



Management Letter

On the Financial Statement Audit of the Ministry of Foreign Affairs (MOFA)

For the Fiscal Years July 1, 2016 to June 30, 2020



Promoting Accountability of Public Resources

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

Monrovia, Liberia
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ACRONYMS

Acronyms/Abbreviations/Symbol	Meaning
AG	Auditor General
CBL	Central Bank of Liberia
CPA	Certified Public Accountant
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
CPA	Certified Public Accountant
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CSA	Civil Service Agency
DMA	Deputy Minister for Administration
FCCA	Fellow Member of the Association of Chartered Certified Accountants
FSI	Foreign Service Institute
GAC	General Auditing Commission
GoL	Government of Liberia
HR	Human Resources
ICT	Information and Communications Technology
IFMIS	Integrated Financial Management Information System
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
LRA	Liberia Revenue Authority
M&E	Monitoring & Evaluation
MOFA	Ministry of Foreign Affairs
NASSCORP	National Social Security and Welfare Corporation
PAN	Personnel Action Notice
PFM Act	Public Finance Management Act
PPCC	Public Procurement and Concession Commission
RL	Republic of Liberia
TOR	Terms of Reference
US\$	United States Dollar

Hon. Sara B. Nyanti

Minister

Ministry of Foreign Affairs (MOFA)
Capitol Hill
Monrovia, Liberia

March 6, 2025

Dear Hon. Nyanti:

Re: Management Letter on the Financial Statement Audit of the Ministry of Foreign Affairs (MOFA) for the fiscal Years July 1, 2016 to June 30, 2020.

The Financial Statements of the Ministry of Foreign Affairs (MOFA) for the fiscal years July 1, 2016 to June 30, 2020 are subject to audit by the Auditor General (AG) consistent with the Auditor General's mandate as provided for under Section 2.1.3 of the GAC Act of 2014 and the Audit Engagement Term of Reference.

INTRODUCTION

The audit of the Ministry of Foreign Affairs (MOFA) financial statements for the fiscal years July 1, 2016 to June 30, 2020 have been completed; the purpose of this letter is to bring to your attention the findings that were revealed during the conduct of the 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 all material respects, fair presentation is achieved in the annual financial statements.

An audit includes:

- Examination on a test basis of evidence supporting the amounts and disclosures in the financial statements;
- Assessment of the accounting principles used and significant estimates made by Management; and
- Evaluation of the overall financial statement presentation.

An 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 MoFA Management. Our responsibility is to express our opinion on these financial statements.

Key Management Personnel of the MoFA

The Ministry of Foreign Affairs has the following personnel who handled the administrative and financial affairs of the institution for the period under audit.

Table: 1 Key Management Personnel of the MoFA from 2016 to 2020

#	Name	Title / Position Held	Period
1.	Hon. Dee-Maxwell S. Kemayah Sr.	Minister of Foreign Affairs	2020
2.	Hon. Gbehzohngar M. Findley	Minister of Foreign Affairs	2018 to 2020
3.	Hon. Marjon V. Kamara	Minister of Foreign Affairs	2016 to 2018
4.	Hon. Henry B. Fahnbulleh	Deputy Minister of Foreign Affairs	2020
5.	Hon. B. Elias Shoniyin	Deputy Minister of Foreign Affairs	2016 to 2019
6.	Hon. Dee-Maxwell S. Kemayah Sr.	Deputy for Administration	2018
7.	Hon. Marie K. Coleman	Deputy for Administration	2018
8.	Hon. Edward M. Eesiah	Deputy for Administration	2016 to 2017
9.	Cllr. Deweh E. Gray	Deputy Minister for Legal Affairs	2016 to 2020
10.	Mr. James G. Quiqui	Financial Comptroller	2016 to 2020

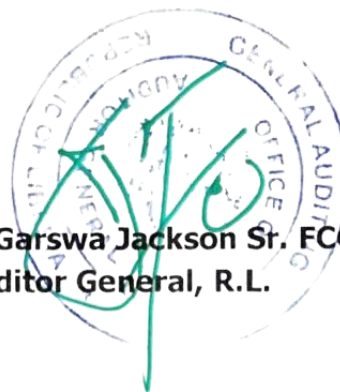
Appreciation

We would like to express our appreciation for the courtesy extended and assistance rendered by the Management and staffer of the MoFA during the audit.

Monrovia, Liberia

March, 2025

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



1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Reporting

1.1.1 Discrepancy between the Financial Statements and Fiscal Outturn Report (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

- 1.1.1.3 During the audit, we observed a total variance of US\$5,044,054.47 between the figure reported in the entity's financial statements and the figure recorded in the fiscal outturn report generated by the MFDP for the periods under audit. **See Table 1 below for summary and Annexure-1A, 1B, 1C and 1D for details.**

Table1: Discrepancy between the Financial Statements and Fiscal Outturn Report (MFDP)

#	Fiscal Year	Amount Per Financial Statements (A) US\$	Amount per Fiscal outturn (B) US\$	Variance (C=A-B) US\$
1	2016/2017	13,777,227.00	13,528,119.00	249,108.00
2	2017/2018	14,537,682.92	13,640,474.00	897,208.92
3	2018/2019	15,625,977.00	12,536,760.00	3,089,217.00
4	2019/2020	14,954,325.55	14,145,805.00	808,520.55
	Total	58,895,212.47	53,851,158.00	5,044,054.47

Risk

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

- 1.1.1.5 A misstated financial statement may facilitate fraudulent financial reporting and mislead the users of the financial statements.
- 1.1.1.6 Management may not account for all its transactions.

Recommendation

- 1.1.1.7 Management should account for the variances identified between the fiscal outturn and the financial statements and make adjustment where applicable, as part of Management's response to this management letter.
- 1.1.1.8 Going forward, an automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger. Further, an automated linkage should be created among the general ledger, trial balance, and the financial statements to facilitate completeness and accuracy of the financial statements.
- 1.1.1.9 Management should perform periodic reconciliation among the financial statements and fiscal outturn report. Variances identified should be investigated and adjusted where applicable in a timely manner. Evidence of periodic reconciliation should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.1.10 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.1.1.11 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit
- 1.1.1.12 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.2 No Book of Accounts for Total Expenditures Reported in the Financial Statements

Criteria

- 1.1.2.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 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

- 1.1.2.2 During the audit, we observed that Management did not maintain books of accounts and proper records such as cash book, detail ledgers and trial balance for total expenditure

amounting to US\$ 58,895,212.47 as reported in the financial statements for the periods under audit. **See Table 2 below for summary and annexure 2A,2B,2C and 2D for details.**

Table 2: No Book of Accounts for Total Expenditures Reported in the Financial Statements

#	Fiscal Years	Amount Per Financial statements (B) US\$
1	2016/2017	13,777,227.00
2	2017/2018	14,537,682.92
3	2018/2019	15,625,977.00
4	2019/2020	14,954,325.55
	Total	58,895,212.47

Risk

- 1.1.2.3 Failure to maintain books of accounts and proper records for transactions conducted may impair accountability of resources and may lead to misappropriation of the Entity's fund.
- 1.1.2.4 In the absence of book of accounts, the completeness and accuracy of the financial statements may not be assured. This may lead to misstatement of the financial statements.
- 1.1.2.5 Management may not fully account for activities of the entity.

Recommendation

- 1.1.2.6 Management should procure and operationalize a functional accounting software to record all financial transactions of the entity.
- 1.1.2.7 Management should ensure that detailed general ledgers and trial balance are prepared to support figures in the revenue and expenditure reports or financial statements.
- 1.1.2.8 Going forward, Management should establish an automated financial reporting system including an automated billing system for comprehensive compilation and recording of internally generated revenue. The financial reporting system should be linked to the automated revenue billing system such that transactions posted to the billing system are automatically journalized to the general ledger.
- 1.1.2.9 An automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the financial statements. 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.

Management's Response

- 1.1.2.10 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.1.2.11 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit
- 1.1.2.12 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.3 Payments without Evidence of Adequate Supporting Documents

Criteria

- 1.1.3.1 Regulation P.9 (2) of the Public Finance Management (PFM) Act of 2009 as restated in 2019 states: "Payments except for statutory transfers and debt service shall be supported by invoices bills and other documents in addition to the payment vouchers".
- 1.1.3.2 Additionally, Part U.9. (4) of the Public Financial Management (PFM) Regulation of 2010 states "A Government Agency shall procure government inventories from persons whose business is registered by the Registrar General's Office and any Government Agency that required an exemption for any specific case shall apply to the head of government agency with the necessary justification."

Observation

- 1.1.3.3 During the audit, we observed no evidence of supporting documents such as payment receipts, invoices, delivery notes, payment vouchers, tax clearance, business registration etc, where applicable for expenditures amounting to US\$1,377,026.19 recorded in the Foreign Missions Project bank statements. **See table 3 below for summary and Annexure 3A, 3B & 3C for details**

Table 3: Payments without Adequate Supporting Documents

Date	Fiscal Years	Trans Description	Amount US\$
1	2016/2017	Payments recorded on bank statements without supporting documents	1,299,144.66
2	2017/2018	Payments recorded on bank statements without supporting documents	56,956.73
3	2018/2019	Payments recorded on bank statements without supporting documents	20,924.80
	Total		1,377,026.19

Risk

- 1.1.3.4 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.
- 1.1.3.5 Payments may be made for goods not delivered or services not performed. Goods delivered or services performed may not meet the approved specifications.

- 1.1.3.6 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.1.3.7 Management may override the procurement processes by completing disbursement without utilizing the required procurement methods.

Recommendation

- 1.1.3.8 Management should account for expenditure incurred in the amount of US\$1,377,026.19 without evidence of adequate supporting documents, as part of Management's response to this management letter.
- 1.1.3.9 Going forward, Management should ensure that all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. All relevant supporting records should be adequately documented and filed to facilitate future review.
- 1.1.3.10 Management should also facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents are scanned, attached to the transactions (in the accounting software for financial transactions), archived and maintained to facilitate future review.

Management's Response

- 1.1.3.11 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.1.3.12 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit
- 1.1.3.13 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.4 Statement of Receipts & Payments not Reconciled to Note Eight and Ten of the Financial Statement

Criteria

- 1.1.4.1 Section 36(1) of the PFM Act of 2009 states that "It is a general responsibility under this Act for all government officials handling public financial transactions to ensure that financial information is reported in a timely, comprehensive, and accurate manner, in the manner prescribed in this Act, under its regulations, and in instructions issued by the Minister".
- 1.1.4.2 Additionally, Section 1.3.27 of IPSAS Cash Basis of Accounting requires that financial statements shall present information that is:

- a) Understandable;
- b) (b) Relevant to the decision-making and accountability needs of users;
- c) (c) A faithful representation of the cash receipts, cash payments and cash balances of the entity and the other information disclosed in the financial statement in that it is:
 - Complete;
 - Neutral and
 - Free from material error;

Observation

- 1.1.4.3 During the audit, we observed a total variance of US\$2,755,774.00 between the actual expenditure reported in the Statement of Receipt and Payment, and the recomputed amount of actual expenditure reported in note eight and ten of the financial statements for goods and services and capital expenditure. **See table 4 below for details.**

Table 4: Statement of Receipt and Payments not Reconciled to Note Eight and Ten of the Financial Statement (Table 4:)

Fiscal Periods	Account Titles	Amount Reported Per Statement of Receipt and Payment (A) US\$	(GAC) Recomputed Amount of Note (8 & 10) to the Financial Statements (C) US\$	Variance (C)=A-B US\$
2016/2017	Goods and Services	6,587,410.00	5,287,608.00	1,299,802.00
2016/2017	Capital Expenditure	155,918.00	164,453.00	(8,535.00)
2017/2018	Goods and Services	6,606,845.86	5,142,338.00	1,464,507.00
Total		13,350,173.86	10,594,399.00	2,755,774.00

Risk

- 1.1.4.4 The completeness and accuracy of the financial statements may not be assured; therefore, the financial statements may be misstated.
- 1.1.4.5 A misstated financial statement may facilitate fraudulent financial reporting and mislead the users of the financial statements.
- 1.1.4.6 Fair presentation and full disclosure may be impaired.

Recommendation

- 1.1.4.7 Management should fully account for the variances observed between the Statement of Receipt and Payment and the note to the financial statements for goods and services and capital expenditure.
- 1.1.4.8 Financial statement should be prepared, reviewed and approved by individual with the relevant qualification, experience and seniority.

- 1.1.4.9 Management should also perform periodic reconciliation between the narrative and figures on the face of the financial statements to the narratives and figures in the notes of the financial statements. Gaps identified should be investigated and adjusted where applicable in a timely manner.

Management's Response

- 1.1.4.10 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.1.4.11 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit
- 1.1.4.12 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.5 Irregularities Associated with Travel Expenditures

Criteria

- 1.1.5.1 Section 31 of the GoL Revised Travel Ordinance 2016/2017 states that "Upon return from abroad, officials are required to submit to the Financial Regulations Unit of the Ministry of Finance and Development Planning, a Travel Settlement Form as per Annexure II and copy of certificates for workshops, seminars, etc., used ticket stubs, copy of passport within 14 days from the date of return from tour or before date of next journey, whichever is earlier. In very exceptional cases where the second granted with the specific written approval of the official concerned, explaining the reasons thereof".

Observation

- 1.1.5.2 During the audit, we observed the following irregularities associated with the disbursement of foreign travels:
- Incidental allowances were not duly retired/accounted for.
 - No evidence that the Travel Settlement Forms were completed by the travelers upon their return from each trip as required.
 - No evidence of travel activities reports for travel expenditures. **See Table 5 below for summary and Annexure 4A, 4B, 4C and 4D for details**

Table 5: Irregularities Associated with Travel Expenditures

Fiscal Years	Description	Amount US\$
2016/2017	Non-Retirement of Travel Allowance	7,000.00
2017/2018	Non-Retirement of Travel Allowance	7,810.00
2018/2019	Non-Retirement of Travel Allowance	5,670.00
2019/2020	Non-Retirement of Travel Allowance	23,600.00
Total		44,080.00

Risk

1.1.5.3 Travel expenditures not appropriately retired/accounted for may lead to misappropriation of the entity's funds.

1.1.5.4 In the absence of travel activities reports, travel expenditure may be utilized for unapproved activities.

Recommendation

1.1.5.5 All incidental allowances should be duly retired/accounted for through the filling and subsequent approval of the travel settlement form. The form should be accompanied by original copies of receipts and travel activities reports to justify the regularity of the transactions.

1.1.5.6 Management should ensure that all travels are approved by the relevant authority before Commencement of processing of travel expenditures.

1.1.5.7 Management should utilize the national travel ordinance for computation of all travel related expenditures. Alternatively, Management should utilize the approved travel ordinance of the entity where applicable.

1.1.5.8 Evidence of all travel expenditures records including travel settlement forms, original copies of receipts and travel activities reports should be adequately documented and filed to facilitate future review.

Management's Response

1.1.5.9 *Management did not respond to this audit finding.*

Auditor General's Position

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

1.1.5.11 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.6 Irregularities Associated with Fuel and Gasoline Management

Criteria

1.1.6.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 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

1.1.6.2 During the audit, we observed the following irregularities associated with fuel and gasoline management:

- No evidence of approved fuel and gasoline management policy.
- No evidence of fuel and gasoline reports for fuel and gasoline procured in the amount of US\$316,777.18 during the periods under audit.
- No evidence of fuel and gasoline distribution and consumption logs for vehicles and generators. **See table 6, 7 and 8 below for details.**

Table 6: Irregularities Associated with Fuel and Gasoline Management (2016/2017)

Date	Voucher #	Description	Amount US\$
22/12/2016	616275	Purchase of Fuel and Lubricant for Ministry of Foreign Affairs, 2016	67,050.01
22/12/2016	616276	Purchase of Fuel and Lubricant for Ministry of Foreign Affairs, 2016	7,449.99
7/3/2017	675908	Fuel and Lubricants	8,805.97
7/3/2017	675909	Fuel and Lubricants	3,773.99
13/6/2017	793660	Fuel and Lubricants-Vehicles	6,606.60
13/6/2017	793666	Fuel and Lubricants-Vehicles	2,701.13
29/6/2017	844764	Fuel and Lubricants-Vehicles	75,097.00
22/12/2016	616275	Purchase of Fuel and Lubricant for Ministry of Foreign Affairs, 2016	66,024.00
22/12/2016	616276	Purchase of Fuel and Lubricant for Ministry of Foreign Affairs, 2016	7,336.00
7/3/2017	675908	Fuel and Lubricants	5,439.06
7/3/2017	675909	Fuel and Lubricants	2,331.03
Total			252,614.78

Table 7: Irregularities Associated with Fuel and Gasoline Management (2017/2018)

Date	Voucher #	Description	Amount US\$
20/10/2017	872228	Fuel and Lubricants-Vehicle	921.80
20/10/2017	872229	Fuel and Lubricants-Vehicle	2,823.12
20/10/2017	872230	Fuel and Lubricants-Vehicle	705.78
20/10/2017	872231	Fuel and Lubricants-Vehicles	860.00
5/12/2017	904294	Fuel and Lubricants-Generator	3,500.00
6/12/2017	904360	Fuel and Lubricants-Generator	1,476.42
7/12/2017	904611	Fuel and Lubricants-Generator	3,497.62
7/12/2017	904612	Fuel and Lubricants-Generator	1,498.83
7/12/2017	904874	Fuel and Lubricants-Generator	8,000.00
7/12/2017	904875	Fuel and Lubricants-Generator	1,897.67
15/1/2018	917475	Fuel and Lubricants-Generator	8,000.00
15/1/2018	917476	Fuel and Lubricants-Generator	1,888.46
9/6/2018	976383	Fuel and Lubricants-Generator	4,002.40
9/6/2018	976384	Fuel and Lubricants-Generator	996.61
27/6/2018	985393	Fuel and Lubricants-Generator	4,571.43
29/6/2018	986667	Fuel and Lubricants-Generator	1,127.26
Total			45,767.40

Table 8: Irregularities Associated with Fuel and Gasoline Management (2018/2019)

Date	Voucher #	Description	Amount US\$
31/10/2018	1041950	Fuel and Lubricants-Vehicles	4,183.20
31/10/2018	1041951	Fuel and Lubricants-Vehicles	1,045.80
30/11/2018	1053543	Fuel and Lubricants-Vehicles	4,000.00
30/11/2018	1053544	Fuel and Lubricants-Vehicles	1,000.00
31/10/2018	1041950	Fuel and Lubricants-Generator	3,332.80
31/10/2018	1041951	Fuel and Lubricants-Generator	833.20
30/11/2018	1053543	Fuel and Lubricants-Generator	3,200.00
30/11/2018	1053544	Fuel and Lubricants-Generator	800.00
Total			18,395.00

Risk

- 1.1.6.3 Fuel may be procured and distributed on a discretionary basis, in the absence of a policy.
- 1.1.6.4 Fuel procured may not be based on actual consumption.
- 1.1.6.5 Management may spend above budgeted allocation and fuel may be subjected to misappropriation or theft.

Recommendation

- 1.1.6.6 Management should develop, approve and operationalize a policy on fuel procurement, distribution, consumption and ensure that proper records are maintained.
- 1.1.6.7 Management should maintain comprehensive fuel consumption and distribution logs to aid the Entity manage cost and inform future purchase. All unutilized fuel allocation should be duly accounted for, carry forward to subsequent period and factor in the subsequent procurement of fuel.
- 1.1.6.8 Evidence of approved fuel policy and all other fuel procurement, consumption and distribution records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.6.9 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.1.6.10 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit
- 1.1.6.11 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.7 Spending in Excess of Approved Budget

Criteria

- 1.1.7.1 Regulation B.24 (1, 2 and 3) of the PFM Act of 2009 as restated in 2019 states: "(1) A head of government agency shall prioritize the Government agency's activities and ensure that related expenditures are within the cash flow plans and budget ceilings or such other ceilings as determined by the Minister".
- 1.1.7.2 Regulation E.13 (1 and 2) of the PFM Act of 2009 as restated in 2019 states: "(1) If additional funds are required because of increased activity costs that could not be foreseen when the annual estimates were presented, application for supplementary estimate shall be made to the Minister through the Line Minister, Sector Minister, or appropriate authority. (2) The accompanying memorandum shall explain how the extra costs became necessary".
- 1.1.7.3 Regulation E (8) (1) – (4) of the Public Financial Management Act of 2009 provides that where circumstances arise in which the operating requirements of a Government Agency make it necessary to rearrange the budget provision for sub-heads, items or sub-items or sub-sub-items within the ambit of a single head, savings under one classification may be utilized to provide for extra expenditure under another without affecting the total funds to be disbursed from the head.
- 1.1.7.4 The Deputy Minister of Budget, may approve reallocation of appropriations to promote efficiency in government, to support changes in program enacted by the National Legislature to take effect during the year, and to provide resources he deems necessary for an agency to render essential basic services subject to the following rules:
- a) Except for donor funded projects, in sub regulation 2(g) below, no reallocation may be made from the budget of one government agency to the budget of another government agency, except to address national emergencies about which the President had notified the National Legislature;
 - b) Notwithstanding (a) above, request for reallocation between government agencies may be approved up to a total for the year not exceeding twenty (20) percent of the appropriation for the agency from which the transfer is to be made or twenty (20). Any such transfer exceeding twenty (20) percent of the donor agency's appropriation must meet the approval of the Minister and the head of the donor agency.
 - c) No reallocation may be made from or into Personnel Expenditure from other major object of expenditure or between items within personnel expenditure without written approval of the Civil Service Agency.
 - d) No reallocation may be made to increase amounts appropriated for foreign travel or purchase of vehicles.
 - e) The rules in (a),(b) and(c) apply to all reallocations approved by the Deputy Minister of the Budget.

- f) Request by an agency head for reallocations within an agency and within a program, within goods and services or within capital expenditure shall be approved without limitations.
- g) Request by an agency head for reallocations within a program between objects of expenditure may be approved without limitation.
- h) Request for reallocations within an agency between programs may be approved up to a total for the year not exceeding ten (10) percent of the original appropriation for the program from which the reallocation is to be made.
- i) The Minister shall include cumulative reallocations in the quarterly fiscal outturns to be submitted to the Legislature in accordance with Section 26(2) of the Public Finance Management Act, 2009.

The Deputy Minister for Budget may delegate the power to authorize reallocations to head of government agency, stating clearly the terms and extent of such delegation.

- j) For a reallocation proposal to be approved, the following conditions should be met:
 - a) On approval of a reallocation application by the Minister, the Deputy Minister for Budget or sector minister, a reallocation warrant shall be issued by the Minister or Sector Minister or any authorized officer.
 - b) Reallocation warrants shall be numbered consecutively within the year of issue and shall be laid before Legislature prior to the subsequent budget.
 - c) Sufficient funds must exist in the budget from which they will be transferred to cover the cost of the increased expenditure in the receiving budget, after recognition of planned expenditure and future commitments.
 - d) Controls must be in place to restrain expenditure in the reduced budget to the new level.
 - e) If more than one budget holder is involved, all budget holders must agree to the proposed reallocation.
 - f) The expenditure for the proposed activity or event must not conflict with the priorities and objectives of the institution.

- 1.1.7.5 The head of Government Agency or the Accounting Officer must maintain a register of all budgetary reallocations.

Observation

- 1.1.7.1 During the audit, we observed that Management expended the total amount of US\$1,723,256.00 in excess of its approved budget for the fiscal years 2016/2017 and 2018/2019. **See table 9 below for details**

Table 9: Spending in Excess of Approved Budget

Fiscal Year	Approved Budget US\$ (A)	Actual Per expenditure US\$ (B)	Variance US\$ C=(A-B)
2016/2017	13,647,112.00	13,783,253.00	(136,141.00)
2018/2019	13,552,831.00	15,139,946.00	(1,587,115.00)
Total			1,723,256.00

Risk

- 1.1.7.2 Management may be non-compliant with Section B 24 (1-2) of the PFM Act of 2009 as amended and restated 2019.
- 1.1.7.3 Spending in excess of approved budget may lead to misappropriation of public funds. This may impair the achievement of the entity's objectives.
- 1.1.7.4 Facilitating unauthorized excess expenditure to GoL entities may lead to under disbursement of approved budgetary allotments to other GoL entities.
- 1.1.7.5 Unauthorized excess disbursement over approved budgetary allotment may lead to misappropriation and misapplication of public funds.

Recommendation

- 1.1.7.6 Management should account for the expenditures in excess of the approved budget limits without evidence of supplementary and /or recast budget for the period, as part of Management's response to this management letter.
- 1.1.7.7 Management should ensure that expenditures are within the approved budget limits at all times and where applicable, supplementary and /or approval for recast budget is acquired. Copies of the necessary documentation should be maintained for administrative and audit purposes.
- 1.1.7.8 Management should perform periodic (at least quarterly) reconciliation between budgeted and actual revenue and expenditure. Gaps identified should be used to govern future revenue collection and disbursement activities.
- 1.1.7.9 Periodic budget performance reports should be adequately documented and filed to facilitate future review.
- 1.1.7.10 Going forward, Management should ensure that all excess expenditure exceeding authorized limits are approved by the National Legislature.
- 1.1.7.11 Management should ensure that a Statement of Excess Expenditure is prepared and submitted to the National Legislature in a timely manner consistent with Regulation E 8(1-4) of the PFM Act of 2009 as amended and restated 2019.

- 1.1.7.12 Evidence of a Statement of Excess Expenditure should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.7.13 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.1.7.14 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit
- 1.1.7.15 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.8 Non-Explanation of Variances between Budget and Actual Amounts

Criteria

- 1.1.8.1 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.

Observation

- 1.1.8.2 During the audit, we observed that Management did not include explanatory notes to the financial statements on the total variance of US\$74,734.00 between the budget and actual amounts for the fiscal period 2016/2017. **See table 10 below for details.**

Table 10: Non-Explanation of Variances Between Budget and Actual Amount (2016/2017)

Activities with in components		Actual Expenditure US\$	Variance
	Approved Budget	(B)	US\$
	US\$ (A)		C=(A-B)
Goods and services	6,619,227.00	6,587,410.00	31,817.00
Capital expenditures	198,835.00	155,918.00	42,917.00
Total	6,818,062.00	6,743,328.00	74,734.00

Risk

- 1.1.8.3 Failure to include notes or explanation for variances between budgetary and actual amounts in the financial statements may deny users of the financial statements' information needed to make informed decisions.

- 1.1.8.4 Fair presentation and full disclosure may be impaired.

Recommendation

- 1.1.8.5 Management should adjust the financial statements and include in the notes to the financial statements' explanations for variances between the budgetary and actual amounts cataloged in table-9 above. The adjusted financial statements should be forwarded to the Office of the Auditor General as part of Management's response to this Management Letter.
- 1.1.8.6 Going forward, Management should ensure that full and adequate disclosures are made for variance(s) between the budget and actual amounts consistent with Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017).

Management's Response

- 1.1.8.7 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.1.8.8 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit
- 1.1.8.9 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.2 Fixed Assets Management

1.2.1 Irregularities Associated with Fixed Asset Management

Criteria

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

Observation

- 1.2.1.2 During the audit, we observed the following irregularities associated with the 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.
 - There was no evidence of periodic physical verification of assets by Management
 - There was no evidence of movement of assets form.
 - The Fixed asset register contained various assets classified as damaged but not written off and disposed

- Some assets including vehicle, laptops, printers, ice boxes, air conditioner, cabinets, chairs, desks were not recorded on the fixed asset register.
- Fixed assets within a given vicinity were not clearly displayed, as required by the PFM Act of 2009.
- Some fixed assets of the entity were not coded. **See Annexure 5 for details.**

Risk

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

Recommendation

- 1.2.1.10 Management should develop, approve and operationalize a fixed asset management policy to regulate fixed assets activities of the entity.
- 1.2.1.11 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.
- 1.2.1.12 Management should initiate/enforce a systematic fixed assets coding system to ensure all fixed assets are uniquely identified. This control will facilitate the efficient and effective periodic fixed asset verification exercises. Discrepancies in coding identified during verification should be updated in a timely manner.
- 1.2.1.13 Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets. Evidence of physical verification should be adequately documented and filed to facilitate future review.
- 1.2.1.14 The Fixed Assets Register should be updated periodically to reflect all the entity's assets.
- 1.2.1.15 Fixed Assets within a particular vicinity should be clearly displayed as required by the PFM Act.

- 1.2.1.16 A movement of Asset Form should be filled and authorized before assets are moved from one location to another. The Fixed Asset Register should be updated to reflect the change in location of assets.

Management's Response

- 1.2.1.17 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.2.1.18 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit
- 1.2.1.19 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.2.2 No Automated Financial Management System/ Accounting Software

Criteria

- 1.2.2.1 Regulation A.5 (1) of the PFM Act of 2009 as amended and restated 2019 states: "A head of government agency shall with the approval of the Minister issue an accounting manual to suit the operations and regulate the financial matters of the Government agency, indicating:
- 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".
- 1.2.2.2 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

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

Risk

- 1.2.2.4 The completeness and accuracy of accounting transactions may not be assured. This may lead to misstatement of financial statements of the entity.
- 1.2.2.5 Accounting data security, integrity, completeness and accuracy may be impaired.
- 1.2.2.6 Management may not account for all of its transactions.

Recommendation

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

Management's Response

- 1.2.2.10 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.2.2.11 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit
- 1.2.2.12 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.2.3 No Approved Financial Manual

Criteria

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

Observation

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

Risk

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

Recommendation

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

Management's Response

- 1.2.3.7 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.2.3.8 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit
- 1.2.3.9 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.3 Cash Management

1.3.1 Non-Preparation of Bank Reconciliation Statements

Criteria

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

Observation

- 1.3.1.2 During the audit, we observed that Management did not prepare bank reconciliation statements for several of its bank accounts maintained at the Central Bank of Liberia (CBL) for the fiscal years under audit.

1.3.1.3 Additionally, Management did not provide bank statements and bank reconciliation reports for its Foreign Missions Accounts covering the periods under audit. **See details in tables 11, 12, 13 & 14 below:**

Table 11: Non-Preparation of Bank Reconciliation 2016/2017

No.	Bank account title (Include Mobile account)	Bank	Bank account number	Currency	Period not Reconciled
1	MoFA Foreign Mission Project	Central Bank	001-10011502022200	USD	July 2016 to June 2017
2	MoFA Foreign Donation	Central Bank	001-00115020222176	USD	July 2016 to June 2017
3	2012/2013 MOFA Opr. A/C	Central Bank	001-0011502022183	USD	July 2016 to June 2017
4	MOFA Foreign Missions Project	Central Bank	001-0012063001514	USD	July 2016 to June 2017
5	2012/2013 MOFA Operational Account	Central Bank	001-0012063001506	LD	July 2016 to June 2017
6	Min. of Foreign Affairs Donation	Central Bank	001-0012063001505	USD	July 2016 to June 2017
7	2012/2013 MOFA Opr. A/C	Central Bank	001-00115010110707	LD	July 2016 to June 2017
1	MOFA Donation Account 2012/2013	Central Bank	001-001502022190	LD	July 2016 to June 2017
2	MOFA Donation Account 2012/2013	Central Bank	001-001502022190	USD	July 2016 to June 2017
3	MOFA/Foreign Service Institute	Central Bank	001-001502022145	USD	July 2016 to June 2017
4	MOFA/Foreign Service Institute	Central Bank	001-001501010680	LD	July 2016 to June 2017
5	Japanese Counterpart value Fund	Central Bank	001-0011502023867	USD	July 2016 to June 2017
6	Japanese Counterpart value Fund	Central Bank	001-0011601002446	LD	July 2016 to June 2017
7	MOFA Special Passport Fund	Central Bank	1502022169	USD	July 2016 to June 2017
8	Institutional and Human Resource Support	Central Bank	001-0011601002422	LD	July 2016 to June 2017

Table 14: 2017/18

No.	Bank account title	Bank	Bank account number	Currency	Months reconciliation not prepared
1	MOFA Donation Account 2012/2013	Central Bank	001-001502022190	LD	four (5) months, July, Aug., Sept., Oct., Dec.
2	MOFA Donation Account 2012/2013	Central Bank	001-001502022190	USD	Nine (9) months, Oct., Nov., Dec., Jan., Feb., Mar., April, May, June

No.	Bank account title	Bank	Bank account number	Currency	Months reconciliation not prepared
3	MOFA/Foreign Service Institute	Central Bank	001-001502022145	USD	Nine (8) months, July, Aug., Sept., Nov., Dec., Jan., Feb., Mar., April, May, June
4	MOFA/Foreign Service Institute	Central Bank	001-001501010680	LD	reconciliation prepared for only July, August, September, November
5	Japanese Counterpart value Fund	Central Bank	001-0011502023867	USD	All
6	Japanese Counterpart value Fund	Central Bank	001-0011601002446	LD	All
7	MOFA Special Passport Fund	Central Bank	1502022169	USD	All
8	Institutional and Human Resource Support	Central Bank	001-0011601002422	LD	July, August, January to June

Table 15: 2018/2019

Bank account title	Bank	Bank account number	Currency	Months reconciliation not prepared
MoFA Foreign Mission Project	Central Bank	001-10011502022200	USD	October, Nov., Dec., Jan. and March
MFA ABIC NORWEGIAN GRANT	Central Bank	001-0011602003309	USD	All
2012/2013 MOFA Opr. A/C	Central Bank	001-0011502022183	USD	October, Nov., Dec.
Institutional and Human Resource Support	Central Bank	001-0011601002422	LD	All
Japanese Counterpart Value Fund	Central Bank	001-0011502023867	USD	All
2012/2013 MOFA Opr. A/C	Central Bank	001-00115010110707	LD	Jan., Mar., Sept. Oct., Nov., Dec.,

Table 16: 2019/2020

Bank account title	Bank	Bank account number	Currency	Months reconciliation not prepared
MoFA Foreign Mission Project	Central Bank	001-10011502022200	USD	July, August and September
MFA ABIC NORWEGIAN GRANT	Central Bank	001-0011602003309	USD	All
2012/2013 MOFA Opr. A/C	Central Bank	001-0011502022183	USD	January
Institutional and Human Resource Support	Central Bank	001-0011601002422	LD	All
Japanese Counterpart Value	Central Bank	001-0011502023867	USD	All

Bank account title	Bank	Bank account number	Currency	Months reconciliation not prepared
Fund				
2012/2013 MOFA Opr. A/C	Central Bank	001-00115010110707	LD	August to June
Japanese Counterpart Value Fund	Central Bank	001-0011601002446	LD	All
MOFA/Foreign Service Institute	Central Bank	001-0011501010680	USD	All
MOFA/Foreign Service Institute	Central Bank	001-10011502022145	LD	All

Risk

1.3.1.4 Failure to adequately prepare bank reconciliations statements may lead to untimely detection of errors or omissions, and fraud.

1.3.1.5 Management may not fully account for all of its transactions.

Recommendation

1.3.1.6 Management should ensure that monthly bank reconciliation statements are prepared, reviewed and approved by senior level staff with the required qualification and competence.

1.3.1.7 Bank reconciliation statements should be adequately documented and filed to facilitate future review.

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

Management's Response

1.3.1.9 *Management did not respond to this audit finding.*

Auditor General's Position

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

1.3.1.11 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.4 Procurement Management

1.4.1 Irregularities Associated with Procurement Management

Criteria

1.4.1.1 Section 30 (1 and 2) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states: "(1) Each Procurement Committee shall constitute a Bid Evaluation Panel with the required expertise as and when required to evaluate bids solicited

by the Procuring Entity. (2) A Bid Evaluation Panel shall be responsible for the evaluation of bids in accordance with the predetermined and Published evaluation criteria as outlined to bidders in the bid documents in accordance with this Act and shall prepare and submit evaluation reports and recommendations for award for the consideration of the Procurement Committee or the Head of the Procuring Entity as provided in the Schedule”.

- 1.4.1.2 Section 32 (1, 2 and 3) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states: (1) “In order to participate in procurement proceedings, a bidder must qualify by meeting the criteria set by the Procuring Entity, which will normally include evidence of: (a) Professional and technical qualifications; (b) Equipment availability, where applicable; (c) Past performance; (d) After-sales service, where applicable; (e) Spare parts availability; (f) Legal capacity; (g) Financial resources and condition; and (h) Verification by the internal revenue authority of payment of taxes and social security contributions when due. (2) The qualification criteria set forth in subsection (1) of this Section shall be applied by examining, through investigation and collaboration with other relevant agencies, to ascertain whether or not the bidder meets the minimum qualification criteria established for the bid and not by using a point system for comparing the relative level of qualifications of participating bidders. (3) The Procuring Entity shall be entitled to demand qualification documentation from potential bidders in formal prequalification proceedings, or as a required component of a bid submission”.

Observation

- 1.4.1.3 During the audit, we observe the following irregularities associated with the procurement system:
- No evidence of a functional Procurement Committee for the period 2016/2017.
 - Preparation and approval of procurement plans for the period 2016/2017.
 - There was no evidence of periodic (quarterly and annual) procurement activities report submitted to PPCC for 2016/2017.

Risk

- 1.4.1.4 In the absence of a functional procurement committee, the entity’s procurement processes may be discretionary.
- 1.4.1.5 The lack of an approved Procurement Plan may lead to discretionary expenditure, waste and impair value for money.
- 1.4.1.6 In the absence of quarterly and annual procurement activities reports, Management may be in noncompliance with the PPC Act of 2005 as amended and restated in 2010.
- 1.4.1.7 Management may not adequately account for its procurement activities and impair effective monitoring of its procurement activities by the PPCC.

Recommendation

- 1.4.1.8 Management should maintain a functional procurement committee evidenced by the documentation of meeting minutes and periodic reports.

- 1.4.1.9 Management should facilitate the approval of annual procurement plan by PPCC. All unplanned procurement activities should be subsequently submitted to PPCC for approval before execution.
- 1.4.1.10 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.
- 1.4.1.11 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.
- 1.4.1.12 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

- 1.4.1.13 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.4.1.14 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit
- 1.4.1.15 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.5 Revenue Management

1.5.1 Irregularities Associated with Internally Generated Revenue

Criteria

- 1.5.1.1 Regulations O.1 (1, 2 & 4) of the PFM Act of 2009 as amended and restated 2019 state: "(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 offices".

Observation

- 1.5.1.2 During the audit, we observed the following irregularities associated with internally generated revenue for the periods under audit:
- No evidence of approved policy to regulate the collections, deposits, remittances and subsequent usage of internally generated revenue.

- No evidence of a functional automated billing system to facilitate comprehensive and real time invoicing and production of periodic revenue reports for internally generated revenue.
- Management did not provide evidence of bills, invoices, receipts and deposit slips for internally generated revenue for the fiscal periods under audit. As a result, we could not validate the completeness, existence and accuracy of internally generated revenue reported for the fiscal periods under audit.
- Management did not disclose in its financial statements, internally generated revenue for the fiscal periods under audit.
- Internally generated revenue reports for the fiscal periods 2016/2017 and 2019/2020 were not provided by Management for the following revenue sources despite, written communication and several follow-ups with Management. **See table 21 and 22 below for details**
 - Passport fees
 - Articles of incorporation
 - Consulate fees
 - Dissolution
 - Visa issued
 - Legalization/Notarization
 - Laissez Passer etc.

Table 17: Internally Generated Revenue not Disclose in Financial Statement 2017/2018

#	Revenue Category	Actual Revenue Generated US\$
1	Passport fees	2,018,600
2	Article of incorporation	6,380.90
3	Consulate fees	664,259.52
8	Other Fees	150,000.00
	Total	2,839,240.42

Table 18: Internally Generated Revenue not Disclose in Financial Statement 2018/2019

#	Revenue Category	Actual Revenue Generated US\$
1	Passport fees	2,465,483
2	Article of incorporation	3,828
3	Consulate fees	808,344
4	Dissolution	2,700.00
	Total	3,280,355.00

- Internally generated revenue reports provided for audit purposes did not comprehensively detail the total number of instruments produced, price per instrument and instruments issued on gratis.

Risk

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

- 1.5.1.4 Internally generated revenue may be projected, collected and reported on a discretionary basis.
- 1.5.1.5 Management may not fully account for activities/assets of the entity.
- 1.5.1.6 Failure to disclose revenue generated in the financial statements may deny users of the financial statements' information needed to make informed decision.
- 1.5.1.7 All collections of fees for services may not be deposited in the entity's or GoL General Revenue bank accounts.

Recommendation

- 1.5.1.8 Management should adjust the financial statements and disclose internally generated revenue for the fiscal periods under audit. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management response to this Management Letter.
- 1.5.1.9 Management should provide copies of periodic revenue reports for the fiscal periods 2016/2017 and 2019/2020 to validate revenue generated, as part of Management's response to this Management Letter.
- 1.5.1.10 Management should develop, approve and operationalize policy to regulate the projection, collection and recording of internally generated revenue. Evidence of approved policy should be adequately documented and filed to facilitate future review.
- 1.5.1.11 Management should ensure that internally generated revenue is comprehensively projected and recorded in the entity's annual budget. Subsequently, Management should ensure that all internally generated revenues are recorded in the entity's financial statements and periodic revenue reports.
- 1.5.1.12 Going forward, Management should establish an automated financial reporting system including an automated billing system for comprehensive compilation and recording of internally generated revenue. The financial reporting system should be linked to the automated revenue billing system such that transactions posted to the billing system are automatically journalized to the general ledger. The automated billing system should be programmed to generate periodic reports comprehensively detailing total number of instruments produced, price per instruments, instruments issued on gratis, total revenue per source of internal revenue/ class of instruments, and total internal revenue generated for the period.
- 1.5.1.13 Management should ensure that payments of all fees for services are deposited directly in a designated account for subsequent remittance to the General Revenue Account per approved revenue policy.
- 1.5.1.14 Management should establish subsidiary ledgers for each source of revenue. Subsequently, Management should perform periodic reconciliation among invoices, receipts, bank

statements and the subsidiary ledgers (including the financial statements). Differences identified should be investigated and adjusted (where applicable) in a timely manner.

Management's Response

- 1.5.1.15 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.5.1.16 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit
- 1.5.1.17 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.6 Governance

1.6.1 No Evidence of Strategic and Operational Plan

Criteria

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

Observation

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

Risk

- 1.6.1.4 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.
- 1.6.1.5 Failure to develop policies and procedures to guide the activities of the entity may lead to arbitrary decisions that may be non-compliant to applicable laws and regulations and may impair the achievement of the entity's objectives.

Recommendation

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

Management's Response

- 1.6.1.9 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.6.1.10 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit
- 1.6.1.11 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.6.2 No Monitoring & Evaluation

Criteria

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

Observation

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

Risk

- 1.6.2.3 In the absence of effective monitoring and evaluation, MoFA deliverables may not be achieved up to approved specifications and within approved timelines.
- 1.6.2.4 Value for money may not be achieved and the entity's resources may be subjected to misapplication and misappropriation.

Recommendation

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

Management's Response

- 1.6.2.6 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.6.2.7 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit
- 1.6.2.8 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.6.3 Lack of Senior Management Meeting Minutes

Criteria

- 1.6.3.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 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

- 1.6.3.2 During the audit, we observed no evidence of Senior Management meeting minutes to facilitate oversight and review of Management functions for the periods 2016/2017, 2018/2019 and 2019/2020.

Risk

- 1.6.3.3 Monitoring and evaluation of the mandate and strategic and operational objectives of the entity may be impaired. This may impair the achievement of approved deliverables of the entity.

Recommendation

- 1.6.3.4 Management should facilitate the conduct of periodic Senior Management meetings. Senior Management meeting minutes should comprehensively detail activities discussed, actions to implement planned activities and approved timelines. Meetings' minutes should be subsequently documented and filed to facilitate future review.

- 1.6.3.5 Management should also institute a platform for following-up on decision made at Senior Management meetings. An update of progress towards previous meeting agreed actions/deliverables should be discussed during current meetings, as a medium for tracking institutional progress and planning for future activities.

Management's Response

- 1.6.3.6 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.6.3.7 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit
- 1.6.3.8 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.6.4 No Annual Report

Criteria

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

Observation

- 1.6.4.2 During the audit, we observed no evidence of annual report prepared by Management for the period 2019/2020.

Risk

- 1.6.4.3 Significant activities, achievements, 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.
- 1.6.4.4 Information to facilitate institutional memory, expedite learning curves and provision of current administrative and operational status of the entity may not be available.

Recommendation

- 1.6.4.5 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.

- 1.6.4.6 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, sector minister and the National Legislature. Evidence of approved annual administrative and operational activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.6.4.7 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.6.4.8 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit
- 1.6.4.9 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.6.5 Lack of Audit Committee

Criteria

- 1.6.5.1 Regulation K.10 of the PFM Act of 2009 as amended and restated 2019 states: "A 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."
- 1.6.5.2 Further, Regulation K.11(1)(a) of the PFM Act of 2009 as amended and restated 2019 states: "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

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

Risk

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

Recommendation

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

Management's Response

- 1.6.5.7 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.6.5.8 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.
- 1.6.5.9 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.6.6 No Evidence of Foreign Service Board

Criteria

- 1.6.6.1 The Foreign Service Manual of the Ministry of Foreign Affairs requires a Board of the Foreign Service to have oversight responsibility over the Foreign Service. It shall also hear charges of misconduct against a Foreign Service Officer, and be composed of the Deputy Minister of Foreign Affairs; the Deputy Minister for Administration, Deputy Minister for Legal Affairs, Inspector General of the Foreign Service, Director General of the Foreign Service Institute, and one member of the Policy Advisory Council as Members; and the Assistant Minister of Foreign Affairs as Secretary of the Board.

Observation

- 1.6.6.2 During the audit, we observed that Management operated for the periods under audit without evidence of a functional Foreign Service Board.

Risk

- 1.6.6.3 Oversight functions over the Foreign Service may be impaired. This may impair the achievement of the entity's objectives.
- 1.6.6.4 Investigations of the foreign services activities may be conducted by inadequate personnel and performed on a discretionary basis.
- 1.6.6.5 Management may override institutional policies and procedures that may adversely impact the operations of the entity.

Recommendation

- 1.6.6.6 Management should provide justification why the Foreign Service Board was not made functional during the period under audit.
- 1.6.6.7 Management should liaise with the relevant authority to ensure that the Foreign Service Board is made functional, evidence by periodic meetings' minutes and activities reports.
- 1.6.6.8 Evidence of periodic meeting minutes and activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.6.6.9 *Management did not respond to this audit finding.*

Auditor General's Position

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

1.6.7 No Evidence of Training and Development Plan

Criteria

- 1.6.7.1 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) states, that "commitment to competence includes the level of knowledge and skill needed to help ensure orderly, ethical, economical, efficient and effective performance, as well as a good understanding of individual responsibilities with respect to internal control".
- 1.6.7.2 The above can be evidenced by providing training, to raise the awareness of management and employees of the internal control objectives and, in particular, the objective of ethical operations, and helps them to understand the internal control objectives and to develop skills to handle ethical dilemmas.
- 1.6.7.3 Additionally, Article 3.8(C) of the Restated biometric passport Contract of the Ministry of Foreign Affairs requires that Central Operation and processing site personnel with IT knowledge be trained by Buck Press as operators of the IT equipment installed. Article 3.9(b) also requires that adequate training be provided to Liberian personnel designated by the GoL to operate the equipment to its maximum capacity.

Observation

- 1.6.7.4 During the audit, we observed no evidence that Management had a documented training and development plan for IT staff to be trained by Buck Press as operators of the IT equipment installed.
- 1.6.7.5 Additionally, there was no evidence that the requisite training has been provided to some IT staffer of the entity during the period under audit, as enshrined in the Restated biometric passport contract.

Risk

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

Recommendation

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

Management's Response

- 1.6.7.11 *Management did not respond to this audit finding.*

Auditor General's Position

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

1.6.8 No Risk Management Policy and Report

Criteria

- 1.6.8.1 Regulation A.15(1) of the PFM Act of 2009 as restated in 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

- 1.6.8.2 During the audit, we observed no evidence that Management had developed a risk management policy and performed periodic risk assessment to regulate internal and external risks which may impair the achievement of the entity's objectives.

Risk

- 1.6.8.3 In the absence of a risk management policy and periodic conduct of risk assessment, Management may not be aware of potential risks that may impair the effective operations of the entity.
- 1.6.8.4 Potential risk to the entity may not be identified, assessed and mitigated/prevented in a timely manner thereby impairing the achievement of the entity's objectives.

Recommendation

- 1.6.8.5 Management should develop, approve, and operationalize a risk management policy to guide internal and external risks that may impair the achievement of the entity's objectives.
- 1.6.8.6 Management should conduct periodic risk assessment exercises to ensure that potential risks to the entity are identified and controls instituted to mitigate the risks to an acceptable level.

- 1.6.8.7 Evidence of periodic risk assessment reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.6.8.8 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.6.8.9 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit
- 1.6.8.10 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.7 Personnel Management

1.7.1 Lack of Approved Human Resource Policies and Procedures Manual

Criteria

- 1.7.1.1 Chapter 1 Section 2 (1.2.8) of the Standing Orders for the Civil Service of 2012 states: "It will therefore be seen that the CSA has a vital role to play in regulating personnel administration throughout the entire Civil Service. To be completely effective, the CSA needs the fullest support and co-operation from all the other Government agencies it seeks to serve. It must be recognized that this manual represents only the beginning of the process of codifying personnel administration procedures and practices throughout the Civil Service. It is essential that Agency Heads liaise regularly with the CSA's Director-General to ensure that the manual is amended and extended to meet the ever-changing demands which are placed upon it".
- 1.7.1.2 Additionally, 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

- 1.7.1.3 During the audit, we observed no evidence of an approved Human Resource Policy and Procedures Manual to guide the human resource activities at the entity.
- 1.7.1.4 Further, we observed no evidence that Management had adopted the Civil Service Standing Order to guide its human resources activities.

Risk

- 1.7.1.5 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

- 1.7.1.6 Management should develop, approve and operationalize human resources policies and procedures for the effective and efficient operations of human resources activities of the entity.
- 1.7.1.7 Alternatively, Management should adopt and operationalize the Civil Service Standing Order to guide the human resources activities of the entity.
- 1.7.1.8 Evidence of approved policies and procedures or adoption of the Civil Service Standing Order should be adequately documented and filed to facilitate future review.
- 1.7.1.9 Going forward, Management should perform periodic review to ensure consistency of approved human resources policies and practices at the entity.

Management's Response

- 1.7.1.10 *Management did not respond to this audit finding.*

Auditor General's Position

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

1.7.2 No Automated Payroll Management System

Criteria

- 1.7.2.1 Regulation C.8 (2 and 3g) of the PFM Act of 2009 as amended and restated 2019 states: "(2) A head of agency or spending unit shall have overall responsibility and accountability for the collection and receipt of all revenues 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. (3g) ensure that all books of accounts under his or her control are correctly posted and kept up-to-date".
- 1.7.2.2 Further, Regulation B.25 (3)(d) of the PFM Act of 2009 as amended and restated 2019 states: (3) The head a government agency shall institute internal controls to ensure that (d) transactions are properly tracked, approval levels clearly documented and records maintained at each level".

Observation

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

Risk

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

- 1.7.2.5 In the absence of a centralized payroll management system, the computation of taxes, other deductions and net salaries may be impaired.
- 1.7.2.6 Management may not account for all its payroll transactions.

Recommendation

- 1.7.2.7 Management should procure and operationalize a functional payroll system to facilitate complete, accurate and real-time recording of all payroll transactions of the entity.
- 1.7.2.8 An automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the 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.
- 1.7.2.9 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

- 1.7.2.10 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.7.2.11 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit
- 1.7.2.12 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.7.3 Lack of Segregation of Duties in Payroll Management

Criteria

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

Observations

- 1.7.3.2 During the audit, we observed no evidence that monthly payroll originated from the Human Resource Unit and forwarded to the Finance Unit for processing.
- 1.7.3.3 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.

- 1.7.3.4 Further, we observed no evidence that the Internal Audit Department performed post reconciliation among the net salary per the payroll journals, the debit instructions issued to the banks and the bank statements to corroborate that approved net salaries were reconciled to actual disbursements.

Risk

- 1.7.3.5 Lack of segregation of duties of such key functions may impair checks and balances, thereby, leading to misappropriation of the entity's fund.
- 1.7.3.6 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.
- 1.7.3.7 Approved adjustments to the payroll may not be implemented.
- 1.7.3.8 Unauthorized adjustments may be undetected leading to misappropriation of the entity's funds.

Recommendation

- 1.7.3.9 Management should facilitate segregation of duties and check and balances in the preparation of monthly payroll. All adjustments to the payroll should be cataloged by the Human Resource Department and submitted to the Finance Department for processing. Subsequently, the Finance Department should submit the adjusted payroll per department to the head of each department/units and the Human Resource Department for validation before submission to MFDP for processing.
- 1.7.3.10 The Internal Audit Department should facilitate post reconciliation among the net salary per the payroll journals, the debit instructions issued to the banks and the bank statements to corroborate that approved net salaries were reconciled to actual disbursements on a monthly basis.
- 1.7.3.11 Evidence of approved monthly payroll journals, approved adjustments to the payroll, post disbursement reconciliation and all other relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.7.3.12 *Management did not respond to this audit finding.*

Auditor General's Position

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

1.7.4 Non-Remittance of Social Security Contributions

Criteria

- 1.7.4.1 Part II Section 89.16 (a & h) of the National Social Security and Welfare Corporation

(NASSCORP) of the Republic of Liberia Act of 2017 states: "(a) The contribution payable under this Act in respect of an employee shall comprise contribution payable by the employer (hereinafter referred to as the employer's contribution) and contribution payable by the employee (hereinafter referred to as the employee's contribution) and shall be paid to the corporation. The contribution rate shall be a total 10% of total gross remuneration of each employee; 2% under the Employment Injury Scheme payable by the employer; 4% employer contribution and 4% contribution to be remitted by the employer. (h) The contribution payable in respect of each month shall ordinarily fall due on the last day of the month, and where an employee is employed for part of the month or is employed under two or more employer during the same month, the contributions shall fall due on such days as may be specified in the regulations".

- 1.7.4.2 Further, Part II Section 89.18 (paragraph 1) of the National Social Security and Welfare Corporation of the Republic of Liberia Act of 2017 states: "Where a principal employer defaults in paying any contribution prescribed by this Act or subsequent regulations, a sum equal to four percent (4%) of the amount unpaid shall be added for each month or part of the 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

- 1.7.4.3 During the audit, we observed no evidence of payment receipts for remittance of employees' and employer's contributions made to NASSCORP for staff covering the period under audit.

Risk

- 1.7.4.4 Management may be non-compliant with NASSCORP General Regulations which may result to penalties and fines.
- 1.7.4.5 Potential retirees of GoL may be denied required pension benefits due to non-compliance with the Regulation.
- 1.7.4.6 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

- 1.7.4.7 A payment plan should be crafted and agreed between Management and NASSCORP Management for full settlement of all arrears. Management should budget for and ensure full compliance to the terms of the agreed payment plan. Management should also ensure that future employers' contributions are adequately provided for in the approved budget on an annual basis.
- 1.7.4.8 Management should facilitate full payment of employees and employer's contributions to NASSCORP on a consistent and timely basis.
- 1.7.4.9 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.

1.7.4.10 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.

1.7.4.11 Evidence of remittances of monthly social security contribution and all relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

1.7.4.12 *Management did not respond to this audit finding.*

Auditor General's Position

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

1.7.5 Employees Due for Retirement

Criteria

1.7.5.1 Section 5 (3.5.1) of the Civil Service Act of 2012 states that "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."

1.7.5.2 Additionally, Chapter 3, Section 5 (3.5.1 and 3.5.2) of the Standing Orders for the Civil Service of 2012 state: (3.5.1) 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. (3.5.2) 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

1.7.5.3 During the audit, we observed that two (2) staff who had reached the regulatory retirement age were maintained on the payroll without evidence that Management had made provisions for their retirement and had submitted their names to the Director-General of the Civil Service Agency for retirement as required. **See Table 19 for details.**

Table 19: Employees Due for Retirement

No.	Last	First	SEX	Position	Date of Employment	Date of Birth (Per Record)	Due for Retirement (Current Age)
1	Doekpar	G. Amos	M	Public Relation Officer	October 1, 2024	Dec. 25, 1955	65
2	Hoff	John E.	M.	Chauffeur	October 1, 2007	Dec. 13, 1954	66

Risk

- 1.7.5.4 Potential retirees and associated beneficiaries of the entity may be denied required pension benefits.
- 1.7.5.5 In the instance of delay in payment of retirement, the execution of retirement may not be appropriately determined. This may lead to overage/unproductive workforce.
- 1.7.5.6 Management may be non-compliant with Chapter 3, Section 5 of the Standing Orders for the Civil Service of 2012 for failure to retire staff who are due for retirement.

Recommendation

- 1.7.5.7 Management should ensure that employees due for retirement are honorably retired/pensioned in line with the relevant laws, regulations and policy.
- 1.7.5.8 Management should ensure that a trigger is activated on the proposed automated human resources systems to prompt users of the system of employees due for retirement. Management should ensure that the listing of employees due for retirement is communicated to employees at least 6 months to the date of retirement.
- 1.7.5.9 Management should conduct routine data integrity check and perform periodic systems updates to identify irregularities relative to employees due for retirement. Discrepancies identified should be reported and investigated in a timely manner.

Management's Response

- 1.7.5.10 *Management did not respond to this audit finding.*

Auditor General's Position

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

1.7.6 Inadequate Records in Personnel Files

Criteria

- 1.7.6.1 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. Police clearance;
 - e. Job description; and
 - f. Annual appraisal forms and related evaluation forms."

Observation

- 1.7.6.2 During the audit, we observed that Management did not maintain personnel records such as letter of applications, employment letters, credentials, job description and police clearance for sixteen (16) of its staffers.

Risk

- 1.7.6.3 Management may be non-compliant with Chapter 5.8 of the CSA Standing Order of 2012.
- 1.7.6.4 Failure to maintain essential personnel records may lead to Management inability to manage or regulate the activities of its personnel effectively.
- 1.7.6.5 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the entity. This may impair the achievement of the entity's objectives.

Recommendation

- 1.7.6.6 Management should ensure that all employees' files are updated to contain essential documents such as letter of applications, letter of employment, contracts, credentials, term of reference, police clearances, medical certificates, Personnel Action Notice (PAN), etc. to enable Administration regulate the activities of its personnel effectively.
- 1.7.6.7 Management should institute periodic review / inspection of personnel files to validate the completeness of personnel records.
- 1.7.6.8 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

- 1.7.6.9 *Management did not respond to this audit finding.*

Auditor General's Position

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

1.7.7 No Employees Performance Appraisal

Criteria

- 1.7.7.1 Chapter 8, Section 1 (8.1.1) of the Standing Orders for the Civil Service of 2012 states: "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

- 1.7.7.2 During the audit, we observed no evidence that Management conducted performance evaluation of its employees during the period under audit as required.

Risk

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

Recommendation

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

Management's Response

- 1.7.7.10 *Management did not respond to this audit finding.*

Auditor General's Position

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

1.8 Inventory Management

1.8.1 Irregularities Associated with Inventory Management System

Criteria

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

Observation

- 1.8.1.2 During the audit, we observed the following irregularities associated with the inventory management system:

- No evidence of approved policy to regulate inventory management of the entity.
- Inventories were not systematically arranged on shelves and comprehensively 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

- 1.8.1.3 Inventories may be procured, stored, distributed and reported on a discretionary basis in the absence of a policy.
- 1.8.1.4 Inventory may be susceptible to theft if kept in an unsecured custody.
- 1.8.1.5 Inventory may be susceptible to damage or misappropriation if stored in an inappropriate environment.
- 1.8.1.6 Inventory may not be duly accounted for in the absence of a comprehensive inventory management system and non-performance of periodic physical verification.
- 1.8.1.7 Inventory may be misappropriated leading to decline in operational activities.

Recommendation

- 1.8.1.8 Management should develop, approve and operationalize an inventory management policy to regulate inventory management of the entity. The policy should comprehensively catalog provisions for ordering, storing, distributing and recording of inventories/ stationery & supplies and the nature and timing of stock-take/ physical verification of inventories/ stationery and supplies.
- 1.8.1.9 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.
- 1.8.1.10 Inventory should be stored in secured custody/warehouse protected by a metallic door and access granted only to authorized personnel at all times.
- 1.8.1.11 Inventory should be systematically arranged on shelves, comprehensively and systematically labelled to facilitate effective monitoring, evaluation and recording of inventories.

- 1.8.1.12 Management should perform periodic physical verification of inventory and review of systems and records. Appropriate adjustments should be made where applicable.
- 1.8.1.13 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

- 1.8.1.14 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.8.1.15 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit
- 1.8.1.16 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.8.2 Non-Withholding and Remittance of GST

Criteria

- 1.8.2.1 Section 905 (J) and (M) of the Revenue Code of Liberia Act of 2000 states: (j) "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

- 1.8.2.2 During the audit, we observed no evidence of goods & services tax (GST) (2% or 4% for goods, 10% and 15% for service and consultancy of resident and non-resident respectively and 1% for petroleum products) being withheld and remitted into GoL Revenue Account for the purchase of goods and services.

Risk

- 1.8.2.3 Failure to withhold and remit GST may deny GoL of the much-needed tax revenue.
- 1.8.2.4 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.**
- 1.8.2.5 Non-remittance of withholding taxes may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

- 1.8.2.6 Management should provide substantive justification for not withholding and remitting GST.

- 1.8.2.7 Going forward, Management should withhold GST on all goods and services procured and facilitate full remittance of GST to the general revenue account in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.
- 1.8.2.8 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

- 1.8.2.9 *Management did not respond to this audit finding.*

Auditor General's Position

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

1.9 Payable Management

1.9.1 Irregularities Associated with Payable/ Commitment Management

Criteria

- 1.9.1.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 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."
- 1.9.1.2 Furthermore, Regulations O.21 (2 & 3) of the PFM Act of 2009 as amended and restated 2019 states: "(2) The records shall show the persons from whom revenue is due, description of liability, the amount payable, the date, location, receipt number and amount of the collections made. (3) The records shall, wherever possible, be self-balancing and shall be reconciled with the cash collections monthly".

Observation

- 1.9.1.3 During the audit, we observed the following irregularities associated with payable/commitment management:
- There was no evidence of account payable/commitment management policy.
 - Account payable/commitment were not recorded in a comprehensive, accurate and timely manner.
 - There was no evidence of account payable/commitment aging analysis.
 - There was no evidence of periodic review of significantly overdue payable/commitment.

Risk

- 1.9.1.4 Payables/ commitment may be incurred, paid and written-off on a discretionary basis. This may lead to the over payment or misstatement of payables /commitment.
- 1.9.1.5 The completeness and accuracy of payables/ commitment may not be assured; therefore, the financial statements may be misstated.
- 1.9.1.6 In the absence of a payables / commitment ageing schedule, payables/ commitment may not be reliably monitored, evaluated and disbursed in a timely manner.

Recommendation

- 1.9.1.7 Management should develop, approve and operationalize payables / commitment management policy to regulate the recognition, disbursement, adjustment and management of accounts payables. The policy should include a specified period for follow-up on credit payments and clearly defined actions to be undertaken for prioritizing payments. The policy should also include provision for adjustment and write-off of accounts payables consistent with required regulations.
- 1.9.1.8 Account payables / commitment should be recorded in a comprehensive, accurate and timely manner consistent with the financial reporting framework. Payables should be disclosed in the notes to the financial statements.
- 1.9.1.9 Management should establish payables / commitment aging analysis to monitor the age of payables and implement specified actions to be taken based on the age of the credits consistent with the payables / commitment management policy. The schedule should contain the following: names of the payees, address of the payees, contacts of payees, date of recognition, initial invoice, payments, additional invoices, current payables balance, and age grouping.
- 1.9.1.10 Management should periodically analyze account payables / commitment to identify overdue payables / commitment and adjust/write-off consistent with policy. All payables / commitment write-off should be reviewed and approved by the relevant authority before execution.
- 1.9.1.11 Management should perform periodic reconciliation of payables / commitment balances by reconciling accounts payables / commitment ledgers to vendors' statements, payables / commitment confirmation, and the payables aging analysis. Variances identified should be investigated and adjusted where applicable in a timely manner.

Management's Response

- 1.9.1.12 *Management did not respond to this audit finding.*

Auditor General's Position

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

- 1.9.1.14 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.10 Assurance Management

1.10.1 No Evidence of Approved Internal Audit Charter

Criteria

- 1.10.1.1 Regulation J.1 (10) of the PFM Act of 2009 as amended and restated 2019 states: "To enhance enforcement of powers and provide the Internal Audit Governance Board with a regulatory operational framework, a Public Sector Internal Audit Charter shall be provided to encompass internal audit mandate, functions and powers of the Internal Audit Governance Board".
- 1.10.1.2 The International Standards for Professional Practice of Internal Auditing Paragraph 1100 states: "The internal audit activity maintained by agencies and ministries must be independent, and internal auditors must be objective in performing their work."
- 1.10.1.3 Regulation J.3 (4)(b) of the PFM Act of 2009 states: "(4) Subject to the Public Finance Management Act 2009 or any other enactment, an internal audit unit established under sub regulation (1): (b) shall carry out internal audit of its institution and shall submit reports on the internal audit it carries out in accordance with section 38 (3) and (4) of the Public Finance Management Act 2009; the Internal Audit Governance Board standards and procedures; the Government Agency or Government Organization's accounting and auditing instructions; and International Public Sector Accounting Standards, International Organization of Supreme Audit Institutions (INTOSAI) Standards, and Institute of Internal Auditors Standards as adopted by the Government of Liberia;"

Observation

- 1.10.1.4 During the audit, we observed no evidence of an approved internal audit charter by those charged with governance (Audit Committee/Minister of Foreign Affairs to enhance the independence of the internal auditors at the entity.

Risk

- 1.10.1.5 In the absence of an approved internal audit charter, the independence, objectivity and activities of the Unit may be impaired.

Recommendation

- 1.10.1.6 Management should develop an Internal Audit Charter and submit same to the Audit Committee for subsequent review and approval.
- 1.10.1.7 Subsequently, Management should ensure that the Internal Audit Charter is operationalized to enhance the independence, objectivity and activities of the internal audit function. Evidence of the approved internal audit charter should be adequately documented and filed to facilitate future review.

Management's Response

1.10.1.8 *Management did not respond to this audit finding.*

Auditor General's Position

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

1.10.1.10 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.10.2 No Evidence of Approved Internal Audit Plan

Criteria

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

- 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

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

Risk

1.10.2.3 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 unit objectives.

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

Recommendation

1.10.2.5 The Internal Audit Manager should facilitate the preparation of a comprehensive annual internal audit plan cataloging 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.

- 1.10.2.6 The annual internal audit plan should be submitted to those charged with governance (Audit Committee) for approval and subsequent operationalization.

Management's Response

- 1.10.2.7 *Management did not respond to this audit finding.*

Auditor General's Position

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

1.11 IT System and Computerized Environment

1.11.1 IT Security Management

Criteria

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

Observation

- 1.11.1.2 During the audit, we observed no evidence of an IT Security Management to govern the IT Environment, evidenced by the nonexistence of:
- Approved IT Security Policy
 - Installed, license, unexpired and updated Antivirus Program
 - Patch Management Process

Risk

- 1.11.1.3 The absence of IT Security Management at the entity may lead to operational disruptions, legal ramifications, and financial loss. Without proper cybersecurity measures, organizations are vulnerable to cyberattacks that may result in the theft or corruption of sensitive data, leading to operational downtime and loss of productivity.

Recommendation

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

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

Management's Response

- 1.11.1.6 *Management did not respond to this audit finding.*

Auditor General's Position

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

1.11.2 Program Change Management

Criteria

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

Observation

- 1.11.2.2 During the audit, we observed no evidence of program change management to safely implement IT solutions in line with the agreed expectations and outcomes of change management processes, evidenced by the non-existence of:
- Documentation and approval processes to upgrades made to applications/ systems.
 - Formal change request documentation completed indicating the change to be made and the reasons for changes to an application/ system.

Risk

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

Recommendation

- 1.11.2.4 Management should develop and operationalize a robust change management program which includes comprehensive documentation and approval processes for upgrades, patches, and reviewed before implementation. Implementing these steps can help in aligning changes with organizational policy and maintaining the integrity of the IT infrastructure.

Management's Response

- 1.11.2.5 *Management did not respond to this audit finding.*

Auditor General's Position

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

1.11.3 Physical Access Control

Criteria

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

Observation

- 1.11.3.2 During the audit, we observed no evidence of physical access controls to protect IT assets, evidenced by the non-existence of:
- Establishment of policy that cover physical access to IT Environments

Risk

- 1.11.3.3 The absence of physical access control may lead to unauthorized entry, theft, vandalism, or compromise of sensitive information.

Recommendation

- 1.11.3.4 Management should develop and operationalize a physical access control policy to protect IT assets.

Management's Response

- 1.11.3.5 *Management did not respond to this audit finding.*

Auditor General's Position

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

1.11.4 Environmental Control

Criteria

- 1.11.4.1 DSS01.04 of COBIT-2019 states, Manage the environment. Maintain measures for protection against environmental factors. Install specialized equipment and devices to monitor and control the environment. Identify how I&T equipment, including mobile and off-site equipment, is protected against environmental threats. Ensure that the policy limits or excludes eating, drinking and smoking in sensitive areas, and prohibits storage of stationery and other supplies that pose a fire hazard within computer rooms.

Observation

- 1.11.4.2 During the audit, we observed no evidence of an IT Environmental control, evidenced by the non-existence of:
- Environmental control policy

Risk

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

Recommendation

- 1.11.4.4 Management should develop, approve and operationalize an environmental control policy and put in place suppression systems and fire extinguishers to protect against potential fire hazards.
- 1.11.4.5 Implementing these controls can help mitigate risks and safeguard the IT infrastructure from environmental threats.

Management's Response

- 1.11.4.6 *Management did not respond to this audit finding.*

Auditor General's Position

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

1.11.5 IT Service Continuity

Criteria

- 1.11.5.1 DSS04.03 of COBIT 2019 state that "provides for entities to develop a business continuity plan (BCP) based on the strategy that documents the procedures and information in readiness for use in an incident to enable the enterprise to continue its critical activities."
- 1.11.5.2 DSS04.02 of COBIT 2019 state that "Evaluate business resilience options and choose a cost-effective and viable strategy that will ensure enterprise continuity, disaster recovery and incident response in the face of a disaster or other major incident or disruption."
- 1.11.5.3 APO01.05 Establish roles and responsibilities. Define and communicate roles and responsibilities for enterprise I&T, including authority levels, responsibilities and accountability

Observation

- 1.11.5.4 During the audit, we observed no evidence of IT Service Continuity Plan to ensure enterprise continuity, disaster recovery and incident response in the face of a disaster or other major incident or disruption, evidenced by the non-existence of:
- A disaster recovery plan
 - On and off-site storage of IT continuity plan and disaster recovery plan
 - Implementation of backup and retention strategy

- Performance, verification and checking of backup for successful completion
- Secure storage of off-site backup facility

Risk

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

Recommendation

- 1.11.5.6 Management should develop, approve and operationalize an IT Service Continuity plan to strengthen the entity IT infrastructure and adequately response to disaster.

Management's Response

- 1.11.5.7 *Management did not respond to this audit finding.*

Auditor General's Position

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

ANNEXURES

Annexure 1A: Discrepancy between the Financial Statements and Fiscal Outturn Report (MFDP) 2016/2017

	Amount Per	Amount Per	
Account	Financial Stat	Fiscal Outturn	Variance
	US\$	US\$	
Compensation of employees	6,694,200.00	6,528,677.00	165,523.00
Use of goods and services	6,587,410.00	6,413,947.00	173,463.00
Consumption of fixed capital	155,918.00	271,407.00	(115,489.00)
Transfer Payment	260,000.00	226,491.00	33,509.00
Other Payment	79,699.00	87,597.00	(7,898.00)
Total	13,777,227.00	13,528,119.00	249,108.00

Annexure 1B: Discrepancy between the Financial Statements and Fiscal Outturn Report (MFDP) 2017/2018

	Amount Per	Amount Per	
Account	Financial Stat	Fiscal Outturn	Variance
	US\$	US\$	
Compensation of employees	7,635,374.88	8,202,700.00	-567,325.12
Use of goods and services	6,606,845.86	5,120,802.00	1,486,043.86
Consumption of fixed capital	26,530.00	110,404.00	-83,874.00
Grants	0	206,568.00	-206,568.00
Other payment	42,247.67	-	42,247.67
Transfer Payment	226,684.51	-	226,684.51
Total	14,537,682.92	13,640,474.00	897,208.92

Annexure 1C: Discrepancy between the Financial Statements and Fiscal Outturn Report (MFDP) 2018/2019

	Amount Per	Amount Per	
Account	Financial Stat	Fiscal Outturn	Variance
	US\$	US\$	
Compensation of employees	8,774,985.00	8,248,487.00	526,498.00
Use of goods and services	6,409,090.00	4,096,974.00	2,312,116.00
Consumption of fixed capital	30,000.00	-	30,000.00
Grants	-	191,299.00	(191,299.00)
Transfer payment	191,902.48	-	191,902.48
Other payments	220,000.00	-	220,000.00
Total	15,625,977.48	12,536,760.00	3,089,217.48

Annexure 1D: Discrepancy between the Financial Statements and Fiscal Outturn Report (MFDP) 2019/2020

	Amount Per	Amount Per	
Account	Financial Stat	Fiscal Outturn	Variance
	US\$	US\$	
Compensation of employees	8,337,046.97	8,655,021.00	(317,974.03)
Use of goods and services	6,179,508.61	5,055,816.00	1,123,692.61
Consumption of fixed capital	-	-	-

	Amount Per	Amount Per	
	Financial Stat	Fiscal Outturn	Variance
Account	US\$	US\$	
Grants	-	434,968.00	(434,968.00)
Transfer Payments	177,679.29	-	177,679.29
Other payments	260,090.68	-	260,090.68
Total	14,954,325.55	14,145,805.00	808,520.55

Annexure 2A: No Book of Accounts for Total Expenditures Reported in the Financial Statements 2016/2017

	Amount Per
Account	Financial Stat
	US\$
Compensation of employees	6,694,200.00
Use of goods and services	6,587,410.00
Consumption of fixed capital	155,918.00
Transfer Payment	260,000.00
Other Payment	79,699.00
Total	13,777,227.00

Annexure 2B: No Book of Accounts for Total Expenditures Reported in the Financial Statements 2017/2018

	Amount Per
	Financial Stat
Account	US\$
Compensation of employees	7,635,374.88
Use of goods and services	6,606,845.86
Consumption of fixed capital	26,530.00
Grants	-
Other payment	42,247.67
Transfer Payment	226,685
Total	14,537,683.41

Annexure 2C: No Book of Accounts for Total Expenditures Reported in the Financial Statements 2018/2019

	Amount Per
	Financial Stat
Account	US\$
Compensation of employees	8,774,985.00
Use of goods and services	6,409,090.00
Consumption of fixed capital	30,000.00
Grants	-
Transfer payment	191,902.48
Other payments	220,000.00
Total	15,625,977.48

**Annexure 2D: No Book of Accounts for Expenditures Reported in the Financial Statements
2019/2020**

	Amount Per
	Financial Stat
Account	US\$
Compensation of employees	8,337,046.97
Use of goods and services	6,179,508.61
Consumption of fixed capital	-
Grants	-
Transfer Payments	177,679.29
Other payments	260,090.68
Total	14,954,325.55

Annexure 3A: Payment without adequate supporting documents (2016/2017)

Date	Description	Amount US\$
Nov. 1, 2016	Payment in favor of Construction Logistic	162,735.75
Dec. 1, 2016	First Phase Payment for repairs and refurbishing	16,568.18
Dec. 15, 2016	Payment represents the third installment in favor of construction	100,347.77
Dec. 15, 2016	Represent payment for the renovation of the Ambassador	17,579.82
Feb. 23, 2017	Payment phase two of the project at the Liberian Embassy in Abuja	20,275.64
Mar. 2, 2017	Inter Tropic Holding	80,736.03
Mar.14, 2017	Represent transfer in favor of GOL	413,653.12
Mar. 31, 2017	Payment of land Title deed 2000 Square meter in Addis abba	30,567.61
May. 1, 2017	Payment of phase three of the project at the Liberian Embassy, Abujar	17,688.88
May. 1, 2017	Funeral cost the late Ambassador, Konah Blackette	21,695.27
May. 23, 2017	Payment for electrical, plumbing installation and two living room	417,296.59
Total		1,299,144.66

Annexure 3B: Payment without adequate supporting documents (2017/2018)

Date	Description	Amount US\$
Aug. 23, 2017	Phase four payment for the repairs and refurbishing of the Liberia	25,947.73
Sept. 11, 2017	T.S. TOGBA	15,212.00
Dec. 6, 2017	Represent cost of repairs damaged electric panel and archaic	15,797.00
Total		56,956.73

Annexure 3C: Payment without adequate supporting documents (2018/2019)

Date	Description	Amount US\$
Aug. 23, 2018	Lib. Permanent Mission	10,000.00
Sept. 11, 2017	Select Group Travel Tours	10,924.80
Total		20,924.80

Annexure 4A: 2016/2017 Non-Retirement of Foreign Travel

Date	Voucher #	Description	Amount US\$
20/8/2016	000000000545846	Incidental allowance in favor of Marjon V. Kamara who traveling to Nairobi	280.00
6/9/2016	000000000549825	Incidental Allowance in favor of Mr. Jeremiah C. Voker, who traveled to China.	280.00

Date	Voucher #	Description	Amount US\$
7/9/2016	000000000549858	Incidental Allowance in favor of Mr. James D. Harmon who traveled to China.	280.00
14/9/2016	000000000554909	Incidental Allowance in favor of Marjon V. Kamara, head delehation to the 71st Session of the UN	280.00
2/12/2016	000000000599259	Incidental allowance in favor of Chupee Bemah for trip to Bankok	280.00
14/12/2016	000000000608507	Incidental allowance in favor of Tharam Quaye for trip to Japan	280.00
22/12/2016	000000000616277	incidental allowance in favor of E. Sahr Felle, Desk Officer who traveled to Nairobi	280.00
20/1/2017	000000000649172	Incidental allowance in favor of Min. Marjon V. Kamara who travelled toaba, Ethiopia	280.00
3/2/2017	000000000652585	Incidental allowance in favor of Joan Tally, who travelled to Islamebad, Pakistan	280.00
3/2/2017	000000000652587	Payment of incidental allowance in favor of Fawundu for trip to Thailand	280.00
8/2/2017	000000000656219	Incidental allowance in favor of Korboi Daniel for trip Addis Ababa	280.00
15/2/2017	000000000666284	Payment of incidental allowance for trip to Nigeria	280.00
16/3/2017	000000000677222	Incidental allowance in favor of Maeker B. Karter for trip to Delhi, India	280.00
16/3/2017	000000000677227	Incidental in favor of Marjon V. Kamara as Head of Delegate to the Addid Ababa	280.00
4/5/2017	000000000700995	Incidental allowance for trip to Beijing, China for three weeks seminar	280.00
4/5/2017	000000000700996	Incidental allowance for trip to Beijing, China for three weeks seminar	280.00
10/5/2017	000000000701544	Incidental allowance in favor of Jessie Miamem, Research Assistant	280.00
9/6/2017	000000000781599	Incidental allowance in favor of Evelyn Matthews for trip to China	280.00
19/6/2017	000000000829869	Incidental allow for Marjon V. Kamara, who traveling to Addis Ababa	280.00
19/6/2017	000000000830060	Incidental allowance in favor of Korboi Daniels for trip to Freetown, Sierra Leone	280.00
19/6/2017	000000000830069	Incidental allowance in favor B. Elias Shoniyin for trip to the UN and the USA	280.00
19/6/2017	000000000830109	Incidental allowance for trip to New Delhi in favor of Antoinette Wolo	280.00
19/6/2017	000000000830117	Incidental allowance in favor of Dave Contoe for trip to Dakar, Rotterdam and Stockolm	280.00
20/6/2017	000000000832406	Incidental allowance in favor of Lydia Johnson who traveled to India	280.00
28/6/2017	000000000844563		280.00
Total			7,000.00

Annexure 4B: 2017/2018 Non-Retirement of Foreign Travel

Date	Voucher #	Description	Amount
21/8/2017	000000000860055	Incidental allowance in favor of Dave B. Kontoe, who traveled to China	280.00
21/8/2017	000000000860059	Incidental allowance in favor of Alieu B. Swaray, who traveled for course on financial and economic	280.00
21/8/2017	000000000860060	Incidental allowance in favor of Benjamin Sloan, who traveled to Thailand	280.00
23/8/2017	000000000861381	Payment of incidental allowance for trip to China in favor of Esther W. Kpogba	280.00
23/8/2017	000000000861382	Incidental allowance in favor of Frederick B. Jallah for trip to Beijing, China	280.00
23/8/2017	000000000861383	Incidental allowance in favor of Caroline Nyon for trip to Beijing, China	280.00
29/8/2017	000000000862743	Incidental allowance for trip to Beijing, China in favor of John S.M. Yormie	280.00
31/8/2017	000000000865339	Incidental allowance in favor of Koboi Daniels for trip to Dakar, Senegal	280.00
8/9/2017	000000000866977	Incidental allowance for trip to Ethiopia and Tanzania in favor of Marian F. Sandi	280.00
25/9/2017	000000000869839	Incidental Allowance in favor of Hon. Marjon V. Kamara, who will be travelled to UN Headquarters	250.00
29/9/2017	000000000870778	Incidental Allowance in favor of Hon. Marjon V. Kamara, who will be traveling to UN Headquarters	0.00
29/9/2017	000000000870817	Incidental allowance in favor of Marjon V. Kamara who will be traveling to UN	280.00
6/10/2017	000000000871388	Payment of incidental allowance in favor of Naomi M. Gray for trip to Switzerland	280.00
25/10/2017	000000000879124	Incidental allowance in favor of Reuben C. Sirleaf who participated in protocol implementation workshop	280.00
31/10/2017	000000000880444	Incidental allowance in favor of Suliman Passawe who traveled to Beijing, China	280.00
31/10/2017	000000000880445	Incidental allowance in favor of Tata C. Roberts who traveled to Beijing, China	280.00
31/10/2017	000000000880453	Incidental allowance in favor of Anna Ricks who traveled to Beijing, China	280.00
31/10/2017	000000000880464	Incidental allowance in favor of Suliman Passawe who traveled to Beijing, China	280.00
9/11/2017	000000000881421	Incidental allowance favor of Marjon V. Kamara, who traveling to Washington DC	280.00
17/11/2017	000000000882281	Incidental allowance in favor of E. Sahr Felle, Desk Officer who participated in Experts Meeting	280.00
20/11/2017	000000000882604	Incidental allowance in favor of Jacob Bull who traveled to People's Republic of China	280.00
20/11/2017	000000000882605	Incidental allowance in favor of Jacob Bull who traveled to People's Republic of China	280.00
22/6/2018	000000000983861	Incidental allowance in favor of Alieu B. Swaray, on Economic/ECOWAS i	280.00
25/6/2018	000000000984645	Incidental allowance in favor of Milton Cooper, who	280.00

Date	Voucher #	Description	Amount
		traveled to Cairo, Egypt	
25/6/2018	000000000985027	Incidental allowance in favor of E. Sahr F. Felle, who traveled to South Africa, Johannesburg	280.00
27/6/2018	000000000985317	Incidental allowance in favor of E. Sahr F. Felle, who participated in a High Level Meeting on Public Finance	280.00
28/6/2018	000000000986375	Incidental allowance in favor of Moses A. Gbogar, who accompanied the Minister Gbezohngar Finley to f China	280.00
29/6/2018	000000000986965	Incidental allowance in favor of Amos Garblah, who traveled to Cairo, Egypt	280.00
25/6/2018	000000000985026	Incidental allowance in favor of Korboi G. Daniels, who participated in command post exercise	280.00
	Total		7,810.00

Annexure 4C: 2018/2019 Non-Retirement of Foreign Travel

Date	Voucher #	Description	Amount US\$
3/9/2018	000000001016323	Reimbursement of incidental allowance in favor of H.E. Gbehzohngar M. Findley, who traveled to Beijing, China	280.00
27/11/2018	000000001052848	Incidental allowance in favor of Theodosia Y. White, who will be traveling to Cairo, Egypt	280.00
4/12/2018	000000001054966	Incidental allowance in favor of Amb. Robert Y. Lormai, II who traveled to Mali	280.00
4/12/2018	000000001054967	Incidental allowance in favor of Victor C. Scott who traveled to China	280.00
4/12/2018	000000001054968	Incidental allowance in favor of Rosetta N. Jackollie who attended the meeting	280.00
8/1/2019	000000001064512	Incidental allowance in favor of Gbehzohngar M. Findley, who accompanied the President to Malabo	280.00
25/1/2019	000000001067126	Incidental allowance in favor of Eva N. Koon, Senior Budget Officer who has been granted a scholarship	280.00
28/1/2019	000000001067325	Fund used from the Ministry of Foreign Affairs Project Account for incidental allowance in favor of Gbehzohngar M. Findley	350.00
31/1/2019	000000001068162	Incidental allowance in favor of Siah V.M. Hare, who traveled to Cairo, Egypt	280.00
18/2/2019	000000001076098	Payment of incidental allowance in favor of Gbehzohngar M. Findley, who traveled to Marakesh, Morocco	280.00
20/3/2019	000000001085707	Incidental allowance in favor of Towah B. Kortemah, who traveled to India	280.00
10/4/2019	000000001094486	Incidental allowance in favor of Anthony C. Kpalleh, who traveled to Abuja, Nigeria	280.00
12/6/2019	000000001113832	Incidental in favor of Hon. Gbehzohngar M. Findley, who traveled to Abu Dhabi	280.00
17/6/2019	000000001114270	Incidental in favor of Hon. Gbehzohngar M. Findley, who traveled to Abu Dhabi	280.00
17/6/2019	000000001114271	Incidental allowance in favor of Hon. Gbehzohngar M. Findley, who traveled to Abu Dhabi	0.00
27/6/2019	000000001120813	Incidental allowance in favor of Rosetta N. Jackollie,	280.00

Date	Voucher #	Description	Amount US\$
		who travel to the Kingdom of Morocco	
27/6/2019	000000001120837	Incidental allowance in favor of Tharam Z. Quaye, who participated in training in Islamabad	280.00
28/6/2019	000000001121021	Incidental allowance in favor of Hon. Gbehzohngar M. Findley, who traveled to Rabat, Morocco	280.00
28/6/2019	000000001121238	Incidental allowance in favor of Cllr. Korboi G. Daniels, who participated in workshop in Abuja, Nigeria.	280.00
28/6/2019	000000001121242	Incidental allowance in favor of Hon. Sherdrick M. Jackson, who participated in Economic & Trade Expo in Beijing.	280.00
28/6/2019	000000001121268	Incidental allowance in favor of N. Yaba Freeman Thompson who participated in G7 meeting in Lisbon	280.00
Total			5,670.00

Annexure 4D: 2019/2020 Non-Retirement of Foreign Travel

Date	Voucher #	Description	Amount US\$
20/8/2016	000000000545846	Incidental allowance in favor of Marjon V. Kamara who traveling to Nairobi	280.00
2/9/2016	000000000549178	Incidental allowance in favor of Marjon V. Kamara who traveled to Guinea	280.00
6/9/2016	000000000549825	Allowance in favor of Mr. Jeremiah C. Voker, Director of Maintenance MOFA, who traveled to China.	250.00
7/9/2016	000000000549858	Incidental Allowance in favor of Mr. James D. Harmon, who traveled to China.	280.00
14/9/2016	000000000554909	Incidental Allowance in favor of Marjon V. Kamara, who leads GOL's delegation to the UN	280.00
22/9/2016	000000000556898	Reimbursement of Incidental allowance in favor of Marjon V. Kamara, who travel to Guinea Bissau	280.00
9/11/2016	000000000575639	Incidental allowance in favor of N. Sarah Karpeh who participated in training course in Korean	280.00
2/12/2016	000000000599259	Incidental allowance in favor of Chupee Bemah for trip to Bangkok	280.00
14/12/2016	000000000608507	Incidental allowance in favor of Tharam Quaye for trip to Japan March 2016 to May 2017	280.00
22/12/2016	000000000616277	Incidental allowance in favor of E. Sahr Felle who traveled to Nairobi, Kenya	280.00
20/1/2017	000000000649172	Incidental allowance in favor of Min. Marjon V. Kamara who will traveling with the Minister to Addis Ababa, Ethiopia	280.00
3/2/2017	000000000652587	Incidental allowance in favor of Fawundu for official trip to Thailand	280.00
8/2/2017	000000000656219	Incidental allowance in favor of Korboi Daniel for trip Addis Ababa	280.00
15/2/2017	000000000666284	Incidental allowance for trip to Nigeria on the Obama Young African Leadership Initiative (YALI)	280.00
16/3/2017	000000000677222	Incidental allowance in favor of Maeker B. Karter for trip	280.00

Date	Voucher #	Description	Amount US\$
		to Delhi, India	
16/3/2017	000000000677227	Payment of travel incidental in favor of Marjon V. Kamara as Head of Delegate to the Addis Ababa	280.00
4/5/2017	000000000700995	Incidental allowance for trip to Beijing, China for three weeks seminar	280.00
4/5/2017	000000000700996	Payment of incidental allowance for trip to Beijing, China for three weeks seminar (Aug 4-24, 2016)	280.00
10/5/2017	000000000701544	Incidental allowance in favor of Jessie Miamem, who participated in Certificate course in spoken English	280.00
9/6/2017	000000000781599	Incidental allowance in favor of Evelyn Matthews for trip to China	280.00
19/6/2017	000000000829869	Payment of incidental allow for Marjon V. Kamara, who traveling to Addis Ababa	280.00
19/6/2017	000000000830060	Incidental allowance in favor of Korboi Daniels for trip to Freetown, Sierra Leone	280.00
19/6/2017	000000000830069	Incidental allowance in favor B. Elias Shoniya for trip to the UN and the USA	280.00
19/6/2017	000000000830109	Incidental allowance for trip to New Delhi in favor of Antoinette Wolo, Deputy Chief of Protocol	280.00
19/6/2017	000000000830117	Incidental allowance in favor of Dave Contoe for trip to Dakar, Rotterdam and Stockholm	280.00
20/6/2017	000000000832406	Incidental allowance in favor of Lydia Johnson who traveled to India	280.00
28/6/2017	000000000844563	Incidental allowance for trip to Bangkok, Thailand (March 21-April 6, 2017)	280.00
21/8/2017	000000000860045	Incidental allowance in favor of Naomie M. Gray, who traveled to Kampala, Uganda	280.00
21/8/2017	000000000860055	Incidental allowance in favor of Dave B. Kontoe, who traveled to China	280.00
21/8/2017	000000000860058	Incidental allowance in favor of Marjon V. Kamara, who traveled to Pretoria	280.00
21/8/2017	000000000860059	Incidental allowance in favor of Alieu B. Swaray, who traveled for course in regional integration	280.00
21/8/2017	000000000860060	Incidental allowance in favor of Benjamin Sloan, who traveled to Thailand	280.00
23/8/2017	000000000861381	Incidental allowance for trip to China in favor of Esther W. Kpogba	280.00
23/8/2017	000000000861382	Incidental allowance in favor of Frederick B. Jallah for trip to Beijing, China	0.00
23/8/2017	000000000861383	Incidental allowance in favor of Caroline Nyon for trip to Beijing	280.00
29/8/2017	000000000862743	Incidental allowance for trip to Beijing, China in favor of John S.M. Yormie	280.00
31/8/2017	000000000865339	Incidental allowance in favor of Koboi Daniels for trip to Dakar, Senegal	280.00
8/9/2017	000000000866977	Incidental allowance for trip to Ethiopia and Tanzania in favor of Marian F. Sandi	280.00

Date	Voucher #	Description	Amount US\$
25/9/2017	000000000869839	Incidental Allowance in favor of Hon. Marjon V. Kamara, who will be traveling to UN	280.00
29/9/2017	000000000870778	Incidental Allowance in favor of Hon. Marjon V. Kamara who will be traveling to UN	280.00
29/9/2017	000000000870817	Incidental allowance in favor of Marjon V. Kamara who will be traveling to UN	280.00
6/10/2017	000000000871388	Payment of incidental allowance in favor of Naomi M. Gray for trip to Switzerland	280.00
25/10/2017	000000000879124	Incidental allowance in favor of Reuben C. Sirleaf, participated in protocol implementation workshop	280.00
31/10/2017	000000000880444	Incidental allowance in favor of Suliman Passawe who traveled to Beijing, China	280.00
31/10/2017	000000000880445	Payment of incidental allowance in favor of Tata C. Roberts who traveled to Beijing, China	280.00
31/10/2017	000000000880453	Incidental allowance in favor of Anna Ricks who traveled to Beijing, China	250.00
9/11/2017	000000000881421	Incidental allowance favor of Marjon V. Kamara, who traveling to Washington DC	280.00
17/11/2017	000000000882281	Incidental allowance in favor of E. Sahr Felle, participated in Experts Meeting on Draft Protocol	280.00
20/11/2017	000000000882604	Incidental allowance in favor of Jacob Bull who traveled to People's Republic of China	280.00
20/11/2017	000000000882605	Payment of incidental allowance in favor of Jacob Bull who traveled to People's Republic of China	280.00
19/1/2018	000000000918852	Incidental allowance in favor of Marie K. Coleman, who traveled to Pretoria, South Africa.	280.00
22/6/2018	000000000983861	Incidental allowance in favor of Alieu B. Swaray, participated in ECOWAS Workshop Abuja	280.00
25/6/2018	000000000984645	Payment of incidental allowance in favor of Milton Cooper, who traveled to Cairo, Egypt	280.00
25/6/2018	000000000985027	Incidental allowance in favor of E. Sahr F. Felle, who traveled to Johannesburg	280.00
27/6/2018	000000000985317	Incidental allowance in favor of E. Sahr F. Felle, participated in a High Level Meeting on Public Finance	280.00
28/6/2018	000000000986375	Incidental allowance to Moses A. Gbogor, accompanied the Min. Findley to the People's Republic of China	280.00
29/6/2018	000000000986965	Incidental allowance in favor of Amos Garblah, who traveled to Cairo, Egypt	280.00
25/6/2018	000000000985026	Incidental allowance in favor of Korboi G. Daniels, who participated in command post exercise in Abuja	280.00
3/9/2018	000000001016323	Incidental allowance in favor of H.E. Gbehzohngar M. Findley, who traveled to Beijing	280.00
27/11/2018	000000001052848	Incidental allowance in favor of Theodosia Y. White, who will be traveling to Cairo	280.00
4/12/2018	000000001054966	Incidental allowance in favor of Amb. Robert Y. Lormai, II who traveled to Mali	280.00
4/12/2018	000000001054967	Incidental allowance in favor of Victor C. Scott, who	280.00

Date	Voucher #	Description	Amount US\$
		traveled to China	
4/12/2018	000000001054968	Incidental allowance in favor of Rosetta N. Jackollie, who attended the meeting (CRESMAO) in Abidjan	280.00
31/1/2019	000000001068162	Incidental allowance in favor of Siah V.M. Hare, Gender-Desk Officer who traveled to Cairo	280.00
18/2/2019	000000001076098	Incidental allowance in favor of Gbehzohngar M. Findley who traveled to Marakesh, Morocco	280.00
20/3/2019	000000001085707	Incidental allowance in favor of Towah B. Kortemah, who traveled to India	280.00
10/4/2019	000000001094486	Payment of incidental allowance in favor of Anthony C. Kpalleh, who traveled to Abuja, Nigeria	280.00
12/6/2019	000000001113832	Incidental in favor of Hon. Gbehzohngar M. Findley, who traveled to Abu Dhabi	280.00
17/6/2019	000000001114270	Incidental in favor of Hon. Gbehzohngar M. Findley, who traveled to Abu Dhabi	280.00
17/6/2019	000000001114271	Incidental allowance in favor of Hon. Gbehzohngar M. Findley, who traveled to Abu Dhabi	280.00
27/6/2019	000000001120813	Incidental allowance in favor of Rosetta N. Jackollie, who travel to the Kingdom of Morocco	350.00
27/6/2019	000000001120837	Incidental allowance TO Tharam Z. Quaye, who participated in a two weeks diplomatic training in Islamabad	280.00
28/6/2019	000000001121238	Incidental allowance in favor of Cllr. Korboi G. Daniels, who participated in workshop in Abuja.	280.00
28/6/2019	000000001121242	Payment of incidental allowance in favor of Hon. Sherdrick M. Jackson, who travelled to Beijing, China	280.00
28/6/2019	000000001121268	Incidental allowance in favor of N. Yaba Freeman Thompson who participated in G7 meeting in Lisbon	280.00
22/7/2019	000000001125845	Payment of incidental allowance to Hon. Gbehzohngar M. Findley, for the 35th Ordinary Session	280.00
30/8/2019	000000001127100	Incidental allowance in favor of Alieu B. Swaray, participated in a Regional workshop W/A	280.00
6/9/2019	000000001127475	Incidental allowance in favor of Hon. Mawine G.Diggs, who travelled to assess assets in London, Paris, Brussels mission	280.00
30/9/2019	000000001129948	Incidental allowance in favor of Jenkins V. Davies who was been awarded Scholarship	350.00
21/10/2019	000000001132502	Incidental in favor of Hon. Gbehzohngar M. Findley, who will be traveling to Sochi, Russia	280.00
8/11/2019	000000001134274	Incidental allowance in favor of Hon. Henry B. Fahnbulleh, to ECOWAS in Ouagadougou	280.00
3/12/2019	000000001135107	Incidental in favor of Hon. Abraham K. Korvah who travel to Niamey, Niger	280.00
3/12/2019	000000001135172	Payment of incidental favor Mawine G. Diggs who will be traveling to Abuja,Nigeria and London	280.00
12/12/2019	000000001136393	Incidental in favor of Gbehzohngar M. Findley who traveled to USA	280.00

Date	Voucher #	Description	Amount US\$
23/12/2019	000000001139339	Incidental allowance in favor of Alfred W. Nyanaso, Coordinator who traveled to Cairo	280.00
Total			23,600.00
GRAND TOTAL			44,080.00

Annexure 5: MINISTRY OF FOREIGN AFFAIRS FIXED ASSET NOT CODED AND WITHOUT COST

No.	DATE	ASSET DESCRIPTION	CODE	LOCATION	COST
1	19-Nov-18	6 black visitor chairs	not coded	Human Resource	n/a
2	19-Nov-18	2 secretary chairs	not coded	Human Resource	n/a
3	20-Nov-18	3 Desk Trade	not coded	security office	n/a
4	20-Nov-18	1 Executive Chair	not coded	security office	n/a
5	20-Nov-18	1 Locker 4 drawer	not coded	Lorbay room / passport	n/a
6	20-Nov-18	1 Save	not coded	Lorbay room / passport	n/a
7	20-Nov-18	1 small desk	not coded	Vetting Room	n/a
8	20-Nov-18	1 Executive Chair	not coded	Vetting Room	n/a
9	21-Nov-18	4 visitor chairs	not coded	procumbent	n/a
10	21-Nov-18	1 Executive Chair	not coded	procumbent	n/a
11	21-Nov-18	1 Executive Chair	not coded	procumbent	n/a
12	21-Nov-18	1 Executive Chair	not coded	Passport Dependent	n/a
13	21-Nov-18	2 stood	not coded	Passport Dependent	n/a
14	21-Nov-18	1 single desk	not coded	Passport Dependent	n/a
15	21-Nov-18	1 single desk	not coded	Passport Dependent	n/a
16	21-Nov-18	2 interviewee chairs	not coded	Passport Dependent	n/a
17	21-Nov-18	32 plastic chairs	not coded	Passport Dependent	n/a
18	21-Nov-19	1 large u desk	not coded	Passport Dependent	n/a
19	21-11-/2019	4 Executive chairs	not coded	Passport Dependent	n/a
20	21-11-2019	1 single desk	not coded	Passport Dependent	n/a
21	21-11-2019	1 u desk	not coded	Passport Dependent	n/a
22	21-11-2019	1 Executive chair	not coded	Passport Dependent	n/a
23	21-11-2019	3 visitor chairs 1 plastic chair white	not coded	Passport Dependent	n/a
24	21-11-2019	2 visitor chairs	not coded	Passport Dependent	n/a
25	21-11-2019	3 corbor 4 drawal	not coded	Passport Dependent	n/a
26	21-11-2019	single desk	not coded	Interviewee passport	n/a
27	21-11-2019	3 interview chairs	not coded	Interviewee passport	n/a
28	23-11-2019	1 single desk	not coded	Achieves Director office	n/a
29	5/12/2018	1 single desk	not coded	financial bureau	n/a
30	5/12/2018	1 single desk	not coded	financial bureau	n/a
31	5/12/2018	2 single desk	2293/ not coded	financial bureau	n/a
32	5/12/2018	1 single desk	not coded	financial bureau	n/a
33	5/12/2018	1 Executive Chair	not coded	financial bureau	n/a
34	5/12/2018	1 Executive Chair	not coded	financial bureau	n/a
35	5/12/2018	1 Executive Chair	not coded	financial bureau	n/a
36	30/ 11/ 2019	1 large shelf	not coded	cooperate legal office	n/a
37	30/ 11/ 2019	4 single desk	not coded	pouch office	n/a
38	19/11/2018	L-shape-desk	Not coded	HR Director office	UNMAIL

No.	DATE	ASSET DESCRIPTION	CODE	LOCATION	COST
39	19/11/2018	Semi Exec chair	Not coded	HR Director office	UNMAIL
40	19/11/2018	cabintre	Not coded	HR Director office	MOFA
41	19/11/2018	shelves	N/ coded	Dupty/ Director	MOFA
42	20/11/2018	Grassautty 2	not coded	maintenance Division	MOFA
43	21/11/2018	A/C 12000BTU	not coded	IT sebr room	MOFA
44	20/11/2019	L-shape Desk	not coded	Asst. min, Afro Asian	MOFA
45		chair	not coded	Asst. min, Afro Asian	MOFA
46		chair	not coded	Asst. min, Afro Asian	MOFA
47	19-Nov-18	6 black visitor chairs	not coded	Human Resource	n/a
48	19-Nov-18	2 secretary chairs	not coded	Human Resource	n/a
49	20-Nov-18	3 Desk Trade	not coded	security office	n/a
50	20-Nov-18	1 Executive Chair	not coded	security office	n/a
51	20-Nov-18	1 Locker 4 drawer	not coded	Lorbay room / passport	n/a
52	20-Nov-18	1 Save	not coded	Lorbay room / passport	n/a
53	20-Nov-18	1 small desk	not coded	Vetting Room	n/a
54	20-Nov-18	1 Executive Chair	not coded	Vetting Room	n/a
55	21-Nov-18	4 visitor chairs	not coded	procumbent	n/a
56	21-Nov-18	1 Executive Chair	not coded	procumbent	n/a
57	21-Nov-18	1 Executive Chair	not coded	procumbent	n/a
58	21-Nov-18	1 Executive Chair	not coded	Passport Dependent	n/a
59	21-Nov-18	2 stood	not coded	Passport Dependent	n/a
60	21-Nov-18	1 single desk	not coded	Passport Dependent	n/a
61	21-Nov-18	1 single desk	not coded	Passport Dependent	n/a
62	21-Nov-18	2 interviewee chairs	not coded	Passport Dependent	n/a
63	21-Nov-18	32 plastic chairs	not coded	Passport Dependent	n/a
64	21-11-2019	1 large u desk	not coded	Passport Dependent	n/a
65	21-11-2019	4 Executive chairs	not coded	Passport Dependent	n/a
66	21-11-2019	1 single desk	not coded	Passport Dependent	n/a
67	21-11-2019	1 u desk	not coded	Passport Dependent	n/a
68	21-11-2019	1 Executive chair	not coded	Passport Dependent	n/a
69	21-11-2019	3 visitor chairs 1 plastic chair white	not coded	Passport Dependent	n/a
70	21-11-2019	2 visitor chairs	not coded	Passport Dependent	n/a
71	21-11-2019	3 corbor 4 drawal	not coded	Passport Dependent	n/a
72	21-11-2019	single desk	not coded	Interviewee passport	n/a
73	21-11-2019	3 interview chairs	not coded	Interviewee passport	n/a
74	23-11-2019	1 single desk	not coded	Achieves Director office	n/a
75	5/12/2018	1 single desk	not coded	financial bureau	n/a
76	5/12/2018	1 single desk	not coded	financial bureau	n/a
77	5/12/2018	1 single desk	not coded	financial bureau	n/a
78	5/12/2018	1 Executive Chair	not coded	financial bureau	n/a
79	5/12/2018	1 Executive Chair	not coded	financial bureau	n/a
80	5/12/2018	1 Executive Chair	not coded	financial bureau	n/a
81	30/ 11/ 2019	1 large shelf	not coded	cooperate legal office	n/a
82	30/ 11/ 2019	4 single desk	not coded	pouch office	n/a
83	19/11/2018	L-shape-desk	Not coded	HR Director office	Unmil
84	19/11/2018	Semi Exec chair	Not coded	HR Director office	Unmil

*Management Letter On the
Financial Statement Audit of the Ministry of Foreign Affairs (MOFA)
For the Fiscal Years July 1, 2016 to June 30, 2020*

No.	DATE	ASSET DESCRIPTION	CODE	LOCATION	COST
85	19/11/2018	cabintre	Not coded	HR Director office	MOFA
86	19/11/2018	shelves	N/ coded	Deputy/ Director	MOFA
87	20/11/2018	Grassautty 2	not coded	maintenance Division	MOFA
88	21/11/2018	A/C 12000BTU	not coded	IT sebr room	MOFA