Management Letter

On the Financial Statements Audit of the Liberia Immigration Service

For Fiscal Period Ended July 1, 2017 to December 31, 2022.

Promoting Accountability of Public Resources

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

Monrovia, Liberia
December 2024

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Acronyms Used

Acronym	Meaning
FCCA	Fellow Association of Chartered Certified Accountant
AG	Auditor General
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Practitioner
COSO	Committee of Sponsoring Organization of the Treadway Commission
GAAP	General Accepted Accounting Principles
GAC	General Auditing Commission
HR	Human Resource
IA	Internal Audit
IAU	Internal Audit Unit
ISSAI	International Standard of Supreme Audit Institutions
IT	Information Technology
LIS	Liberia Immigration Service
PFM	Public Financial Management
PPCA	Public Procurement and Concessions Act
PPCC	Public Procurement and Concessions Commission
CSA	Civil Service Agency

March 10, 2025

Hon. Elijah F. Rufus
Acting Commissioner General
Liberia Immigration Service
Mamba Point, Liberia

Dear Hon. Rufus:

MANAGEMENT LETTER ON THE FINANCIAL STATEMENTS AUDIT OF THE LIBERIA IMMIGRATION SERVICE (LIS) FOR FISCAL PERIODS ENDED JULY 1, 2017 TO DECEMBER 31, 2022

The financial statements of the Liberia Immigration Service for Fiscal Period Ended July 1, 2017 to December 31, 2022. are subject to audit by the Auditor General consistent with the Auditor General's Mandate as provided for under Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as the engagement Terms of Reference.

INTRODUCTION
The audit of the Liberia Immigration Service Management for the period July 1, 2017 to June 30, 2018 has been completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

AUDIT SCOPE AND DETERMINATION OF RESPONSIBILITY
The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable assurance that in material respects, fair presentation is achieve in the annual financial statements.
An audit includes:

- Examination on test basic of evidence supporting the amount and disclosures in the financial statements;
- Assessment of the accounting principles used and significant estimates made by management; and
- Evaluation of the financial statement presentation.

The audit also includes an examination on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters.

The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Accounting Officer. Our responsibility is to express our opinion on these financial statements.

The audit findings which were identified during the course of the audit are included below.

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the Liberia Immigration Service during the audit.

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

Monrovia, Liberia
March 2025

1 DETAIL FINDINGS AND RECOMMENDATIONS

1.1 Finance Statement Issues

1.1.1 Financial Statements submitted after Deadline Date

Criteria

1.1.1.1 Regulations I-11 (1) of the PFM Act of 2009 as amended and restated 20219 stipulates that' 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

1.1.1.2 During the audit, we observed that Management did not provide or submit the financial statements within the required stipulated timeframe: two months after the end of the fiscal year.

1.1.1.3 Additionally, we observed that the financial statements were prepared and submitted after the inception of the audit execution.

Risk

1.1.1.4 Management made be non-compliant with Regulations I-11 (1) of the PFM Act of 2009 as amended and restated 2019.

1.1.1.5 Untimely presentation of the financial statements may impair accountability and decision making. The completeness and accuracy of the financial statements may also be impaired.

Recommendation

1.1.1.6 Management should provide substantive justification for not facilitating the timely preparation and submission of financial statements as required.

1.1.1.7 Going forward, Management should facilitate the timely preparation of financial statements and subsequent submission of same to the Offices of the Auditor General and Comptroller and Accountant General as required.

1.1.1.8 Evidence of approved financial statements should be adequately documented and filed to facilitate future review.

Management's Response

1.1.1.9 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.1.10 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.2 Non-Explanation of Material Variance

Criteria

1.1.2.1 Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017) provides that an entity that makes publicly available its approved budget(s) shall present a comparison of the budget amount for which it is held publicly accountable and actual amounts either as a separate additional financial statement of an additional budget columns in the statement of cash receipts and payments. The comparison of budget and actual amount shall present separately for each level of legislative oversight:

- By way of note disclosure, an explanation of material differences between the budget for which the entity is held publicly accountable and actual amounts, unless such explanation is included in other public documents issued in conjunction with the financial statements, and cross reference to those documents is made in the notes.

Observation

1.1.2.2 During the audit, we observed that Management did not include notes for the explanation of material variances in the financial Statements. **See table 1 below for details**

Table 1: Comparison of Budget and Actual Amounts

2017/2018			
Details	**Budget USD**	**Actual USD**	**Variances**
Authorized Allocation /Appropriation	5,606,708.00	6,059,420.00	-452,712.00
Wages, Salaries, and Employee Benefits	4,562,615.00	4,580,420.00	-17,805.00
Special Operation Service	204,319.45	454,319.45	-250,000.00
Education and Training Related	149,575.00	336,025.08	-186,450.08
2018/2019			
Details	**Budget USD**	**Actual USD**	**Variances**
Authorized Allocation /Appropriation	5,567,560.00	6,009,330.00	-441,770.00
Fuel and Lubricants Vehicle	67,685.00	115,000	-47,315.00
Fuel and Lubricants-Generators	22,070.00	37,500.00	-15,430.00
Repairs and Maintenance - Vehicles	32,709.00	99,360.00	-66,651.00
Stationery	2,117.00	7,900.00	-5,783.00
Uniform and Specialized Materials and Services	149,850.00	150,000.00	-150.00
General Expense / Intelligences	211,185.00	375,000.00	-163,815.00
Special Operation Service	328,524.00	471,150.00	-142,626.00
2019/2020			
Details	**Budget USD**	**Actual USD**	**Variances**
Authorized Allocation /Appropriation	5,525,078.78	6,678,500.53	-1,153,421.75
Wages, Salaries, and Employee Benefits	5,241,078.78	5,497,263.00	-256,184.22
Fuel and Lubricants Vehicles	17,000.00	24,583.00	-7,583.00

Fuel and Lubricants Generator	14,000.00	13,125.00	875.00
Repairs and Maintenance - Vehicles	0.00	100,000.00	-100,000.00
Stationery	0.00	12,000.00	-12,000.00
Printing, Binding & Publications Services	20,000.00	70,000.00	-50,000.00
Uniforms and Specialized Materials	0.00	101,185.00	-101,185.00
General Expense / Intelligences	122,000.00	100,000.00	22,000.00
Special Operation Service	41,000.00	336,025.08	-295,025.08
2020/2021			
Details	**Budget USD**	**Actual USD**	**Variances**
Authorized Allocation /Appropriation	5,998,576.78	6,290,995.00	-292,418.22
Wages, Salaries, and Other Employee Benefits	5,241,076.78	5,289,980.00	-48,903.22
Office building, Rental & Lease	70,000.00	70,000.00	0.00
Fuel and Lubricants - Vehicles	40,000.00	60,000.00	-20,000.00
Fuel and Lubricants - Generator	27,500.00	45,000.00	-17,500.00
Repairs and Maintenance	0.00	75,000.00	-75,000.00
Stationery	0.00	12,000.00	-12,000.00
Printing Binding & Publication	0.00	20,000.00	-20,000.00
Uniform & Specialized Material	0.00	101,185.00	-101,185.00
General Expense / Intelligences	440,000.00	335,000.00	105,000.00
Special Operation Service	180,000.00	223,230.00	-43,230.00
Special Budget Year (July 1, 2021 to December 31, 2021)			
Details	**Budget USD**	**Actual USD**	**Variances**
Authorized Allocation /Appropriation	2,873,585.00	3,040,977.00	-167,392.00
Fuel and Lubricants - Vehicles	45,000.00	100,000.00	-55,000.00
Special Operation Service	88,978.00	113,870.00	-24,892.00
Transfer to Revenue Enhancement Initiative	0.00	50,000.00	-50,000.00
2022			
Details	**Budget USD**	**Actual USD**	**Variances**
Authorized Allocation /Appropriation	5,921,692.00	7,703,27400	-1,781,582.00
Fuel and Lubricants-Vehicles	0.00	120,000.00	-120,000.00
Fuel and Lubricants-Generator	0.00	120,000.00	-120,000.00
Repairs and Maintenance-Vehicles	710.00	100,000.00	-99,290.00
Stationery	1,610.00	56,015.00	-54,405.00
Special Operation Service	158,526.00	440,000,00	- 281,474.00
General Expense / Intelligences	129,602.85	440,000,00	-310,397.15
Transfer/Gov't Unit	0.00	200,00.00	-200,000.00
Capital Expenditure	0.00	650,791.00	- 650,791.00
Fuel and Lubricants-Vehicles	0.00	120,000.00	-120,000.00
Fuel and Lubricants-Generator	0.00	120,000.00	-120,000.00
Repairs and Maintenance-Vehicles	710.00	100,000.00	-99,290.00

Risk

1.1.2.3 The failure to include explanatory notes for material variances between budgetary and actual amounts in the financial statements may deny users of the financial statements the information needed to make informed decisions.

1.1.2.4 Fair presentation and full disclosure may be impaired.

Recommendation

1.1.2.5 Management should adjust the financial statements and include in the notes to the financial statements explanations for material variances as required by the Standard. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.

1.1.2.6 Going forward, Management should ensure that full and adequate disclosures are made for material variance(s) between the budget and actual amounts.

Management's Response

1.1.2.7 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.2.8 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.3 Discrepancy between the LIS Financial Statements and Fiscal Outturn (MFDP)

Criteria

1.1.1.1 Regulation C. 8 (2) of the PFM Act of 2009 as amended and restated 2019 stipulates that "the head of agency or spending unit shall have overall responsibility and accountability for the collection and receipt of all subsidies or the financial administration of the monies voted by Legislature for, or applied by statute to, the services under the control of his or her ministry or agency".

1.1.1.2 Furthermore, Regulation E.1 (a) and (b) of the PFM Act of 2009 as amended and restated 2019 state that:

a) "Total aggregate allotments for a particular appropriation line in a given fiscal year may not exceed the amount appropriated for that line in the annual appropriations act, amended from time to time through budgetary reallocations made pursuant to Section 25 of the Public Finance Management Act 2009 and Supplementary Appropriations Acts;
b) Total payments for a detailed budget line in a given fiscal year may not exceed the allotments issued against that budget line".

Observation

1.1.3.1 During the audit, we observed total variances amounting to US$1,121,935.86 between the Fiscal Outturn Reports and the financial statements for FY July 1, 2017 to December 31, 2022. **See table 2 below for summary.**

Table 2: Discrepancy between the MFDP Fiscal Outturn (MFDP) and LIS Financial Statements

Fiscal Year	Fiscal Outturn Report (MFDP) US$	LIS Financial Statements Actual US$	Variance C = (A – B) US$
2017/2018	5,529,722.00	5,605,164.92	-75,442.92
2018/2019	5,567,560.00	5,709,665.00	-142,105.00
2019/2020	5,525,078.78	5,690,537.00	-165,458.22
2020/2021	6,231,395.00	5,998,576.78	232,818.22
SBY Jul 1, 2021- Dec. 31, 2021	2,873,524.00	2,931,746.00	-58,222.00
2022	5,921,692.00	7,703,274.00	1,781,582.00
Total	**31,648,971.78**	**33,638,963.70**	**1,121,935.86**

See annexures 1 below for each FY (July 1, 2017 to December 31, 2022) for details.

Risk

1.1.3.2 The completeness and accuracy of expenditures cannot be assured. Also, expenditure may be overstated.

Recommendation

1.1.3.3 Management should fully account for the variances between the expenditure reports and the fiscal outturn reports.

1.1.3.4 Going forward, Management should conduct periodic reconciliation between the fiscal Outturn Report and Expenditure report, Variances identified should be investigated and adjusted where applicable in a timely manner. Evidence of periodic reconciliation should be adequately documented and file to facilitate future review.

Management's Response

1.1.3.5 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.3.6 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.4 Inconsistency between LIS Financial statements and GOL/IFMIS system.

Criteria

1.1.4.1 Section 36 (1&2) of the PFM Act also 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 instructions issued by the Minister. 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."

1.1.4.2 PFM Regulations A. 3 (1&2) states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister. A public officer who fails to keep or produce any records under this regulation is in a breach of financial discipline as defined in Regulation A.20."

Observation

1.1.4.3 During the audit, we observed total variances amounting to US$8,541,237.18 between the MFDP's IFMIS ledgers and the financial statements for FY July 1, 2017 to December 31, 2022. **See table 3 for summary. See annexures 2 below for each FY (July 1, 2017 to December 31, 2022) for details.**

Table 3: Inconsistency between LIS Financial statements and GOL/IFMIS system

Fiscal Year	LIS Financial Statements US$	IFMIS Reports (MFDP)US$	Variance C = (A – B) US$
2017/2018	5,605,164.92	5,252,800.86	352,364.06
2018/2019	5,567,560.00	5,557,778.71	9,781.69
2019/2020	5,525,078.78	4,725,613.18	799,465.60
2020/2021	5,998,576.78	649,827.51	5,348,749.27
SBY Jul 1, 2021- Dec. 31, 2021	2,873,524.00	332,070.20	2,541,453.80
2022	5,866,934.85	6,377,511.73	-510,594.88
Total	**$31,436,839.33**	**$22,895,602.19**	**US$8,541,237.18**

Risk

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

Recommendation

1.1.4.5 Management should fully account for the variances between the financial statements and the MFDP IFMIS reports.

1.1.4.6 Going forward, Management should conduct periodic (monthly) reconciliation between the GOL/IFMIS system and the financial statements. Variances identified should be documented, investigated and adjusted where applicable in a timely manner. Evidence of periodic reconciliation should be adequately documented and filed to facilitate future review.

1.1.4.7 Financial statements and expenditure reports prepared by a junior staff should be reviewed and approved by a senior staff with the relevant qualification, experience and seniority.

Management's Response

1.1.4.8 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.4.9 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.5 No Fuel Consumption Report/Log

Criteria

1.1.5.1 Regulations A.3 of the Public Financial Management (PFM) Act of 2009 states" 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

1.1.5.2 During the audit, we observed that Management procured petroleum products (diesel/gasoline) for operations without evidence of consumption reports or logs. **See table 4 below for details.**

Table 4: Petroleum Consumption Report/ Log

No.	Fiscal Year	Payee	Amount USD
1.	2017/2018	Super Petroleum	68,565.99
2.	2019/2020	Super Petroleum	37,495.00
Total			**106,060.99**

Risk

1.1.5.3 Fuel procured may not be based on actual consumption.

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

Recommendation

1.1.5.5 Management should maintain a fuel consumption and distribution log to aid the entity manage cost and inform future purchase.

1.1.5.6 Evidence of all fuel procurement, consumption and distribution records should be adequately filed to facilitate future review.

Management's Response

1.1.5.7 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.5.8 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.6 No Evidence of Quarterly and Annual Budget Performance Reports

Criteria

1.1.6.1 Regulations A.1 of the PFM Act of 2009 states "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

1.1.6.2 During the audit, we observed that Management did not prepare quarterly and annual budget performance reports for the period July 1, 2017 to December 31, 2022 as required.

Risk

1.1.6.3 Failure to prepare and submit periodic Budget Performance Reports to the National Legislature may lead to non-compliance of the PFM Act of 2009 as amended and restated 2019.

1.1.6.4 In the absence of periodic Budget Performance Reports, revenue and expenditure may not be reliably measured, this may lead to under receipt of budgeted revenue or over expenditure.

Recommendation

1.1.6.5 Management should facilitate the preparation, review and approval of quarterly and annual Budget Performance Reports. Periodic Budget Performance Report should be subsequently submitted to the National Legislature as required by the PFM Act of 2009 as amended and restated 2019.

1.1.6.6 Periodic Budget Performance Reports should be reviewed for decision making purposes. Under receipt of revenue and/or over disbursement of expenditures in a given quarter should trigger improved collection of revenue and adjustment (reduction) of expenditures in subsequent quarters.

1.1.6.7 Evidence of approved Quarterly and Annual Budget Performance Reports should be adequately documented to facilitate future review.

Management's Response

1.1.6.8 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.6.9 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.7 Non-Preparation of Bank Reconciliations

Criteria

1.1.7.1 Regulation R3 (6) of the Public Finance Management 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 cash book balance at least once every month; and the reconciliation statement shall be filed or recorded in the cash book or the reference to the date and number thereof.

Observation

1.1.7.2 During the audit, we observed no evidence of bank reconciliation statements for the entire period (July 1, 2017 to December 31, 2022) under audit. **See tables 5 below for details.**

Table 5: Non-Preparation of Bank Reconciliation

Fiscal Year	Account Title	Account #	Bank	Currency
July 1, 2017 to December 31, 2022	Bin Operational Account	0010011502021715	CBL	USD
	Immigration Staff Training Local/Bin	0120630000209	CBL	USD
	Special Fund Account	0220630000202	CBL	USD
	Rehabilitation Staff Training Academy	0220630000714	CBL	USD
	Ebola Response Fund	0220630000203	CBL	USD
	Bureau of Immigration / Special Project	02201002183902	CBL	USD
	Bureau of Immigration and NATU	0012197023640102	IB	USD
	Table 6-b LD Non-Preparation of Bank Reconciliation			
	Account Title	**Account #**	**Bank**	**Currency**
	Bin Operational Account	0010011501010532	CBL	LRD
	Immigration Staff Training Local/Bin	0220630000209	CBL	LRD
	Rehabilitation Staff Training Academy	0120630000714	CBL	LRD
	Ebola Response Fund	0120630000712	CBL	LRD

Risk

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

Recommendation

1.1.7.4 Management should ensure that monthly bank reconciliation reports are prepared for each operational and designated account established.

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

Management's Response

1.1.7.6 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.7.7 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.8 Officers on Protracted Absence without Approved Leave/Excuse (AWOL)

Criteria

1.1.8.1 Chapter 5: Section 1: part 5.1.1 of the Civil Service Standing Order states that; Employees of the Civil Service are normally required to work 5 days per week. Normal working hours are from 8:00 a.m. to 4:00 p.m. subject to the approval of supervisors. A period of one hour is allowed for lunch. No employee is permitted to leave his place of work without the knowledge of his supervisor.

1.1.8.2 Section 5.1.3 of the Civil Service Standing Order states that; An employee who fails to provide an adequate excuse for late arrival at his place of work will, on the third occasion he is late, receive a written warning. Four occurrences of lateness will result in the loss of one day's pay.

1.1.8.3 Regulations T.8 of the PFM Act of 2009 states that "Unless the effective date is otherwise specified under any other enactment, the effective date shall be in the case of a. a deceased public officer, the three months following the date of death;

b. convicted officers, the date of conviction;
c. leave without pay, the date approved for the leave;
d. officers absent without leave, the first day of such absence; or
e. resignation and retirement, the effective date for stoppage shall be the earlier of: date of absence; or date specified on a relevant document."

Observation

1.1.8.4 During the audit, we observed that the below listed staff were absent from their official functions without evidence of approved leave of absence /excuse. We further observed that these employees were not reprimanded consistent with the Civil Service Standing Order for abandonment of official duties for protracted periods. **See table 6 below for details.**

Table 6: Officers on Protracted Absence Without Leave/ Excuse (AWOL)

Last Name	First Name	Assignment	Time of AWOL
		County	
Dahn	Prince	Grand Cape Mount	January 1, 2022 to December 2022
Kamara	Amos	Grand Cape Mount	May 1, 2022 to December 2022
Lomie	Lela	Grand Bassa	January 1, 2022 to December 2022
Kamara	Boakai	Grand Bassa	January 1, 2022 to December 2022

Last Name	First Name	Assignment	Time of AWOL
		County	
Lamie	Samuel	Grand Bassa	January 1, 2022 to December 2022
Gbeian	Roger	Nimba	January 1, 2022 to December 2022
Otto	Festus	Nimba	January 1, 2022 to December 2022
Sackie	Darius	Nimba	January 1, 2022 to December 2022
Chea	Mark-Lord	Gbarpolu	June 1, 2022 to December 2022
Taffley	Augustine	Gbarpolu	July 1, 2022 to December 2022
Sorsor	Edward	Gbarpolu	May 1, 2022 to August 2022
Harris G	Christopher	Gbarpolu	July 1, 2022 to September 2022
Mulbah	Eddie	Gbarpolu	April 1, 2022 to August 2022
Kruse	Fannie N.	Gbarpolu	June 1, 2022 to November 2022
Woart MC	Barker	Gbarpolu	August 1, 2022 to December 2022
Eesiah	Francis	Gbarpolu	July 1, 2022 to December 2022
Sayee	Diah S.	Gbarpolu	February, 2022 to October 2022

Risk

1.1.8.5 Failure to maintain, monitor and supervise personnel attendance records as well as not reprimanding staff for protracted periods of absences may result to compensation of none-deserving employees. This practice may facilitate an inappropriate work culture for staff and may subsequently impair the operation and performance of the entity.

1.1.8.6 Management may facilitate payments to illegitimate/non-existing personnel (ghost).

Recommendation

1.1.8.7 Management should perform a comprehensive investigation on the protracted period of absences for each employee catalogued in table 13 above. For instances where absences were unapproved, Management should reprimand delinquent staff consistent with Section 5.1.3 of the Civil Service Standing Order.

1.1.8.8 Going forward, Management should ensure that personnel attendance records are maintained and regularly monitored by a designated staff and that employees should be reprimanded in line with the Civil Service Standing Order for failing to report to work.

1.1.8.9 The Human Resource Department should initiate periodic spot checks to ascertain the accuracy of attendance records.

1.1.8.10 Evidence of daily attendance logs and monthly time sheets should be adequately documented and filed to facilitate future review.

Management's Response

1.1.8.11 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.8.12 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.9 No Supporting Detailed General Ledgers

Criteria

1.1.9.1 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 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".

Observation

1.1.9.2 During the audit, we observed no evidence of detailed ledgers for salary expenditures amounting to US$27,577,477.56 for the entire audit period (July 1, 2017 to December 31, 2022) as stated in the Fiscal Outturn Reports. Additionally, we observed that Management processed its payroll without evidence of automated payroll management system. **See table 7 below for details:**

Table 7: No Supporting General Ledgers

Year	Details	Amount US$
F/Y; 2017/2018	No Ledger for Employee Compensation	4,562,615.00
F/Y; 2018/2019	No Ledger for Employee Compensation	4,580,420.00
F/Y; 2019/2020	No Ledger for Employee Compensation	5,241,078.78
F/Y; 2020/2021	No Ledger for Employee Compensation	5,241,076.78
SBY Jul 1, 2021- Dec. 31, 2021	No Ledger for Employee Compensation	2,650,734.00
Jan. 1, 2022 – Dec. 31, 2022	No Ledger for Employee Compensation	5,301,553.00
Total		**27,577,477.56**

Risk

1.1.9.3 Expending public funds without evidence of supporting documents may impair the legitimacy of the transactions.

1.1.9.4 Personnel expenditure may be misstated in the financial statements.

1.1.9.5 Management may not account for all its payroll transactions.

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

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

Recommendation

1.1.9.8 Management should provide the payrolls ledgers for the periods indicated above and ensure that payroll disbursements are supported by adequate documentation to justify the authenticity of the transactions. The unpresented payroll ledgers should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.

1.1.9.9 Going forward, payroll journals and ledgers should be adequately documented and filed to facilitate future review.

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

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

1.1.9.12 Management should also facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents for payroll transactions are scanned, attached to the transactions in the payroll and accounting software, archived and maintained to facilitate future review.

Management's Response

1.1.9.13 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.9.14 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.10 Payment without Evidence of Adequate Supporting Documents

Criteria

1.1.10.1 Regulation D.14 of the PFM Act of 2009 as Amended and Restated 2019 states that, "Where in the National Budget or supplementary appropriations, budgetary classifications are made for expenditures of a confidential nature; the details of such classification shall be presented and agreed with the leadership of the Legislature. (2) After agreeing with Leadership of the Legislature, then the summary, subtotal or total shall be shown in the National Budget or added to another figure in the National Budget or the Supplementary Budget."

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

Observation

1.1.10.3 During the audit, we observed no evidence of adequate supporting documents such as; payment vouchers, invoices, delivery notes, etc. for various expenditures Amounting to US$203,082.28 (Two Hundred Three Thousand Eighty-Two United States Dollars Twenty-

Eight Cents United States Dollars) and L$244,650.00 (Two Hundred Forty-Four Thousand Six Hundred Fifty Liberian Dollars).

Payment Without Supporting Documents.

No.	Fiscal Year	Payee	Descriptions	V. No.	Amount USD
1.	2017/2018	Auto Run	Repair and Maintenance	V-000364 V-000370	28,120.00
3.	2017/2018	Lion Stationery	Purchase of stationery	V-000401 V-000388 V-000189	7,000.00
4.	2017/2018	Super petroleum	Fuel & Gas purchase	V-000399 V-000400	34,283.00
Total					**69,403.00**
No.	**Fiscal Year**	**Payee**	**Descriptions**	**V. No.**	**Amount USD**
1.	2018/2019	Lion Stationery Store	Payment for assorted stationeries	V-000134	6,340.00
	2018/2019	Super petroleum	Fuel & Gas purchase	V-000234	12,244.00
	2018/2019	Auto Run	Vehicle spare parts	V-000245	7,322.00
	Total				**25,906.00**
No.	**Fiscal Year**	**Payee**	**Descriptions**	**V. No.**	**Amount L$**
1.	2019/2020	Abdul K. Jallahquay	Payment represents cost of re-imbursement for servicing of U-320 vehicle	00342	57,000.00
2.	2019/2020	Aaron T. Canmue	Utilities to prevent COVID-19	00383	49,250.00
3.	2019/2020	Reuben Saye	Parking space cost	00282	93,600.00
4.	2019/2020	Alieu V. Fofana	Food for Sierra Leonean	0296	20,800.00
6.	2019/2020	Wilfred Y. Beyan	Re-imbursement	0410	24,000.00
	Total				244,**650**.00
No.	**Fiscal Year**	**Payee**	**Descriptions**	**V. No.**	**Amount USD**
1.	2020/2021	Media link	Printing LIS booklets	V-000919	16,543.00
2.	2020/2021	Fawaz Building Material store	Payment for renovation	V-000187	4,230.00
3.	2020/2021	Aminata & Sons	Fuel & Gas	V-000198	9,240.23
4	2020/2021	Lion Stationery store	Stationeries	V-000723	5,180.92
	Sub-total				**35,194.15**
No.	**Fiscal Year**	**Payee**	**Descriptions**	**V. No.**	**Amount USD**
1.	SY-2021	Super Petroleum	Gas & Fuel	V-18900 V-18720	23,000.00 12,240.00
2.	SY-2021	Up Town Garage	Vehicles Repairs	V-19011	3,250.14
3.	SY-2021	Abu Trading Center	Cleaning Supplies	V-19083	4,233.10
4.	SY-2021	Class Stationery Store	ICT Supplies	V-02341	2,780.21
Sub total					**45,503.45**

No.	Fiscal Year	Payee	Descriptions	V. No.	Amount USD
No.	Fiscal Year	Payee	Descriptions	V. No.	Amount USD
	2022	Louise Shop	Food & Catering	V-12634	6,455.20
	2022	Jos Travel	Foreign Travel to US	V-00123	2,440.48
	2022	Super Petroleum	Gas & Fuel	V-02138	8,945.00
	2022	M&Y	Printing Service	V-10983	9,235.00
	Sub Total				**27,075.68**

Risk

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

1.1.10.5 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.

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

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

Recommendation

1.1.10.8 Management should fully account for expenditure made without adequate supporting documents.

1.1.10.9 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.

Management's Response

1.1.10.10 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.10.11 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.11 Transactions per Bank Statement not Recorded in the General Ledger

Criteria

1.1.11.1 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.

1.1.11.2 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

1.1.11.3 During the audit, we observed several transactions amounting to L$27,319,837.80 reported in the LIS Operational Accounts domiciled at the Central Bank of Liberia that could not be traced to the General Ledger. **See table 8 below for summary.**

Table 8: CBL Bank Statement not recorded in the General Ledger

Fiscal Year	Bank Acct. Name & Number	Name of Bank	Amount L$
2017/2018	BIN Operational Acct. (L$)0010011501010532	Central Bank of Liberia	27,319,837.80

Risk

1.1.11.4 Expenditures and subsequently the financial statements may be misstated.

1.1.11.5 The completeness and accuracy of expenditures may not be assured. Therefore, the financial statements may be misstated.

Recommendation

1.1.11.6 Management should account for expenditures reported in the bank statements which were not subsequently recorded in the General Ledger and adjust the financial statements accordingly. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.

1.1.11.7 Going forward, Management should perform a reconciliation between the bank statements and the financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner.

1.1.11.8 Additionally, Management should perform monthly reconciliation between the bank statements and the cash book. Variances identified should be reconciled, investigated and adjusted where applicable in a timely manner.

1.1.11.9 Evidence of monthly reconciliation statements should be adequately documented and filed to facilitate future review.

Management's Response

1.1.11.10 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.11.11 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.12 Non-Remittance of NASSCORP'S Contributions

Criteria

1.1.12.1 Regulation T.9 (2) of the PFM Act of 2009 states that, A head of government agency shall ensure that deductions made from salaries are paid directly into the Consolidated Fund unless otherwise stated in the agreement covering the advance.

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

1.1.12.3 Also, Section 89.18 of the Decree establishing NASSCORP required that a principal employer defaults in paying any contribution prescribed by this Decree or subsequent regulations, a sum equal to four (4%) of the amount unpaid shall be added for each month or part of a month after the date on which payment was due, and any amount so added shall be recoverable as a debt owed by the employer to the Republic.

Observation

1.1.12.4 During the audit, we observed that Management did not provide evidence of employees' contribution remittances to NASSCORP as required. **See table 7 below for summary.**

Table 7: NASSCORP Contributions

Fiscal Year	Gross Payroll US$	Employees NASSCORP Contribution US$
Fiscal Year; 2017/2018	5,562,615.00	91,252.32
Fiscal Year; 2018/2019	4,580,420.00	91,608.40
Fiscal Year; 2019/2020	5,241,078.78	104,821.58
Fiscal Year; 2020/2021	5,241,076.78	104,821.54
Special Budget Year; Jul 1, 2021- Dec. 31, 2021	2,650,734.00	53,014.68
Calendar Year; January 1, 2022 – December 31, 2022	5,301,468.00	106,029.36
Total	**28,577,392.56**	**551,547.92**

See Annexures 3 below for each year for details.

Risk

1.1.12.5 Management may be non-compliant with NASSCORP General Regulations of 2018 which may result to penalties and fines.

1.1.12.6 Potential retirees of GoL may be denied required pension benefits due to non-compliance with the Regulation.

1.1.12.7 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

1.1.12.8 A payment plan should be crafted and agreed between LIS Management and NASSCORP Management for full settlement of all arrears. Management should budget for and ensure full compliance to the terms of the agreed payment plan. Management should also ensure that future employers' contributions are adequately provided for in the approved budget on an annual basis.

1.1.12.9 Management should facilitate full payment of employees and employer's contributions to NASSCORP on a consistent and timely basis.

1.1.12.10 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.

1.1.12.11 Going forward, monthly remittance of NASSCORP contributions should be accompanied by a listing of employees and their social security numbers for ease of allocation to employees' NASSCORP accounts respectively.

1.1.12.12 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

1.1.12.13 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.12.14 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.13 Lack of Revenue Reconciliations

Criteria

1.1.13.1 Section 36.2 of the PFM Act 2009, 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.

1.1.13.2 Furthermore, PFM Regulation Section B.18. (1), (2), A collector who is satisfied that money received is in order, shall issue a "flag" receipt to the payer, and the duplicate receipts will be attached as sub-vouchers to the Treasury Counterfoil Receipt which will be used for posting in the cash book and the triplicate copy shall remain in the receipt book for audit purposes. Where a collector is using a computerized system of receipting or an electronic cash book, the system shall keep an audit trail of all receipts, time, amount, transaction and the user id of who issued them.

Observation

1.1.13.3 During the audit, we observed no evidence that Management developed and maintained reports on monthly internally generated revenue remitted to the LRA. As a result, we could not reconcile internally generated revenue generated by LIS and internally generated revenue remitted to and reported by LRA for LIS operations. Additionally, internally generated revenue was not reported in the entity's financial statements. **See table 9 below for details.**

Table 9: Lack of revenue reconciliations

Fiscal Year	LRA Report		LIS Report		Variances	
	US$	L$	US$	L$	US$	L$
2017/2018	3,839,891.96	2,921,235.00	0.00	0.00	3,839,891.96	2,921,235.00
2018/2019	3,950,035.14	6,787,340.00	0.00	0.00	3,950,035.14	6,787,340.00
2019/2020	3,012,929.63	0.00	0.00	0.00	3,012,929.63	0.00
2020/2021	4,475,169.10	10,623,127.00	0.00	0.00	4,475,169.10	10,623,127.00
SBY Jul 1, 2021- Dec. 31, 2021	1,635,195.89	3,311,549.50	0.00	0.00	1,635,195.89	3,311,549.50
Jan. 1, 2022 to Dec. 31 2022	3,935,496.14	3,272,809.00	0.00	0.00	3,935,496.14	3,272,809.00

Risks

1.1.13.4 The completeness and accuracy of internally generated revenue may not be assured. Therefore, revenue and subsequently the financial statements may be misstated.

1.1.13.5 Management may not fully account for its revenue.

1.1.13.6 In the absence of periodic internally generated revenue reports and reconciliations, revenue for bills raised by the entity may not be remitted to the LRA. This may lead to misappropriation of public funds.

Recommendation

1.1.13.7 Management should provide substantive justification for not preparing periodic internally generated revenue and reconciliations reports.

1.1.13.8 Going forward, Management should facilitate the monthly preparation of internally generated revenue reports. Subsequently, Management should facilitate monthly reconciliation among bills generated, copies of deposit slips, copies of flag receipts, and the Consolidated account bank statements. Variances identified should be investigated and adjusted where applicable in a timely manner.

1.1.13.9 Additionally, Management should facilitate the development and operationalization of an automated revenue billing system. The system should be programmed to raise bills, interfaced with the LRA revenue system to perform real time revenue reconciliation, raise receipts and generate periodic revenue and reconciliation reports. Evidence of periodic revenue and reconciliation reports and all other relevant supporting records should be adequately documented and filed to facilitate future review.

1.1.13.10 Further, Management should establish an automated financial reporting system linked to the automated revenue billing system such that transaction posted to the billing system are automatically journalise to the General Ledger.

Management's Response

1.1.13.11 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.13.12 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.14 No Evidence of Business Registration & Tax Clearances.

Criteria

1.1.14.1 Part U.9. (4) of the Public Financial Management (PFM) Regulation of 2010 states that "A Government Agency shall procure government inventories from persons whose business is registered by the Registrar General's Office and any Government Agency that requires an exemption for any specific case shall apply to the head of government agency with the necessary justification."

1.1.14.2 Part V Section 62 (2) of the Public Procurement and Concession (PPC) Act of 2005 amended and restated in 2010 states that Bids which are not complete, not signed, not accompanied by a bid security in the prescribed form, if one is required, or not accompanied by essential supporting documents such as business registration certificates, business licenses and tax receipts, or are substantially non-responsive to the technical specifications or contract conditions or other critical requirements in the bidding documents, shall be rejected and excluded from further evaluation and comparison

Observation

1.1.14.3 During the audit, we observed that Management facilitated several payments amounting to US$84115.99 without evidence of valid business registration & tax clearance certificates. **See table 10 for details.**

Table 10: No evidence of Business Registration & Tax Clearances.

No.	Date	Payee	Descriptions	V. No.	Amount USD
1.	Nov.15, 2017	Auto Run	Repair and Maintenance for the month of September 2017	V-000364	14060.00
2.	Nov. 20, 2017	Auto Run	Repair and Maintenance for the month of October 2017	V-000370	14,060
3.	Jun. 28, 2018	Lion Stationery Store	Purchase of stationery for the month of April 2018	V-000401	2,000
4.	Mar. 23, 2018	Lion Stationery Store	Purchase of stationery for the month of December 2017	V-000388	3,000
5.	Mar. 13, 2018	Lion Stationery Store	Purchase of stationery for the month of February 2017	L-000190	3,000

No.	Date	Payee	Descriptions	V. No.	Amount USD
6.	Jan. 9, 2018	Super Petroleum	Cost for fuel and Lubricant for the month of December 2017	L-000189	13713
7.	Jun. 20, 2017	Super Petroleum	Cost for Diesel and gasoline fuel for the month of May 2018	V-000399	20,569.99
8.	Jun. 21, 2017	Super Petroleum	Payment for diesel and gasoline for the month of April 2018	V-000400	13,713.00
Total					**US$84115.99**

Risk

1.1.14.4 Management's failure to obtain valid Tax Clarence & Business Registration Certificates from vendors may deny Government of the needed tax revenues.

1.1.14.5 Management may be non- compliant with Part V Section 62 (2) of the Public Procurement and Concession (PPC) Act of 2005 amended and restated in 2010.

1.1.14.6 In the absence of valid business registration and tax clearance certificates, payment may be made to illegitimate vendors leading to loss of much needed tax revenue.

Recommendation

1.1.14.7 Management should ensure that for all transactions involving procurement of goods, works and services, valid Tax Clearance and Business Registration Certificates are obtained as required by Part U.9. (4) of the Public Financial Management (PFM)Regulation of 2010 and Part V Section 62 (2) of the Public Procurement and Concession (PPC) Act of 2005 amended and restated in 2010.

1.1.14.8 Evidence of valid business registration and tax clearance certificates should be adequately documented and filed to facilitate future review.

Management's Response

1.1.14.9 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.14.10 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.15 Lack of Approved Policies

Criteria

1.1.15.1 Paragraph 17 of the Internal Integrated Framework, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) indicates that in most cases, the board or head of public entity is ultimately responsible for determining whether management has implemented effective internal control including monitoring. The institution makes this assessment by (a) understanding the risks the organization faces and (b) Gaining an understanding of how senior management mitigates those risk that are meaningful to the organization's objectives. Obtaining this understanding includes determining how management supports its beliefs about the effectiveness of the internal control system in those areas.

Observation

1.1.15.2 During the audit, we observed that Management did not provide evidence of approved policies for the following:

- Financial Management Policy
- Risk Management Policy
- Strategic Plan Policy
- Fixed Asset Management Policy
- Fuel Management Policy
- Human Resource Management Policy

Risk

1.1.15.3 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

1.1.15.4 Management should develop, approve and operationalize policies and procedures for the various functions identified above, for the effective and efficient operations of the entity.

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

Management's Response

1.1.15.6 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.15.7 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.16 Procurement Irregularities

Criteria

1.1.16.1 Part V Section 46 paragraph (2) of the Public Procurement Concession Act, 2005, as amended in 2010, requires that "it is not permitted artificially to divide procurement with the intention of avoiding the applicability of the Thresholds to procurement."

1.1.16.2 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

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

- There was no functional procurement committee evidence by the absence of meeting minutes and periodic reports.
- There was no evidence of final approval of annual procurement plans by PPCC.
- There was no evidence of periodic (quarterly and annual) procurement activities report submitted to PPCC.
- No evidence of application of the requisite procurement methods (Request for quotation, national competitive bidding, sole sourcing, restricted bidding, international competitive bidding, etc.) where applicable.

Risk

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

1.1.16.5 The lack of an approved Procurement Plan may lead to discretionary expenditure, waste and impair value for money.

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

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

1.1.16.8 The non-application of the requisite procurement method may impair the achievement of value for money and facilitate fraudulent procurement activities.

Recommendation

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

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

1.1.16.11 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.

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

1.1.16.13 Evidence of approved annual procurement plan, quarterly and annual procurement activities reports, and all relevant supporting procurement records should be adequately documented and filed to facilitate future review.

Management's Response

1.1.16.14 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.16.15 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.17 Lack of Approved Human Resource Policies and Procedures

Criteria

1.1.17.1 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

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

Risk

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

Recommendation

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

1.1.1.6 Alternatively, Management should adopt and operationalize the Civil Service Standing Order to guide the human resources activities of the entity.

1.1.1.7 Evidence of approved policies and procedures or adoption of the Civil Service Standing Order should be adequately documented and filed to facilitate future review.

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

1.1.18 Non-competitive Recruitment Process

Criteria

1.1.1.9 Section III of the Employee Handbook Approved August 2010 and updated September 2012 states that "once a vacancy is created, Job description will be forwarded by HR to the hiring supervisor for approval. A vacancy announcement will be sent to the local newspapers and online media for publishing to be advertised for a period of two weeks. Upon closing the vacancy announcement and after not more than seven working days, the Human Resource Officer will provide a shortlist of applicants to the hiring supervisor. Upon finalizing of shortlist by hiring supervisor, A Job-related test will be required for all positions. Base on passing scores of the job-related test, an interview will be arranged either with the Director of the hiring department colleagues and HR. The HR will forward the top candidates base on scores from interview to the hiring manager for a final interview and selection. The hiring manager will send to HR with hiring decision/selection and an alternative name if the selected candidate does not clear background check. Once background check is completed, the selected candidate is notified by HR and an offer letter is giving. HR prepares a personnel Action form to Finance listing benefits, salary and other remuneration emp. may be entitled to".

Observation

1.1.1.10 During the audit, we observed that Management did not facilitate competitive recruitment for several staff employed during the period under review. See annexures 4 for details.

Risk

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

Recommendation

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

1.1.1.13 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 documentation should be adequately documented and filed to facilitate future review.

1.1.19 Inadequate Records in Personnel Files

Criteria

1.1.1.14 Chapter 5.8 of the CSA Standing Order of 2012 states that "the below listed documents make up the employee's file and must remain in the file as part of the employee's records:

a. Employment Letter
b. Resume;
c. Credentials;
d. Personal data;
e. Job description;
f. All subsequent warnings or commendation; and
g. Annual appraisal forms and related evaluation forms."

Observation

1.1.1.15 During the audit, we observed that Management did not maintain personnel records such as letter of applications, employment letters, credentials, job description, appointment, terms of reference, personnel action notice (PAN), etc. on the files of some employees.

Risk

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

1.1.1.17 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the entity. This may impair the achievement of the entity's objectives.

Recommendation

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

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

1.1.1.20 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

1.1.1.21 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.1.22 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.20 Unapproved Salary Scales/Structure

Criteria

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

Observation

1.1.1.24 During the audit, we observed no evidence of an approved salary structure instituted at the entity.

1.1.1.25 Further, we observed inconsistency in the application of salaries for various staff due to the direct replacement recruitment.

Risk

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

Recommendation

1.1.1.27 Management should develop, approve and operationalize a salary structure to regulate salary disbursement at the entity. The approved salary structure should comprehensively catalog the various positions at the entity and respective pay grades for each position. Alternatively, Management should officially adopt and operationalize the GoL Harmonization Pay Grade for disbursement of salaries at the entity.

1.1.1.28 Management should ensure that all adjustments to the payroll is approved by the relevant authority, supported by the necessary documentation and consistent with approved salary structure and the Human Resource policy of the entity.

1.1.1.29 Evidence of approved salary structure, evidence of adoption of GoL Harmonization Pay Grade (where applicable), and all relevant supporting documents for adjustments to the payroll should be adequately documented and filed to facilitate future review.

Management's Response

1.1.20.1 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.20.2 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.21 Lack of Segregation of Duties in Payroll Management

Criteria

1.1.1.30 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".

Observation

1.1.1.31 During the audit, we observed no evidence that monthly payroll originated from the Human Resource Unit and forwarded to the Finance Unit for processing.

1.1.1.32 Additionally, we observed no evidence that the payroll journals were subsequently submitted to heads of department/units to review and corroborate salaries to be disbursed to personnel of respective department/units.

Risk

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

1.1.1.34 Inadequate review of the payroll may lead to ghost or undeserving staff being compensated. This may also lead to salaries being paid for work not performed.

1.1.1.35 Unauthorized adjustments may be undetected leading to misappropriation of the entity's fund.

Recommendation

1.1.1.36 Management should facilitate segregation of duties and check and balances in the preparation of monthly payroll. All adjustments to the payroll should be catalogued by the Human Resource Department and submitted to the Finance Department for processing. Subsequently, the Finance Department should submit the adjusted payroll to the head of each department/units and the Human Resource Department for validation before submission to MFDP for processing.

1.1.1.37 Evidence of approved monthly payroll journals and all other relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

1.1.1.38 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.1.39 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.22 Over-aged Employees on the Payroll

Criteria

1.1.1.40 Section 3.5.1 of the Civic Service Standing Order - Retirement at Age 65, states Unless ordered otherwise by Government, every employee shall be compulsorily retired at the age of 65, or after a minimum of 25 years of service as specified under Section 1 of the Government Employees Pension Act".

1.1.1.41 Section 3.5.2 of the Civic Service Standing Order - Records of Retired Employees, states "Agency Heads shall submit at quarterly intervals to the Director- General a list of all employees who are due for retirement. Agency Heads shall ensure that such details are submitted to the Director-General at least 3 months prior to the date of retirement of the employee concerned. A list recording details of all retired Civil Servants throughout the Civil Service shall be maintained by the Director-General".

Observation

1.1.1.42 During the audit, we observed 249 (two hundred forty-nine) employees on the entity's payroll whose ages had exceeded the maximum age of sixty-five (65) years or after a minimum of 25 years of service. Their ages range from 65 to 73 years. **See annexes 5 below for details*.***

Risk

1.1.1.43 Management may be non-compliant with Section 3.5.1 of the Civic Service Standing Order.

1.1.1.44 Employees may have exceeded the required age limit of active employment thereby impairing productivity and efficiency at the entity.

1.1.1.45 Employee due for retirement maintained in active service may lower productivity at the entity.

Recommendation

1.1.1.46 Management should ensure that over-aged employees are honourably retired/pensioned in line with the relevant laws and regulations.

1.1.1.47 Management should ensure that a trigger is activated in the age column or field of the Government payroll system to prompt end-users of over-aged employees. Management should ensure that the listing of employees due for retirement is submitted to the Office of the Director General of the CSA at least 3 months to the date of retirement, consistent with Section 3.5.2 of the SOCS of 2012.

Management's Response

1.1.1.48 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.1.49 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.1.50 **Payments Inaccurately Charged to LIS Code**

Criteria

1.1.1.1 PFM Regulations D.13. part one (1) states that the National Budget submitted by the President to the Legislature for approval shall be classified using the chart of accounts issued by the Comptroller General.

1.1.1.2 PFM Regulations D.13. part two (2) states that Revenue and expenditure estimates as approved by Legislature shall be arranged according to the Government of Liberia budget classification or Chart of Accounts as well as any other classification approved by the Minister.

1.1.1.3 PFM Regulations D.13. part three (3) states that Accounting and reporting for the National Budget or the appropriations for the central government as well as that of all government agencies shall be according to the budget classification and the Chart of Accounts.

1.1.1.4 Regulation A13 (2) of the PFM requires ''An incorrect figure in the cashbook, ledger, a computerized system or any book of account shall be corrected by passing the necessary journal entries and effecting the correction accordingly".

Observation

1.1.1.5 During the audit, we observed that General Ledger generated from IFMIS had payments amounting to US$975,000.00 (Nine Hundred Seventy-Five Thousand United States Dollars) to the Honourable House of Representatives (HOR), Public Account Committee (PAC) & the Senate using Liberia Immigration Service (LIS) coding block numbers. **See table 10 for details.**

Table 10: Payments Inaccurately Charged to LIS Code Number

Coding Block	Transaction Date	Journal Voucher #	Description	Cheque #	Amount US$
2020200/1/01/001/000000/040800/0310/0000/211101	22/7/2020	000000001164245	Special Operations in Favour of Deputy Speaker 2020/HOR	N/A	200,000.00
2020200/1/01/001/000000/040800/0310/0000/211101	8/7/2020	000000001162798	Services rendered July 2020 HOR	2260	350,000.00
2020200/1/01/001/000000/040800/0310/0000/211101	20/7/2020	000000001164245	Services render July 2020 PACS	2288	125,000.00
2020200/1/01/001/000000/040800/0310/0000/211101	24/7/2020	000000001164953	SERVICE RENDER JUNE 2020 SENATE	2307	300,000.00
TOTAL					**US$975,000.00**

Risks

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

1.1.22.2 Funds intended for Management's operations may be arbitrarily transfer to another entity. This may impair the achievement of the entity's objectives and facilitate misappropriation/misapplication of public funds.

Recommendation

1.1.22.3 Going forward, Management should conduct periodic (monthly) reconciliation between the GOL/IFMIS system and the financial statements. Variances identified should be documented, investigated and adjusted where applicable in a timely manner. Evidence of periodic reconciliation should be adequately documented and filed to facilitate future review.

1.1.22.4 Periodic reconciliation, financial statements and expenditure reports prepared by a junior staff should be reviewed and approved by a senior staff with the relevant qualification, experience and seniority.

Management's Response

1.1.22.5 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.22.6 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.23 Irregularities Associated with Fixed Asset Management

Criteria

1.1.1.51 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

1.1.1.52 During our review, 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.
- Some fixed assets of the entity were not coded. **See table 11 below for summary.**

- There was no evidence of periodic physical verification of assets by Management
- There was no evidence of movement of assets form.
- There was no history of disposal of assets
- Fixed assets within a given vicinity were not displayed as required by the PFM Act.

Table-11: Fixed Assets Irregularities (Fixed assets not coded)

No.	Items	Quantity
1.	Mercedes Jeep	1
2.	Nissan Hard Body	2
3.	Volvo Truck	1
4.	Toyota Hilux	1
5.	HP Printers	14
6.	Canon printers	8
7.	Desktop	10
8.	Dell Computers	7
9.	Solar Panel	36
10.	Cameras	8
11.	Inventors	8
12.	Battery Bank for solar	24
13.	Visa scanners	2
14.	CPU	10
15.	Desk	60
16.	Chairs	47
17.	Benches	23
18.	Marine Patrol boats	6

See annexures 6 for details

Risk

1.1.1.53 Fixed Assets may be misstated (Over/understated).

1.1.1.54 Fixed Assets may be damaged or impaired but their values are still on the books.

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

1.1.1.56 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.

1.1.1.57 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.

1.1.1.58 Fixed Assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

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

1.1.1.60 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.

1.1.1.61 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.

1.1.1.62 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.

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

1.1.1.64 Fixed Assets within a particular vicinity should be clearly displayed as required by the PFM Act.

1.1.1.65 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

1.1.1.66 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.1.67 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.24 Third Party Payments

Criteria

1.1.24.1 Regulations B.28 of the PFM Act of 2009 states "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

1.1.24.2 During the audit, we observed that Management made several payments amounting to US$774,425.00 in the name of LIS employees rather than the vendors, service providers or direct beneficiaries through checks or bank transfer (their legally authorized representatives). **See table 12 below for summary.**

Table 12: Third Party Payments made to Employees

Year	Description	Amt USD	Amount L$
F/Y; 2018/2019	Third Party Payment	350.00	271,500.00
F/Y; 2019/2020	Third Party Payment		290,425.00
SBY; July 1, 2021 – Dec 31, 2021	Third Party Payment		212,500.00
Total		**US$350.00**	**L$774,425.00**

Risk

1.1.24.3 Paying cash to employee for subsequent disbursement to vendors or service providers may facilitate misappropriation of funds. ***See annexures 7 below for details.***

Recommendation

1.1.24.4 Management should initiate and complete all procurement processes as required by the PPCA and the Public Financial Management Act of 2009.

1.1.24.5 All payments for goods and services procured by the LIS should be made directly to the vendor or its legally authorized representative as required by the PFM Act of 2009.

Management's Response

1.1.24.6 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.24.7 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.25 Irregularities Associated with Inventory Management System

Criteria

1.1.25.1 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

1.1.25.2 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 stored in secured custody. The warehouse was not protected by a metallic door.
- Inventories were not systematically arranged on shelves and comprehensively labelled.
- 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/ stationery & supplies.

- No evidence of periodic physical verification of inventories/stock take.

Risk

1.1.1.68 Inventories may be procured, stored, distributed and reported on a discretionary basis in the absence of a policy.

1.1.1.69 Inventory may be susceptible to theft if kept in an unsecured custody.

1.1.1.70 Inventory may be susceptible to damage or misappropriation if stored in an inappropriate environment.

1.1.1.71 Inventory may not be duly accounted for in the absence of a comprehensive inventory management system and non-performance of periodic physical verification.

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

Recommendation

1.1.1.73 Management should develop, approve and operationalize an inventory management policy to regulate inventory management of the entity. The policy should comprehensively catalogue 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.

1.1.1.74 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.

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

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

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

1.1.1.78 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

1.1.25.3 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.25.4 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.26 Lack of Audit Committee

Criteria

1.1.1.79 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."

1.1.1.80 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

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

Risk

1.1.1.82 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.

1.1.1.83 Internal and external audit recommendations may not be monitored and implemented in a timely manner.

Recommendation

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

Management's Response

1.1.1.85 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.1.86 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.27 No Evidence of Approved Internal Audit Plan

Criteria

1.1.1.87 Section 1110 of the International Standards for the Professional Practice of Internal Auditing (Standards) states that "Organizational independence is effectively achieved when the chief audit executive reports functionally to the board. Examples of functional reporting to the board involve the board:

- Approving the internal audit charter.
- Approving the risk based internal audit plan.
- Approving the internal audit budget and resource plan.
- Receiving communications from the chief audit executive on the internal audit activity's performance relative to its plan and other matters.
- Approving decisions regarding the appointment and removal of the chief audit executive.
- Approving the remuneration of the chief audit executive.
- Making appropriate inquiries of management and the chief audit executive to determine whether there are inappropriate scope or resource limitations".

Observation

1.1.1.88 During the audit, we observed no evidence of an approved internal audit plan that comprehensively catalogue planned activities of the internal audit unit on an annual basis.

Risk

1.1.1.89 Risk assessment activities and periodic internal audits may not be effectively planned for and implemented in a timely manner. This may impair the achievement of the internal audit functions.

1.1.1.90 Internal and external audit recommendations may not be follow-up on and implemented in a timely manner.

Recommendation

1.1.1.91 The Internal Audit Director should facilitate the preparation of a comprehensive annual internal audit plan cataloguing planned activities of the internal audit function. These activities should include periodic risk assessment, internal audits of selected management functions, and a schedule for follow-up on the implementation of internal and external audit recommendations. The annual internal audit plan should be submitted to Senior Management for approval and subsequently operationalized.

1.1.1.92 Evidence of approved annual internal audit plan, periodic internal audit and risk assessment reports, records of follow-up on the implementation of internal and external audit recommendations should be adequately documented and filed to facilitate future review.

Management's Response

1.1.1.93 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.1.94 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.28 Lack of Monitoring & Evaluation

Criteria

1.1.1.95 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

1.1.1.96 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

1.1.1.97 In the absence of effective monitoring and evaluation, LIS deliverables may not be achieved up to approved specifications and within approved timelines.

1.1.1.98 Value for money may not be achieved and GoL's resources may be subjected to misapplication and misappropriation.

Recommendation

1.1.1.99 Management should facilitate the establishment of a functional Monitoring and Evaluation Committee (M&E), evidence 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.

1.1.29 No Evidence of a Functional Budget Committee

Criteria

1.1.1.100 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

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

Risk

1.1.1.102 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.

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

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

Recommendation

1.1.1.105 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

1.1.1.106 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.1.107 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.30 No Evidence of Budget Unit

Criteria

1.1.1.108 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

1.1.1.109 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

1.1.1.110 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

1.1.1.111 Management should facilitate the immediate establishment of a Budget Unit, competitively hire qualified and experienced budget officers/ accountants to manage the activities of the unit.

1.1.1.112 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

1.1.1.113 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.1.114 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.31 No Strategic and Operational Plan

Criteria

1.1.1.115 Regulation D.19 (1)(b) of the PFM Act of 2009 as amended and restated 2019 states:

- "In estimating Consolidated Fund Expenditure for a budget period, a head of government agency shall: prepare a strategic plan which shall include a definition of the Government agency's mission, goals, objectives, outputs and activities".

1.1.1.116 Additionally, Regulation D.22 (1 & 2) of the PFM Act of 2009 as amended and restated 2019 states: "(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 fulfil the requirements of the Government's macro-economic policy and fiscal framework."

Observation

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

Risk

1.1.1.118 Short, medium and long-term goals of the entity may not be identified, pursued and implemented thereby impairing the achievement of the organization's objectives.

Recommendation

1.1.1.119 Management should develop, approve and operationalize a strategic plan (for at least five years) cataloguing short, medium and long-term goals, resources and strategies needed to achieve those goals and timelines for the implementation of goals catalogued therein.

Subsequently, Management should develop, approve and operationalize annual operational plans to expedite the implementation of strategic goals on an annual basis.

1.1.1.120 Monitor and evaluate plans.

1.1.1.121 Maintain evidence of strategic & operational plans to facilitate future review.

Management's Response

1.1.1.122 *Management did not respond to the finding.*

Auditor General's Position

1.1.1.123 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.1.32 No Annual Report

Criteria

1.1.1.124 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".

Observation

1.1.1.125 During the audit, we observed no evidence of annual reports prepared by management for the period under review.

Risk

1.1.1.126 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.

1.1.1.127 Information to facilitate institutional memory, expedite learning curves and provision of current administrative and operational status of the entity may not be available.

Recommendation

1.1.1.128 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.

1.1.1.129 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

1.1.1.130 *Management did not respond to the finding.*

Auditor General's Position

1.1.1.131 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.33 No Evidence of Internal Budget

Criteria

1.1.1.132 Regulation O.1 (1 & 2) of the PFM Act of 2009 as amended and restated 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

1.1.1.133 During the audit, we observed no evidence of comprehensive annual internal budget cataloging all projected sources of revenues/receipts and planned expenditures for the period under review.

Risk

1.1.1.134 The completeness and accuracy of revenue and expenditures may not be assured. This may lead to subsequent misstatement of financial statements.

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

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

Recommendation

1.1.1.137 Management should facilitate the preparation of annual budgets comprehensively cataloguing all projected sources of revenue of the entity and planned expenditures. Management should ensure that the strategic and operational plans align with the annual budgets before approval by the relevant authorities. The annual budget should be subsequently approved by LIS Management.

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

Management's Response

1.1.1.139 *Management did not respond to the finding.*

Auditor General's Position

1.1.1.140 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.34 No Automated Financial Management System/ Accounting Software

Criteria

1.1.1.141 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:

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".

1.1.1.142 Furthermore, Regulation A.5 (2) of the PFM Act of 2009 as amended and restated 2019 states: "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

1.1.1.143 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

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

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

1.1.1.146 Management may not account for all of its transactions.

Recommendation

1.1.1.147 Management should procure and operationalize a functional accounting software to facilitate complete, accurate and real-time recording of all financial transactions of the entity.

1.1.1.148 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.

1.1.1.149 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

1.1.1.150 *Management did not respond to the finding.*

Auditor General's Position

1.1.1.151 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.35 No Employees Performance Appraisal

Criteria

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

Observation

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

Risk

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

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

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

Recommendation

1.1.1.157 Management should facilitate the conduct of periodic performance evaluations for all staff.

Performance goals should be clearly defined and documented for all positions.

1.1.1.158 Employees should be familiarized with performance goals and be given the opportunity to periodically evaluate themselves against set goals. Subsequently, performance managers/supervisors should evaluate the performance of assigned employees against set goals and update the employees about the result of the evaluation including areas of targeted development.

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

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

Management's Response

1.1.1.161 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.1.162 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.36 Non-Withholding and Remittance of Income Tax

Criteria

1.1.1.163 Section 200 of the Revenue Code of Liberia 2000 as amended in 2011 requires that an annual income tax is hereby imposed on the annual taxable income of every natural person resident in Liberia (including resident Liberian citizens employed by an embassy, a diplomatic mission, or international organization). The tax is collected during the tax year in accordance with the withholding rules of Section 905 or the advance payment rules of Section 904.

1.1.1.164 Further, Section 905 (J) and (M) of the Revenue Code of Liberia Act of 2000 states that; "Within 10 days after the last day of the month, payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month", and (m) stipulates "a person who has a withholding obligation under this section and fails to withhold and remit the amount of tax required to be withheld is subject to Section 52 penalty for late payment and failure to pay".

Observation

1.1.1.165 During the audit, we observed no evidence of Personal Income Tax (PIT) being withheld and remitted into GoL Revenue Account for Income Tax.

Risk

1.1.1.166 Failure to withhold and remit PIT may deny GoL of the much-needed tax revenue.

1.1.1.167 Management may be noncompliant with Section (905) J. of the Revenue Code of Liberia 2000, which may result in to penalties for late payment and failure to pay. **Please see Section 52 of the Revenue Code of Liberia as referenced above.**

1.1.1.168 Non-remittance of PIT may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

1.1.1.169 Management should provide substantive justification for not withholding and remitting PIT.

1.1.1.170 Going forward, Management should withhold PIT on all disbursement of remunerations and facilitate full remittance of PIT to the general revenue account in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.

1.1.1.171 Evidence of remittance including original copies of flag receipts and other supporting records should be adequately documented and filed to facilitate future review.

Management's Response

1.1.1.172 *Management did not respond to the Audit Finding.*

Auditor General's Position

1.1.1.173 Management did not respond to the Audit Finding and Recommendations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

ANNEXURES

Annexures 1: Discrepancy between the LIS Financial Statements and Fiscal Outturn (MFDP) 2017/2018

Details	LIS FSs Actual A US$	Fiscal Outturn Report (MFDP) B US$	Variance C = (A – B) US$
Wages, Salaries, and Other Employee Benefits	4,562,615.00	4,583,737.00	21,122.00
Rent	70,000.00	57,324.00	-12,676.00
Fuel and Lubricants	55,741.97		-55,741.97
Fuel and Lubricants Vehicle		74,439.00	74,439.00
Fuel lubricant Generator		28,252.00	28,252.00
Repairs and Maintenance	137,012.00	115,138.00	-21,874.00
Office Material, Consumables & Services	165,987.50		-165,987.50
Special Operation Service	204,319.45	140,111.00	-64,208.45
Education and Training Related	149,575.00		-149,575.00
General Expense / Intelligences	259,914.00	259,662.00	-252.00
Printing, Binding and Publications Services		135,120.00	135,120.00
Stationery		13,103.00	13,103.00
Uniforms and Specialized Clothe		122,836.00	122,836.00
Total	**5,605,164.92**	**5,529,722.00**	**75,442.92**

Annexures 1: Discrepancy between the Fiscal Outturn Report and LIS Financial Statements 2018/2019

Description	LIS Fin. Statement A US$	Fiscal Outturn (MFDP) B US$	Variance C=A-B US$
Office Building lease/Rent	4,580,420.00	4,580,420.00	0.00
Office Building lease/Rent	70,000.00	55,320.00	14,680.00
Fuel and Lubricants-Vehicles	67,685.00	90,883.00	23,198.00
Fuel and Lubricants-Generators	22,070.00	29,636.00	-2,434.00
Repairs and Maintenance-Vehicles	32,709.00	78,523.00	45,964.00
Stationery	2,117.00	6,243.00	4,126.00
Printing, Binding & Publication	103,000.00	81,399.00	- 31,601.00
Uniform & Specialized Cloths	149,850.00	118,543.00	31,307.00

Description	LIS Fin. Statement A US$	Fiscal Outturn (MFDP) B US$	Variance C=A-B US$
Intelligence Services	211,185.00	296,356.00	84,829.00
Special Operations Services	328,524.00	372,342.00	13,818.00
Total	**5,567,560.00**	**5,709,665.00**	**142,105.00**

Annexures 1: Discrepancy between the Fiscal Outturn (MFDP) and LIS Financial Statements 2019/2020

Details	LIS FSs Actual A US$	Fiscal Outturn (MFDP) B US$	Variance C = (A – B) US$
Wages, Salaries, and Other Employee Benefits	5,241,078.78	5,497,263.00	256,184.22
Rent	70,000.00	0	-70,000.00
Fuel and Lubricants Vehicles	17,000.00	24,418.00	7,418.00
Fuel and Lubricants Generator	14,000.00	0	-14,000.00
Printing, Binding & Publication	20,000.00	69529	49,529.00
General Expense / Intelligences	122,000.00	0	-122,000.00
Special Operation Service	41,000.00	99,327.00	58,327.00
Total	**5,525,078.78**	**5,690,537.00**	**165,458.22**

Annexures 1: Discrepancy between the LIS Financial Statements and Fiscal Outturn (MFDP) 2020/2021

Details	LIS FSs Actual A US$	Fiscal Outturn Report (MFDP) B US$	Variance C = (A – B) US$
Wages, Salaries, and Other Employee Benefits	5,241,076.78	5,289,980.00	-48,903.22
Office building, Rental & Lease	70,000.00	70,000.00	0.00
Fuel and Lubricants - Vehicles	40,000.00	60,000.00	-20,000.00
Fuel and Lubricants - Generator	27,500.00	45,000.00	-17,500.00
Repairs and Maintenance	0	75,000.00	-75,000.00
Stationery	0	12,000.00	-12,000.00
Printing Binding & Publication	0	20,000.00	-20,000.00
Uniform & Specialized Material	0	101,185.00	-101,185.00
General Expense / Intelligences	440,000.00	335,000.00	105,000.00
Special Operation Service	180,000.00	223,230.00	-43,230.00
Total	**5,998,576.78**	**6,231,395.00**	**-232,818.22**

Annexures 1: Discrepancy between the Fiscal Outturn (Actual) and Financial Statements Special Budget year 2021

Description	LIS Financial Statement US$ B	MFDP Fiscal Outturn Report US$ A	Variance C=(A-B)
Wages, Salaries and Employee Benefit	2,650,673.00	2,650,673.00	0.00
Fuel & Lubricant - Vehicles	45,000.00	45,000.00	0.00
Fuel & Lubricant - Generators	15,000.00	15,000.00	0.00
General Expense / Intelligences	73,873.00	100,095.00	26,222.00
Special Operation Service	88,978.00	70,978.00	-18,000.00
Revenue Enhancement-Transfer	0	50,000.00	50,000.00
Total	**2,873,524.00**	**2,931,74.00**	**58,222.00**

Annexures 1: Discrepancy between the Fiscal Outturn (Actual) and Financial Statements Special Budget year 2022

Description	LIS Fin. Statement (B) US$	Fiscal Outturn (A) US$	Variance: C=A-B US$
Personnel Cost	5,301,468.00	5,301,468.00	-0-
Goods & Services	620,224.00	1,551,015.00	-930,791.00
Grant	-0-	200,000.00	-200,000.00
Non-financial Assets/Capital Expenditure	-0-	650,791.00	-650,791.00
Total	**5,921,692.00**	**7,703,274.00**	**-1,781,582.00**

Annexures 2: Inconsistency between LIS Financial statements and GOL/IFMIS system 2017/2018

Details	LIS FSs Actual A US$	IFMIS Report (MFDP) B US$	Variance C= (A – B) US$
Wages, Salaries, and Other Employee Benefits	4,562,615.00	4,246,217.55	316,397.45
Rent	70,000.00	70,000.00	0.00
Fuel and Lubricants	55,741.97	0.00	55,741.97
Fuel and Lubricants Vehicle	0.00	93,830.69	-93,830.69
Repairs and Maintenance	137,012.00	102,638.00	34,374.00
Office Material, Consumables & Services	165,987.50	317,562.50	-151,575.00
Special Operation Service	204,319.45	150,647.62	53,671.83
Education and Training Related	149,575.00	0.00	149,575.00
General Expense / Intelligences	259,914.00	271,904.50	-11,990.50
Total	**5,605,164.92**	**5,252,800.86**	**352,364.06**

Annexures 2: Inconsistency between Financial statements and GOL/IFMIS system 2018/2019

Details	LIS FSs Actual A US$	GOL/IFMIS Report B US$	Variance C = (A – B) US$
Wages, Salaries, and Other Employee Benefits	4,580,420.00	4,579,945.71	474.29
Rent	70,000.00	70,000.00	0.00
Fuel and Lubricants Vehicle	67,685.00	58,378.60	9,306.40
Fuel and Lubricants-Generators	22,070.00	0	22,070.00
Repairs and Maintenance - Vehicles	32,709.00	159,785.00	-127,076.00
Stationery	2,117.00	0	2,117.00
Printing, Binding & Publications Services	103,000.00	632	102,368.00
Uniform and Specialized Materials and Services	149,850.00	0	149,850.00
General Expense / Intelligences	211,185.00	211,184.59	0.41
Special Operation Service	328,524.00	328,523.92	0.00
Total	**5,567,560.00**	**5,557,778.71**	**9,781.69**

Annexures 2: Inconsistency between Financial statements and GOL/IFMIS system 2019/2020

Details	LIS FSs (Actual) A US$	IFMIS Report (MFDP) B US$	Variance C = (A – B)US$
Wages, Salaries, and Other Employee Benefits	5,241,078.78	4,441,622.00	799,456.78
Rent	70,000.00	70,000.00	0
Fuel and Lubricants Vehicles	17,000.00	30,994.91	-13,994.91
Fuel and Lubricants Generator	14,000.00	0	14,000.00
Printing, Binding & Publications Services	20,000.00	19,996.27	3.73
General Expense / Intelligences	122,000.00	116,000	6,000.00
Special Operation Service	41,000.00	47,000.00	-6,000.00
Total	**5,525,078.78**	**4,725,613.18**	**799,465.60**

Annexures 2: Inconsistency between LIS Financial statements and GOL/IFMIS system 2020/2021

Details	LIS FSs Actual A US$	IFMIS Report (MFDP) B US$	Variance C = (A – B) US$
Wages, Salaries, and Other Employee Benefits	5,241,076.78	0	5,241,076.78
Office building, Rental & Lease	70,000.00	70,000.00	0.00
Fuel and Lubricants - Vehicles	40,000.00	59,827.51	-19,827.51
Fuel and Lubricants - Generator	27,500.00	0	27,500.00
General Expense / Intelligences	440,000.00	440,000.00	0.00
Special Operation Service	180,000.00	80,000.00	100,000.00
Total	**5,998,576.78**	**649,827.51**	**5,348,749.27**

Annexures 2: Discrepancy between Financial Statements and GOL/IFMIS System SBY 2021

Description	LIS Financial Statement US$ A	MFDPGOL/IFMIS System US$ B	Variance C=(A-B)
Wages, Salaries and Employee Benefit	2,650,673.00	0.00	2,650,673.00
Fuel & Lubricant - Vehicles	45,000.00	29,999.45	15,000.55
Fuel & Lubricant - Generators	15,000.00	9,997.75	5,002.25
General Expense / Intelligences	73,873.00	171,095.00	-97,222.00
Special Operation Service	88,978.00	70,978.00	18,000.00
Revenue Enhancement-Transfer	0.00	50,000.00	-50,000.00
Total	**2,873,524.00**	**332,070.20**	**2,541,453.80**

Annexures 2: Discrepancy between Financial Statements and GOL/IFMIS System FY 2022

Description	LIS Financial Statement US$ A	MFDP GOL/IFMIS System US$ B	Variance C=(A-B)
Wages and Salaries	5,301,468.00	5,285,789.14	15,678.86
Rent	120,000.00	120,000.00	-35,000.00
Fuel & Lubricant- Vehicle	25,000.00	36,999.73	-36,999.73
Fuel & Lubricant- Generator	70,000.00	59,999.22	-59,999.22
Repair & Maintenance-Vehicle	30,000.00	29,995.00	-29,285.00
Stationery	15,085.00	29,995.00	-29,285.00
Printing, Binding & Publication Services	65,000.00	64,750.00	5,250.00
Uniform & Special Cloth	120,000.00	119,999.00	1.00
Intelligences Services	347,500.00	347,500.00	-217,897.15
Special Operating Services	297,500.00	297,500.00	-138,974.00
Special Operating Services	158,526.00	297,500.00	-138,974.00
Total	**5,866,934.85**	**6,377,511.73**	**-510,594.88**

Annexures 4: NASSCORP Contributions2017/2018

Month	Gross Payroll US$	Employees NASSCORP Contribution 2% US$
July 2017	380,217.92	7,604.36
August 2017	380,217.92	7,604.36
September 2017	380,217.92	7,604.36
October 2017	380,217.92	7,604.36

Month	Gross Payroll US$	Employees NASSCORP Contribution 2% US$
November 2017	380,217.92	7,604.36
December 2017	380,217.92	7,604.36
January 2018	380,217.92	7,604.36
February 2018	380,217.92	7,604.36
March 2018	380,217.92	7,604.36
April 2018	380,217.92	7,604.36
May 2018	380,217.92	7,604.36
June. 2018	380,217.92	7,604.36
Total	**5,562,615.00**	**91,252.30**

Annexures 4: NASSCORP Contributions 2018/2019

Month	Gross Payroll US$	Employees NASSCORP Contribution 2% US$
July 2017	381,706.67	7,635.03
August 2017	381,706.67	7,635.03
September 2017	381,706.67	7,635.03
October 2017	381,706.67	7,635.03
November 2017	381,706.67	7,635.03
December 2017	381,706.67	7,635.03
January 2018	381,706.67	7,635.03
February 2018	381,706.67	7,635.03
March 2018	381,706.67	7,635.03
April 2018	381,706.67	7,635.03
May 2018	381,706.67	7,635.03
June. 2018	381,706.67	7,635.03
Total	**4,580,420.00**	**91,608.40**

Annexures 4: NASSCORP Contributions 2019/2020

Month	Gross Payroll US$	Employees NASSCORP Contribution 2% US$
July 2019	436,756.50	8,735.13
August 2019	436,756.50	8,735.13
September 2019	436,756.50	8,735.13
October 2019	436,756.50	8,735.13
November 2019	436,756.50	8,735.13
December 2019	436,756.50	8,735.13
January 2020	436,756.50	8,735.13
February 2020	436,756.50	8,735.13
March 2020	436,756.50	8,735.13
April 2020	436,756.50	8,735.13
May 2020	436,756.50	8,735.13
June. 2020	436,756.50	8,735.13
Total	**5,241,078.78**	**104,821.59**

Annexures 3: NASSCORP Contributions 2020/2021

Month	Gross Payroll US$	Employees NASSCORP Contribution 2% US$
July 2020	436,756.50	8,735.13
August 2020	436,756.50	8,735.13
September 2020	436,756.50	8,735.13
October 2020	436,756.50	8,735.13
November 2020	436,756.50	8,735.13
December 2020	436,756.50	8,735.13
January 2021	436,756.50	8,735.13
February 2021	436,756.50	8,735.13
March 2021	436,756.50	8,735.13
April 2021	436,756.50	8,735.13
May 2021	436,756.50	8,735.13

Month	Gross Payroll US$	Employees NASSCORP Contribution 2% US$
June. 2021	436,756.50	8,735.13
Total	**5,241,076.78**	**104,821.59**

Annexures 3: NASSCORP Contributions SBY 2021

Month	Gross Payroll US$	Employees NASSCORP Contribution 2% US$
July. 2021	441,789.00	8,835.78
August 2021	441,789.00	8,835.78
September 2021	441,789.00	8,835.78
October 2021	441,789.00	8,835.78
November 2021	441,789.00	8,835.78
December 2021	441,789.00	8,835.78
Total	**2,650,734.00**	**53,014.68**

Annexures 3: NASSCORP Contributions CY Jan 1, 2022 – Dec 31, 2022

Month	Gross Payroll US$	Employees NASSCORP Contribution 2% US$
Jan. 2022	441,789.00	8,835.78
Feb. 2022	441,789.00	8,835.78
Mar. 2022	441,789.00	8,835.78
Apr. 2022	441,789.00	8,835.78
May 2022	441,789.00	8,835.78
Jun. 2022	441,789.00	8,835.78
Jul. 2022	441,789.00	8,835.78
Aug. 2022	441,789.00	8,835.78
Sept. 2022	441,789.00	8,835.78
Oct. 2022	441,789.00	8,835.78
Nov. 2022	441,789.00	8,835.78
Dec. 2022	441,789.00	8,835.78
Total	**5,301,468.00**	**106,029.36**

ANNEXURE 4: Direct Replacement of LIS Officers

No.	Retire staff name			Lis no.	Rank	Replacement staff name			Lis no.	Narrative
	First name	Middle name	Last name			First name	Middle name	Last name		
1	James		Nenlor	2569	Private	Josephus		saywein	2569	Dead
2	Esther	F.	Santi	1855	Lieutenant colonel	Evelyn		momojua	1855	Dead
3	James	P.	Kollie	2563	Private	Emmanuel	T	Borteh	2563	Dead
4	Wilson	G.	Kokulo	481	Private	Felix	G.	Crawford	481	Dead
5	Sarah		Carr	965	Private	Laurena	B	johnson	965	Dead
6	Roland		Ben	1638	Private	Wilson	D	Clara	1638	Dead
7	Quah		Victoria	1667	Private	Howard		Zubah	1667	Dead
8	Varney	Gbany	Fahnbulleh	1402	Private	Isaac	N	Gweh	1402	Dead
9	Edith		Nimely	1518	Captain	Benedict	G	Quiah	1518	Dead
10	Theresa		Wleh	1905	Lieutenant colonel	James		Forkpa, jr	1905	Dead
11	Myers	S.	Young	2976	Private	Prince		Magonah	2976	Dead
12	Joseph	E	Wright		Colonel	Abass		Farma	422194	Pension
13	Leo		Wonda		Major	Afred	C	Andrews	422230	Pension
14	Buatoe		Wilson		Captain	Alfred		Tarr	422256	Pension
15	Wilmot		Kudah		Officer	Alphanso	G	Kollie	422192	Pension
16	William	K	Vinton		Colonel	Alvin	N	Ketter	422215	Pension
17	William	K	Newton		Colonel	Amos		Kamara	422175	Pension
18	Theophilus		Kpan		Officer	Anna	B	Moses	422197	Pension
19	William	W	Gborlay		Captain	Augustine		Brooks	422233	Pension
20	William		Gbehnyon		Lieutenant colonel	Authur	K	Zakama	422254	Pension
21	Dennis	K	Victoria		Officer	Benjamin	C	Jallah	422191	Pension

No.	Retire staff name			Lis no.	Rank	Replacement staff name			Lis no.	Narrative
	First name	Middle name	Last name			First name	Middle name	Last name		
22	Victoria	M	Boye		Officer	Benjamin		Yah	422250	Pension
23	Togbor	Johnson	Kofficera		Major	Bennedict		Logan	422167	Pension
24	Togba		Nyenkan		Officer	Beyan	K	Kanneh	422239	Pension
25	Kpadeh	K	Thomas		Officer	Blama		Barclay	422252	Pension
26	Doe	N	Doe		Officer	Boakai	O	Jaliebah	422199	Pension
27	Tamba	D	Johnson		Officer	Boimah		Miller	422165	Pension
28	Stephen	Kally	Tiahglan		Colonel	Chris	W.g	Dennis	422182	Pension
29	Sophia	A	Russell		Lieutenant	Christopher	D	Jasper	422209	Pension
30	Saye		Suah		Colonel	Christopher	B	Moore	422196	Pension
31	Samuel		Teah		Officer	Comfort		Zoe	422248	Pension
32	Samuel	B.	Nabutory		Major	Curtis		Weh	422210	Pension
33	Samuel	G	Gonkeh		Officer	Cyrus	A	Logan	422185	Pension
34	Samuel	S	Colonellins		Officer	Danial	D	Diahn	422241	Pension
35	Jaedepo		Sam		Major	Deborah	K	Lansana	422214	Pension
36	Robert	S	Miller		Colonel	Dennis		Dopoe	422198	Pension
37	Robert		Gonpue		Lieutenant	Diahn	S	Sayee	422169	Pension
38	Ricky		Cooper		Officer	Don	W	Smith	422183	Pension
39	Kasumo		Prince		Officer	Eddie	Z	Mulbah	422223	Pension
40	Philip	P	Norrington		Colonel	Eddie	Z	Totimeh	422251	Pension
41	Peter	Jerry	Wesseh		Captain	Emmanuel	P	Haggans	422216	Pension
42	Workleh	N	Workleh		Officer	Emmanuel		Lumah	422202	Pension
43	Daniel	D	Sarlee		Officer	Emmanuel		Sackie	422247	Pension
44	Magnus	D	Mehnpaine		Colonel	Etta	M	Yanamie	422221	Pension
45	Stanley		Roberts		Officer	Evelyna	B	Wilson	422189	Pension
46	Gayflor		Louise		Major	Evelyne	J	Klay	422212	Pension

No.	Retire staff name			Lis no.	Rank	Replacement staff name			Lis no.	
	First name	Middle name	Last name			First name	Middle name	Last name		Narrative
47	Betty	K	Bailey		Major	Ezetor	N	Zeaty	422187	Pension
48	Morris		Konneh		Officer	Grace		Davies	422244	Pension
49	Samuel		Kai		Lieutenant colonel	Harris		Thomas	422237	Pension
50	Marie	C	Hney		Major	Harrison		Garpeh	422242	Pension
51	William		Varnie		Captain	Helena	B	Davis	422211	Pension
52	Jehu	B.	Abioseh		Captain	Isaac	D	Freeman	422166	Pension
53	Shab	S	Mator		Colonel	Isaac	J	Kannah	422238	Pension
54	Peter	B.	Dezon		Colonel	Isaac	G	Varney	422217	Pension
55	Catherine	K	Dinsea		Officer	Janjay	M	Toe	422232	Pension
56	Morris		Dixon		Captain	Jartu		Fayiah	422184	Pension
57	John	M	Deshild		Colonel	Joemah	S	Togar	422208	Pension
58	Saywah	B.	Adolphus		Colonel	Josephine	C	Reeves	422161	Pension
59	Charlesetta		Kerdoe		Lieutenant colonel	Joshua	A	Dukuly	422186	Pension
60	Azango		George		Officer	Julius		Jimmy	422195	Pension
61	Samuel		Neal		Colonel	Justin	W	Toe	422235	Pension
62	Joe	W	Bedell		Officer	Kadiatu	S	Kromah	422171	Pension
63	Daniel		Beawon		Colonel	Lee		Gboyah	422205	Pension
64	Paul		Ziama		Captain	Lovetta	J	Zayzay	422204	Pension
65	Lamine		Swaray		Colonel	Lucia		Vakona	422162	Pension
66	Larwoubah	J.n	Sackie		Officer	Luther	A	Barpaye	422179	Pension
67	Randolph	M	Varney		Captain	Marcia	B	Paye	422173	Pension
68	Rue		Dorothy		Officer	Marcus		Smith	422178	Pension
69	Lynn	G	Kenyea		Officer	Martha	G	Swen	422213	Pension

No.	Retire staff name			Lis no.	Rank	Replacement staff name			Lis no.	
	First name	**Middle name**	**Last name**			**First name**	**Middle name**	**Last name**		**Narrative**
70	Arthur		Morris		Officer	Melvin	K	Gray	422243	Pension
71	Beatrice		Juply		Major	Mensee		Jallabah	422201	Pension
72	Ezekiel	S	Koon		Major	Meshach	J	Tucker	422174	Pension
73	Martha		Mombo		Lieutenant	Mohammed		Bafalie	422188	Pension
74	Rebecca		Sampson		Officer	Morlu	M	Johnson	422200	Pension
75	Isaac		Jackson		Officer	Napoleon	D	Zoegar	422234	Pension
76	Moses		Gonway		Colonel	Nathaniel	B	Sackie	422180	Pension
77	Harry	S	Shair		Major	Odel		Kollie	422168	Pension
78	David	J	Beh		Major	Othello	N	Brown	422231	Pension
79	Alfred	D	Kyne		Officer	Otis	T	Togba	422193	Pension
80	Lucia	M	Betior		Colonel	Paigar		Johnson	422181	Pension
81	Togba	D	Sopoe		Officer	Partick	S	Blamoh	422236	Pension
82	Boimah	A	Zodua		Captain	Paul		Jones	422228	Pension
83	Esther		Esther		Officer	Paye	A	Wuo	422246	Pension
84	Elizebath	S	Harmon		Colonel	Peace	F	Weah	422249	Pension
85	Henrietta		Brooks		Major	Peter	G	Kweh	422229	Pension
86	David	M	Johnson		Officer	Prince	G	Dahn	422172	Pension
87	Lucy		Thomas		Captain	Prince	J	Harris	422160	Pension
88	Jerry	Q	Blamn		Colonel	Prince	D	Kraty	422218	Pension
89	Anthony		Meakemie		Officer	Prince	S	Okai	422224	Pension
90	Joseph		Nah		Captain	Rebecca	B	Diahn	422259	Pension
91	Sophie		Kuwin		Officer	Robert		Mulbah	422222	Pension
92	Adolphus	S	Browne		Captain	Robert		White	422225	Pension
93	Adolphus	S	Munyenneh		Colonel	Sam		Kangar	422164	Pension
94	Menseh		Advertus		Captain	Samuel	R	Kollie	422255	Pension

No.	Retire staff name			Lis no.	Rank	Replacement staff name			Lis no.	Narrative
	First name	Middle name	Last name			First name	Middle name	Last name		
95	Albert		Nimely		Colonel	Samuel	Y	Lorven	422227	Pension
96	Jimmy		Alexander		Officer	Silas	G	Payne	422258	Pension
97	Alfred	D	Wongbein		Officer	Solomon		Yonlo	422220	Pension
98	Anacleatus		Tarway		Officer	Solomon	W	Zelay	422207	Pension
99	Annie	T	Gibson		Captain	Steven		Harmon	422163	Pension
100	Vaye		Vaye		Captain	Sylvester		Smith	422253	Pension
101	Anthony		Lowleh		Lieutenant	Teta		Siaffa	422226	Pension
102	Anthony		Sieh		Lieutenant colonel	Thimothy	R	Yartoe	422257	Pension
103	Archie		Harmon		Major	Thomas	G	Cole	422206	Pension
104	Morlu	G	Augustine		Officer	Trokon		Cole	422177	Pension
105	Augustine		Whei		Captain	Weekey		Suomie	422240	Pension
106	Barkon	D	Toe		Lieutenant	Wesseh	J	Gbordoe	422219	Pension
107	Belleh	C	Doe		Captain	William	T	Michael	422190	Pension
108	Benedict		Sandy		Officer	Wilson	B	Tuah	422176	Pension
109	Brown		Gbiah		Officer	Woah	M.c	Barkeh	422170	Pension

ANNEXURE 5: Over-aged Employees on the Payroll

No.	Name			LIS No.	Rank	DoB	DoE	Age	Tenure
	First Name	Middle Name	Last Name						
1.	Alfred		Blyee	2006	Colonel	24-Oct-49	18-Oct-95	73	26
2.	Nimely		Wesseh	1916	Major	28-Jun-44	01-Jan-98	78	23
3.	John		Cidee	993	Lieutenant Colonel	26-Jul-51	08-Dec-95	71	26
4.	Fayia		Fallambu	950	Lieutenant Colonel	15-Jan-51	23-Jun-96	71	25

No.	Name			LIS No.	Rank	DoB	DoE	Age	Tenure
	First Name	Middle Name	Last Name						
5.	Samuel		Lewis	700	Private	19-Nov-50	21-Mar-97	72	24
6.	Festu		Beawon	1373	Private	15-Jan-54	03-May-81	68	40
7.	Cuming		Biah	1254	Lieutenant Colonel	12-Mar-53	27-Nov-01	69	20
8.	John	Z.	Binda	2649	Private	09-Jun-53	08-Jan-97	69	24
9.	Gregory	W.	Bodie	2480	Private	02-Apr-53	12-Mar-96	69	25
10.	Stephen	S.	Chelar	638	Major	15-Mar-53	28-Dec-95	69	26
11.	Lawrence		Dolo	2770	Second Lieutenant	21-Aug-54	08-Jun-93	68	28
12.	Alfred	C.	Kollie	994	Private	15-May-54	14-Dec-95	68	26
13.	Teah		Konah	1665	Private	29-Oct-54	01-Jun-96	68	25
14.	Sokou		Kromah	1023	Private	23-Jun-54	01-Jan-97	68	24
15.	Cooper	E.	Leabah	2222	Lieutenant Colonel	07-Oct-54	06-Jul-06	68	15
16.	Reginald		Moore	795	Major	04-Jun-54	04-Jul-83	68	38
17.	Augustine	K.	Mulbah	1825	Major	15-May-54	01-Jul-91	68	30
18.	Yonlonwon		Mulbah	457	Second Lieutenant	25-Aug-53	01-Dec-91	69	30
19.	Martin	T.	Porzah	2853	Private	15-Jun-54	13-Oct-04	68	17
20.	Harrison	T.	Reeves	1422	Private	24-Oct-54	04-Apr-16	68	5
21.	Philip	B.	Toalee	843	Captain	15-Sep-53	11-Dec-95	69	26
22.	Emmett		Vakun	2350	Private	04-Apr-54	17-Jan-96	68	25
23.	Dixon		Willie	1696	Private	06-Feb-54	17-Oct-95	68	26
24.	George		Woyee	2465	Captain	10-May-54	16-Oct-91	68	30
25.	Cyrus	G.	Barr	2226	Private	15-Apr-56	27-Oct-95	66	26
26.	Hilary	M.	Diggs	2511	Second Lieutenant	19-Nov-56	28-Jan-97	66	24
27.	Fred		Dweh	2429	Captain	02-Jan-56	03-Oct-94	66	27
28.	Allen	A.	Flomo	2021	Major	14-May-56	01-Jul-91	66	30
29.	Nathaniel		Freeman	2983	Private	04-Sep-56	16-Oct-12	66	9

No.	Name			LIS No.	Rank	DoB	DoE	Age	Tenure
	First Name	Middle Name	Last Name						
30.	Alfred	P.	Gbilai	2008	Private	08-Aug-56	24-Feb-04	66	17
31.	Gloria		George	1854	Lieutenant Colonel	18-Feb-56	03-Oct-94	66	27
32.	Clearence		Gibson	2213	Colonel	23-Nov-56	02-Feb-81	66	40
33.	Robert		Jones	775	Private	18-Apr-55	10-Jun-95	67	26
34.	Abraham	V.	Kromah	1952	Second Lieutenant	15-Sep-56	30-Jun-97	66	24
35.	Montee	A.	Kromah	2930	Major	22-Jul-55	28-Dec-95	67	26
36.	James		Lakpor	2564	Private	19-Dec-56	27-Oct-95	66	26
37.	Andrew		Luciny	2057	Private	02-Feb-56	29-Jul-97	66	24
38.	Alphonso		Martor	2030	Private	26-May-56	16-Feb-95	66	26
39.	Ronald		Miller	1377	Second Lieutenant	29-Jul-56	05-Jul-95	66	26
40.	Hinneh		Robert	1369	Private	28-Aug-56	07-Feb-97	66	24
41.	Raymond		Seedee	1300	Private	03-Jan-56	24-Apr-92	65	29
42.	James	D.	Suwo	2574	Major	01-Jan-55	22-Apr-80	67	41
43.	Simeon	Barshell	Tarty	653	Private	17-Mar-56	13-Mar-91	66	30
44.	Dorslah		Toe	2285	Second Lieutenant	19-Dec-56	10-Dec-93	66	28
45.	Jacob	G.	Uriah	1295	Private	27-Dec-55	04-Dec-96	67	25
46.	Reine		Varkpeh	1650	Private	28-Nov-56	22-Nov-96	66	25
47.	Augustine	S.	Varwulu	2113	Captain	25-Dec-56	25-Oct-95	66	26
48.	Patrick	J.	Weah	880	Private	20-Oct-56	01-Apr-11	66	10
49.	Bannie		Whiaye	1249	Private	05-Mar-55	06-Mar-95	67	26
50.	Lincoln	S.	Winny	2791	Private	27-Dec-56	07-Oct-97	66	24
51.	Enouch		Wright	2353	Private	15-Dec-56	05-Nov-11	66	10
52.	Victor		Allison	539	Captain	15-Mar-56	18-Mar-84	65	37
53.	Marie	Dormuwar	Ballayan	2831	Private	10-Feb-56	12-Nov-13	65	8
54.	Abraham		Balo	1937	Private	03-Jan-56	20-Mar-96	65	25

No.	Name			LIS No.	Rank	DoB	DoE	Age	Tenure
	First Name	Middle Name	Last Name						
55.	G.	Sie	Bedell	1817	Private	15-Jun-56	26-Oct-95	65	26
56.	Daniel		Belleh	2232	Private	05-Oct-56	10-Nov-95	65	21
57.	Alfred		Beyan	2005		06-Apr-56	06-Jun-95	65	26
58.	Thomas		Blama	1084	Captain	25-May-56	06-Dec-94	65	27
59.	Cyrus	G.	Boe	1691	Private	13-Sep-56	13-Sep-04	66	17
60.	Esther		Bolay	2368	Major	31-Mar-56	19-Oct-98	66	23
61.	Francis	L.	Bropheh	2417	Private	24-Oct-56	02-Nov-95	65	26
62.	Tarawali		Bubu	1117	Private	18-Jun-56	14-Apr-10	65	11
63.	Sarah		Carr	1321	Private	14-Jul-56	20-Mar-96	65	25
64.	Fatu		Chorlu	2394	Private	04-Jul-56	02-Feb-95	66	26
65.	Esther		Derrick	2370	Private	14-Aug-56	11-Sep-97	66	24
66.	Amos		Diananh	2045	Private	06-May-56	04-Sep-96	66	25
67.	Samuel	S.	Doe	707	Captain	29-Jun-56	15/11/2013	65	8
68.	Wunder	E.	During	464	Private	19-Dec-56	04-Oct-94	65	27
69.	Mohammed		Fahnbulleh	1581		23-Sep-56	02-Sep-96	66	25
70.	Okasus		Fahnbulleh	3010	Second Lieutenant	24-Oct-56	24-Oct-95	65	26
71.	Stephen		Farley	1494	Private	16-Jun-56	01-Oct-95	65	26
72.	Josephine	W.	Freeman	1018	Private	22-Apr-56	22-Dec-94	66	27
73.	Martha		Garlo	2845	Captain	23-Jul-56	10-Dec-97	66	24
74.	Jackson	W.	Gayeshirue	1760	Private	20-Feb-56	05-Jan-95	66	26
75.	Moses		Gayflor	1161	Captain	15-Dec-56	06-Mar-95	66	26
76.	Esther		Glay	898	Second Lieutenant	12-Sep-56	05-Jul-95	66	26
77.	John		Goyah	2653	Second Lieutenant	25-Dec-56	07-Mar-96	65	25
78.	Richard		Graham	789	Lieutenant Colonel	15-Feb-56	02-Sep-12	65	9
79.	Jessie	W.	Gruanue	2630	Private	28-Mar-57	27-Oct-95	65	26

No.	Name			LIS No.	Rank	DoB	DoE	Age	Tenure
	First Name	Middle Name	Last Name						
80.	Jenkins		Guatuah	2609	Private	17-Apr-56	12-Jun-97	66	24
81.	Martha	Z.	Harris	2847	Major	10-Nov-56	27-Oct-96	65	25
82.	Varney	N.	Jaleiba	548	Private	16-Nov-56	07-Aug-95	65	26
83.	David	N.	Jallah	1441	Second Lieutenant	25-Oct-56	04-Apr-98	65	23
84.	Robert		Jones	775	Private	18-Apr-55	10-Jun-95	68	26
85.	Edwin		Kaba	2302	Private	06-Jun-57	28-Sep-95	65	26
86.	Annie		Kai	1325	Major	18-May-57	18-Dec-94	65	27
87.	Kolubah		Kalaphe	1036	Private	09-Jun-57	09-Jan-97	65	24
88.	Lucy		Kannah	2804	Private	05-Mar-57	24-Aug-92	65	29
89.	Rufus	B.	Kanneh	743	Private	07-Aug-57	28-Feb-95	65	26
90.	George		Kerbah	2454	Private	04-May-56	15-Feb-86	66	35
91.	Alfred		Kofa	2010		24-Dec-57	16-Jan-96	65	25
92.	Mack	S.	Kollie	2814	Private	24-Mar-55	05-Sep-96	65	25
93.	Kpangbala	B	Korlison	2755	Private	05-Dec-57	10-Nov-91	65	30
94.	Lasana		Kromah	1303	Private	05-Dec-57	07-Mar-96	65	25
95.	Montee	A.	Kromah	2930	Major	22-Jul-55	28-Dec-95	67	26
96.	Sawo		Kromah	682	Second Lieutenant	10-Jan-57	11-Oct-95	65	26
97.	Junior	A.	Lucas	2724	Private	15-Jun-58	10-Jun-02	65	19
98.	John	V.	Menklee	2655	Second Lieutenant	07-Oct-57	11-Jan-96	65	25
99.	Maryann		Messiah	2860	Major	16-Dec-57	03-Oct-95	65	26
100.	Raymond		Morris	802	Private	28-Sep-58	23-Jan-96	65	25
101.	Josephus		Newah	2712	Private	17-Oct-57	27-Oct-95	65	26
102.	Jeff		Nuah	2595	Major	18-Nov-58	15-Sep-95	65	26
103.	Sam		Nyanzee	722	Second Lieutenant	04-Aug-58	11-Jan-99	65	22
104.	Boakai		Nyei	1225	Colonel	04-Aug-58	11-Jan-99	65	22

No.	Name			LIS No.	Rank	DoB	DoE	Age	Tenure
	First Name	Middle Name	Last Name						
105.	Emmanuel		Nyemah	1219	Private	07-May-58	01-Nov-96	65	25
106.	Patricia		Nyemah	887	Private	01-May-58	20-Dec-94	65	27
107.	Taliey	Hasting	Nyemah	1103	Private	01-May-58	20-Dec-94	65	27
108.	Patrick		Nyenkan	882	Lieutenant Colonel	01-May-58	20-Dec-94	65	27
109.	Isaac		Nyormah	922	Private	15-Jan-58	23-Jul-97	65	24
110.	Albert	Frabout	Parker	1979	Private	14-Oct-58	04-Sep-95	65	26
111.	Victor	N.	Quayee	534	Private	25-Jul-58	03-Sep-97	65	24
112.	Robert	T.	Queewon	772	Private	25-Jul-58	03-Sep-97	65	24
113.	Folokulah		Richard	2411	Major	07-Dec-58	09-Mar-96	65	25
114.	John	D.	Sackie	2657	Private	09-May-58	17-Oct-05	65	16
115.	Alphonso	M.	Sandolo	2031	Private	13-Mar-58	27-Oct-95	65	26
116.	Jefferson		Sannah	2600	Private	15-May-58	15-Dec-95	65	26
117.	Lawrence		Saydee	1909	Colonel	29-Nov-58	10-Sep-96	65	25
118.	Augustine		Saye	2111	Captain	15-Dec-58	28-Apr-92	65	29
119.	William		Sayon	1564	Colonel	26-Dec-58	01-Jul-91	65	30
120.	Abraham		Scott	1954	Private	06-Oct-57	04-Apr-95	66	26
121.	Morris		Solee	1458	Colonel	05-Jul-58	01-Feb-91	65	30
122.	John		Solomon	2659	Private	26-Jul-58	10-Dec-96	65	25
123.	Corcor	J.	Steven	1467	Private	23-Mar-58	23-Mar-96	65	25
124.	Richelieu		Suah	782	Second Lieutenant	29-Jun-58	07-Sep-95	65	26
125.	James	D.	Suwo	2574	Major	01-Jan-55	22-Apr-80	67	41
126.	Eva		Tailey	2381		16-May-58	04-Jul-96	65	25
127.	Teney	G.	Torplue	600	Colonel	27-Jul-57	02-Jan-82	65	39
128.	Jacob	G.	Uriah	1295	Private	27-Dec-55	04-Dec-96	67	25
129.	Amos		Vah	2051		07-Jul-58	27-Oct-95	65	26

No.	Name			LIS No.	Rank	DoB	DoE	Age	Tenure
	First Name	Middle Name	Last Name						
130.	Quah		Victoria	1667	Private	05-Mar-58	01-Feb-80	65	41
131.	Christian		Wah	2207	Private	13-Mar-58	24-Jun-02	65	19
132.	Prince		Warkie	1099	Private	09-Aug-58	30-Oct-99	65	22
133.	Bill	D.	Wesseh	1788	Private	04-Oct-58	06-Oct-95	65	26
134.	Daniel		Wesseh	2241	Private	30-Jan-58	30-May-97	65	24
135.	Prince		Whern	818	Captain	03-Feb-58	24-Dec-96	65	25
136.	Bannie		Whiaye	1249	Private	05-Mar-55	06-Mar-95	67	26
137.	Matin	N.	Wogbah	2868	Private	24-Dec-58	02-Sep-95	65	26
138.	Joseph		Wollie	2706	Private	20-Nov-58	12-Feb-97	65	24
139.	Debra	N	Yealue	2265	Private	05-Apr-58	25-Oct-95	65	26
140.	James		Young	1714	Captain	15-Mar-58	03-Oct-94	65	27
141.	Chelleh	G.	Youngnor	1524	Private	07-Jul-58	14-Mar-07	65	14
142.	Venecia		Zekeh	542	Private	15-Dec-57	25-Oct-01	65	20
143.	Janna		Ziama	2586	Second Lieutenant	20-May-58	29-Sep-09	65	12
144.	Rebecca		Bartuah	801	Private	21-May-57	31-Oct-95	65	26
145.	Francis		Barway	2416	Private	29-May-56	17-Jan-06	65	15
146.	Edwina		Biddle	2306	Major	07-Jan-59	10-Jan-96	65	25
147.	Joseph		Boan	2679	Private	16-Jul-59	05-Mar-98	65	23
148.	Milton		Cherty	2908	Private	10-Apr-59	10-May-95	65	26
149.	Joseph	S.	Darkor	2681	Private	18-Mar-59	27-Oct-95	65	26
150.	Cumming	T.	Diakpo	1468	Private	25-Jul-59	05-Jun-00	65	21
151.	Scott		Dogbay	1480	Private	09-Nov-59	01-Feb-96	65	25
152.	Frank		Dolo	1194	Private	15-Mar-59	02-Dec-05	65	16
153.	Samuel	B.	Fahn	1738	Private	23-Aug-59	23-Oct-95	65	26
154.	Rachel		Freeman	1170	Second Lieutenant	24-Jul-59	04-Dec-95	65	26

No.	Name			LIS No.	Rank	DoB	DoE	Age	Tenure
	First Name	Middle Name	Last Name						
155.	Esther	W.	Galama	1301	Lieutenant Colonel	16-Feb-59	16-Jul-82	65	39
156.	Mercy		Gongar	2895	Private	10-Aug-59	05-May-96	65	25
157.	Martha		Gongartee	1743	Major	08-Aug-59	29-Mar-94	65	27
158.	Bill		Greaves	911	Private	24-May-59	04-Feb-96	65	25
159.	Theresa		Jabateh	590	Captain	08-May-59	03-Oct-95	65	26
160.	Spencer	Roland	Jackson	640	Private	09-May-59	17-Jun-15	65	6
161.	Amara		Kamara	912	Colonel	01-Jan-59	12-May-91	65	30
162.	Stephen		Karmie	1630	Captain	15-Feb-59	10-Mar-94	65	27
163.	Napoleon		Keai	1604	Captain	15-Nov-59	18-Dec-96	65	25
164.	Emmanuel		Kei	2325	Captain	17-Jul-59	17-Apr-07	65	14
165.	Karada	N.	Kiki	1237	Private	09-Sep-59	25-Oct-96	65	25
166.	Abraham	F.	Kromah	1206	Private	25-Jul-59	17-Mar-97	65	24
167.	Johnson		Mawalo	991	Private	15-Sep-59	03-Oct-94	65	27
168.	Steven	Kar	Monwon	624	Lieutenant Colonel	16-Feb-59	03-May-96	65	25
169.	Arthur	Z.	Myers	2097	Captain	10-Oct-59	17-Jan-96	65	25
170.	Cecelia		Nagbe	1360	Private	09-Jun-59	28-Mar-95	65	26
171.	James		Nenlor	2569	Private	28-Aug-59	19-Oct-92	65	29
172.	Oliver		Nyanfor	1304	Second Lieutenant	07-Jul-59	20-Oct-95	65	26
173.	Alphonoso		Sackor	2027	Private	04-Sep-59	02-Feb-95	65	26
174.	Mai	D.	Saydee	1257	Private	28-May-59	02-Mar-02	65	19
175.	Samuel	F.	Segbe	696	Sergeant	17-Feb-59	02-Nov-95	65	26
176.	Sampson	P.	Sololo	972	Private	10-Dec-59	03-Nov-95	65	26
177.	Gabriel		Suah	2439	Major	24-Dec-59	01-Jul-91	65	30
178.	Albertha		Tarway	1985	Major	10-Oct-59	10-Nov-96	65	25
179.	Joseph	N.	Toe	2702	Captain	27-Feb-59	23-Jul-97	65	24

No.	Name			LIS No.	Rank	DoB	DoE	Age	Tenure
	First Name	Middle Name	Last Name						
180.	Aloyasius		Tokpa	1582	Major	12-Mar-59	03-Oct-03	65	18
181.	Jeremiah		Tulay	1042	Private	29-Nov-59	25-May-92	65	29
182.	Yeanyea		Wehyie	458	Private	11-Nov-59	03-Dec-00	65	21

Annexures: 6 Fixed Assets Not Coded

No.	Asset Description	Location	Serial number	GSA Code	Statue
1	Dell Desktop	Voinjama City, Lofa County	SN-0058615678	Not Coded	Fair Good
2	Dell Desktop	Voinjama City, Lofa County	SN-0058614511	Not Coded	Fair Good
3	Canon Printer	Voinjama City, Lofa County	SN171923	Not Coded	Fair Good
4	Canon Printer	Voinjama City, Lofa County	SN171915	Not Coded	Fair Good
5	HP Printer	Voinjama City, Lofa County	CN75W4B42SX	Not Coded	Fair Good
6	HP Printer	Voinjama City, Lofa County	CN75W4B03TY	Not Coded	Fair Good
7	Inventors	Voinjama City, Lofa County		Not Coded	Fair Good
8	Inventors	Voinjama City, Lofa County		Not Coded	Fair Good
9	Battery Bank for solar	Voinjama City, Lofa County	N/A	Not Coded	Good
10	Battery Bank for solar	Voinjama City, Lofa County	N/A	Not Coded	Good
11	Battery Bank for solar	Voinjama City, Lofa County	N/A	Not Coded	Good
12	Battery Bank for solar	Voinjama City, Lofa County	N/A	Not Coded	Good
13	Battery Bank for solar	Voinjama City, Lofa County	N/A	Not Coded	Good
14	Battery Bank for solar	Voinjama City, Lofa County	N/A	Not Coded	Good
15	Solar Panel	Voinjama City, Lofa County	N/A	Not Coded	Good
16	Solar Panel	Voinjama City, Lofa County	N/A	Not Coded	Good
17	Solar Panel	Voinjama City, Lofa County	N/A	Not Coded	Good
18	Solar Panel	Voinjama City, Lofa County	N/A	Not Coded	Good
19	Solar Panel	Voinjama City, Lofa County	N/A	Not Coded	Good

No.	Asset Description	Location	Serial number	GSA Code	Statue
20	Solar Panel	Voinjama City, Lofa County	N/A	Not Coded	Good
21	Solar Panel	Voinjama City, Lofa County	N/A	Not Coded	Good
22	Solar Panel	Voinjama City, Lofa County	N/A	Not Coded	Good
23	Solar Panel	Voinjama City, Lofa County	N/A	Not Coded	Good
24	Solar Panel	Voinjama City, Lofa County	N/A	Not Coded	Good
25	Dell Desktop	Gbargar City, Bong County	N/A	Not Coded	Fair Good
26	Dell Desktop		SN-2158610561	Not Coded	Fair Good
27	Dell Desktop		SN-0058611223	Not Coded	Fair Good
28	Canon Printer		SN171915	Not Coded	Fair Good
29	Dell Desktop	Ganta City, Nimba County		Not Coded	Fair Good
30	Dell Desktop	Ganta City, Nimba County		Not Coded	Fair Good
31	Dell Desktop	Ganta City, Nimba County	SN-0058619011	Not Coded	Fair Good
32	Dell Desktop	Ganta City, Nimba County	SN-3158615567	Not Coded	Fair Good
33	Dell Desktop	Ganta City, Nimba County	SN-31584567	Not Coded	Fair Good
34	Canon Printer	Ganta City, Nimba County	SN171967	Not Coded	Fair Good
35	Canon Printer	Ganta City, Nimba County	F171904	Not Coded	Fair Good
36	Canon Printer	Ganta City, Nimba County	SN171905	Not Coded	Fair Good
37	Epson Scanner	Ganta City, Nimba County	DS-234W	Not Coded	Fair Good
38	Epson Scanner	Ganta City, Nimba County	DS-234W	Not Coded	Fair Good
39	Camara	Ganta City, Nimba County	N/A	Not Coded	Good
40	Camara	Ganta City, Nimba County	N/A	Not Coded	Good
41	Camara	Ganta City, Nimba County	N/A	Not Coded	Good
42	Camara	Ganta City, Nimba County	N/A	Not Coded	Good
43	Camara	Ganta City, Nimba County	N/A	Not Coded	Good
44	Camara	Ganta City, Nimba County	N/A	Not Coded	Good
45	Camara	Ganta City, Nimba County	N/A	Not Coded	Good
46	Camara	Ganta City, Nimba County	N/A	Not Coded	Good

No.	Asset Description	Location	Serial number	GSA Code	Statue
47	Inventors	Ganta City, Nimba County	N/A	Not Coded	Good
48	Inventors	Ganta City, Nimba County	N/A	Not Coded	Good
49	Inventors	Ganta City, Nimba County	N/A	Not Coded	Good
50	Battery Bank for solar	Ganta City, Nimba County	N/A	Not Coded	Good
51	Battery Bank for solar	Ganta City, Nimba County	N/A	Not Coded	Good
52	Battery Bank for solar	Ganta City, Nimba County	N/A	Not Coded	Good
53	Battery Bank for solar	Ganta City, Nimba County	N/A	Not Coded	Good
54	Battery Bank for solar	Ganta City, Nimba County	N/A	Not Coded	Good
55	Battery Bank for solar	Ganta City, Nimba County	N/A	Not Coded	Good
56	Battery Bank for solar	Ganta City, Nimba County	N/A	Not Coded	Good
57	Battery Bank for solar	Ganta City, Nimba County	N/A	Not Coded	Good
58	Solar Panel	Ganta City, Nimba County	N/A	Not Coded	Good
59	Solar Panel	Ganta City, Nimba County	N/A	Not Coded	Good
60	Solar Panel	Ganta City, Nimba County	N/A	Not Coded	Good
61	Solar Panel	Ganta City, Nimba County	N/A	Not Coded	Good
62	Solar Panel	Ganta City, Nimba County	N/A	Not Coded	Good
63	Solar Panel	Ganta City, Nimba County	N/A	Not Coded	Good
64	Solar Panel	Ganta City, Nimba County	N/A	Not Coded	Good
65	Solar Panel	Ganta City, Nimba County	N/A	Not Coded	Good
66	Solar Panel	Ganta City, Nimba County	N/A	Not Coded	Good
67	Solar Panel	Ganta City, Nimba County	N/A	Not Coded	Good
68	Solar Panel	Ganta City, Nimba County	N/A	Not Coded	Good
69	Solar Panel	Ganta City, Nimba County	N/A	Not Coded	Good
70	Solar Panel	Ganta City, Nimba County	N/A	Not Coded	Good
71	Solar Panel	Ganta City, Nimba County	N/A	Not Coded	Good
72	Solar Panel	Ganta City, Nimba County	N/A	Not Coded	Good
73	Dell Desktop	Buchanan City, Grand Bassa County	N/A	Not Coded	Good

No.	Asset Description	Location	Serial number	GSA Code	Statue
74	Dell Desktop	Buchanan City, Grand Bassa County	N/A	Not Coded	Fair Good
75	Canon Printer	Buchanan City, Grand Bassa County	F1719023	Not Coded	Fair Good
76	Dell Desktop	Clay, Bomi County		Not Coded	Fair Good
77	Dell Desktop	Clay, Bomi County	SN-3258610523	Not Coded	Fair Good
78	Inventors	Clay, Bomi County	N/A	Not Coded	Fair Good
79	Inventors	Clay, Bomi County	N/A	Not Coded	Fair Good
80	Battery Bank for solar	Clay, Bomi County	N/A	Not Coded	Fair Good
81	Battery Bank for solar	Clay, Bomi County	N/A	Not Coded	Good
82	Battery Bank for solar	Clay, Bomi County	N/A	Not Coded	Good
83	Battery Bank for solar	Clay, Bomi County	N/A	Not Coded	Good
84	Battery Bank for solar	Clay, Bomi County	N/A	Not Coded	Good
85	Solar Panel	Clay, Bomi County	N/A	Not Coded	Good
86	Solar Panel	Clay, Bomi County	N/A	Not Coded	Good
87	Solar Panel	Clay, Bomi County	N/A	Not Coded	Good
88	Solar Panel	Clay, Bomi County	N/A	Not Coded	Good
89	Solar Panel	Clay, Bomi County	N/A	Not Coded	Good
90	Solar Panel	Clay, Bomi County	N/A	Not Coded	Good
91	Solar Panel	Clay, Bomi County	N/A	Not Coded	Good
92	Solar Panel	Clay, Bomi County	N/A	Not Coded	Good
93	Solar Panel	Clay, Bomi County	N/A	Not Coded	Good
94	Solar Panel	Clay, Bomi County	N/A	Not Coded	Good
95	Dell Desktop	Robertsport City, Grand Cape Mount	SN-3258610325	Not Coded	Fair Good
96	Dell Desktop	Robertsport City, Grand Cape Mount	SN-2158610451	Not Coded	Fair Good
97	Dell Desktop	RIA, Margibi County	N/A	Not Coded	Fair Good
98	Dell Desktop	RIA, Margibi County	N/A	Not Coded	Fair Good
99	HP Desktop Computer	RIA, Margibi County	CND822514	Not Coded	Fair Good
100	HP Desktop Computer	RIA, Margibi County	CND822556	Not Coded	Fair Good

No.	Asset Description	Location	Serial number	GSA Code	Statue
101	HP Desktop Computer	RIA, Margibi County	CND822516	Not Coded	Fair Good
102	HP Printer	RIA, Margibi County	CN78W4B33P	Not Coded	Fair Good
103	HP Printer	RIA, Margibi County	CN75W4B51X	Not Coded	Fair Good
104	HP Printer	RIA, Margibi County	CN75ZP4B32F	Not Coded	Fair Good
105	HP Printer	RIA, Margibi County	CN75Y4B43O	Not Coded	Fair Good
106	Dell Desktop	HQ, Montserrado County	N/A	Not Coded	Fair Good
107	Dell Desktop	HQ, Montserrado County	N/A	Not Coded	Fair Good
108	Dell Desktop	HQ, Montserrado County	N/A	Not Coded	Fair Good
109	HP Desktop Computer	HQ, Montserrado County	CND822576	Not Coded	Fair Good
110	HP Desktop Computer	HQ, Montserrado County	CND822578	Not Coded	Fair Good
111	HP Printer	HQ, Montserrado County	CN75W4B42SX	Not Coded	Fair Good
112	HP Printer	HQ, Montserrado County	CN75W4B03TY	Not Coded	Fair Good
113	Dell Desktop	Bopolu City, Gbarpolu County	CND8225231	Not Coded	Fair Good
114	Dell Desktop	Bopolu City, Gbarpolu County	N/A	Not Coded	Fair Good
115	Dell Desktop	Bopolu City, Gbarpolu County	N/A	Not Coded	Fair Good
116	HP Desktop Computer	Bopolu City, Gbarpolu County	CND822509	Not Coded	Fair Good
117	HP Desktop Computer	Bopolu City, Gbarpolu County	CND822557	Not Coded	Fair Good
118	HP Desktop Computer	Bopolu City, Gbarpolu County	CND822841	Not Coded	Fair Good
119	HP Printer	Bopolu City, Gbarpolu County	CN75R4B38F	Not Coded	Fair Good
120	HP Printer	Bopolu City, Gbarpolu County	CN75F4B39TZ	Not Coded	Fair Good
121	Canon Printer	Bopolu City, Gbarpolu County	F171902	Not Coded	Fair Good
122	Inventors	Bopolu City, Gbarpolu County	N/A	Not Coded	Good
123	Inventors	Bopolu City, Gbarpolu County	N/A	Not Coded	Good
124	Inventors	Bopolu City, Gbarpolu County	N/A	Not Coded	Good
125	Battery Bank for solar	Bopolu City, Gbarpolu County	N/A	Not Coded	Good
126	Battery Bank for solar	Bopolu City, Gbarpolu County	N/A	Not Coded	Good
127	Battery Bank for solar	Bopolu City, Gbarpolu County	N/A	Not Coded	Good

No.	Asset Description	Location	Serial number	GSA Code	Statue
128	Battery Bank for solar	Bopolu City, Gbarpolu County	N/A	Not Coded	Good
129	Battery Bank for solar	Bopolu City, Gbarpolu County	N/A	Not Coded	Good
130	Battery Bank for solar	Bopolu City, Gbarpolu County	N/A	Not Coded	Good
131	Battery Bank for solar	Bopolu City, Gbarpolu County	N/A	Not Coded	Good
132	Battery Bank for solar	Bopolu City, Gbarpolu County	N/A	Not Coded	Good
133	Solar Panel	Bopolu City, Gbarpolu County	N/A	Not Coded	Good
134	Solar Panel	Bopolu City, Gbarpolu County	N/A	Not Coded	Good
135	Solar Panel	Bopolu City, Gbarpolu County	N/A	Not Coded	Good
136	Solar Panel	Bopolu City, Gbarpolu County	N/A	Not Coded	Good
137	Solar Panel	Bopolu City, Gbarpolu County	N/A	Not Coded	Good
138	Solar Panel	Bopolu City, Gbarpolu County	N/A	Not Coded	Good
139	Solar Panel	Bopolu City, Gbarpolu County	N/A	Not Coded	Good
140	Solar Panel	Bopolu City, Gbarpolu County	N/A	Not Coded	Good
141	Solar Panel	Bopolu City, Gbarpolu County	N/A	Not Coded	Good
142	Solar Panel	Bopolu City, Gbarpolu County	N/A	Not Coded	Good
142	Solar Panel	Bopolu City, Gbarpolu County	N/A	Not Coded	Good

Annexure: 1 Speed Boat Not Coded

Donor	Asset Description	Model	Location	Serial number	GSA Code	Statue
UNDP	Speed Boat	H9145710	Coast Guard Base, Montserrado County	UHT212UFG0003704	Not Coded	Good
IOM	Speed Boat	H9145710	Coast Guard Base, Montserrado County	UHT212UFG0003713	Not Coded	Good
IOM	Speed Boat	H9145710	Coast Guard Base, Montserrado County	UHT212UFG0003705	Not Coded	Good
IOM	Speed Boat	H9145710	Coast Guard Base, Montserrado County	UHT212UFG0003709	Not Coded	Good
IOM	Speed Boat	H9145710	Coast Guard Base, Montserrado County	UHT212UFG0003711	Not Coded	Good
IOM	Speed Boat	H9145710	Coast Guard Base, Montserrado County	UHT212UFG0003707	Not Coded	Good

Annexures 7: Third Party Payments made to employees 2018/2019

Date	Payee	Description	Check #	Amt USD	Amount LD
6/12/2019	Abraham Dolley	Media coverage of the induction ceremony program	00-00-1172		28,500.00
5/20/2019	Abraham A. Dolley	Repair of air conditioner IAD office	00-00-1074		27,000.00
2/15/2019	LuLu M. Zayzay	Payment for public relations	00-00-0213	350.00	-0-
22-Jul-19	Alex Kpakolo	Payment represents cost of materials to be used for the completion of the LIS guest house in River-Gee County.	233		216,000.00
Total				**350.00**	**271,500.00**

Annexures 7: Third Party Payments made to employees 2019/2020

Date	Payee	Description	Check #	Amount LD
Jul/2/2019	Abraham A. Dolley	Public Announcement for LIS New Ranking Structure	00-001083	106,275.00
Jul/16/2019	Lulu M. Zayzay	DSA For Counties Commanders and Regional Commanders Meeting Commissioners	00-001086	138,600.00
Jul/23/2019	Alex Kpakolo	Completion of LIS Guest House in River Gee County	00-00303	16,000.00
4/15/2020	Abraham Dolley	Media Coverage	00-001590	29,550.00
Total				**290,425.00**

Annexures 7: Third Party Payments made to employees 2021 SBY

No.	Date	Payee	Descriptions	V. No.	Amount LD
1.	08/31/2021	Fairbanks K. Ashiara	Payment represents cost of damage equipment at the Robert International Airport (RIA), VIP terminal	V-029	212,500.00
3.	08/30/2021	Othello Douker	Payment represents cost of purchasing computer spare parts and IT accessories.	V-117	102,000.00
Total					**314,500.00**