121537 2211080ITROS:TRANSFER,L IBERIA WATER AND SEWER CORP,,2211080EYQUV: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	08-Nov-22	J60EC TR223 12153		2,300.00
4	N/A	Cost to purchase diesel fuel bulk for used by 1700KVA & 1500 KVA at water treatment Plant	13/Jan/2023	002ZATM230130023		2,675.00
5	N/A	REF : J60ECTR223121097 2211080ITS2D:TRANSFER,LI BERIA WATER AND SEWER CORP,,2211080EYQAZ: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	08-Nov-22	J60EC TR223 12109		1,500.00
6	N/A	Cost to purchase diesel 1,500 gals of fuel bulk for used for central Office	03/Feb/2023	002LOCH230690005		2,625.00
7	N/A	REF : J60ECTR223130557 2211090IU15D:TRANSFER,LI BERIA WATER AND SEWER CORP,,2211090EYXS7: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	09-Nov-22	J60EC TR223 130557		3,000.00
8	N/A	REF : J60ECTR230230617 2301230JVMEC:	23/Jan/2023	J60EC TR230 23061		2,675.00

No.	Payee Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
		2301230G1G92,500 GALLONS OF FUEL ,FUEL PAYMENT ,BOOK TRANSFER FCY,SANOE L ENTERPRISE: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION		7		
9	N/A	REF : J60ECTR223200122 2211160J6R3I:TRANSFER,LI BERIA WATER AND SEWER CORP,,2211160F6VRK: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	16-Nov-22	J60EC TR223 200122		2,500.00
10	N/A	REF : J02LOCH221010029 CHEQUE DEPOSIT - HSE CHEQUE-"IN-HOUSE CHEQUE DEPOSIT 2559402 FROM ACCOUNT NUMBER 6100063772TO ACCOUNT NUMBER 6101759572 BG CK2559402 LIBERIA WATER SEWER CORP IFO SANOE L ENT INC 645649	11/Apr/2022	02559 402		5,870.00
11	N/A	REF : J60ECTR223290215 2211250J9L6N:TRANSFER,L IBERIA WATER AND SEWER CORP,,2211250F9NLQ: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	25-Nov-22	J60EC TR223 290215		2,000.00
12	N/A	REF : J60ECTR230390567 2302080K0RE4:2302080G5S SY,500 GALLONS OF FUEL ,FUEL PAYMENT ,BOOK TRANSFER FCY,SANOE L ENTERPRISE: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	08/Feb/2023	J60EC TR230 39056 7		2,675.00
13	N/A	REF : J60ECTR223350204	01-Dec-22	J60EC TR223 35020		800.00

No.	Payee Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
		2212010JBVVG:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2212010FBI8G: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION				
14	N/A	REF : J60ECTR230550398 2302240KBHGG: 2302240GDKCL,500 GALLONS OF FUEL ,FUEL PAYMENT ,BOOK TRANSFER FCY,SANOE L ENTERPRISE INC: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	24/Feb/2023	J60EC TR230 55039 8		2,675.00
15	N/A	REF : J60ECTR223360580 2212020JC4KV:TRANSFER,L IBERIA WATER AND SEWER CORP,,2212020FBOET: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	02-Dec-22	J60EC TR223 36058		2,000.00
16	N/A	REF : J60ECTR230750156 2303160KLAGY: 2303160GJ5XW,500 GALLONS OF FUEL ,FUEL PAYMENT ,BOOK TRANSFER FCY,SANOE L ENTERPRISE INC: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	16/Mar/2023	J60EC TR230 75015 6		6,900.00
17	N/A	REF : J60ECTR223390524 2212050JD7B0:TRANSFER,L IBERIA WATER AND SEWER CORP,,2212030FBV7M: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	05-Dec-22	J60EC TR223 39052		2,000.00
18	N/A	REF : J60ECTR223400044 2212060JDMPZ:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2212060FCWRM: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND	06-Dec-22	J60EC TR223 40004		9,000.00

No.	Payee Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
		SEWER CORPORATION				
19	N/A	REF : J60ECTR223400046 2212060JDR9C:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2212060FCWT5: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	06-Dec-22	J60EC TR223 40004		1,467.92
20	N/A	REF : J60ECTR223410220 2212070JDY1Y:TRANSFER,L IBERIA WATER AND SEWER CORP,,2212070FDEOL: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	07-Dec-22	J60EC TR223 41022		1,000.00
21	N/A	REF : J60ECTR223410224 2212070JE1TF:TRANSFER,L IBERIA WATER AND SEWER CORP,,2212070FDEGJ: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	07-Dec-22	J60EC TR223 41022		4,000.00
22	N/A	REF : J60ECTR223460072 2212100JEPLT:TRANSFER,L IBERIA WATER AND SEWER CORP,,2212100FE1HY: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	12-Dec-22	J60EC TR223 46007		2,000.00
23	N/A	REF : J60ECTR223540261 2212200JI7MK:TRANSFER,LI BERIA WATER AND SEWER CORP,,2212200FHAED: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	20-Dec-22	J60EC TR223 54026		8,000.00
24	N/A	REF : J60ECTR223560648 2212220JJ2H7:TRANSFER,LI BERIA WATER AND	22-Dec-22	J60EC TR223 56064		5,000.00

No.	Payee Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
		SEWER CORP,,2212220FIQ70: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION				
25	N/A	REF : J60ECTR230090600 2301090JNWO4:2301090FS N7Y,FOREIGN TRANSFEDR ,FX,BOOK TRANSFER FCY,EXPRESS FOREIGN EXCHANGE BUREAU: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	09-Jan-23	J60EC TR230 09060		5,000.00
26	N/A	REF : J60ECTR230110036 2301110JOFEI:TRANSFER,LI BERIA WATER AND SEWER CORP,,2301110FTY7D: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	11-Jan-23	J60EC TR230 11003		1,000.00
27	N/A	REF : J60ECTR230130515 2301130JOWIS:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2301130FVDW4: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	13-Jan-23	J60EC TR230 13051		3,000.00
28	N/A	REF : J60ECTR230230635 2301230JVN2U:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2301230G10RN: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	23-Jan-23	J60EC TR230 23063		1,475.65
29	N/A	REF : J60ECTR230230636 2301230JVN2T:TRANSFER,L IBERIA WATER AND SEWER CORP,,2301230G1I0E: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND	23-Jan-23	J60EC TR230 23063		3,000.00

No.	Payee Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
		SEWER CORPORATION				
30	N/A	REF : J60ECTR230230637 2301230JVN5G:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2301230G10TJ: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	23-Jan-23	J60EC TR230 23063		3,000.00
31	N/A	REF : J60ECTR230240660 2301240JVRKE:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2301240G1QL5: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	24-Jan-23	J60EC TR230 24066		2,000.00
32	N/A	REF : J60ECTR230320157 2302010JYQJA:TRANSFER,L IBERIA WATER AND SEWER CORP,,2302010G4420: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	01-Feb-23	J60EC TR230 32015		500.00
33	N/A	REF : J60ECTR230340096 2302030JZ83Z:TRANSFER,LI BERIA WATER AND SEWER CORP,,2302030G4NZT: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	03-Feb-23	J60EC TR230 34009		1,500.00
34	N/A	REF : J60ECTR230400135 2302090K0ZTH:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2302090G62DX: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	09-Feb-23	J60EC TR230 40013		5,300.00
35	N/A	REF : J60ECTR230410583 2302100K1861:TRANSFER,L IBERIA WATER AND	10-Feb-23	J60EC TR230 41058		2,000.00

No.	Payee Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
		SEWER CORP,,2302100G677V: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION				
36	N/A	REF : J60ECTR230440604 2302130K6EZW:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2302130G90R3: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	13-Feb-23	J60EC TR230 44060		4,000.00
37	N/A	REF : J60ECTR230450578 2302140K729N:TRANSFER,L IBERIA WATER AND SEWER CORP,,2302140G956Q: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	14-Feb-23	J60EC TR230 45057		3,000.00
38	N/A	REF : J60ECTR230520608 2302210KAPZ8:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2302210GCJIA: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	21-Feb-23	J60EC TR230 52060		2,000.00
39	N/A	REF : J60ECTR230540284 2302230KB8Y5:TRANSFER,L IBERIA WATER AND SEWER CORP,,2302230GDBZV: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	23-Feb-23	J60EC TR230 54028		3,000.00
40	N/A	REF : J60ECTR230581191 2302270KD8N4:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2302270GEEVO: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	27-Feb-23	J60EC TR230 58119		4,000.00

No.	Payee Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
41	N/A	REF : J60ECTR230600134 2303010KE0JP:TRANSFER,L IBERIA WATER AND SEWER CORP,,2303010GF525: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	01-Mar-23	J60EC TR230 60013		3,000.00
42	N/A	REF : J60ECTR230620593 2303030KET8M:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2303030GFFWJ: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	03-Mar-23	J60EC TR230 62059		500.00
43	N/A	REF : J60ECTR230680048 2303090KIYGU:TRANSFER,L IBERIA WATER AND SEWER CORP,,2303080GH8FL: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	09-Mar-23	J60EC TR230 68004		4,000.00
44	N/A	REF : J60ECTR230680203 2303090KJ0TF:TRANSFER,L IBERIA WATER AND SEWER CORP,,2303090GHIL9: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	09-Mar-23	J60EC TR230 68020		4,000.00
45	N/A	REF : J60ECTR230690010 2303100KJDVD:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2303090GHL0M: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	10-Mar-23	J60EC TR230 69001		4,000.00
46	N/A	REF : J60ECTR230760523 2303170KLSK4:TRANSFER,L IBERIA WATER AND SEWER CORP,,2303170GJFQZ: TRN IFO	17-Mar-23	J60EC TR230 76052		4,000.00

No.	Payee Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
		POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION				
47	N/A	REF : J60ECTR230830185 2303240LC88F:TRANSFER,L IBERIA WATER AND SEWER CORP,,2303240H99CH: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	24-Mar-23	J60EC TR230 83018		2,000.00
48	N/A	REF : J60ECTR230860064 2303270LEKGN:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2303270HA0LY: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	27-Mar-23	J60EC TR230 86006		2,000.00
49	N/A	REF : J60ECTR230870630 2303280LEZNK:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2303280HA031: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	28-Mar-23	J60EC TR230 87063		2,000.00
50	N/A	REF : J60ECTR230880613 2303290LFC50:TRANSFER,L IBERIA WATER AND SEWER CORP,,2303290HB2HY: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	29-Mar-23	J60EC TR230 88061		4,000.00
51	N/A	REF : J60ECTR230930122 2304030LGXWC:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2304030HBYVS: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	03-Apr-23	J60EC TR230 93012		4,000.00
52	N/A	REF : J60ECTR230950552	05-Apr-23	J60EC TR230 95055		3,000.00

No.	Payee Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
		2304050LHFK7:TRANSFER,L IBERIA WATER AND SEWER CORP,,2304050HCJJA: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION				
53	N/A	REF : J60ECTR220600120 2203010FI9R7:TRANSFER,LI BERIA WATER AND SEWER CORP,,2203010C83FU: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	01-Mar-22	J60EC TR220 60012		27,500.00
54	N/A	REF : J60ECTR220611033 2203020FIJ5V:TRANSFER,LI BERIA WATER AND SEWER CORP,,2203020C8E42: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	02-Mar-22	J60EC TR220 61103		950.00
55	N/A	REF : J60ECTR220630668 2203040FJ274:TRANSFER,LI BERIA WATER AND SEWER CORP,,2203040C9MPE: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	04-Mar-22	J60EC TR220 63066		2,000.00
56	N/A	REF : J60ECTR220661572 2203070FLEB0:TRANSFER,L IBERIA WATER AND SEWER CORP,,2203070C9WAV: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	07-Mar-22	J60EC TR220 66157		3,730.62
57	N/A	REF : J60ECTR220660902 2203070FLFG4:TRANSFER,L IBERIA WATER AND SEWER CORP,,2203070CA4IL: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND	07-Mar-22	J60EC TR220 66090		2,952.74

No.	Payee Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
		SEWER CORPORATION				
58	N/A	REF : J60ECTR220674501 2203080FLJ5C:TRANSFER,L IBERIA WATER AND SEWER CORP,,2203080CAFHZ: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	08-Mar-22	J60EC TR220 67450		2,466.63
59	N/A	REF : J60ECTR220691022 2203100FLUJV:TRANSFER,L IBERIA WATER AND SEWER CORP,,2203080CAYZG: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	10-Mar-22	J60EC TR220 69102		500.00
60	N/A	REF : J60ECTR220691513 2203100FLULA:TRANSFER,L IBERIA WATER AND SEWER CORP,,2203090CB165: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	10-Mar-22	J60EC TR220 69151		500.00
61	N/A	REF : J60ECTR220693601 2203100FM2C5:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2203100CCC27: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	10-Mar-22	J60EC TR220 69360		2,000.00
62	N/A	REF : J60ECTR220730557 2203130FMLA4:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2203130CCZJO: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	14-Mar-22	J60EC TR220 73055		2,000.00
63	N/A	REF : J60ECTR220760183 2203170FNL3C:TRANSFER, LIBERIA WATER AND	17-Mar-22	J60EC TR220 76018		2,000.00

No.	Payee Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
		SEWER CORP,, 2203170CEN29: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION				
64	N/A	REF : J60ECTR220771574 2203180FNTZT:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2203180CEXUE: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	18-Mar-22	J60EC TR220 77157		2,000.00
65	N/A	REF : J60ECTR220801605 2203210FOKAS:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2203210CFFW6: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	21-Mar-22	J60EC TR220 80160		2,150.00
66	N/A	REF : J60ECTR220820613 2203230FP26B:TRANSFER,L IBERIA WATER AND SEWER CORP,,2203230CG8HX: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	23-Mar-22	J60EC TR220 82061		4,000.00
67	N/A	REF : J60ECTR220840361 2203250FPPWF:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2203250CGS6F: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	25-Mar-22	J60EC TR220 84036		7,000.00
68	N/A	REF : J60ECTR220870595 2203280FQ0AZ:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2203280CH7M0: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	28-Mar-22	J60EC TR220 87059		2,000.00

No.	Payee Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
69	N/A	REF : J60ECTR220890539 2203300FQV0K:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2203300CHLR0: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	30-Mar-22	J60EC TR220 89053		4,000.00
70	N/A	REF : J60ECTR220900569 2203310FR6SL:TRANSFER,L IBERIA WATER AND SEWER CORP,,2203310CHSI0: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	31-Mar-22	J60EC TR220 90056		4,000.00
71	N/A	REF : J60ECTR220940018 2204020FRHC9:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2204010CI3XX: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	04-Apr-22	J60EC TR220 94001		2,000.00
72	N/A	REF : J60ECTR220950077 2204050FUVK6:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2204050CK2QJ: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	05-Apr-22	J60EC TR220 95007		8,000.00
73	N/A	REF : J60ECTR220971021 2204070FVFD8:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2204070CKVI6: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	07-Apr-22	J60EC TR220 97102		6,952.79
74	N/A	REF : J60ECTR221090136 2204190FYEV6:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2204190CQIHJ: TRN IFO	19-Apr-22	J60EC TR221 09013		2,000.00

No.	Payee Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
		POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION				
75	N/A	REF : J60ECTR221100015 2204200FYKFB:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2204200CQMAK: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	20-Apr-22	J60EC TR221 10001		600.00
76	N/A	REF : J60ECTR221110570 2204210FYUXY:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2204210CQX85: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	21-Apr-22	J60EC TR221 11057		7,500.00
77	N/A	REF : J60ECTR221110648 2204210FYXI6:TRANSFER,LI BERIA WATER AND SEWER CORP,,2204210CQY2U: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	21-Apr-22	J60EC TR221 11064		1,000.00
78	N/A	REF : J60ECTR221160155 2204260G0BQR:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2204260CS2MN: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	26-Apr-22	J60EC TR221 16015		2,000.00
79	N/A	REF : J60ECTR221170567 2204270G0M3J:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2204270CSCZF: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	27-Apr-22	J60EC TR221 17056		4,000.00
80	N/A	REF : J60ECTR221190183	29-Apr-22	J60EC TR221 19018		4,000.00

No.	Payee Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
		2204290G1ENE:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2204290CSWKZ: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION				
81	N/A	REF : J60ECTR221231021 2205030G4OEV:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2205030CYGD5: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	03-May-22	J60EC TR221 23102		4,000.00
82	N/A	REF : J60ECTR221250622 2205050G5NVM:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2205050CZZKQ: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	05-May-22	J60EC TR221 25062		20,961.60
83	N/A	REF : J60ECTR221300617 2205100G6Y70:TRANSFER,L IBERIA WATER AND SEWER CORP,,2205100D1LVT: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	10-May-22	J60EC TR221 30061		4,000.00
84	N/A	REF : J60ECTR221330109 2205130G7NU2:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2205130D2A70: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	13-May-22	J60EC TR221 33010		3,775.00
85	N/A	REF : J60ECTR221360034 2205140G7UI3:TRANSFER,L IBERIA WATER AND SEWER CORP,,2205140D2J7Y: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND	16-May-22	J60EC TR221 36003		1,300.00

No.	Payee Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
		SEWER CORPORATION				
86	N/A	REF : J60ECTR221510061 2205310GFQFI:TRANSFER,L IBERIA WATER AND SEWER CORP,,2205310D9OCZ: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	31-May-22	J60EC TR221 51006		2,000.00
87	N/A	REF : J60ECTR222660740 2209230HWS7I:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2209230EF46L: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	23-Sep-22	J60EC TR222 66074		6,000.00
88	N/A	REF : J60ECTR222690576 2209260HXH0Y:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2209260EFSV6: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	26-Sep-22	J60EC TR222 69057		3,000.00
89	N/A	REF : J60ECTR222700105 2209270HY3RY:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2209270EG53H: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	27-Sep-22	J60EC TR222 70010		3,000.00
90	N/A	REF : J60ECTR222970545 2210220IIA8Q:TRANSFER,LI BERIA WATER AND SEWER CORP,,2210220EQMMM: TRN IFO POOLSTN-IFT- OMNI BO LIBERIA WATER AND SEWER CORPORATION	24-Oct-22	J60EC TR222 97054		1,000.00
91	N/A	REF : J60ECTR222971028 2210240IK2RY:TRANSFER,L IBERIA WATER AND	24-Oct-22	J60EC TR222 97102		2,500.00

No.	Payee Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
		SEWER CORP,,2210240ERGE: TRN IFO POOLSTN-IFT- OMNI BO LIBERIA WATER AND SEWER CORPORATION				
92	N/A	REF : J60ECTR222980072 2210250ION5B:TRANSFER,L IBERIA WATER AND SEWER CORP,,2210250ET8RX: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	25-Oct-22	J60EC TR222 98007		3,200.00
93	N/A	REF : J60ECTR223000176 2210270IPZ2X:TRANSFER,LI BERIA WATER AND SEWER CORP,,2210270EUZKL: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	27-Oct-22	J60EC TR223 00017		4,200.00
94	N/A	REF : J60ECTR223010083 2210280IQAPX:TRANSFER,L IBERIA WATER AND SEWER CORP,,2210280EVENQ: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	28-Oct-22	J60EC TR223 01008		3,500.00
95	N/A	REF : J60ECTR223040070 2210310IRJT9:TRANSFER,LI BERIA WATER AND SEWER CORP,,2210300EWC92: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	31-Oct-22	J60EC TR223 04007		1,000.00
96	N/A	REF : J60ECTR223051057 2211010IRY8U:TRANSFER,L IBERIA WATER AND SEWER CORP,,2211010EXAY3: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	01-Nov-22	J60EC TR223 05105		1,000.00

No.	Payee Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
97	N/A	REF : J60ECTR223080111 2211040ISQ1I:TRANSFER,LI BERIA WATER AND SEWER CORP,,2211040EY2OK: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	04-Nov-22	J60EC TR223 08011		4,500.00
98	N/A	REF : J60ECTR221920551 2207110GULYR:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2207110DNSDK: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	11-Jul-22	J60EC TR221 92055	40,000.00	
99	N/A	REF : J60ECTR222510199 2209080HOTVP:TRANSFER, LIBERIA WATER AND SEWER CORP,, 2209080E8968: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	08-Sep-22	J60EC TR222 51019	99,980.00	
100	N/A	REF : J60ECTR222840743 2210110IF42X:TRANSFER,LI BERIA WATER AND SEWER CORP,,2210110EN4PA: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	11-Oct-22	J60EC TR222 84074	451,770.04	
101	N/A	REF : J60ECTR222850042 2210120IFGGX:TRANSFER,L IBERIA WATER AND SEWER CORP,,2210120ENEIG: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	12-Oct-22	J60EC TR222 85004	225,885.02	
102	N/A	REF : J60ECTR222971023 2210240IJSJL:TRANSFER,LI BERIA WATER AND SEWER CORP,,2210220EQMQM: TRN IFO	24-Oct-22	J60EC TR222 85004	76,500.00	

No.	Payee Vendor	Nature of the Transaction	Date of Payment	Ref No	Amount LR\$	Amount US\$
		POOLSTN-IFT- OMNI BO LIBERIA WATER AND SEWER CORPORATION				
103	N/A	REF : J60ECTR232680393 2309250QDKE3:2309250K09	25-Sep-23	J60EC TR222 97102	150,000.00	
104	N/A	REF : J60ECTR223111042 2211070ITFYA:TRANSFER,LI BERIA WATER AND SEWER CORP,,2211070EXX5C: TRN IFO POOLSTN-IFT-OMNI BO LIBERIA WATER AND SEWER CORPORATION	07-Nov-22	J60EC TR232 68039		2,300.00
Total					1,044,135.06	371,277.95

Annexure 9 a: Fixed Assets Not Coded

Individual asset listing	Location	Year	Asset code	Condition
Sharp Ac 18000BUT	Account office	2023	Not coded	good
Laptop Computer	Account Recievable Office	2021`	Not coded	good
Laptop Computer	Account Recievable Office	2021`	Not coded	good
PoweLink (350KVA)	Airfield Gantry	2021`	Not coded	good
Roch AC 18000BTU	Board Room	2023	Not coded	good
Air Conditioner (12000 BTU)	Buchanan	2021	Not coded	good
Dell Desktop Computer	Buchanan	2021	Not coded	good
Canon i-sensys MF211 Printer	Buchanan	2021	Not coded	good
Semi Executive Desk	Buchanan	2021	Not coded	good
Semi Executive Desk	Buchanan	2021	Not coded	good
Visitor Chair	Buchanan	2021	Not coded	good
Visitor Chair	Buchanan	2021	Not coded	good
Visitor Chair	Buchanan	2021	Not coded	good

*Auditor General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the periods July 1, 2021 to December 31, 2023*

Individual asset listing	Location	Year	Asset code	Condition
Visitor Chair	Buchanan	2021	Not coded	good
Visitor Chair	Buchanan	2021	Not coded	good
Visitor Chair	Buchanan	2021	Not coded	good
PowerRink Generator (30KVA)	Buchanan	2021	Not coded	good
PowerRink Generator (80KVA)	Buchanan	2021	Not coded	good
Back wash Tank	Buchanan	2021	Not coded	good
Air Conditioner (12000 BTU)	Buchanan	2021	Not coded	good
Back wash Tank	Buchanan	2021	Not coded	good
Mixer (Three Face)	Buchanan	2021	Not coded	good
Mixer (Three Face)	Buchanan	2021	Not coded	good
Control Box (Mixer)	Buchanan	2021	Not coded	good
Grund Fos Low Lift Pump #1	Buchanan	2021	Not coded	good
Well #1	Buchanan	2021	Not coded	good
Kiosk #1 (Flour Mill Community)	Buchanan	2021	Not coded	Damage
Kiosk #2 (Before Town Community)	Buchanan	2021	Not coded	Damage
Power Rink Generator BH-7 (30KVA)	Buchanan	2021	Not coded	good
Power Rink Generator BH-8 (30KVA)	Buchanan	2021	Not coded	Damage
Pump Control Box BH-8	Buchanan	2021	Not coded	good
PowerRink Generator BH-4 (30KVA)	Buchanan	2021	Not coded	good
PowerRink Generator BH-5 (30KVA)	Buchanan	2021	Not coded	Damage
PowerRink Generator BH-5 (30KVA)	Buchanan	2021	Not coded	good
Pannel Box (4)	Buchanan	2021	Not coded	good
wooden desk (3)	Buchanan	2021	Not coded	good
Wooden shelves	Buchanan	2021	Not coded	good
Perkins (250KVA)	Caldwell	2021`	Not coded	good
Perkins (18KVA)	Caldwell	2021`	Not coded	good

Individual asset listing	Location	Year	Asset code	Condition
Semi Executive Chair (4)	Caldwell	2021`	Not coded	damage
Semi Executive Desk	Caldwell	2021`	Not coded	good
Visitor chair (3)	Caldwell	2021`	Not coded	damage
PoweLink (30KVA)	Caldwell	2021`	Not coded	Damage
Semi Executive Chair	Cashier office	2023	Not coded	good
Semi Executive Chair	Cashier office	2023	Not coded	good
Semi Executive Chair	Cashier office	2023	Not coded	good
Semi Executive Chair	Cashier office	2023	Not coded	good
FG Generator (250KVA)	Central office-LWSC	2021`	Not coded	good
Insiron 15300	Central office-LWSC	2023	Not coded	good
Desktop computer & CPU	Central office-LWSC Accounts	2021`	Not coded	good
Desktop computer & CPU	Central office-LWSC Accounts	2021`	Not coded	good
Desktop computer monitor & CPU	Central office-LWSC Accounts	2021`	Not coded	good
Dell Desktop Computer	Central office-LWSC Accounts	2021`	Not coded	good
LRC AC 9000BTU	Central office-LWSC Customer service	2023	Not coded	good
Laptop Computer	Central office-LWSC HR	2021`	Not coded	good
Hisense AC 12000BTU	Central office-LWSC-Administrative staffs office	2023	Not coded	good
Roch AC 9000BTU	Central office-LWSC-Marketing office	2023	Not coded	good
AC TLC	Central office-LWSC-MD office	2023	Not coded	good
Desktop computer monitor & CPU	Central office-LWSC-MD office	2023	Not coded	good
Desktop computer & CPU	Central office-LWSC-Procurement Dept.	2022	Not coded	good
Desktop computer & CPU	Central office-LWSC-Procurement Dept.	2022	Not coded	good
Desk jet 2320 printer	Central office-LWSC-Procurement Dept.	2022	Not coded	good
Air Conditioner (9000 BTU)	Customer service	2021`	Not coded	good
Air Conditioner	DMD/Administration	2023	Not coded	good

Individual asset listing	Location	Year	Asset code	Condition
Air Conditioner	DMD/Finance	2022	Not coded	good
Three in One printer	DMD/Finance staffs office	2023	Not coded	Fair
Excutive Chair	DMD/TS office	2021`	Not coded	good
Powerink(36KVA)	FIAMA	2021`	Not coded	good
Semi Executive Desk (3)	GSA Road Community	2021`	Not coded	good
Semi Executive Chairs (6)	GSA Road Community	2021`	Not coded	good
TV	GSA Road Community	2021`	Not coded	good
Power Bank (2)	GSA Road Community	2021`	Not coded	good
Jianghao Generator	GSA Road Community	2021`	Not coded	good
Fuel Tank	GSA Road Community	2021`	Not coded	good
Pump Motor	GSA Road Community	2021`	Not coded	good
Poly tank (2)	GSA Road Community	2021`	Not coded	good
Dell Desktop Computer	GSA Road Community	2021`	Not coded	good
HP Printer	IAA office	2023	Not coded	Fair
Air Conditioner	IT Department	2021`	Not coded	good
Air Conditioner (12000 BTU)	Kakata	2021	Not coded	good
HPLaserjet P2055d Printer	Kakata	2021	Not coded	good
HP Deskjet Printer	Kakata	2021	Not coded	Damage
Dell Desktop Computer	Kakata	2021	Not coded	good
Executive Desk	Kakata	2021	Not coded	good
Executive Desk	Kakata	2021	Not coded	good
Executive Desk	Kakata	2021	Not coded	good
Visitor Chair	Kakata	2021	Not coded	good
Box Shelve	Kakata	2021	Not coded	good
Air Conditioner (12000 BTU)	Kakata	2021	Not coded	good
HP Deskjet 2130 Printer	Kakata	2021	Not coded	good

Individual asset listing	Location	Year	Asset code	Condition
Senior Executive Desk	Kakata	2021	Not coded	good
Wooden Shelf	Kakata	2021	Not coded	good
Visitor Chair	Kakata	2021	Not coded	good
Visitor Chair	Kakata	2021	Not coded	good
Visitor Chair	Kakata	2021	Not coded	good
Generator (30KVA)	Kakata	2021	Not coded	good
Fuel Tank (450 Gallons)	Kakata	2021	Not coded	good
Nissan Hard Body (LB-0751)	Kakata	2021	Not coded	Damage
Generator (45KVA) at well #1	Kakata	2021	Not coded	good
Generator at well #1	Kakata	2021	Not coded	good
Motorbike	Kakata	2021	Not coded	good
Control Panel Pump-well #3	Kakata	2021	Not coded	good
Kiosk #1 (Old Cassava Market)	Kakata	2021	Not coded	Damage
kiosk #25 (Old Cassava Market)	Kakata	2021	Not coded	Damage
Backwash Tank/Aqua Clear	Kakata	2021	Not coded	good
Poly Tank (3)	Kakata	2021	Not coded	good
Generator 30KVA	Kakata	2021	Not coded	good
Air Conditioner (9000 BTU)	LWSC Account office	2021`	Not coded	good
AC Sharp	MD Secretary office	2023	Not coded	good
727 Printer	MD office	2021`	Not coded	good
UPS Battery	MD office	2023	Not coded	good
Semi Executive Chairs	MD Research office	2023	Not coded	good
Semi Executive Chair	MD Research office	2023	Not coded	good
Excutive Chair	MD Secretary	2021`	Not coded	good
Semi Executive Chair	MD staff office	2023	Not coded	good
Air Conditioner	MD staff office	2023	Not coded	good

Individual asset listing	Location	Year	Asset code	Condition
PoweLink (20KVA)	New Georgia Nigeria Shop	2021`	Not coded	good
Semi Executive Desk (3)	New Georgia Nigeria Shop	2021`	Not coded	good
Semi Executive Chair (3)	New Georgia Nigeria Shop	2021`	Not coded	good
Cabinet Cover (2)	New Georgia Nigeria Shop	2021`	Not coded	good
Semi Executive Desk	Robertsport	2021	Not coded	good
Semi Executive Desk	Robertsport	2021	Not coded	good
Executive Chair	Robertsport	2021	Not coded	good
Executive Chair	Robertsport	2021	Not coded	good
Executive Chair	Robertsport	2021	Not coded	good
Executive Chair	Robertsport	2021	Not coded	good
Fire Cabinet	Robertsport	2021	Not coded	good
Fire Cabinet	Robertsport	2021	Not coded	good
Canon i-sensys MF4410 Printer	Robertsport	2021	Not coded	good
Metering Chlorine Pump	Robertsport	2021	Not coded	good
Metering Chlorine Pump	Robertsport	2021	Not coded	good
kiosk #2 (Lodijah Community)	Robertsport	2021	Not coded	good
kiosk #3 (Grass Field Community)	Robertsport	2021	Not coded	good
kiosk #4 (Gbassalor Community)	Robertsport	2021	Not coded	good
kiosk #5 (Fanti Town)	Robertsport	2021	Not coded	good
Water Control Equipment	Robertsport	2021	Not coded	good
Water Control Equipment	Robertsport	2021	Not coded	good
Water Control Equipment	Robertsport	2021	Not coded	good
Electric Control Panel	Robertsport	2021	Not coded	good
Conference Table	Robertsport	2021	Not coded	good
Wooden Cover	Robertsport	2021	Not coded	good
Visitor Chair	Robertsport	2021	Not coded	good

Individual asset listing	Location	Year	Asset code	Condition
Visitor Chair	Robertsport	2021	Not coded	good
Sunny Tri Power	Robertsport	2021	Not coded	good
Sunny Tri Power	Robertsport	2021	Not coded	good
45KVA Generator	Robertsport	2021	Not coded	good
Fan	Robertsport	2021	Not coded	good
Refrigerator	Robertsport	2021	Not coded	good
Refrigerator	Robertsport	2021	Not coded	Damage
Bike	Robertsport	2021	Not coded	good
Bike	Robertsport	2021	Not coded	Damage
Well #1	Sanniquellie	2021	Not coded	good
Well #2	Sanniquellie	2021	Not coded	good
Fuel Tank	Sanniquellie	2021	Not coded	good
Fuel Tank	Sanniquellie	2021	Not coded	good
Water Tank	Sanniquellie	2021	Not coded	good
Lenovo Ideapad Laptop	Sanniquellie	2021	Not coded	good
Sunny Tri Power STP 10	Sanniquellie	2021	Not coded	good
Sunny Tri Power STP 09	Sanniquellie	2021	Not coded	good
Sunny Tri Power STP 08	Sanniquellie	2021	Not coded	good
Battery	Sanniquellie	2021	Not coded	good
Battery	Sanniquellie	2021	Not coded	good
Chlorine Batch Tank #1	Sanniquellie	2021	Not coded	good
Chlorine Batch Tank #2	Sanniquellie	2021	Not coded	good
Hose-Water	Sanniquellie	2021	Not coded	good
Lenovo ideapad 320 Laptop	Sanniquellie	2021	Not coded	good
Lenovo	Sanniquellie	2021	Not coded	good
Lenovo	Sanniquellie	2021	Not coded	good

Individual asset listing	Location	Year	Asset code	Condition
Wooden Desk	Sanniquellie	2021	Not coded	good
Wooden Desk	Sanniquellie	2021	Not coded	good
Semi Executive Chair	Sanniquellie	2021	Not coded	good
Visitor Chair	Sanniquellie	2021	Not coded	good
Visitor Chair	Sanniquellie	2021	Not coded	good
Visitor Chair	Sanniquellie	2021	Not coded	good
Conference Table	Sanniquellie	2021	Not coded	good
Kiosk #1 (Air Field Road)	Sanniquellie	2021	Not coded	good
Kiosk #2 (Air view Road)	Sanniquellie	2021	Not coded	good
Kiosk #3 (Gono's Town)	Sanniquellie	2021	Not coded	good
Generator (75KVA)	Sanniquellie	2021	Not coded	good
Generator (88 KVA)	Sanniquellie	2021	Not coded	good
Water Tank	Sanniquellie	2021	Not coded	good
Container-40 feet	Sanniquellie	2021	Not coded	good
Printer	Sanniquellie	2021	Not coded	good
Bike	Sanniquellie	2021	Not coded	good
HP Canon Printer	Soul Clinic	2021`	Not coded	good
Semi Executive Desk (5)	Soul Clinic	2021`	Not coded	good
Semi Executive Chair (5)	Soul Clinic	2021`	Not coded	good
Cabinet Cover (2)	Soul Clinic	2021`	Not coded	good
Dell Desktop Computer	Soul Clinic	2021`	Not coded	good
PoweLink (30KVA)	Soul Clinic Diamond Creek	2021`	Not coded	good
PoweLink (30KVA)	Soul Clinic Diamond Creek	2021`	Not coded	good
PoweLink (20KVA)	Soul Clinic Diamond Creek	2021`	Not coded	good
PoweLink (30KVA)	Soul Clinic Diamond Creek	2021`	Not coded	good
PoweLink (30KVA)	Soul Clinic Diamond Creek	2021`	Not coded	good

Individual asset listing	Location	Year	Asset code	Condition
Kiosk #1 (Doe Hill Community)	Voinjama	2021	Not coded	good
Kiosk #2 (New Voinjama)	Voinjama	2021	Not coded	good
Kiosk #3 (New Voinjama)	Voinjama	2021	Not coded	good
Well #1	Voinjama	2021	Not coded	good
Well #2	Voinjama	2021	Not coded	good
Well #3	Voinjama	2021	Not coded	good
Fuel Tank	Voinjama	2021	Not coded	good
AC Cabinet 2	Voinjama	2021	Not coded	good
Sunny Tri Power STP 10	Voinjama	2021	Not coded	good
Sunny Tri Power STP 09	Voinjama	2021	Not coded	good
Sunny Island (Inverter)	Voinjama	2021	Not coded	good
Sunny Island (Inverter)	Voinjama	2021	Not coded	good
Air Conditioner 48000 BTU	Voinjama	2021	Not coded	good
Air Conditioner 48000 BTU	Voinjama	2021	Not coded	good
Hose-Water	Voinjama	2021	Not coded	good
Well Pump Control Unit #1	Voinjama	2021	Not coded	good
Well Pump Control Unit #2	Voinjama	2021	Not coded	good
Effluent Pump-High Lift #1	Voinjama	2021	Not coded	good
Effluent Pump-High Lift #2	Voinjama	2021	Not coded	good
Water Tank	Voinjama	2021	Not coded	good
Edge PH Tester	Voinjama	2021	Not coded	good
PH Tester	Voinjama	2021	Not coded	good
Battery	Voinjama	2021	Not coded	good
Battery	Voinjama	2021	Not coded	good
Battery	Voinjama	2021	Not coded	good
Incubator	Voinjama	2021	Not coded	good

Individual asset listing	Location	Year	Asset code	Condition
Chlorine Batch Tank #1	Voinjama	2021	Not coded	good
Lenovo ideapad 320 Laptop	Voinjama	2021	Not coded	good
Lenovo	Voinjama	2021	Not coded	good
Lenovo	Voinjama	2021	Not coded	good
Wooden Desk	Voinjama	2021	Not coded	good
Wooden Desk	Voinjama	2021	Not coded	good
Semi Executive Chair	Voinjama	2021	Not coded	good
Visitor Chair	Voinjama	2021	Not coded	good
Container-40 feet	Voinjama	2021	Not coded	good
Generator 88KVA	Voinjama	2021	Not coded	good
Bike	Voinjama	2021	Not coded	good
Generator 5KVA	Voinjama	2021	Not coded	good
Desktop computer	Voinjama	2021	Not coded	good
Perkins (1500KVA)	white Plains	2021`	Not coded	good
Perkins (1700KVA)	white Plains	2021`	Not coded	good
Kama (5.5KVA)	white Plains	2021`	Not coded	good
Perkins (1700KVA)	white Plains	2021`	Not coded	good
Perkins (350KVA)	white Plains	2021`	Not coded	good
Hadraulic table	white Plains	2021`	Not coded	good
Desk top computer	white Plains	2021`	Not coded	good
Air Conditioner (3)	white Plains	2021`	Not coded	good
Executive Desk	white Plains	2021`	Not coded	good
Low lift Pump	white Plains	2021`	Not coded	good
Fuel Tank	white Plains	2021`	Not coded	good
Semi Executive Chair (6)	white Plains	2021`	Not coded	good
HP Canon Printer	white Plains	2021`	Not coded	good

Individual asset listing	Location	Year	Asset code	Condition
Cabinet (2)	white Plains	2021`	Not coded	good
High Lift Pump #7	white Plains	2021`	Not coded	good
Control Pannel (4)	white Plains	2021`	Not coded	good
Visitor chair	white Plains	2021`	Not coded	good
Power control	white Plains	2021`	Not coded	good
Book shelves	Zewdru	2021	Not coded	good
Generator 30KVA	Zewdru	2021	Not coded	good
Bike	Zewdru	2021	Not coded	good
Bike	Zewdru	2021	Not coded	good
Generator 5KVA	Zewdru	2021	Not coded	good
Intemat box	Zewdru	2021	Not coded	good
Vehicle	Zewdru	2021	Not coded	Damage
Low-lift pump -7	Zewdru	2021	Not coded	good
Low-lift pump -8	Zewdru	2021	Not coded	good
Low-lift pump -6	Zewdru	2021	Not coded	good
Generator 45KVA	Zewdru	2021	Not coded	good
Generator 45KVA	Zewdru	2021	Not coded	Damage
Generator 45KVA	Zewdru	2021	Not coded	Damage
Well #1	Zewdru	2021	Not coded	good

Annexure 9 b: Disposed fixed Asset not coded

Asset descriptions	Location	Asset code	Date of disposal	Total depreciable months	Who approves the letter?	Proceed on disposal US\$	Comment
Toyato land cruiser	LWSC Fiama plant	Non	January 23,2023	96	Williams V. Dakel	1,500	Not coded
Nissan Hardbody	LWSC Fiama plant	Non	January 23,2023	96	Williams V. Dakel	500	Not coded
Toyota Hilux	LWSC Compound	Non	March 27,2023	N/A	Williams V. Dakel	500	Not coded

Nissan Hardbody	LWSC Compound	Non	January 23,2023	132	Mary Broh	300	Not coded
Toyota Hilux	LWSC Compound	Non	January 23,2023	144	Williams V. Dakel	500	Not coded
Nissan Navara	LWSC Compound	Non	July 27,2023	72	Williams V. Dakel	500	Not coded
Toyato land cruiser	LWSC Compound	Non	January 23,2023	84	non	non	Not coded
Toyato land cruiser	LWSC Compound	Non	January 23,2023	84	non	non	Not coded

Annexure 9 c: Fixed Asset in FA Register Not Trace to Location

Individual asset listing	Location/Department	Audit Period	Asset code	Condition
Semi executive chair	DMD/TS staff office	2021	Non	Non
deskjet 2320 printer	Central office-LWSC Accounts	2021	Non	Non
Dell Desktop Computer	DMD/Administration	2021	Non	Non
wooden table	Central office-LWSC DMDA office	2022	N/A	Non
Mini confrence table	Central office-LWSC	2022	N/A	Non
Sharp Ac 12000BUT	DMD/F office	2022	N/A	Non
Air Conditioner	HR office	2022	N/A	Non
Air Conditioner (9000 BTU)	UWSSP office	2022	N/A	Non
Air Conditioner (9000 BTU)	PRO office	2022	N/A	Non
Canon printer	HR office	2022	N/A	Non
Projector	Board Room	2022	N/A	Non
Air Conditoner	Account Department	2022	N/A	Non
Sharp Ac 18000BUT	Account office	2023	N/A	non
Semi Executive Chair	IAA office	2023	N/A	Non
Semi Executive Desk	Soul clinic sub office	2023	N/A	Non
Dell Desktop Computer	IAA office	2023	N/A	Non
Laptop	Soul clinic sub office	2023	N/A	Non
Air Conditioner	Soul clinic sub office	2023	N/A	Non

Annexure 9 d: Fixed Asset in Location not Traced to FA Register

Individual asset listing	LOCATION	Year	Asset code	Condition	Comment
Air Conditioner	Account Director office	2023	No Code	Fair	Asset not trace to FA register
Dell Desktop Computer	Account Recievable Office	2021	LWSC/AR/103	Good	Asset not trace to FA register
Dell Desktop Computer	Account Recievable Office	2021	LWSC/AR/101	Good	Asset not trace to FA register
Dell Desktop Computer	Account Recievable Office	2021	No Code	Good	Asset not trace to FA register
Laptop Computer	Account Recievable Office	2021	No Code	good	Asset not trace to FA register
Laptop Computer	Account Recievable Office	2021	No Code	good	Asset not trace to FA register
Air Conditioner	Account Recievable Office	2021	IMWP-1001-95	good	Asset not trace to FA register
Air Conditioner (12,000 BTU)	Administrative office	2023	No Code	Fair	Asset not trace to FA register
Pannel Box (4)	Buchanan	2021	Not coded	good	Asset not trace to FA register
wooden desk (3)	Buchanan	2021	Not coded	good	Asset not trace to FA register
Wooden shelves	Buchanan	2021	Not coded	good	Asset not trace to FA register
PoweLink (30KVA)	Caldwell	2021	No Code	Damage	Asset not trace to FA register
Semi Executive Chair	Cashier office	2023	No Code	good	Asset not trace to FA register
Semi Executive Chair	Cashier office	2023	No Code	good	Asset not trace to FA register
Semi Executive Chair	Cashier office	2023	No Code	good	Asset not trace to FA register
Semi Executive Chair	Cashier office	2023	No Code	good	Asset not trace to FA register
Semi Executive Chair	Cashier office	2023	No Code	good	Asset not trace to FA register
Air Conditioner (9000 BTU)	Customer service	2021	No Code	good	Asset not trace to FA register
Dell Desktop Computer	DMD/Administration	2021	LWSC/AD/DMDA/OE\20/002	good	Asset not trace to FA register
Dell Desktop Computer	DMD/Administration	2021	LWSC/AD/DMDA/OE/20/011	good	Asset not trace to FA register
Dell Desktop Computer	DMD/Administration	2021	LWSC/AD/DMDA/OE/6/002	good	Asset not trace to FA register
HP Canon Toner Printer	DMD/Administration	2021	LWSC/AD/DMDA/OE/6/003	good	Asset not trace to FA register
Air Conditioner	DMD/Administration	2023	No Code	good	Asset not trace to FA register
Air Conditioner (12,000 BTU)	DMD/Administration	2023	LWSC/AD/DMDA/OE/6/011	good	Asset not trace to FA register
Air Conditioner	DMD/Finance	2022	No Code	good	Asset not trace to FA register

Individual asset listing	LOCATION	Year	Asset code	Condition	Comment
Television	DMD/Finance	2022	LWSC/FD/DMDF/OE/6/006	good	Asset not trace to FA register
Micro Wave	DMD/Finance	2022	LWSC/FD/DMDF/OE/6/001	good	Asset not trace to FA register
Three in One printer	DMD/Finance staffs office	2023	No Code	Fair	Asset not trace to FA register
Air Conditioner (18,000 BTU)	DMD/TS	2023	LWSC/SMD/DMDSM/OE/6/005	good	Asset not trace to FA register
Renault Truck-330	Fiama	2022	GSA-LWSC-05-3	good	Asset not trace to FA register
Howo Truck	Fiama	2022	GSA-LWSC-01-1	good	Asset not trace to FA register
Howo Truck	Fiama	2022	GSA-LWSC-01-3	good	Asset not trace to FA register
Howo Truck	Fiama	2022	GSA-LWSC-01-4	good	Asset not trace to FA register
Howo Truck	Fiama	2022	GSA-LWSC-01-2	good	Asset not trace to FA register
Semi Executive Desk (3)	GSA Road Community	2021	No Code	good	Asset not trace to FA register
Semi Executive Chairs (6)	GSA Road Community	2021	No Code	good	Asset not trace to FA register
TV	GSA Road Community	2021	No Code	good	Asset not trace to FA register
Power Bank (2)	GSA Road Community	2021	No Code	good	Asset not trace to FA register
Jianghao Generator	GSA Road Community	2021	No Code	good	Asset not trace to FA register
Fuel Tank	GSA Road Community	2021	No Code	good	Asset not trace to FA register
Pump Motor	GSA Road Community	2021	No Code	good	Asset not trace to FA register
Poly tank (2)	GSA Road Community	2021	No Code	good	Asset not trace to FA register
Solar Pannel (6)	GSA Road Community	2021	No Code	good	Asset not trace to FA register
Dell Desktop Computer	GSA Road Community	2021	No Code	good	Asset not trace to FA register
Dell Desktop Computer	IAA office	2023	LWSC-FM-002	good	Asset not trace to FA register
Laser jet Printer	IAA office	2023	IPFMRP-36-38-12-13	Fair	Asset not trace to FA register
HP Printer	IAA office	2023	No Code	Fair	Asset not trace to FA register
Air Conditioner	IT Department	2021	No Code	good	Asset not trace to FA register
Poly Tank (3)	Kakata	2021	Not coded	good	Asset not trace to FA register
Laptop	Kakata	2021	LWSC-OK-201	good	Asset not trace to FA register
Generator 30KVA	Kakata	2021	Not coded	good	Asset not trace to FA register

Individual asset listing	LOCATION	Year	Asset code	Condition	Comment
Air Conditioner (9000 BTU)	LWSC Account office	2021	No Code	good	Asset not trace to FA register
Laptop	MD COS	2023	LWSC/MD/DMDTSM/0E/6/005	good	Asset not trace to FA register
727 Printer	MD office	2021	No Code	good	Asset not trace to FA register
UPS Battery	MD office	2023	No Code	good	Asset not trace to FA register
Semi Executive Chair	MD staff office	2023	No Code	good	Asset not trace to FA register
Air Conditioner	MD staff office	2023	No Code	good	Asset not trace to FA register
Cabinet Cover (2)	New Georgia Nigeria Shop	2021	No Code	good	Asset not trace to FA register
Air Conditioner	Project office	2023	No Code	Fair	Asset not trace to FA register
Latrine	Robertsport	2021	N/A	good	Asset not trace to FA register
Latrine	Robertsport	2021	N/A	good	Asset not trace to FA register
Latrine	Robertsport	2021	N/A	good	Asset not trace to FA register
Fan	Robertsport	2021	Not coded	good	Asset not trace to FA register
Refrigerator	Robertsport	2021	Not coded	good	Asset not trace to FA register
Refrigerator	Robertsport	2021	Not coded	Damage	Asset not trace to FA register
Bike	Robertsport	2021	Not coded	good	Asset not trace to FA register
Air Conditioner	Sales and Marketing office	2023	LWSC/SMD/DMDSM/0E/6/005	good	Asset not trace to FA register
PA System	Sales and Marketing office	2023	No Code	Fair	Asset not trace to FA register
Desk	Sanniquellie	2021	LMWP—00830	good	Asset not trace to FA register
Desk	Sanniquellie	2021	LMWP—00831	good	Asset not trace to FA register
Printer	Sanniquellie	2021	Not coded	good	Asset not trace to FA register
Bike	Sanniquellie	2021	Not coded	good	Asset not trace to FA register
HP Canon Printer	Soul Clinic	2021	No Code	good	Asset not trace to FA register
Cabinet Cover (2)	Soul Clinic	2021	No Code	good	Asset not trace to FA register
Dell Desktop Computer	Soul Clinic	2021	No Code	good	Asset not trace to FA register
Bike	Voinjama	2021	Not coded	good	Asset not trace to FA register
Generator 5KVA	Voinjama	2021	Not coded	good	Asset not trace to FA register

Individual asset listing	LOCATION	Year	Asset code	Condition	Comment
Desktop computer	Voinjama	2021	Not coded	good	Asset not trace to FA register
Visitor chair	white Plains	2021	No Code	good	Asset not trace to FA register
Power control	white Plains	2021	No Code	good	Asset not trace to FA register
Desk	Zewdru	2021	LWSC-oz-402	good	Asset not trace to FA register
Chair	Zewdru	2021	LWSC-oz-506	good	Asset not trace to FA register
Chair	Zewdru	2021	LWSC-oz-510	good	Asset not trace to FA register
Chair	Zewdru	2021	LWSC-oz-509	good	Asset not trace to FA register
Chair	Zewdru	2021	LWSC-oz-502	good	Asset not trace to FA register
Desk	Zewdru	2021	LWSC-oz-401	good	Asset not trace to FA register
Chair	Zewdru	2021	LWSC-oz-503	good	Asset not trace to FA register
Book shelves	Zewdru	2021	Not coded	good	Asset not trace to FA register
Generator 30KVA	Zewdru	2021	Not coded	good	Asset not trace to FA register
Bike	Zewdru	2021	Not coded	good	Asset not trace to FA register
Bike	Zewdru	2021	Not coded	good	Asset not trace to FA register
Water Pump	Zewdru	2021	LWSC-oz-300	good	Asset not trace to FA register
Generator 5KVA	Zewdru	2021	Not coded	good	Asset not trace to FA register
Intemat box	Zewdru	2021	Not coded	good	Asset not trace to FA register
Vehicle	Zewdru	2021	Not coded	Damage	Asset not trace to FA register
Land	Zewdru	2021	N/A	good	Asset not trace to FA register
Low-lift pump -7	Zewdru	2021	Not coded	good	Asset not trace to FA register
Low-lift pump -8	Zewdru	2021	Not coded	good	Asset not trace to FA register
Low-lift pump -6	Zewdru	2021	Not coded	good	Asset not trace to FA register
Generator 45KVA	Zewdru	2021	Not coded	good	Asset not trace to FA register
Generator 45KVA	Zewdru	2021	Not coded	Damage	Asset not trace to FA register
Generator 45KVA	Zewdru	2021	Not coded	Damage	Asset not trace to FA register
Well #1	Zewdru	2021	Not coded	good	Asset not trace to FA register

Individual asset listing	LOCATION	Year	Asset code	Condition	Comment
Generator 22KVA	Zewdru	2021	LWSC-oz-2201	good	Asset not trace to FA register

Annexure 9 e: List of Fixed Asset Not Verified

Description	LOCATION	Year	Comment
Bajaj Boxer	New Georgia Nigeria Shop	2022	Fixed asset not verified
Bajaj Boxer	Monrovia & Enviros	2022	Fixed asset not verified
Bajaj Boxer	Caldwell	2022	Fixed asset not verified
Bajaj Boxer	Paynesville	2022	Fixed asset not verified
Bajaj Boxer	Sinkor	2022	Fixed asset not verified
Bajaj Boxer	Sinkor	2022	Fixed asset not verified
Bajaj Boxer	Rehib Community	2022	Fixed asset not verified
Bajaj Boxer	Jacob Town	2022	Fixed asset not verified
Bajaj Boxer	Paynesville	2022	Fixed asset not verified
Bajaj Boxer	D. Tweh	2022	Fixed asset not verified
Bajaj Boxer	Jacob Town	2022	Fixed asset not verified
Bajaj Boxer	Congo Town	2022	Fixed asset not verified
Bajaj Boxer	Bardnesville	2022	Fixed asset not verified
Bajaj Boxer	Central Monrovia	2022	Fixed asset not verified
Bajaj Boxer	Freeport	2022	Fixed asset not verified
Bajaj Boxer	Sinkor	2022	Fixed asset not verified
Bajaj Boxer	Sinkor	2022	Fixed asset not verified
Bajaj Boxer	Emmanuel G. Toe	2022	Fixed asset not verified

Annexure 9 f: No Evidence of Proceed for Sale of Disposed Asset

No	Asset Description	Asset code	Date	Location	Disposal	Proceed
1	Toyota Hilux	GSA-LWSC-04-11	N/A	LWSC Compound	5-Apr-23	Non
2	Toyato land cruiser	GSA-LWSC-027	2017	LWSC Compound	July 12,2023	Non

Annexure 9 g: No Transmitter letter from GSA for Fixed Asset Disposed

No	Asset Description	Asset Location	Transmitter letter date	Was the asset disposed through GSA?	Comment
1	Toyato land cruiser	LWSC Compound	N/A	No	No evidence of transmitter letter from GSA to disposed of fixed asset
2	Toyato land cruiser	LWSC Compound	N/A	No	No evidence of transmitter letter from GSA to disposed of fixed asset

Annexure 9 h: No Acquisition cost for Fixed Assets Disposed

No	Name	Asset Location	Cost	Approved By	Proceed US\$	Comment
1	Toyota Hilux	LWSC Compound	non	Williams V. Dakel	700	No Cost
2	Toyato land cruiser	LWSC Fiama plant	non	Williams V. Dakel	1,500	No Cost
3	Nissan Hardbody	LWSC Fiama plant	non	Williams V. Dakel	500	No Cost
4	Toyota Hilux	LWSC Compound	non	Williams V. Dakel	N/A	No Cost
5	Toyota Hilux	LWSC Compound	non	Williams V. Dakel	500	No Cost
6	Toyota Hilux	LWSC Compound	non	Williams V. Dakel	500	No Cost
7	Toyato land cruiser	LWSC Compound	non	Williams V. Dakel	N/A	No Cost
8	Toyato land cruiser	LWSC Compound	non	Williams V. Dakel	1,000	No Cost
9	Nissan Hardbody	LWSC Compound	non	Williams V. Dakel	300	No Cost
10	JMC	LWSC Compound	non	Williams V. Dakel	300	No Cost
11	SUV	LWSC Compound	non	Williams V. Dakel	400	No Cost
12	Nissan Hardbody	LWSC Compound	non	Williams V. Dakel	500	No Cost
13	Toyota Hilux	LWSC Compound	non	Williams V. Dakel	500	No Cost
14	Toyota Hilux	LWSC Compound	non	Williams V. Dakel	500	No Cost
15	Nissan Navara	LWSC Compound	non	Williams V. Dakel	500	No Cost

Annexure 10 (a): Misstated Revenue Balances SBY Ended December 31, 2021

Description	2021 ledger US\$ (A)	Financial Statement US\$ (B)	Variance US\$ C=A-B
Business-Demand	200,068.39	174,177.42	25,890.97
Business-Non-Demand	146,161.01	169,752.16	(23,591.15)
Family	123,349.81	557,124.87	(433,775.06)
GOL Ministries/ Agencies	188,861.88		188,861.88
Cash & Carry	3,738.61	19,687.46	(15,948.85)
Special Sewer	212,795.07	162,696.96	50,098.11
Deslushing	5,550.00	-	5,550.00
All Other Sales	30,646.40	-	30,646.40
Outstations-Kakata	26,955.40	-	26,955.40
Commercial Wells	200.00	140,951.44	(140,751.44)
Collection-Mobile Money	504.59	-	504.59
GOL Subsidy	1,566,904.57	1,344,647.03	222,257.54
Total	2,505,735.73	2,569,037.34	(63,301.61)

Annexure 10 (b): Misstated Revenue Balances Ended December 31, 2022

Description	2022 ledger US\$ (A)	Financial Statement US\$ (B)	Variance US\$ C=A-B
Business-Demand	159,268.11	552,136.00	(392,867.89)
Business-Non-Demand	55,800.25	545,981.00	(490,180.75)
Family	122,550.59	1,222,002.00	(1,099,451.41)
GOL Ministries/ Agencies	453,818.10	108,777.00	345,041.10
Cash & Carry	1,454.51	71,671.00	(70,216.49)
Water Trucking	335.00	-	-

Special Sewer	145,297.04	450,781.00	(305,483.96)
Deslushing	5,175.73	-	5,175.73
All Other Sales	21,937.07	-	21,937.07
Commercial Wells	37,380.00	124,916.00	(87,536.00)
GOL Subsidy	649,194.21	1,088,408.08	(439,213.87)
Gain on Exchange Rates	3,281.41		3,281.41
Total	1,655,492.02	4,164,672.08	(2,070,301.19)

Annexure 10 C: Misstated Revenue Balances Ended December 31, 2023

Description	2023 ledger US\$ (A)	Financial Statement US\$ (B)	Variance US\$ C=A-B
Business-Demand	178,687.68	559,468.00	(380,780.32)
Business-Non Demand	71,600.52	241,558.00	(169,957.48)
Family	82,697.90	967,896.00	(885,198.10)
GOL Ministries/ Agencies		31,875.00	(31,875.00)
Cash & Carry	1,347.25	62,261.00	(60,913.75)
Water Trucking	1,649.30		
Special Sewer	163,913.02	509,739.00	(345,825.98)
Deslushing	16,260.00		16,260.00
All Other Sales	15,675.50		15,675.50
Commercial Wells	33,619.00	119,310.00	(85,691.00)
Outstations		104,707.07	(104,707.07)
GOL Subsidy	1,309,123.83	5,419,415.61	(4,110,291.78)
Waste Dumping Fees	585.00		585.00
Total	1,875,159.00	8,016,229.68	(6,142,719.98)