



**Promoting Accountability of Public Resources**

## **AUDITOR GENERAL'S PERFORMANCE AUDIT FOLLOW UP REPORT**



### **ON MINISTRY OF EDUCATION MANAGEMENT OF THE FREE AND COMPULSORY PRIMARY EDUCATION PROGRAM**

For the Period April 6, 2023 to July 2, 2024

**December 2024**

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## List of Abbreviations

Acronyms	Meaning
AG	Auditor General
CEO	County Education Officer
CGMA	Chartered Global Management Accountant
CPA	Certified Public Accountant
DEO	District Education Officer
FCPEP	Free and Compulsory Primary Education Program
FY	Fiscal Year
GAC	General Auditing Commission
GOL	Government of Liberia
GPE	Global Partnership for Education
MOE	Ministry of Education
PA	Performance Audit
PTA	Parent Teacher Association
WAEC	West African Examination Council

## **Glossary of Terms**

<b>Terms Used</b>	<b>Applicable Definition</b>
Assessment Criteria	A standard established by the auditee as point of reference for the auditor's judgment.
Audit Problem	What the audit intends to address.
Auditability	The problem that can be audited.
Materiality	The relevance and reliability of the audit problem
Lower Basic	It refers to education from grade 1-6
County Education Officer	Refers to the senior education administrator in each of the counties and consolidated school systems.
District Education Officer	Refers to the senior education administrator in each of the educational districts of the counties.
Principal	Refers to the senior education administrator an early childhood education, elementary, junior or senior high school.
Teacher	Refers to all licensed facilitators of learning through the entire education system.
School	An approved licensed and accredited or accreditation eligible entity that provides education in accordance with the requirements of the Ministry.



## **TRANSMITTAL LETTER**

The Honorable Speaker of the House of Representatives and Honorable President Pro-Tempore of the House of Senate.

We have undertaken a follow up performance audit on the Ministry of Education on its Management of the Free and Compulsory Primary Education Program in Liberia. This audit was conducted in line with the Auditor General's statutory mandate as enshrined under Section 2.1.8 (F) of the GAC Act of 2014.

The audit was conducted in line with the International Organization of Supreme Audit Institutions standards (INTOSAI), Performance Auditing Standards and Guidelines as enshrined in the Performance Audit Manual. The implementation status of the issued recommendations was also used as a baseline for the evaluation of the performance of Ministry of Education regarding the Management of the Free and Compulsory Primary Education Program in Liberia.

A total number of 10 recommendations were provided for MOE's implementation during the audit of the Management of the Free and Compulsory Primary Education Program. We observed during the follow-up that of the 10 recommendations, 1 was fully implemented, 3 were partially implemented and 6 were not implemented.

The primary reasons for the unsatisfactory implementations of the recommendations are due to the limited financial and operational support to the Ministry of Education for all public schools and inadequate monitoring and evaluation mechanisms instituted by MOE over public schools' operations.

As indicated in the methodology segment of this follow up report, all findings conveyed in the report were formally communicated to the Management of the Ministry of Education. We are therefore thankful to the auditee (MOE) for assisting the audit team in completing the audit.

The General Auditing Commission (GAC) will continue to make follow-up recommendations that were partially implemented or not implemented.

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

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**Auditor General, R. L.**

**Monrovia, Liberia**

December 2024

## **Executive Summary**

Performance Audit seeks to improve the accountability and performance of government organizations. Also, it provides an objective and constructive assessment of the extent to which the audited entity has used its resources in carrying out its responsibilities with due regard to economy, efficiency and effectiveness.

Accordingly, after an audit has been conducted, a follow-up audit on previous audit findings and recommendations should be carried out, in a reasonable time, to increase the value of the audit process by strengthening the impact of the audit and laying the basis for the improvement of future audit work.

Further, Section 2.1.8. (F) of the GAC Act, mandates the GAC to conduct follow-up audits on recommendations issued to audited entities to ensure those recommendations have been implemented. Follow-up audits are a necessary process that ensures that corrective actions have been taken to address the auditors' findings and recommendations; and, that the underlying conditions are remedied.

Consequently, the GAC conducted a follow-up audit on the Management of the Free and Compulsory Primary Education Program in Liberia, a report which was submitted to the Legislature and published in 2017.

## **Implementation status of the issued recommendations**

We provided 10 recommendations to the Ministry of Education for implementation. Our analysis of MOE implementation of these recommendations showed that one (1) was fully implemented, three (3) were partially implemented and six (6) were not implemented at all. From a Percentage perspective, 10% were implemented, 30% were partially implemented; while 60% were not implemented at all.

## **Conclusion**

Based on the analysis of the implementation status of previously issued recommendations, it is concluded that the Ministry of Education made unsatisfactory progress toward the implementation of the provided recommendations.

## **1 CHAPTER ONE**

### **1.1 Introduction**

#### **1.1.1 Background to the Audit Report**

1.1.1.1 The General Auditing Commission (GAC) conducted a performance audit on the Ministry of Education (MOE) on the Management of Free and Compulsory Primary Education Program in Liberia. The audit assessed the appropriate measures put in place by the Ministry of Education to achieve the Government's objective of Free and Compulsory Primary Education Program. In addition, the audit also assessed whether students in public schools' performance have improved as a result of said program, the report was published in 2017. Based on the findings and conclusions made in the referenced audit report, the AG issued recommendations which, if implemented by MOE, can assist in improving the performance of the school system and also ensure that public resources entrusted to MOE are economically, efficiently and effectively managed.

1.1.1.2 Section 2.1.8. (F) of the GAC Act of 2014, mandates the Commission to conduct follow-up on issued recommendations. In this regard, we conducted a follow-up audit on MOE Management of the Free and Compulsory Primary Education Program in Liberia.

1.1.1.3 The Ministry of Education is responsible to ensure access to equity and efficiency in the education sector of Liberia. Primarily, the Ministry oversees public sector education which includes the Free and Compulsory Primary Education Program.

#### **1.1.2 Objectives of Follow-up on the implementation of issued Recommendations**

##### **Main Objective**

1.1.2.1 The main objective of the follow-up was to assess the extent to which MOE has implemented the recommendations issued by the Auditor General.

##### **Specific Objectives**

- To examine corrective measures taken by MOE on recommendations issued by the AG;
- To assess the governance systems for monitoring GAC's performance audit recommendations; and
- To examine reporting arrangements on the implementation of recommendations issued by the AG.

##### **Scope of the Follow-up**

1.1.2.2 The follow-up covers MOE's Performance Audit Report on the Management of the Free and Compulsory Primary Education Program in Liberia which was concluded in 2017.

1.1.2.3 The follow-up is limited to a review of the recommendations detailed in the original performance audit report.

### **1.1.3 Methodology used to Follow-up the implementation of the Recommendations.**

#### **Documents Review**

- 1.1.3.1 We reviewed the status of the Ministry of Education's implementation of the previously issued performance audit report to assess progress made in implementing the recommendations and the degree to which the recommendations were implemented. We also reviewed documented evidence provided by the Ministry in support of its assertions relative to the status of implementation.

#### **Interview**

- 1.1.3.2 Interviews were conducted with the staff of the Ministry of Education, CEOs, DEOs, Principals, Vice Principals for Instruction, Vice Principals for Academic Affairs and students to understand the process and clarify issues relating to the implementation of the recommendations contained in the report.

#### **Field Verification**

- 1.1.3.3 We visited 80 schools in 5 of the 15 counties to inspect schools' infrastructure and facilities, as well as interview schools' authorities.

### **1.1.4 Criteria for assessing the level of implementation of Recommendations**

- 1.1.4.1 We examined the recommendations or significant observations made in the previous performance audit report. Those recommendations and observations served as the follow-up criteria.
- 1.1.4.2 Furthermore, commitments such as action plans made by the entity in response to audit recommendations of the original audit report also served as criteria. In ensuring that the recommendations are adequately implemented, it was expected that the audited entity:
- Addressed the recommendations issued in the performance audit report based on the commitments made by them during the audit; and
  - Instituted appropriate governance systems and reporting arrangements to ensure that the audit recommendations are timely and adequately implemented.

### **1.1.5 Standards used for the Follow-up**

- 1.1.5.1 The follow-up audit work was conducted in accordance with the International Standards of Supreme Audit Institutions on performance auditing; ISSAI 3000/136.
- 1.1.5.2 The standards require that the follow-up be planned and performed in a manner that will enable auditors obtain sufficient and appropriate evidence to serve as a basis for reporting the outcome of the issued recommendations and provide feedback to the GAC.
- 1.1.5.3 It also requires that the results of follow-up are reported appropriately in order to provide feedback to the Legislature, together, if possible, with the conclusions and impact of the corrective actions taken where relevant.



### **1.1.6 Structure of the Report**

1.1.6.1 This report is presented in four chapters and covers the following:

- **Chapter one** covers the introduction and background, objectives, scope, criteria and methodology used during the follow-up.
- **Chapter two** presents the main findings regarding the implementation of audit recommendations noted in the audit report.
- **Chapter three** presents the governance arrangements for the implementation of performance audit recommendations in the audited entity.
- **Chapter four** covers the audit conclusions and recommendations based on the findings of the follow-up.

## **2 CHAPTER 2**

### **2.1.1 Main Audit Findings from the 2017 PA Report**

2.1.1.1 During the performance audit of the Management of Free and Compulsory Primary Education, the following findings were noted:

### **2.1.2 Limited School Infrastructures**

2.1.2.1 From the data collected, interviews conducted with the Minister of Education, Deputy Minister for Instruction, Assistant Minister for Basic and Secondary Education, CEOs, DEOs and school Principals indicated that there are limited school structures with the capacity to accommodate the students in the country. It was also observed that there are insufficient facilities such as: latrines, safe drinking water, and chairs without backrest to meet the students' basic educational needs.

### **2.1.3 Insufficient instructional materials**

2.1.3.1 GOL had no direct budget line for the provision of instructional materials for public primary and secondary schools for the audit period as mentioned in the regulations and as such, pupils were not getting the required education.

### **2.1.4 Inadequate Monitoring**

2.1.4.1 Interviews conducted during the field visitations with CEOs and DEOs indicates that they are not carrying out effective monitoring and supervision to validate attendance and the performance of instructional staff due to inadequate support received for maintenance of assigned cars and motorbikes. Also, fuel and gasoline provided to them by the Ministry are insufficient to carry out effective monitoring. PTAs of schools in the counties visited, also indicated that instructional staffs are not spending the required school time on campuses and in the classrooms.

### **2.1.5 Limited Trained Teachers**

2.1.5.1 From documents reviewed in the Human Resource Department, interviews conducted with school administrators and the teaching staff, revealed that 54% of the teachers in the classrooms were yet to obtain the required credentials as set forth in the Revised Education law of 2011 for proper placement in the classrooms. CEOs and DEOs stated that they are experiencing shortage of trained teachers in the classrooms as a result, the school administrators recruited underqualified instructional staff to fill the gap.

### **2.1.6 Low output of Students**

2.1.6.1 The Educational statistics conducted by Ministry of Education for 2013 which aimed at verifying whether junior/secondary public schools were implementing the standard established to teach WAEC syllabus during the academic year was reviewed. It was observed that out of a total of 696 junior secondary schools reported in eleven counties, 425 schools were using the WAEC syllabus while 248 schools were not. The MOE report could not establish the status of 23 schools whether they were using the syllabus or not. In 2014, out of the 1,161 total junior secondary schools reported in eleven counties, 606 were using the syllabus, while 381 schools were not using the syllabus. The MOE report could not also establish the status of 248 schools whether they were using the syllabus or not.

## **2.1.7 Overall Conclusion of the audit report**

2.1.7.1 Liberia as a post conflict country after fourteen (14) years of civil war and about twenty (20) years of decline in the educational system, MOE has slowly begun to implement policies to restore the educational system (refurbishing existing schools and hiring qualified teaches) which are steadily improving the overall educational systems. However, a specific look at the "Free and Compulsory Primary/Basic Education" revealed that government needs to be decisive in providing support and vigorously implement the program holistically to obtain the desired result.

## **2.1.8 Results of the follow up on the implementation of the issued Recommendations.**

2.1.8.1 Based on evidence submitted and, we found that 1 out of the 10 issued recommendations were fully implemented, 3 were partially implemented and 6 were not implemented.

### **Recommendation from 2017 Report**

2.1.8.2 The Government of Liberia should increase the number of school infrastructures in the country per population and with the capacity to enable students in the various counties to have access to education. The MOE should make sure that adequate supply of clean water for drinking and hand washing, conducive and sanitary environment, spacious and well-ventilated classrooms are provided.

## **2.1.9 MOE's Management Status of Implementation**

2.1.9.1 *Under the Improving Results in Senior Secondary Education (IRISE) and the Liberia Learning Foundation Projects (LFF), we have constructed, expanded and renovated over 200 school buildings. Under the IRISE agenda, 184 Public Schools LLF – 18 ECE Schools have been constructed in the country. The Ministry also constructed a wash facility in 200 public schools in the country. Furthermore, under the LFF project 98% of the constructed schools have been completed and these new facilities are expected to finally be completed by December 2024. We were able to construct or renovate toilet facilities for both gender and hand washing stations with borehole wells-constructed with water towers.*

## **2.1.10 Follow-up Finding**

2.1.10.1 During our field visit in five of the fifteen counties, we observed that in Nimba and Grand Bassa, there are limited infrastructures for students. Children are still seen sitting on the floor in their classes during school hours at Martha Tubman Elementary School in sanniquellie and classes were overly populated at the Kpanay Town Public School in Buchanan, Grand Bassa County. In Kpanay Town Public School, pupils in five of the six classes visited were more than the 45 students' threshold per classroom. Three of the classrooms visited had twice the number of required students.

**Please see chart below for detail information and pictorial evidence:**

No:	School name	Class	Number of students
1	Kpanay Town Public School (Grand Bassa County)	Grade 2	58
		Grade 3	60
		Grade 4	91
		Grade 5	115
		Grade 6	105

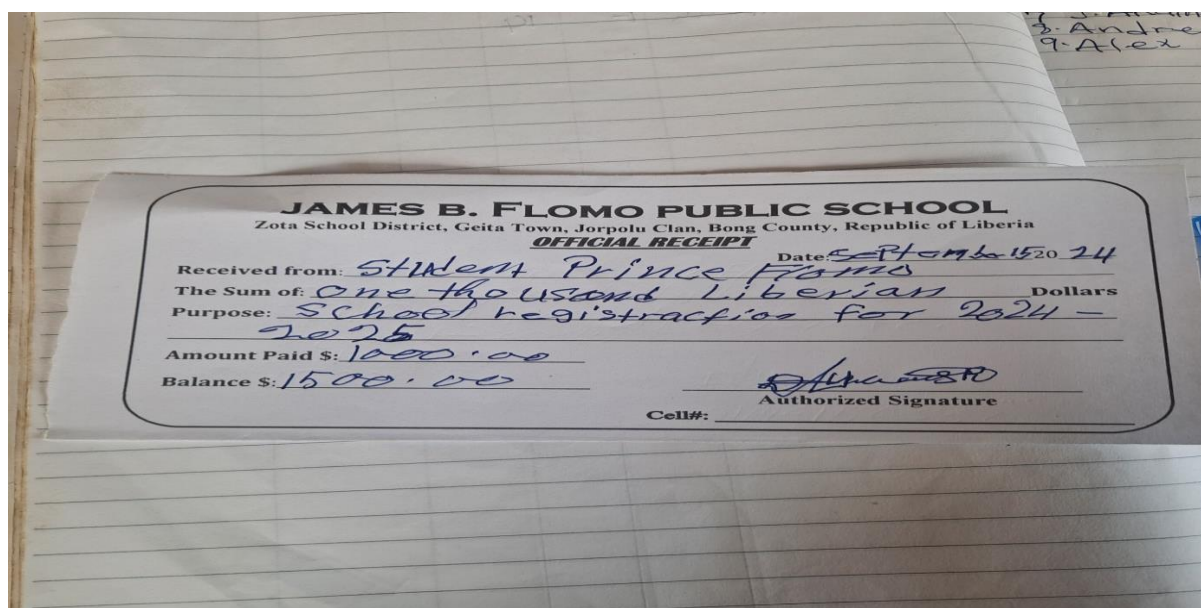


GAC Photo 1\_ Martha Tubman Elementary School  
Sanniquellie, Nimba County



GAC Photo 2\_ Kpanay Town Public School  
Buchanan, Grand Bassa County

2.1.10.2 Furthermore, on the compulsory primary education aspect, the Ministry of Justice is yet to implement that aspect by compelling parents to send their children to school; instead, children are seen on the streets selling, begging along with parents or carrying out other activities during school hours. Interviews conducted with CEO's and DEO's in five counties revealed that students were out of schools based upon fees charged to make available ID cards, badges, activities fees, support for soup kind and school maintenance before admitting students. The Ministry of Education announced to parents that all public schools are free and compulsory but we realized that parents are compelled to still pay fees before admission. Parents in those counties pay more attention to traditional practices carry out which is causing serious harm to students. We also saw copy of receipt issued to students during registration and realized that students were overly charged at one of the public schools namely James B. Flomo Public School in Zota district, Geita Town, Jorpolu Clan, Bong County. Please see below for detail information on receipt issued:



- 2.1.10.3 We also observed that there are no safe drinking water facilities built at schools visited and functional hand washing facilities were not seen at schools, as well as conducive and sanitary environment and well-ventilated facilities for students.
- 2.1.10.4 Our analysis on UNICEF<sup>1</sup> report on the situation for children in Liberia informed us that more than two million children under the age of 18 live in Liberia. Liberia's education system lags behind most countries around the world, in both access and quality for students. The country has many out-of students. Of the 740,000 primary students, 16 percent are physically out of school.
- 2.1.10.5 We realized that there were classes combined in counties visited due to the limited space on school campuses to accommodate students thus presenting lessons to students above or below their standards. **See the chart below for detailed information:**

No	Schools	Combined Classes	Counties
1	John P. Mitchell Public School	Kindergarten 1-2	Salala District, Bong
2	Flomo Wennah Public School	Kindergarten 1-2, Grade 1-2, Grade 3-4	Suakoko District, Bong County
3	Own your Own	Kindergarten 1-2	Buchanan, Grand Bassa County
4	Harris Villie Public School	Kindergarten Nursery -k-1, Grade 5-6	Buchanan, Grand Bassa County
5	Kpanay Town Public School	K-1---K-2	Buchanan, Grand Bassa County

### Recommendation fully implemented from the 2017 Report

- 2.1.10.6 The Ministry of Education should have an adequate budget line for the provision of instructional materials to Primary and Secondary public schools in the country for every fiscal year in the National Budget.

<sup>1</sup> UNICEF Report for every child, Liberia



## **2.1.11 MOE's Management Status of Implementation**

2.1.11.1 *Document presented by MoE revealed to us that under the IRENE project, about a million textbooks have been supplied to both public and private schools along with digital copied available. The ministry presented books to schools pending a utilization survey.*

## **2.1.12 Follow-up Finding**

2.1.12.1 Interview conducted with CEO's and DEO's of five out of the fifteen counties revealed to us that schools had not been receiving full instructional materials for the past six (6) years. Some schools received 6 reams of sheets, few text books, crayons that could not end the school semester. We were also informed by authorities of the Ministry of Education that the Ministry developed a budget line to purchase instructional materials for schools in the counties by the County Educational Authorities for this fiscal year 2024.

2.1.12.2 When verified with the counties, we were informed that procurement processes were carried out with vendors in the counties to purchase instructional materials but County Educational Authorities have not received any fund from the Ministry of Finance and Development Planning to purchase instructional materials which makes it difficult to timely provide instructional materials for schools in the counties.

### **Recommendation from the 2017 Report**

2.1.12.3 The MOE should provide basic facilities such as libraries, instructional materials including copies of the Ministry of Education Curriculum for all administrators, textbooks, and printing facilities, to enhance the smooth learning process.

## **2.1.13 MOE's Management Status of Implementation**

2.1.13.1 *Both digital and science labs under the IRISE project have been set up in 156 public high schools across the country. This includes the setting up of a Learning Management system to give access to resource materials like textbooks and ongoing Mobilization of Systems being stepped up across the 156 schools' science labs for demonstration purposes in subjects like chemistry, Biology, physics, etc. Moreover, mobilization of the systems is being stepped- up across the 156 schools.*

### **Follow-up Finding**

2.1.13.2 From our visitation in 5 of the 15 counties, we observed that there were no libraries established for students to do research at all of the facilities visited. There were also limited instructional materials supplied to schools in the counties such as copies of curriculum, text books of all subjects and there were no printing facilities established to enhance the learning process.

### **Recommendation from the 2017 Report**

2.1.13.3 Instructional materials must be distributed to public schools in a systematic manner prior to the opening of schools to ensure that all students have the required school materials such as a set of core subject textbooks and supplementary learning materials.

## **2.1.14 MOE's Management Status of Implementation**

*2.1.14.1 The Ministry of Education did not provide any statistics on the distribution of instructional materials to schools in a systematic manner prior to the opening of schools to ensure that students have the required materials for learning.*

### **Follow-up Finding**

2.1.14.2 We were informed by CEOs, DEOs and School Principals in five out of the fifteen counties that there were no instructional materials; such as core subject text books and supplementary materials, supplied to schools in the counties prior to the reopening of schools for the audit period.

### **Recommendation from the 2017 Report**

2.1.14.3 The Ministry of Education should fully empower District Education Officers through the County Education Office to monitor instructional staff during school hours by providing additional logistics and maintenance costs.

## **2.1.15 MOE's Management Status of Implementation**

*2.1.15.1 The Ministry of Education has increased logistical support to the county level through the procurement and distribution of vehicles to all CEO, motorbikes to all DEOs and Planning Officers across the county. The Ministry also provided fuel sometimes upon receipt of allocation from the fiscal budget for monitoring purposes.*

### **Follow-up Finding**

2.1.15.2 Information gathered from CEOs and DEOs who are responsible to monitor schools' activities in the counties revealed that the Ministry of Education provided Vehicles and Motorbikes to carry out monitoring of schools in the counties. However, we were informed that they are finding it difficult to fuel and repair their assigned vehicles and motorbikes to carry effective monitoring of schools in the counties due to MOE's failure to release funds budgeted for such purpose in order to enhance the repair and maintenance of vehicles and motorbikes in the counties visited.

2.1.15.3 We observed during the visitation in John P. Mitchel Public in Salala, Bong County that administrators and students were not seen during school hours (8:30 am to 1pm). As a result, students made not receive the requisite education during the school year.

### **Recommendation from the 2017 Report**

2.1.15.4 Establish a mechanism for proper collaboration with Parents-Teacher Associations (PTAs) and the District Education Officers in monitoring instructional staff during the school year. Parents should also make sure that the required guidance is provided to the students both at home and in school.

## **2.1.16 MOE's Management Status of Implementation**

*2.1.16.1 The National PTA and community engagement policy is validated and rolled out. The Bureau of Community engagement is reactively engaged with the National Parents-Teachers Association Leadership. County school Boards are established to strengthen governance and accountability system.*

### **Follow-up Finding**

- 2.1.16.2 Evidence gathered from the field visit revealed that there was no collaboration between PTA and the DEOs office to monitor teachers in the five counties. We also requested for reports generated between PTA and DEOs during meeting in the counties but there were no reports presented to the team for review.

### **Recommendation from the 2017 Report**

- 2.1.16.3 The Ministry of Education should ensure that performance evaluation sheets are available and provided to students at the end of each semester to enable appraisal of teachers' performance and attendance in the classrooms.

### **2.1.17 MOE's Management Status of Implementation**

- 2.1.17.1 *The Ministry of Education did not provide any information to us on the performance evaluation sheets to establish whether students at the end of each semester can appraise teachers' performance in the classrooms.*

### **Follow-up Finding**

- 2.1.17.2 We requested copies of evaluation forms to verify students evaluating teachers' performances in the classrooms at the end of each semester in five counties. However, we observed that there was no such process put in place, and as such administrators of those institutions did not provide any form used by students to evaluate teachers at the end of the semesters in all the schools visited. The absence of the evaluation process and forms has resulted in the non-monitoring and evaluation of instructors' performances. The absence of this control may lead to non-detection of unqualified teachers and poor and/ or unethical performances of teachers in the class rooms across the country.

### **Recommendation from the 2017 Report**

- 2.1.17.3 The Ministry of Education should consider the need to build additional teachers' training centers in the four regions of the country. The Ministry should also put in place a mechanism to ensure that all teachers are trained in line with the standards set forth in the Revised Education Law of 2011.

### **2.1.18 MOE's Management Status of Implementation**

- 2.1.18.1 The ministry of Education did not provide any information to us on considering building additional teachers training centers and list of trained teachers in line with the standard set forth in the Revised Education Law of 2011 in the four regions of the country.

### **Follow-up Finding**

- 2.1.18.2 We established from the field visit that there were no additional teachers' training centers built in the regions to compliment those built to conduct specialized training for teachers in the regions in line with the standards set forth in the Education Law of 2011.

### **Recommendation from the 2017 Report**

- 2.1.18.3 MOE should expand secondment, from Anglophone countries and work with retired teachers' association in the United States of America and where applicable to provide



assistance to teachers while new teachers are being adequately trained. In addition, MOE can foster a relationship with the Peace Corp at the secondary school level to address the shortage of qualified teachers.

## **2.1.19 MOE's Management Status of Implementation**

*2.1.19.1 The Ministry of Education did not provide any information on expanding secondment from anglophone countries and working with retired teachers in the United States of America and where applicable for the assistance of teachers to be trained adequately. Also, our recommendations for fostering a professional relationship with Peace Corp at secondary school level in order to address the shortage of teachers was not implemented.*

### **Follow-up Finding**

2.1.19.2 There was no documentary evidence presented to the team by the Ministry of Education in expanding secondment program from anglophone countries and work done with retired teachers in the United States of America to identify the gaps and find solution to help the education sector. Interviews conducted with CEOs, DEOs and teaching staff during the field visit revealed that there was no existing expansion of secondment programs from anglophone countries and no evidence of exchanges of retired teachers from the United States of America rendering contribution to the educational sector in terms of knowledge sharing in Liberia.

### **Recommendation from the 2017 Report**

2.1.19.3 The Ministry of Education should make available the curriculum and the WAEC's syllabus to all junior secondary public schools before the re-opening of schools for every academic year. Furthermore, thorough follow-up should be made to all the schools concerned to ensure that the curriculum is appropriately taught in line with the WAEC's syllabus.

## **2.1.20 MOE's Management Status of Implementation**

*2.1.20.1 The curriculum and WAEC syllabus have been distributed to all schools and published on the MOE's website. The annual academic calendars are also printed, published and distributed before the commencement of the academic year.*

### **Follow-up Finding**

2.1.20.2 We gathered during the visit that eight (8) elementary public schools did not receive the curriculum and WAEC syllabus from the Ministry of Education through the CEOs and DEOs offices. However, seventy-one (71) schools received those materials to enhance the learning process of students. We were also informed by CEOs and DEOs of those schools that curriculum is taught in line with WAEC syllables every academic year. However, the MOE did not institute a mechanism to validate the application of the prescribed curriculum across the country. We observed no evidence of periodic monitoring and evaluation activities of curriculum conducted by MOE at the schools visited during our field visit

2.1.20.3 We requested 2021- 2024 WAEC results for sixth graders to determine the level of progress made during the years under audit but did not receive same from the authority of WAEC.

## **2.1.21 Specific Conclusion**

- 2.1.21.1 Analysis done on the implementation status of the issued recommendations, led to the conclusion that the Ministry made limited progress towards the implementation of the audit recommendations.
- 2.1.21.2 Management should endeavor to plan for including resource allocation and establish practical timelines to expedite the full implementation of partially and not implemented audit recommendations.
- 2.1.21.3 The General Auditing Commission (GAC) will continue to follow up on recommendations that were partially or not implemented to assess whether or not progress is being made.

## **2.1.22 Specific Recommendations**

- 2.1.22.1 We recommend that the Government should build additional school facilities in the four regions in line with population to accommodate the students and curtail the combination of different classes within the same classroom. The Ministry of Education should ensure of regular supply of quality safe drinking water and hand washing, a sanitary and conducive environment, and well-ventilated and spacious classrooms are available. The Ministry of Education should also make sure that armchairs are available in all public schools for students to feel comfortable in classes and should abide by the approved requirement of forty-five (45) students per class.
- 2.1.22.2 The MOE should make available library and laboratory facilities and supply instructional materials such as curriculum, and textbooks and provide printing facilities for all public schools to improve the learning process.
- 2.1.22.3 MOE should ensure that instructional materials are distributed to all public schools in the counties before the reopening of schools with the supply of core textbooks and learning materials to the students.
- 2.1.22.4 The Government of Liberia should make possible the provision of gasoline, repair and maintenance of assigned vehicles and motorbikes to enable CEOs and DEOs to effectively monitor schools during school's hours in the counties.
- 2.1.22.5 MOE should establish and strengthen the collaboration with Parents-Teacher Associations (PTA) and the District Education Officers to monitor instructional staff during the school year. Parents should also ensure that guidance is given to students' home and in school.
- 2.1.22.6 The Ministry of Education should ensure that effective teachers' assessment and evaluation forms are available and given to students at the end of each semester to appraise teachers' skills, attribute and identify strengths and weaknesses, as well as potential areas for development. School administrators should also facilitate the conduct of independent assessments of teachers' performances to corroborate and validate the assertions of students and institute the required improvement measures where

applicable.

- 2.1.22.7 The Ministry of Education should liaise with the Government of Liberia to make funds available to build additional teachers training centers in the four regions of the country to enhance continuous professional development.
- 2.1.22.8 MOE should facilitate the expansion of secondment opportunities, from Anglophone countries and work with the Retired Teachers Association in the United States of America to improve the educational sector where applicable to help train teachers. MOE should engage the relevant embassy to build a relationship with the Peace Corps at Primary school to address the shortage of qualified teachers.
- 2.1.22.9 MOE should ensure curriculum and WAEC's syllables are available to Elementary public schools before the reopening of schools in the country. Additionally, MOE should institute a mechanism to validate the application of the prescribed curriculum across the country.

### **3 CHAPTER 3**

#### **3.1 GOVERNANCE ARRANGEMENTS FOR THE IMPLEMENTATION OF PERFORMANCE AUDIT RECOMMENDATIONS**

##### **3.1.1 Introduction**

3.1.1.1 This chapter provides analysis of the governance arrangements within the audited entity for the implementation of the performance audit recommendations. It provides details on how the key aspects of governance have contributed to the inadequate implementation of the previously issued recommendations.

##### **3.1.2 Level of Implementation of the audit recommendations by the audited entity**

3.1.2.1 A total number of 10 recommendations were provided to the Ministry of Education to implement during the audit of the Ministry. We observed during the follow-up that of the ten (10) recommendations, three (3) were partially Implemented, one (1) was implemented and six (6) were not implemented.

3.1.2.2 The overall status of the implementation of the issued recommendations indicated that 60% of Recommendations were not implemented while 30% were partially implemented and 10% Implemented.

3.1.2.3 From the above analysis, we conclude that nine (9) of the recommendations were not satisfactorily implemented and only one (1) recommendation was satisfactorily implemented.

##### **3.1.3 Unsatisfactory implementation of issued recommendations**

3.1.3.1 The primary reasons for the unsatisfactory implementations of the recommendations are due to the limited financial and operational support to the Ministry of Education for all public schools and inadequate monitoring and evaluation mechanisms instituted by MOE over public schools' operations.

## **4 CHAPTER 4**

### **4.1 CONCLUSION AND RECOMMENDATIONS**

#### **4.1.1 Introduction**

4.1.1.1 This chapter provides a conclusion of the findings presented in the previous chapters. The conclusion is based on the overall objectives of the follow-up on the implementation of previously issued recommendations as presented in chapter one of this report.

#### **4.1.2 Overall Conclusion**

4.1.2.1 Based on the analysis of the implementation status of previously issued recommendations, it is concluded that the Ministry of Education made unsatisfactory progress toward the implementation of the provided recommendations.