



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT



**On the Compliance Audit of the Ministry
of Justice (MOJ)**

**For the Period July 1, 2017 to June 30,
2021**

February 2025

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

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Republic of Liberia



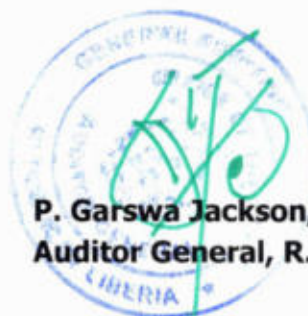
TRANSMITTAL LETTER

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

We have undertaken a Compliance Audit of the Ministry of Justice (MoJ) For the period July 1, 2017 to June 30, 2021. The audit was conducted in line with Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

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

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



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

Monrovia, Liberia

March 2026



ACRONYMS USED

Acronyms	Meaning
ACCA	Association of Chartered Certified Accountants
AG	Auditor General
CFC	Chartered Financial Consultant
CFIP	Certified Forensic Investigation Professional
COBIT	Control Objective & Related Information Technology
COSO	Committee on Sponsoring Organizations of the Tread way Commission
DMA	Deputy Minister for Administration
DMO	Deputy Minister for Operation
FAR	Fixed Asset Registry
GAC	General Auditing Commission
GL	General Ledger
GOL	Government of Liberia
IFMIS	Integrated Financial Management
ISSAI	International Standards of Supreme Audit Institutions
IT	Information Technology
IPSAS	International Public Sector Accounting Standards
MFDP	Ministry of Finance & Development Planning
MoJ	Ministry of Justice
PFM Act	Public Finance Management Act
PPCC	Public Procurement & Concessions Commission

March 12, 2026

Hon. Cllr. N. Oswald Tweh
Minister
Ministry of Justice
14th Street, Sinkor
Monrovia, Liberia

Compliance Audit Report on the Ministry of Justice (MoJ) for the Period ended July 1, 2017 through June 30, 2021

Adverse Conclusion

The General Auditing Commission has conducted a compliance audit of the Ministry of Justice (MoJ). The compliance audit has been conducted in compliance with relevant laws and regulations consistent with the Auditor General's mandate as provided for in Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as in accordance with the Public Financial Management (PFM) Act and Regulations of 2009 as Amended and Restated 2019.

Based on the audit work performed, we found that, because of the significance of the matters noted in the Basis for Adverse Conclusion Paragraphs below, the financial transactions and operations of the Ministry of Justice (MoJ) are not in compliance with the the Revenue Code of Liberia Act of 2011, Public Financial Management Act 2009 and its Regulation, Amendment and Restatement of the PFM Act 2009 (2019), Public Procurement and Concession Act of 2005, Amended and Restated 2010 and its Regulations, and MOJ policies and procedural manuals.

Basis for Conclusion

We identified multiple issues of significant materiality that affected the operations of the Ministry of Justice (MoJ). These issues can be categorized as follows:

Non-preparation of Financial Statements

During the periods under audit, the MOJ Management did not prepare and submit IPSAS cash basis of accounting financial statements as adopted by the Government of Liberia. The Non-preparation of Financial Statements is a violation of Regulation I.11 (1) of the PFM Act of 2009 as amended and restated 2019 which requires head of Government Agency to prepare annual accounts for submission to the Minister of Finance and Development Planning or the Accounting and Comptroller General within the period of two months after the end of each fiscal year. The non-compliance with Regulation I.11 (1), has a pervasive impact on the financial transactions and operations of the Ministry of Justice (MoJ), and not presenting a true and fair view of the Ministry's financial position and performance.

Expenditures

Transactions Without Adequate Documentation

Management made payments for various transactions amounting to US\$1,562,792.42 without adequate supporting documentation such as; payment vouchers, cash invoices, delivery notes and other relevant documents to authenticate the transactions. The payments contravene Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 which requires heads of public sector entities concerned with the conduct of financial matters of the Government of Liberia to keep books of accounts and proper records of all transactions for administrative and audit purposes.



No Detailed Ledger for Expenditures

Management did not provide detailed ledgers for total expenditures amounting to US\$19,930,665.88 for FYs 2017/2018, 2018/2019, 2019/2020 and 2020/2021 as stated in the Fiscal Outturn Reports and MoJ Financial Statements. The non-preparation of detailed ledgers for the Ministry's transactions has a pervasive impact on the financial transactions and operations of the Ministry of Justice (MoJ), and not presenting a true and fair view of the Ministry's financial position and performance. The MOJ Management is in breach of Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019.

Fixed Assets Management

we observed the following irregularities associated with the entity's fixed assets management:

- There was no evidence of a fixed assets management policy.
- The fixed asset register did not contain the following columns: cost, code, date of acquisition, source of purchase, depreciation expense, accumulated depreciation and net book value for fixed assets.
- There was no evidence that the fixed assets register was regularly updated.
- There was no evidence of periodic physical verification of assets by Management.
- Management has not put in place an asset movement log to keep track of assets assigned or transferred to various offices within the entity.
- No history of disposal of assets and Fixed assets within a given vicinity were not displayed.

The MOJ Management is in breach of Regulations V.4 (2) of the PFM Act of 2009 as amended and restated 2019 which requires the Head of Government Agency to take full responsibility of assets assigned to him and ensure that proper control systems exist for the asset management.

Administrative Matters

- Management operated the Ministry without evidence of Quarterly Budget Performance Reports for FYs 2017/2018 to 2020/2021
- There was no evidence that Management developed, approved and operationalize necessary policies and procedural documents to regulate the operations of the entity.
 - No Approved Strategic and Operational Plans
 - No Fixed Assets Policy
 - No ICT Security Policy
 - No Policy on Scholarship
 - No Risk Management Policy

Procurement Irregularities

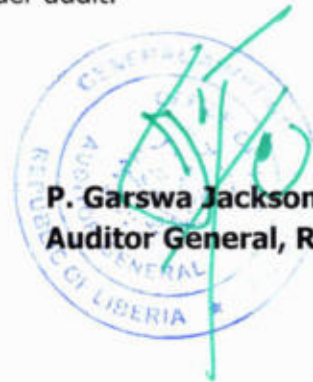
The procurement activities at MoJ were associated with various irregularities such as non-compliance with procurement methods and non-submission of periodic (quarterly and annual) procurement activities reports to PPCC.



*AUDITOR GENERAL'S REPORT On the
Compliance Audit of the Ministry of Justice (MOJ)
For the Period July 1, 2017 to June 30, 2021*

The above administrative deficiencies have a pervasive impact on the operations of the Ministry of Justice, increase the risk of fraud and error and not presenting a true and fair view of the Ministry's financial transactions and operations for the periods under audit.

Monrovia, Liberia
March 2026



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



INTRODUCTION

The audit of the Ministry of Justice (MoJ) was commissioned by the Auditor General for the period July 1, 2017 to June 30, 2021.

Background

The Ministry of Justice is the Government of Liberia's foremost organization entity charged with ensuring internal stability and justice throughout the country. In addition to the Ministry's core functions (eg. Litigation, codification, correction, taxation and economic affairs), the Ministry of Justice oversees a variety of auxiliary organizations responsible for civilian security, including the Liberia National Police, the Bureau of Immigration and Naturalization, the National Fire service, the National Bureau of Investigation, and the Drug Enforcement Agency. The Executive law of the Republic of Liberia on May 11, 1972 directs the Ministry of Justice to:

- a. Procure the proper evidence for, and conduct, prosecute, or defend all suits and proceedings in the courts in which the Republic of Liberia or any officer thereof, as to such officer, is a party or may be interested;
- b. Institute all legal proceedings necessary for law enforcement;
- c. Furnish opinions as to legal matters and render services requiring legal skill to the President and other agencies of the executive branch of the Government;
- d. Oversee the codification of Liberian statutory law and the editing and printing of the Supreme Court opinions, and of such of the opinions of the Ministry of Justice as he may deem valuable for preservation in book form;
- e. Supervise the correctional system and the commitment and treatment of prisoners;
- f. To the extent stated in the Aliens and Nationality Law, administer the laws relating to the admission, deportation ad naturalization of aliens, and the regulation of aliens within Liberia;
- g. Supervise the activities of the National Bureau of Investigation, the National Central Bureau, and the National Police Force;
- h. Oversee all Government activities relating to the prevention and control of fires; and
- i. Direct the administration of the Vehicle and Traffic Law

Key Personnel

The following key personnel managed the affairs of MoJ during the fiscal years under audit.

No	Name	Position	Period
1.	Frank Musa Dean, Jr.	Minister of Justice	2018 – 2023
2.	Juah Nancy Cassell	Deputy Minister for Administration	2018 – 2023
3.	Kou Dorliae	Deputy Minister for Economic Affairs	2018 – 2023
4.	Nyenati Tuan	Deputy Minister for Codification/SG	2018 - 2023
5.	Biomah K. Gayflor	Comptroller	2017 - 2018
6.	Emmett Menston	Comptroller	2018
7.	Walter B. Skinner	Comptroller	2018 - 2020
8.	Kokolu S. Borvor	Comptroller	2020 - 2021
9.	Milton M. Gaye, Sr.	Comptroller	2021 - Present

Subject Matter Information

Validation of the MoJ Operations with special emphasis on: (a) Income from GoL and donors; (b) Expenditure for goods, works and services, and personal compensation; (c) Internal Control Systems (Governance and operational structures) of the entity for the periods July 1, 2017 to June 30, 2021.



Audit Criteria

The following criteria were used:

- *Regulation O.1.1&2 of the PFM Act of 2009 as restated in 2019*
- *Regulation D.14 of the PFM Act of 2009 as Amended and Restated 2019*
- *Regulation P.9 (2) of the Public Finance Management (PFM) Act of 2009*
- *Part 1.3.4 of the International Public Sector Accounting Standards (IPSAS) Cash Basis of Accounting (November 2017)*
- *Regulations A.3 (1) of the PFM Act of 2009 as amended and restated 2019*
- *Regulation C. 8 (2) of the PFM Act of 2009 as amended and restated 2019*
- *Regulation E.1 (a) and (b) of the PFM Act of 2009*
- *Section 200 of the Revenue Code of Liberia 2000 as amended in 2011*
- *Section 905 (J) and (M) of the Revenue Code of Liberia Act of 2000*
- *Section 905(a) of the Revenue code of Liberia 2000*
- *Section 905(n) of the Revenue Code of Liberia 2000*
- *MoJ Financial Management Policies and Procedure Manual section 4.1 (d)*
- *Regulation R.3 (6) of the PFM Act of 2009 as Amended and Restated 2019*
- *Regulation S.2 (2) of the PFM Act of 2009 as restated in 2019 states*
- *Section 29 of the GoL Revised Travel Ordinance 2016/2017*
- *Regulations V.4 (2) of the PFM Act of 2009 and revised in 2019*
- *Regulations A.1 of the PFM Act of 2009*
- *Section 30 (1 and 2) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010*
- *Section 32 (1, 2 and 3) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010*
- *Section 32 (1, 2 and 3) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010*
- *Regulation U.7 (2) of the PFM Act of 2009*
- *Section 89.16(a) of the NASSCORP New Act and published February 13,2017*
- *Chapter 8, Section 1, reports 8.1.1 of the Civil Servants Standing Order of 2021*
- *Regulation D.19 (1)(b) of the PFM Act of 2009*
- *Regulation D.22 entitled 'Budget*
- *PFM Regulations M.10. (P1)*
- *Control Objectives for Information and Related Technologies (COBIT) 5-APO02*
- *DSS01.04 of Cobit 5, Maintain measures for protection against environmental factors*
- *DSS01.05 Manage facilities,*
- *Dss04.02 of COBIT 5*
- *DS4.9 of CoBIT4.1*
- *12.3 of ISO/IEC 27002*
- *Regulation A.15(1) of the PFM Act of 2009 as restated in 2019*
- *The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities*

Audit Methodology

The audit was conducted in accordance with ISSAI 4000 and INTOSAI's International Standards for Compliance Audit. These standards require that we comply with ethical requirements and plan and



perform the audit to obtain reasonable assurance about whether MoJ complied with laws and regulations.

Our audit also took cognizance of the requirements under the Auditor General's mandate as provided for under Section 2.1.3 of the GAC Act of 2014.

Our audit approach included observation, inquiries, inspections, confirmation, and analytical procedures on areas we considered as high risk.

Limitation of Responsibility

We reviewed the systems and management controls operated by the MoJ Management only to the extent we considered necessary for the effective conduct of this audit. As a result, our review may not have detected all weaknesses that existed or all improvements that could be made.



1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues

1.1.1 Irregularities Associated with Internally Generated Revenue-License Fees for Private Security Firms

Criteria

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

Observation

- 1.1.1.2 During the audit, we observed the following irregularities associated with internally generated revenue from private security firms:

- No evidence of policy to regulate the projection, collection and recording of License Fees from private security firms.
- License Fees from private security firms were not comprehensively projected and reported in the approved internal budget of the entity.
- No evidence of reconciliation between fees collected and fees subsequently deposited in the General Revenue Accounts.
- Approved fees listing was also not display at visible location.
- No evidence of an automated billing system for the generation of invoices for license fees.
- No evidence of periodic internally generated revenue reports.

Risk

- 1.1.1.3 Internally generated revenue may be projected, collected and reported on a discretionary basis.
- 1.1.1.4 The completeness and accuracy of revenue may not be assured; therefore, the financial statements may be misstated.
- 1.1.1.5 Management may not fully account for activities/assets of the entity.
- 1.1.1.6 All collections of fees for services may not be deposited in the General Revenue Accounts.
- 1.1.1.7 Internally generated revenue may be susceptible to theft.
- 1.1.1.8 Fees of service may be charged above or below the approved listing.

Recommendation

- 1.1.1.9 Management should develop, approve and operationalize a policy to regulate the projection, collection and reporting of internally generated revenue. Fees for service should be displayed at visible location at centers for the collection of internally generated revenue. Management should also ensure that approved fees for service is consistent with fees charged to customers evidenced by fees reported on invoices and receipts.
- 1.1.1.10 Management should ensure that all sources of internally generated revenue is comprehensively cataloged, projected and reported in the entity's approved internal budget.
- 1.1.1.11 All internally generated revenue should be paid directly by customers in the general revenue accounts as required.
- 1.1.1.12 Management should perform periodic reconciliation amongst the invoices, receipts, deposit slips and bank statements used in the collection of internally generated revenue. Variances identified should be investigated and adjusted where applicable in a timely manner.
- 1.1.1.13 Management should facilitate the preparation of periodic internally generated revenue collection reports.
- 1.1.1.14 Evidence of approved policy, periodic reconciliation, periodic reports and other supporting records including invoices, receipts, deposit slips and bank statements should be adequately documented and filed to facilitate future review.
- 1.1.1.15 Going forward, Management should procure and operationalize an automated billing system to facilitate comprehensive collection of internally generated revenue. The billing system should be programmed to generate invoices, interfaced with the LRA revenue collection system, and subsequent generation of receipts. Inputs entered into the system by a junior staff should be reviewed and approved by senior personnel before the system generates invoices and receipts. The billing system should also be interfaced with the accounting software (financial reporting systems).

Management's Response

- 1.1.1.16 *The Ministry of Justice has a written policy that covers the regulation of Private Security firms, fees payment and documentation. Please see enclosed copy of said policy.*
- 1.1.1.17 *However, it should be noted that Ministry of Justice responsibility is solely limited to issuance of bills and certification after proof of payment of required fees to the Liberia Revenue Authority (LRA) and not involve with the collection of fees.*
- 1.1.1.18 *As stated above, revenue projection, collection and appropriation are solely the responsibility of the Liberia Revenue Authority and Ministry of Finance and Development Planning. However, we are submitting for your perusal the internally generated report on the issuance of certificates to private security firms for the period under audit.*



1.1.1.19 *Nevertheless, Management take note of all the audit assertions and going forward appropriate reconciliation, automated system installed and other measures to be taken to address future audit concerns.*

Auditor General's Position

1.1.1.20 Management's assertion did not adequately address the issues raised. Going forward, Management should ensure that all sources of internally generated revenue is comprehensively cataloged, projected and reported in the entity's approved internal budget. Management should also perform periodic reconciliation amongst the Invoices, receipts, deposit slips and bank statements used in the collection of internally generated revenue. Variances identified should be investigated and adjusted where applicable in a timely manner.

1.1.1.21 Furthermore, Management should procure and operationalize an automated billing system to facilitate comprehensive collection of internally generated revenue. The billing system should be programmed to generate invoices, interfaced with the LRA revenue collection system, and subsequent generation of receipts. Inputs entered into the system by a junior staff should be reviewed and approved by senior personnel before the system generates invoices and receipts. The billing system should also be interfaced with the accounting software (financial reporting systems).

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

1.1.2 Payment without Evidence of Adequate Supporting Documents

Criteria

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

1.1.2.2 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".

Observation

1.1.2.3 During the audit, we observed no evidence of adequate supporting documents such as Payment Vouchers, invoices, delivery notes, receipts etc.) for expenditures totaling US\$1,795,070.17

1.1.2.4 Further, we observed that Intelligence Services, Security operation, Security operation Services were expended without evidence of field activities reports as required. **See Table 1 for details**

Table #1: Payment without Evidence of Adequate Supporting Document

Descriptions	2017/2018 A	2018/2019 B	2019/2020 C	2020/2021 D	Total E=(A+B+C+D)
Intelligence Services	50,000.00				50,000.00
Security Operation	57,500.00	20,878	228,358.50	736,492.74	1,043,229.24
Security operation services	20,500.00				20,500.00
Other Legal Fees		78,466.55		153,811.20	232,277.75
Special Operations Services		157,500	175,329	116,233.73	449,062.73
TOTAL	128,000.00	256,845	403,687.50	1,006,537.67	1,795,070.17

Risk

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

Recommendation

- 1.1.2.8 Management should fully account for expenditures made without adequate supporting documents, as part of Management's response to this Management Letter.
- 1.1.2.9 Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. All relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.2.10 *The US\$1,795,069.72 stated in the report comprises of Intelligence Services (US\$50,000.00), Security Operations (US\$1,063,729.24), Legal Fees (US\$232,277.75) and Special Operation Services (US\$449,062.73) respectively.*
- 1.1.2.11 *Of the above-mentioned breakdown, Security, Special Operations & Intelligence Services funds were expended on Joint security planned Operations for the period under audit. Let*

it be made known that the Ministry of Justice chaired the Joint Security which comprises of Ministry of National Defense, National Security Agency, Liberia National Police, Executive Protection Agency, Armed Forces of Liberia, Liberia Immigration Services for the implementation of the policy directives of the National Security Council (NSC) as described in (Section-3 of National Security Reform & Intelligence Act, 2011).

- 1.1.2.12 *Nevertheless, with the coordinative responsibility over these spending National Security Agencies by the Ministry of Justice, Management wish to clarify that details around Security, Special and Intelligence Operations are classified due to National Security requirements. The need to protect sources, methods and Tradecraft is critical for the effective execution of the operations mandate.*
- 1.1.2.13 *Nevertheless, been cognizant of (Regulation D.14, PFM Act of 2009) had at all times during the period under audit responded to the calls of National Legislature for these confidential and classified expenditures through Special and Committee Hearings. Inclusive of the amount in count 1.1.2.3, US\$232,277.75 covered Prosecution funds for the period under audit. Henceforth, we have attached vouchers and other supporting documents that fully address the related count raised herein.*

Auditor General's Position

- 1.1.2.14 We reviewed the documents subsequently provided by Management for Other Legal Fees Expenditures after our audit execution and have adjusted the transactions to be accounted for by Management to: US\$1,562,792.42 (US\$1,795,070.17 - US\$232,277.75). Management did not provide supporting documents including field activities reports for Intelligence Services, Special Operations, Security Operation Services and Special Operation Services as requested.
- 1.1.2.15 The PFM Act of 2009 as Amended and Restated 2019 and its enabling regulations requires that all expenditure incurred are adequately supported by invoices, delivery notes and traceable to an inventory system and other documents. Going forward, Management should ensure that all payments are adequately supported by adequate supporting documents.
- 1.1.2.16 Section 5.2 A of the GAC Act of 2014 states that "the Auditor General and staff of the General Auditing Commission, shall have the right to full and unrestricted access to information from entities being audited within a reasonable period of time that is required to fulfill the responsibilities under this Act. Staff of the audited entities shall provide the required information and explanations to the staff of the General Auditing Commission.
- 1.1.2.17 Additionally, Section 6.5 - Conflict with other legislations states "notwithstanding any law to the contrary the provisions of this law shall prevail.
- 1.1.2.18 Also, section 4.2 D Audit reports to the National Legislature shall not include information that in the opinion of the General Auditing Commission could prejudice the international relations, National interest or security of the Republic.



1.1.2.19 Therefore, Management should submit all supporting documents relative to the transactions above to the Office of the Auditor General for validation within thirty (30) days after the issuance of this report to the National Legislature.

1.1.2.20 Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.3 Non-Preparation and Submission of Financial Statements

Criteria

1.1.3.1 Part 1.3.4 of the International Public Sector Accounting Standards (IPSAS) Cash Basis of Accounting (November 2017) states: "An entity shall prepare and present financial statements which include the following components:

- (a) Statement of cash receipts and payments which recognizes all cash receipts, cash payments and cash balances controlled by the entity
- (b) Accounting policies and explanatory notes; and
- (c) When the entity makes publicly available its approved budget, a comparison of budget and actual amounts either as a separate additional financial statement or as a budget and actual column in the statement of cash receipt and payments in accordance with paragraph 1.7.8 of this Standard"

Observation

1.1.3.2 During the audit, we observed no evidence that Management prepared and submitted IPSAS cash basis financial statements as adopted by the Government of Liberia for the period ended July 1, 2017 to June 30 2019.

Risk

1.1.3.3 Failure of Management to prepare and present approved financial statements may deny stakeholders information relevant for decision making.

1.1.3.4 Management may not fully account for activities of the entity.

Recommendation

1.1.3.5 The Management should prepare and present financial statements in line with the GoL reporting framework: IPSAS Cash Basis.

1.1.3.6 Going forward, Management should ensure that approved Financial Statements are presented to the Offices of the Auditor General and Comptroller & Accountant General three months after the end of the fiscal period in line with the PFM Act.

1.1.3.7 All financial statements prepared and approved for the period should be adequately documented and filed to facilitate future review.



Management's Response

- 1.1.3.8 Management notes your audit assertion as outlined. Management has instituted strong measures for the timely preparation of Financial Statements in fulfilment of Part 1.3.4 of the International Public Sector Accounting Standards (IPSAS) Cash Basis of Accounting (November 2017) states: "An entity shall prepare and present financial statements with all the components."

Auditor General's Position

- 1.1.3.9 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.4 No Books of Accounts

Criteria

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

Observation

- 1.1.4.2 During the audit, we observed no evidence of detailed ledgers for expenditure amounting to US\$19,930,665.88 as reported in the Ministry of Justice Fiscal Outturn/ Financial Statements for the period under audit. **See Table 2 for details and annexures 1a, b, c & d**

Table #2: No Books of Accounts

Descriptions	2017/2018 A	2018/2019 B	2019/2020 C	2020/2021 D	TOTAL E=(A+B+C+D)
Fiscal Outturns/MoJ Financial Statement	8,772,931	7,898,090	1,274,255.60	1,985,389.28	19,930,665.88

- 1.1.4.3 Additionally, we observed no evidence of an electronic cashbook and trial balance.

Risk

- 1.1.4.4 The completeness and accuracy of Revenue and expenditure may not be assured.
- 1.1.4.5 Management may not fully account for all activities of the entity.

Recommendation

- 1.1.4.6 Management should ensure that an electronic cashbook, detailed general ledgers, and trial balance are prepared to support the figures mentioned in the financial statement.
- 1.1.4.7 Management should procure and operationalize functional accounting software to record all financial transactions of the entity.
- 1.1.4.8 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 financial statements to facilitate the completeness and accuracy of the financial statements.

Management's Response

- 1.1.4.9 *Management notes your audit assertion as outlined. Management has put in place a manual and electronic cashbook system. Nevertheless, Management will ensure an automated control is established that will link the general ledger, and trial balance and facilitate the preparation of financial statements.*

Auditor General's Position

- 1.1.4.10 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendations during a subsequent audit. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated in 2019.

1.1.5 Discrepancy among Fiscal Outturn Report, Financial Statement, and IFMIS Ledger

Criteria

- 1.1.5.1 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 or applied by statute to, the services under the control of his or her ministry or agency".
- 1.1.5.2 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

- 1.1.6** During the audit, we observed that the IFMIS Ledger, Fiscal Outturn Report and the Financial Statement used for the recording of financial transaction of the entity did not reconcile. **See table 3**

Table #3: Discrepancy among Fiscal Outturn Report, Financial Statement, and IFMIS Ledger

Fiscal Period	IFMIS Ledger A	Fiscal Outturn B	MoJ Financial Statements
2017/2018	8,521,183.08	8,772,931	No Financial Statements
2018/2019	9,203,534.89	7,898,090	No Financial Statements
2019/2020	9,338,707.85	7,238,664	6,916,146.71
2020/2021	33,351,363.22	32,028,355.86	32,028,355.22
Total	60,414,789.04	55,938,041	38,944,501.93

Risk

- 1.1.6.1 The completeness and accuracy of revenues and expenditures may not be assured. Therefore, the financial statements may be misstated. Management may not account for all of its transactions.

Recommendation

- 1.1.6.2 Management should account for the variance among the IFMIS Ledger, the Fiscal Outturn Report and the Financial Statements on an annual basis, as part of Management's response to this Management Letter.
- 1.1.6.3 Going forward, Management should conduct periodic (monthly) reconciliation among the IFMIS Ledger, Fiscal Outturn Reports and Financial Statements. Variances identified should be investigated and adjusted where applicable in the timely manner. Evidence of periodic reconciliation should be adequately documented and file to facilitate future review.

Management's Response

- 1.1.6.4 *Management notes your audit assertion as outlined. Going forward, Management will ensure periodic (monthly) reconciliation among the IFMIS Ledger, Fiscal Outturn Reports and Financial Statement. Variances identified will be investigated and adjusted where applicable in the timely manner.*

Auditor General's Position

- 1.1.6.5 We acknowledge Management's assertions. However, Management did not account for the variances among the IFMIS Ledger, the Fiscal Outturn Report and the Financial Statements. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.7 Non-Withholding and Remittance of Income Tax

Criteria

- 1.1.7.1 Section 200 of the Revenue Code of Liberia 2000 as amended in 2011 requires that an

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

- 1.1.7.2 Further, Section 905 (J) and (M) of the Revenue Code of Liberia Act of 2000 states that; "Within 10 days after the last day of the month, payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month", and (m) stipulates "a person who has a withholding obligation under this section and fails to withhold and remit the amount of tax required to be withheld is subject to Section 52 penalty for late payment and failure to pay".
- 1.1.7.3 Section 905(a) of the Revenue code of Liberia 2000 Regulations. Payers of Wages or Salary to Employees. Resident persons who make payments to resident natural persons pursuant to a contract of employment are required to withhold income tax on payments to employees according to the schedule established in Section 200. Withheld amounts are to be deducted from every payment due to an employee and to be paid over to the Government on a monthly basis, with payments due within 10 days of the last day of each month.

Observation

- 1.1.7.4 During the audit, we observed no evidence of withholding and remittance of personal income tax from consultancy amounting to US\$46,050.81 as required. See table 4 and Annexure 2a, b, c & d for details.

Table #4: Non-Withholding and Remittance of Income Tax

Descriptions	2017/2018 A	2018/2019 B	2019/2020 C	2020/2021 D	TOTAL E=(A+B+C+D)
Taxes not withheld	12,505	16,003.21	13,057.05	4,485.55	46,050.81

Risk

- 1.1.7.5 Failure to withhold and remit PIT may deny GoL of much-needed tax revenue.
- 1.1.7.6 Management may be noncompliant with Section (905) J. of the Revenue Code of Liberia 2000, which may result in to penalties for late payment and failure to pay. Please see Section 52 of the Revenue Code of Liberia as referenced above.
- 1.1.7.7 Non-remittance of PIT may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

- 1.1.7.8 Management should provide substantive justification for not withholding and remitting PIT for consultancy contract.
- 1.1.7.9 Going forward, Management should facilitate timely withholding and remittance of PIT for



all consultancy contracts in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.

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

Management's Response

- 1.1.7.11 *Management notes your audit assertion as outlined. Going forward, Management will facilitate timely withholding and remittance of PIT for all consultancy contracts in keeping with Section 905(J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.*

Auditor General's Position

- 1.1.7.12 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during a subsequent audit. Therefore, Management is in breach of financial discipline in line with Section 905(J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.

1.1.8 Non-Withholding and Remittance of GST Taxes

Criteria

- 1.1.8.1 Section 905(n) of the Revenue Code of Liberia 2000 as amended in 2011 states that Payments by Government Agency. A government agency that makes a payment to a resident in circumstances other than those described in subsections (a) through (i) is required to withhold a portion of the payment as specified in regulations, but not more than 4%.

Observation

- 1.1.8.2 During the audit, we observed no evidence of Goods & Services tax (GST) being withheld and remitted into GoL Revenue Account for the purchase of goods and services in the amount of US\$89,510.00 representing income tax withheld from vendors/Suppliers of the MoJ. **See table 5 and annexure 3 for details**

Table#5: Non-Withholding and Remittance of GST Taxes

Years	Non-Withholding and Remittance of 4% GST
2017/2018	14,993.07
2018/2019	37,848.42
2019/2020	16,319.56
2020/2021	20,349.42
Total	89,510.47

Risk

- 1.1.8.3 Failure to deduct and remit taxes withheld, may deny GoL of much needed tax revenue.
- 1.1.8.4 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.



- 1.1.8.5 Non-remittance of withholding taxes may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendations

- 1.1.8.6 Management should provide substantive justification for not withholding and remitting GST.
- 1.1.8.7 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 (n) of the Revenue Code of Liberia Act of 2000 as amended in 2011.
- 1.1.8.8 Evidence of remittances including original copies of flag receipts and other supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.8.9 *Management notes your audit assertion as outlined. Management has initiated the withholding of GST on all goods and services procured and facilitate full remittance of GST to the General Revenue Account in keeping with Section 905 (n) of the Revenue Code of Liberia Act of 2000 as amended in 2011.*

Auditor General's Position

- 1.1.8.10 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit. Therefore, Management is in breach of financial discipline in line with Section 905(J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.

1.1.9 Non-Preparation of Bank Reconciliation Statements

Criteria

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

Observation

- 1.1.9.2 During the audit, we observed no evidence of bank reconciliation statements for the following banks accounts during FY 2017/2018, FY 2018/2019, FY 2019/2020 and FY 2020/2021. **See table 6 for details.**

Table #6: Non-Preparation of Bank Reconciliation Statements

Bank/Cash	Account#
Central Bank of Liberia	11502021801
Central Bank of Liberia	11502021870
Central Bank of Liberia	11501010549
Central Bank of Liberia	11502021863



Bank/Cash	Account#
Central Bank of Liberia	11102006642
Central Bank of Liberia	11101003905
Central Bank of Liberia	11502021856

Risk

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

Recommendation

- 1.1.9.4 Management should ensure that monthly bank reconciliation reports are prepared for each operational and designated accounts established by the Ministry.
- 1.1.9.5 Monthly bank reconciliation statements should be prepared, reviewed and approved by individuals with the relevant qualification, experience and seniority.
- 1.1.9.6 Evidence of monthly bank reconciliation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.9.7 *Management notes your assertion as outlined. Management has initiated the preparation of monthly bank reconciliation of all operational and designated accounts established by the Ministry. The reconciliation has preparer, reviewer and approval with the relevant qualification, experience and seniority.*

Auditor General's Position

- 1.1.9.8 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.10 Irregularities Associated with Petty Cash

Criteria

- 1.1.10.1 According to MoJ Financial Management Policies and Procedure Manual section 4.1 (d) 'The petty cash custodian prepares a petty cash utilization Report and raises a disbursement request for the replenishment amount.
- 1.1.10.2 Regulation S.2 (2) of the PFM Act of 2009 as restated in 2019 states: "Strong rooms, safes or strong boxes provided for the safe custody of public moneys and valuables in a government agency's departments and offices in which such moneys or valuables are received and retained either temporarily or permanently, shall be fitted with two different locks, the keys or combinations of which shall be held by the head of government agency and the Controller".



Observation

- 1.1.10.3 During the audit, we observed the following irregularities associated with petty cash of the entity:
- Petty cash and near cash items (such as cheques, fuel coupons and calling cards etc) were kept in a metallic safe, but the facility was not protected by a metallic door
 - There was no evidence of petty cash requisitions.
 - The nature of petty transactions was inconsistent with the approved petty cash policy.
 - Petty cash was replenished without evidence of expenditure/liquidation reports.

Risk

- 1.1.10.4 Petty cash may be susceptible to theft if maintained in an unsafe facility or exposed to unauthorized personnel.
- 1.1.10.5 Inconsistency in the nature of transactions may facilitate non-compliance with approved procurement laws and regulations and the approved petty cash policy.
- 1.1.10.6 Replenishing petty cash without expenditure/liquidation reports may lead to misappropriation of petty cash fund.

Recommendation

- 1.1.10.7 Management should ensure that the facility used for storage of petty cash is protected by a metallic door. Management should also ensure that the facility is restricted to authorized persons at all times.
- 1.1.10.8 Management should facilitate segregation of duties over the storage, processing and approval of petty cash transactions. Petty cash transactions should be managed by the Cashier, and approved by the Chief Accountant and/or Comptroller.
- 1.1.10.9 Management should facilitate the timely liquidation of petty cash transactions through preparation and approval of periodic expenditure reports before petty cash is replenished. Evidence of periodic expenditure/liquidation reports along with all supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.10.10 *Management notes your audit assertion as outlined. Management has initiated the processing and approval of petty cash transactions and evidence of periodic expenditure/liquidation report along with all supporting records are documented and filed to facilitate future review.*

Auditor General's Position

- 1.1.10.11 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.



1.2 Governance Issues

1.2.1 Non-Retirement of Foreign Travel DSA

Criteria

- 1.2.1.1 Section 29 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

- 1.2.1.2 During the audit, we observed a total amount of US\$33,537.18 was disbursed to staff of the entity as DSA for foreign travel without evidence of retirement. **See Table 7 below**

Table #7: Non-Retirement of Foreign Travel DSA

Descriptions	2017/2018 A	2018/2019 B	2019/2020 C	2020/2021 D	TOTAL E=(A+B+C+D)
Travel	4,093.00	0	7,859.00	21,585.18	33,537.18

Risk

- 1.2.1.3 Failure to retire travel advances paid as DSA may lead to mismanagement of funds.
- 1.2.1.4 Expenditure may be misstated in the financial statements.
- 1.2.1.5 The authenticity of the transactions may be impaired.
- 1.2.1.6 Management may be in violation of GoL Revised Travel Ordinance.

Recommendation

- 1.2.1.7 Management should ensure that all travel advances are adequately retired with the original copies of receipts and activities reports to justify the regularity of the transactions.
- 1.2.1.8 Evidence of travel retirement forms, original copies of receipts and travel activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.1.9 *Management notes your audit assertion as outlined. Management has initiated the retirement of all travels; with retirement forms, original copies of receipts and travel activities reports been adequately documented and filed to facilitate future review.*

Auditor General's Position

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

1.2.2 Irregularities Associated with Fixed Assets Management

Criteria

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

Observation

- 1.2.2.2 During the audit, we observed the following irregularities associated with the entity's Fixed Assets Management System:
- The fixed assets register did not contain all the relevant columns.
 - The fixed assets register was not regularly updated.
 - Most fixed assets of the entity were not coded.
 - There was no evidence of periodic physical verification of assets by Management
 - There was no evidence of movement of assets form.
 - There was no history of disposal of assets
 - Fixed assets within a given vicinity were not displayed as required by the PFM Act.

Risk

- 1.2.2.3 Fixed Assets may be misstated (Over/understated).
- 1.2.2.4 Fixed Assets may be damaged or impaired but their values are still on the books.
- 1.2.2.5 Fixed Assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.2.2.6 The lack of asset movement log may make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.
- 1.2.2.7 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.
- 1.2.2.8 Fixed Assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

- 1.2.2.9 Management should operationalize the approved fixed asset management policy to regulate fixed assets activities of the entity.



- 1.2.2.10 Management should ensure that the fixed assets register is updated to reflect the following columns; description, class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset.
- 1.2.2.11 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.
- 1.2.2.12 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.
- 1.2.2.13 The Fixed Assets Register should be updated periodically to reflect all the entity's assets.
- 1.2.2.14 Fixed Assets within a particular vicinity should be clearly displayed as required by the PFM Act.
- 1.2.2.15 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

- 1.2.2.16 *Management acknowledged your audit assertion. Management has operationalized by drafting a policy on Fixed Assets Management, begins the coding of all assets of the Ministry, establish Asset Register to fully account for all fixed assets procured and donated to the Ministry. Additionally, the Ministry had established the Fixed Assets Management unit of the Ministry.*

Auditor General's Position

- 1.2.2.17 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.2.3 No Evidence of Quarterly Budget Performance Reports

Criteria

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



Observation

- 1.2.4** During the audit, we observed that Management operated the Ministry with the amount of US\$29,982,400.00 for FY 2017/2018, 2018/2019, 2019/2020 and 2020/2021 without evidence of Quarterly Budget Performance Reports. **See Table 8 below.**

Table #8: No Evidence of Quarterly Budget Performance Reports

Descriptions	2017/2018 A	2018/2019 B	2019/2020 C	2020/2021 D	TOTAL E=(A+B+C+D)
Actual per Budget	8,772,931	7,898,090	6,916,146.71	32,028,355.22	55,615,522.92

Risk

- 1.2.4.1 In the absence of Quarterly Budget Performance Report, revenue and expenditure may not be reliably measured, this may lead to under receipt of budgeted revenue or over expenditure.

Recommendation

- 1.2.4.2 Management should ensure timely preparation of Quarterly Budget Performance Reports in line with the PFM Act of 2009.
- 1.2.4.3 Evidence of Quarterly and Annual Budget Performance Reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.4.4 *Management acknowledged your audit concerns. Management also has initiated the timely preparation of Quarterly Budget Performance Reports in line with the PFM Act of 2009 with adequate documentation and filed to facilitate future review.*

Auditor General's Position

- 1.2.4.5 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.2.5 Irregularities Associated with Procurement Management

Criteria

- 1.2.5.1 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".

1.2.5.2 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

1.2.5.3 During the audit, we observed the following irregularities associated with the procurement system:

- There was no functional procurement committee evidence by the absence of meeting minutes and periodic reports.
- There was no evidence of annual procurement plan approved by PPCC.
- There was no evidence of periodic (quarterly and annual) procurement activities report submitted to PPCC.
- No evidence of application of the requisite methods (Request for quotation, national competitive bidding, sole sourcing, restricted bidding, international competitive bidding, etc.) where applicable. **See Table 9 for detail:**

Table #9: Irregularities Associated with Procurement Management

Descriptions	2017/201 8 A	2018/201 9 B	2019/202 0 C	2020/202 1 D	TOTAL E=(A+B+C+ D)
Payment for Fuel& Lubricant, Rental, Food & Catering	652,817.50	342,505.00	591,989.00	921,487.89	2,508,799.39

Risk

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

1.2.5.5 The lack of an approved procurement plan may lead to discretionary expenditure, waste and impair value for money.



- 1.2.5.6 In the absence of quarterly procurement activities' reports, Management may be in noncompliance with the PPC Act of 2005 as amended and restated in 2010.
- 1.2.5.7 Management may not adequately account for its procurement activities and impair effective monitoring of its procurement activities by the PPCC.
- 1.2.5.8 The non-application of the requisite procurement method may impair the achievement of value for money and facilitate fraudulent procurement activities.

Recommendation

- 1.2.5.9 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.
- 1.2.5.10 Management should establish a functional procurement committee evidence by the documentation of meeting minutes and periodic reports.
- 1.2.5.11 Management should facilitate the approval of annual procurement plan by PPCC. All unplanned procurement activities should be subsequently submitted to the PPCC for approval before execution.
- 1.2.5.12 Management should facilitate the preparation and submission of quarterly and annual procurement activities reports to the PPCC as required by the PPC Act of 2005 as amended and restated in 2010.

Management's Response

- 1.2.5.13 *Management acknowledged your audit concerns. Management had in place a functional Procurement Committee, see attached exhibits of the procurement referencing the committee minutes for the period under audit. Additionally, Management has always produced an annual procurement-plans that are duly approved by PPCC with appropriate procurement methods. Kindly see attached exhibits.*

Auditor General's Position

- 1.2.5.14 Management's provision of documents after our review, does not guarantee Management effective control of the procurement process of the entity.
- 1.2.5.15 Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner.

1.2.6 Irregularities Associated with Inventory Management System Criteria

- 1.2.6.1 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

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

- 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

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

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

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

Recommendation

1.2.6.6 Management should operationalize the approved inventory management policy to regulate inventory management of the entity. The policy should be updated to 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.

1.2.6.7 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.

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

1.2.6.9 Inventory should be systematically arranged on shelves, comprehensively and



systematically labelled to facilitate effective monitoring, evaluation and recording of inventories.

- 1.2.6.10 Management should perform periodic physical verification of inventory and review of systems and records. Appropriate adjustments should be made where applicable.
- 1.2.6.11 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

- 1.2.6.12 *Management acknowledge your audit concerns. Going forward, Management is currently working on plans to 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.*

Auditor General's Position

- 1.2.6.13 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.2.7 Irregularities Associated with Fuel Management

Criteria

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

Observation

- 1.2.7.2 During the audit, we observed the following irregularities associated with fuel management:
- No approved fuel management policy.
 - Fuel expenditures were not consistent with the approved annual procurement plan and budget.
 - No evidence of fuel distribution and consumption log.
 - Unutilized fuel was not duly accounted for.

Risk

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



1.2.7.4 Fuel procured may not be based on actual consumption.

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

Recommendation

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

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

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

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

Management's Response

1.2.7.10 *Management acknowledged your audit concerns. Going forward, Management will develop, approve and operationalize a policy on fuel procurement, distribution, consumption and ensure that proper records are maintained. Nevertheless, kindly see attached previous fuel log for the period under audit.*

Auditor General's Position

1.2.7.11 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.2.8 Non-remittance of NASSCORP'S Contributions

Criteria

1.2.8.1 Section 89.16(a) of the NASSCORP New Act and published February 13,2017 states that "The contribution payable under this Act in respect of an employee shall comprise contribution payable by the employer (hereinafter referred to as the employer's contribution) and contribution payable by the employee (hereinafter referred to as the employee's contribution) and shall be paid to the Corporation. Contribution rate shall be total 10% of the total gross remuneration of each employee;2% under the Employment Injury Scheme payable by the employer; 4% employer contribution and 4% employee contribution to be remitted by the employer.""



Observation

- 1.2.8.2 During the audit, we observe no evidence of payment receipts for remittance of employee's and employer's social security contributions made to NASSCORP for the period under audit.

Risk

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

Recommendation

- 1.2.8.6 A payment plan should be crafted and agreed between MoJ 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.
- 1.2.8.7 Management should facilitate full payment of employees and employer's contributions to NASSCORP on a consistent and timely basis.
- 1.2.8.8 Management should ensure that a comprehensive reconciliation is performed with NASSCORP records to ensure that individual employees social security contributions are duly allocated and compiled to validate the completeness and accuracy of employees' social security contributions.
- 1.2.8.9 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.
- 1.2.8.10 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

- 1.2.8.11 *Management acknowledged your audit concerns. Let it be made clear the NASSCORP deduction and remittance is the sole responsibility of the Ministry of Finance & Development Planning on behave of the Ministry. Nevertheless, Management is currently working on plans to work with NASSCORP on settlement of arrears, comprehensive reconciliation is performed to ensure that individual employees social security contributions are duly allocated and validated, monthly social security contribution and all relevant supporting records are adequately documented and filed to facilitate future review.*



Auditor General's Position

- 1.2.8.12 We acknowledge Management's assertions. However, Management did not provide evidence of payment receipts for remittance of employees' and employer contribution made to NASSCORP for the period under audit. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.2.9 Employees Performance Appraisal

Criteria

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

Observation

- 1.2.9.2 During the audit, we observed that Ministry of Justice (MoJ) management conducted personnel performance planning and appraisal exercise under the civil service performance Management Policy to some of its employees instead of all employees as set forth by the CSA Performance Management Policy.

Risks

- 1.2.9.3 The lack of annual performance appraisal for some employees may lead to unnoticed and/or consistent poor performance thus undermining the objectives of the Ministry.
- 1.2.9.4 In the absence of a documented performance evaluation system, employee development plan may not be achieved thereby impairing the achievement of the Ministry objectives.
- 1.2.9.5 Employees may be promoted or demoted on a discretionary basis.

Recommendation

- 1.2.9.6 Management should facilitate the conduct of annual performance evaluation for all MoJ staff. Performance goals should be clearly defined and documented for all positions.
- 1.2.9.7 Employees should be familiarized with performance goals and be given the opportunity to periodically evaluate themselves against set goals. Subsequently, performance managers/supervisors should evaluate the performance of assigned employees against set goals and update the employees about the result of the evaluation including areas of targeted development.

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

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

Management's Response

1.2.9.10 *Management acknowledged your audit concerns. Management had in place a functional employees performance appraisal system. Of recent, Management invited the Civil Service Agency (CSA) to provide refresher training on employee performance management.*

Auditor General's Position

1.2.9.11 Management's assertion did not adequately address the issue raised. Going forward, Management should facilitate the conduct of annual performance evaluation for all Ministry of Justice staff.

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

1.2.10 No Strategic and Operational Plan

Criteria

1.2.10.1 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;

1.2.10.2 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 to its strategic plans and estimates in order to fulfill the requirements of the Government's macro-economic policy and fiscal framework."

Observation

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

Risk

1.2.10.4 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.



1.2.10.5 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

1.2.10.6 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.

1.2.10.7 The strategic and operational plans should be monitored and assessed on a periodic basis. Adjustments should be implemented where applicable.

1.2.10.8 Evidence of approved strategic and operational plans should be adequately documented and filed to facilitate future review.

Management's Response

1.2.10.9 *Management acknowledged your audit concerns. Management has in place a five (5) years Strategic Plan that ended in 2023 and is currently working on another five (5) years Strategic plan. Nevertheless, Management will adhere to the recommendation herein.*

Auditor General's Position

1.2.10.10 Management's assertion did not adequately address the issue raised. Going forward, 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 and timelines for the implementation of goals cataloged therein.

1.2.10.11 Therefore, we maintain our findings and recommendations. We will follow-up on the Implementation of our recommendations during subsequent audit

1.2.11 No Evidence of Internal Budget

Criteria

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



Observation

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

Risk

- 1.2.11.3 The completeness and accuracy of revenue and expenditures may not be assured. This may lead to subsequent misstatement of financial statements.
- 1.2.11.4 Management may not fully account for activities/assets of the entity.
- 1.2.11.5 Management may not pursue and collect all projected revenue. Unplanned approved projected expenditures may facilitate misapplication and misappropriation of public funds.

Recommendation

- 1.2.11.6 Management should facilitate the preparation of annual budgets comprehensively cataloging all projected sources of revenue of the entity and planned expenditures. The annual budget should be subsequently approved by the relevant authority.
- 1.2.11.7 Evidence of approved annual budgets should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.11.8 *Management acknowledged your audit concerns. Management had in place internal Budget preparation process every fiscal period. At the beginning of every fiscal period the Ministry of Justice prepared and submits to the National Legislature its budgets and revenue performance to the joint houses committee on Ways, Means and Finance as required by law. Most of these reports were available but due to the relocation of the Ministry from the 9th to 14th Streets we couldn't locate them.*

Auditor General's Position

- 1.2.11.9 Management's assertion did not adequately address the issue raised. Going forward, Management should facilitate the preparation of annual budgets comprehensively cataloging all projected sources of revenue of the entity and planned expenditures. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.2.12 No Annual Report

Criteria

- 1.2.12.1 PFM Regulations M.10. (P1) states that 'Within one month after the end of the previous fiscal quarter financial statements covering the previous quarter shall be prepared by each State-Owned Enterprise and transmitted to the Auditor-General, the Minister, the sector minister, the Bureau of State Enterprises, and the Comptroller-General in respect of each quarter.'

Observation

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

Risk

- 1.2.12.3 Significant activities, achievement, challenges and measures to mitigate challenges may not be adequately documented. This may impair institutional performance measurement and the development of remediation strategy to address existing challenges and constraints.
- 1.2.12.4 Information to facilitate institutional memory, expedite learning curves and provision of current administrative and operational status of the entity may not be available.

Recommendation

- 1.2.12.5 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.
- 1.2.12.6 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 and the sector minister (where applicable). Evidence of approved annual administrative and operational activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.12.7 *Management acknowledged your audit concerns. Going forward, Management will ensure the preparation and approval of administrative activities report on an annual basis and submits same to the Office of the Auditor General, the Comptroller and Accountant*

Auditor General's Position

- 1.2.12.8 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.2.13 IT Strategic Plan

Criteria

- 1.2.13.1 Control Objectives for Information and Related Technologies (COBIT) 5-APO02 requires an entity to create a strategic plan that defines, in co-operation with relevant stakeholders, how IT-related goals will contribute to the enterprise's strategic goals. Include how IT will



support IT- enabled investment programs, business processes, IT services and IT assets. Direct IT to define the initiatives that will be required to close the gaps, the sourcing strategy, and the measurements to be used to monitor achievement of goals, then prioritize the initiatives and combine them in a high-level road map.

Observation

1.2.13.2 During the audit, we observed that Management has not developed an IT Strategic Plan.

Risk

1.2.13.3 The absence of an IT Strategic Plan may result in the acquisition and use of unsuitable ICT equipment and services.

1.2.13.4 Management may be unable to identify ICT gaps associated with the systems.

Recommendation

1.2.13.5 Management should develop approve and operationalize an IT Strategic Plan to support investment programs, business processes, IT services and IT assets.

1.2.13.6 Evidence of approved IT Strategic Plan should be adequately documented and filed to facilitate future review.

Management's Response

1.2.13.7 *Management acknowledged your audit assertion and going forward, Management will develop and operationalize an IT Strategic Plan to support investment programs, business processes, IT services and IT assets.*

Auditor General's Position

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

1.2.14 No Up-to-Date License Anti-Virus

Criteria

1.2.14.1 DSS01.04 of Cobit 5, Maintain measures for protection against environmental factors. Install specialized equipment and devices to monitor and control the environment.

Observation

1.2.14.2 During the audit, we observed that there is no License anti-virus on any of the computers or Desktops within the Entity.

Risk

1.2.14.3 IT system may be interrupted and/or data may be corrupted.



1.2.14.4 Unlicensed, expired and outdated virus definition creates a false sense of security and open doors to countless cyber threats especially malware and ransomware which may completely paralyze a system by locking all valuable data on a user's computer.

Recommendation

1.2.14.5 Management should Purchase a license anti-virus so as to avoid IT services interruption and Data corruption.

1.2.14.6 Management should ensure that all computers (laptops and desktops) are secured with licensed, unexpired and updated virus definitions at all times.

Management's Response

1.2.14.7 *Management acknowledged your audit assertion and going forward, Management will ensure the procurement of a license anti-virus as to avoid IT services interruption and Data corruption.*

Auditor General's Position

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

1.2.15 Lack of Safety Equipment

Criteria

1.2.15.1 DSS01.05 Manage facilities, including power and communications equipment, in line with laws and regulations, technical and business requirements, vendor specifications, and health and safety guidelines.

Observation

1.2.15.2 During the audit, we observed no evidence of fire extinguishers and smoke detectors to alert personnel in the event of a fire incident nor was there a fire suppression system to mitigate the risk of fire incidents.

1.2.15.3 Additionally, there was no evidence of fire drills performed at the entity.

Risk

1.2.15.4 The lack of fire safety equipment and fire drills may lead to Management unpreparedness to respond to hazards cause by fire outbreak.

Recommendation

1.2.15.5 Management should facilitate the procurement of fire suppression system (fire alarms, sprinkler, fire extinguishers, etc.). Additionally, Management should conduct routine training of staff on usage of equipment and response action during fire outbreak.



Management's Response

- 1.2.15.6 *Management acknowledged your audit assertion and going forward, Management will ensure the procurement of safety equipment (fire alarms, sprinkler, fire extinguishers, etc.) and conduct a routine training of staff on the usage of the equipment and response action during fire outbreak.*

Auditor General's Position

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

1.2.16 Threat to Business Continuity

Criteria

- 1.2.16.1 Dss04.02 of COBIT 5 - maintain a continuity strategy, evaluate business continuity management options and choose a cost-effective and viable continuity strategy that will ensure enterprise recovery and continuity in the face of a disaster or other major incident or disruption. Business continuity management proactively improves the enterprise's resilience against operational disruptions and provides the capacity to adequately react to threats.

Observation

- 1.2.16.2 During the audit, we observed from assessment performed on the readiness of Management in case of a disruption revealed the following exceptions;
- a) No evidence of a Business Continuity Plan (BCP)
 - b) No evidence of a Disaster Recovery Plan or Site
 - c) No evidence of a Network redundancy
- 1.2.16.3 Business Continuity Plan (BCP) and Disaster Recovery Plan (DRP) - are sets of activities that result in the ongoing preparedness for disaster that continually adapts to changes in business conditions for improvement. It describes the requirement to restore critical systems and other critical assets, whether in alternate or primary locations.
- 1.2.16.4 Disaster Recovery Plan or Site - is a location where an organization can relocate following a disaster for all critical information and information assets.
- 1.2.16.5 Network redundancy - is a process through which additional or alternate instances of network devices, equipment and communication mediums are installed within a network infrastructure. It is a method for ensuring network availability in case of a network device or path failure and unavailability. As such, it provides a means of a network failover.

Risk

- 1.2.16.6 Failure to develop an approved business continuity plan, disaster recovery plan and network redundancy may result in loss of transactions data in situations where the impact of a disruption on critical business functions occurs.

1.2.16.7 Additionally, the lack of an offsite backup facility may lead to loss of service to users, loss of credibility, incomplete and inaccurate records in the event of a disaster.

Recommendations

1.2.16.8 Management should develop, approve and operationalize an IT continuity plan, disaster recovery plan and network redundancy as part of their risk mitigation strategy. This may minimize the impact of disruptions on critical business functions and the recovery capability of all services.

1.2.16.9 Additionally, Management should obtain an offsite secure location backup facility to provide disaster recovery protection that will safeguard the business and its resources from future disasters.

Management's Response

1.2.16.10 *Management acknowledged your audit assertion and going forward, Management will develop, approve and operationalize an IT continuity plan, disaster recovery plan and network redundancy as part of the risk mitigation strategy. Management will also obtain an offsite secure location backup facility to provide disaster recovery protection.*

Auditor General's Position

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

1.2.17 No Offsite Backup

Criteria

1.2.17.1 DS4.9 of CoBiT4.1 state that: Offsite Backup Storage Store all critical backup media, documentation and other IT resources necessary for IT recovery and business continuity plans.

1.2.17.2 12.3 of ISO/IEC 27002 states that: Backup copies of information, software and system images should be taken and tested regularly in accordance with an agreed backup policy.

Observation

1.2.17.3 During the audit, we observed that Management did not have an offsite backup facility; however, backup is carryout and maintained on site in the same facility.

Risk

1.2.17.4 The lack of an offsite backup facility may lead to loss of service to users, loss of credibility, incomplete and inaccurate records in the event of disaster.

Recommendation

1.2.17.5 Management should obtain an offsite backup facility to safeguard the business and IT resources that are necessary for IT recovery from future disaster.

Management's Response

- 1.2.17.6 *Management acknowledged your audit assertion and going forward, Management Will develop, approve and operationalize an IT continuity plan, disaster recovery plan and network redundancy as part of the risk mitigation strategy. Management will also obtain an offsite secure location backup facility to provide disaster recovery protection.*

Auditor General's Position

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

1.2.18 Lack of Policies and Procedures

Criteria

- 1.2.18.1 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".
- 1.2.18.2 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.

Observation

- 1.2.18.3 During the audit, we observed that Management did not develop policies to guide its operations with respect to the following:
- Risk Management
 - Salary Structure/Pay Grade
 - ICT
 - Fuel and Scratch Cards Management
 - Human Resource Management
 - Scholarship Management

Risk

- 1.2.18.4 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

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



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

Management's Response

- 1.2.18.7 *Management acknowledge your audit assertion and going forward, Management will ensure that the observation and recommendations herein are fully adhere to.*

Auditor General's Position

- 1.2.18.8 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

ANNEXURES

Annexure 1a: No Supporting General Ledger (2017/2018)

No.	Description	Amount in US\$
1	Basic Salary - Paramilitary Service	969,627
2	Basic Salary-Civil Service	1,124,386
3	Cleaning Materials and Services	9,266
4	Consultancy Services	169,104
5	Drugs and Medical Consumables	4,060
6	Electricity	48,571
7	Food and Catering Services	422,750
8	Foreign Travel-Daily Subsistence Allowance	3,030
9	Foreign Travel-Incidental Allowance	290
10	Foreign Travel-Means of travel	4,081
11	Fuel and Lubricants – Generator	6,200
12	Fuel and Lubricants - Vehicles	47,240
13	General Allowance	4,628,232
14	Intelligence Services	100,000
15	Office Building Rental and Lease	184,000
16	Operational Expense	60,000
17	Other Legal fees	250,000
18	other Rental and Lease	231,000
19	Printing, Binding and Publications Services	12,529
20	Repairs and Maintenance – Equipment	112,000
21	Repairs and Maintenance – Motor Cycles and Other	4,000
22	Repairs and Maintenance - Vehicles	59,280
23	Repairs and Maintenance –Civil	32,410
24	Security Operations	115,000
25	Special Operations Services	41,000
26	Staff Training	2,700
27	Stationery	26,082
28	Telecommunications, Internet, Postage and Courier	11,193
29	Uniforms and Specialized Cloth	4,900
30	Vehicle Rental and Lease	84,000
31	Water & Sewer	3,000
32	Water and Sewage	3,000
Total Expenses		8,772,931

Annexure 1b No Supporting General Ledger (2018/2019)

No.	Description	Amount in USD
1.	Basic Salary - Civil Service	1,124,386
2.	Basic Salary - Paramilitary Service	4,178,415
3.	Cleaning Materials and Services	8,966
4.	Consultancy Services	171,134
5.	Drugs and Medical Consumables	2,030
6.	Electricity	10,000
7.	Food and Catering Services	460,573
8.	Foreign Travel-Daily Subsistence Allowance	28,952
9.	Foreign Travel-Incidental Allowance	2,790
10.	Foreign Travel-Means of travel	18,902
11.	Fuel and Lubricants – Generator	7,907
12.	Fuel and Lubricants - Vehicles	19,870
13.	General Allowance	629,280
14.	Office Building Rental and Lease	258,000
15.	Other Legal Fees	250,000
16.	Other Rental and Lease	231,000
17.	Printing, Binding and Publications Services	2,084
18.	Repair and Maintenance–Civil	12,500
19.	Repair and Maintenance-Equipment	56,000
20.	Repairs and Maintenance – Motor Cycles and Other	2,000
21.	Repairs and Maintenance - Vehicles	35,568
22.	Repairs and Maintenance–Generators	1,600
23.	Security Operations	41,756
24.	Special Operations Services	315,000
25.	Staff Training – Local	2,700
26.	Stationery	10,191
27.	Telecommunications, Internet, Postage and Courier	3,355
28.	Uniforms and Specialized Cloth	2,450
29.	Vehicle Insurance	1,818
30.	Vehicle Rental and Lease	5,863
31.	Water and Sewage	3,000
Total		\$7,898,090

Annexure 1c No Supporting General Ledger (2019/2020)

Descriptions	Actual Amount in USD Per MOJ Financial Statement
Consultancy Services/Audit/Studies	113,620.10
Food and Catering Services	407,989.00
Other Legal Fees	157,100.00
Rent	184,000.00
Security Operations	228,358.50
Special Operation Services	175,329.00
Travel Expenses	7859
Total	\$1,274,255.60

Annexure 1d No Supporting general Ledger (2020/2021)

Descriptions	Actual Amount in USD Per MOJ Financial Statement
Cleaning Materials	500
Consultancy Services/Audit/Studies	44,855.55
Food and Catering Services	501,588.00
Fuel and Lubricants	7,814.77
Other Legal Fees	153,811.20
Rent	419,999.89
Security Operations	736,492.74
Special Operation Services	116,233.73
Stationery	1,096.42
Telecom.	2,996.98
Total	\$1,985,389.28

Annexure 2a Income Tax not Withheld and Remitted from Consultancy (FY 2017/2018)

Name of contractor (A)	Goods or Service supplied (B)	Amount (C)	10% withholding D= (D*C)
David Woah	Consultancy	2,500.00	250
David Woah	Consultancy	400	40
David Woah	Consultancy	400	40
David Woah ET-ALL	Consultancy	2,750.00	275
David Woah ET-ALL	Consultancy	5,500.00	550
David Woah ET-ALL	Consultancy	2,500.00	250
David Woah ET-ALL	Consultancy	2,500.00	250
David Woah ET-ALL	Consultancy	5,500.00	550
David Woah ET-ALL	Consultancy	5,500.00	5500
Ferrington G. Farngalo	Consultancy	2,750.00	275
Ferrington G. Farngalo	Consultancy	2,750.00	275
Ferrington G. Farngalo	Consultancy	400	40
Ferrington G. Farngalo	Consultancy	400	40
Ferrington G. Farngalo	Consultancy	2,500.00	250
Ferrington G. Farngalo	Consultancy	2,750.00	275
Ferrington G. Farngalo	Ferrington G. Farngalo	2,750.00	275
Ferrington G. Farngalo	Consultancy	5,500.00	550
Rebecca S. Brewer	Consultancy	2,500.00	250
Rebecca S. Brewer	Consultancy	2,750.00	250
Rebecca S. Brewer	Consultancy	2,750.00	275
Rebecca S. Brewer	Consultancy	400	40
Rebecca S. Brewer	Consultancy	2,500.00	250
Rebecca S. Brewer	Consultancy	2,500.00	250
Rebecca S. Brewer	Consultancy	800	80
Rebecca S. Brewer	Consultancy	400	40
Rebecca S. Brewer	Consultancy	5,500.00	550



AUDITOR GENERAL'S REPORT On the
Compliance Audit of the Ministry of Justice (MOJ)
For the Period July 1, 2017 to June 30, 2021

Name of contractor (A)	Goods or Service supplied (B)	Amount (C)	10% withholding D= (D*C)
Sunifu Sherif	Consultancy	400	40
Sunifu Sherif	Consultancy	2,750.00	275
Sunifu Sherif	Consultancy	2,750.00	275
Sunifu Sherif	Consultancy	400	40
Sunifu Sherif	Consultancy	2,750.00	275
Sunifu Sherif	Consultancy	2,750.00	275
Total			12,505.00

Annexure 2b Income Tax not Withheld and Remitted from Consultancy (FY 2018/2019)

Name of contractor	Goods or Service supplied	Amount US\$	10% withholding US\$
Audrey G.White	Consultancy	700.00	70.00
Audrey G.White	Consultancy	700.00	70.00
Betty Lamin Blamo	Consultancy	3,561.25	356.13
Betty Lamin Blamo	Consultancy	3,561.25	356.13
Betty Lamin Blamo	Consultancy	3,561.25	356.13
Betty Lamin Blamo	Consultancy	3,561.25	356.13
Betty Lamin Blamo	Consultancy	3,561.25	356.13
Betty Lamin Blamo	Consultancy	3,561.25	356.13
Black HAWK Security service	Consultancy	3,500.00	350.00
J DYEY ALLEN	Consultancy	2,775.00	277.50
J DYEY ALLEN	Consultancy	2,775.00	277.50
J DYEY ALLEN	Consultancy	2,775.00	277.50
J DYEY ALLEN	Consultancy	2,775.00	277.50
J DYEY ALLEN	Consultancy	2,775.00	277.50
J. Dyeu AllenET AL	Consultancy	12,086.25	1,208.63
J.Dyeu Allen	Consultancy	2,775.00	277.50
J.Dyeu Allen	Consultancy	2,775.00	277.50
J.Dyeu Allen	Consultancy	2,775.00	277.50
J.DYEY ALLEN	Consultancy	12,810.00	1,281.00
J.Dyeu Allen	Consultancy	2,775.00	277.50
J.Dyeu AllenET AL	Consultancy	4,941.00	494.10
James N.Nyepah ET AL	Consultancy	41,100.00	4,110.00
Lesah Norman	Consultancy	1,000.00	100.00
Lesah Norman	Consultancy	1,000.00	100.00
Mac.Net.Tech.Solution	Consultancy	4,000.00	400.00
Marvin Gray	Consultancy	2,375.00	237.50
Marvin Gray	Consultancy	2,375.00	237.50
Patience Anthony	Consultancy	450.00	45.00
Patience Anthony	Consultancy	450.00	45.00
REBCCA S.BREWER	Consultancy	475.00	47.50
Rebecca Lwerence	Consultancy	3,294.00	329.40



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Name of contractor	Goods or Service supplied	Amount US\$	10% withholding US\$
Rebecca S. Brewer	Consultancy	2,125.00	212.50
Rebecca S.Brewer	Consultancy	2,125.00	212.50
Rebecca S.Brewer	Consultancy	475.00	47.50
Rebecca S.Brewer	Consultancy	475.00	47.50
Rebecca S.Brewer	Consultancy	3,408.35	340.84
Rebecca S.Brewer	Consultancy	475.00	47.50
Rebecca S.Brewer	Consultancy	475.00	47.50
Rebecca S.Brewer	Consultancy	475.00	47.50
Rebecca S.Brewer	Consultancy	950.00	95.00
RebeccaS.Brewer	Consultancy	475.00	47.50
Rebecca S.Brewer	Consultancy	475.00	47.50
Robert L.Nyahn	Consultancy	2,375.00	237.50
Robert L.Nyahn	Consultancy	7,125.00	712.50
Theodoshal L W.Goger	Consultancy	500.00	50.00
Theodoshal L W.Goger	Consultancy	500.00	50.00
Total			16,003.25

Annexure 2c Income Tax not Withheld and Remitted from Consultancy (FY 2019/2020)

Name of Document (A)	Goods of Service supplied (B)	Amount US\$ (C)	10% Rate D= (D*C)
IFMIS	MOJ 40% USD of Consultancy Services for the month of July, 2019	5,180.00	518.00
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the month of July, 2019	7,769.38	776.94
IFMIS	MOJ 40% USD of Consultancy Services for the months of July to October, 2019	0	0
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the months of July to October, 2019	0	0
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the months of July to October, 2019	1,317.60	131.76
IFMIS	MOJ 40% USD of Consultancy Services for the months of July to October, 2019	7,685.39	768.54
IFMIS	MOJ 40% USD of Consultancy Services for the months of July to October, 2019	0	0
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the months of July to October, 2019	5,142.00	514.20
IFMIS	MOJ 40% USD of Consultancy Services for the months of July to October, 2019	0	0
IFMIS	MOJ 40% USD of Consultancy Services for the months of July to October, 2019	5,114.00	511.40
IFMIS	MOJ 40% USD of Consultancy Services for the months of July to October, 2019	0	0
IFMIS	MOJ 40% USD of Consultancy Services for the	5,124.00	512.40



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Name of Document (A)	Goods of Service supplied (B)	Amount US\$ (C)	10% Rate D= (D*C)
	months of July to October, 2019		
IFMIS	MOJ 40% USD of Consultancy Services for the months of July to October, 2019	0	0
IFMIS	MOJ 40% USD of Consultancy Services for the months of July to October, 2019	0	0
IFMIS	MOJ 40% USD of Consultancy Services for the month of July, 2019	1,317.60	131.76
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the month of July, 2019	1,976.24	197.62
IFMIS	MOJ 40% USD of Consultancy Services for the month of July, 2019	1,281.00	128.10
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the month of July, 2019	695.40	69.54
IFMIS	MOJ 40% USD of Consultancy Services for the month of November, 2019	173.84	17.38
IFMIS	MOJ 40% USD of Consultancy Services for the month of November, 2019	329.4	32.94
IFMIS	MOJ 40% USD of Consultancy Services for the month of November, 2019	256.2	25.62
IFMIS	MOJ 40% USD of Consultancy Services for the month of November, 2019	183	18.30
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the month of November, 2019	164.7	16.47
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the month of November, 2019	1,921.59	192.16
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the month of November, 2019	1,043.15	104.32
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the month of November, 2019	260.77	26.08
IFMIS	MOJ 40% USD of Consultancy Services for the month of November, 2019	494.12	49.41
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the month of November, 2019	384.32	38.43
IFMIS	MOJ 40% USD of Consultancy Services for the Month of December, 2019.	274.51	27.45
IFMIS	MOJ 40% USD of Consultancy Services for the Month of December, 2019.	247.01	24.70
IFMIS	MOJ 60% USD in LRDoF Consultancy Services for the Month of December, 2019.	256.2	25.62
IFMIS	MOJ 60% USD in LRDoF Consultancy Services for the Month of December, 2019.	384.32	38.43
IFMIS	MOJ 40% USD of Consultancy Services for the Month of October, 2019.	1,281.00	128.10
IFMIS	MOJ 60% USD in LRD of Consultancy Services	695.4	69.54

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Name of Document (A)	Goods of Service supplied (B)	Amount US\$ (C)	10% Rate D= (D*C)
	for the Month of October, 2019		
IFMIS	MOJ 40% USD of Consultancy Services for the Month of December, 2019.	1,921.59	192.16
IFMIS	MOJ 40% USD of Consultancy Services for the Month of December, 2019.	1,042.96	104.27
IFMIS	MOJ 40% USD of Consultancy Services for the Month of December, 2019.	173.84	17.38
IFMIS	MOJ 40% USD of Consultancy Services for the Month of December, 2019.	260.78	26.08
IFMIS	MOJ 40% USD of Consultancy Services for the Month of December, 2019.	173.84	17.38
IFMIS	MOJ 40% USD of Consultancy Services for the Month of December, 2019.	329.40	32.94
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of December, 2019.	256.2	25.62
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of December, 2019.	256.2	25.62
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of December, 2019.	183	18.30
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of December, 2019.	164.7	16.47
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of December, 2019.	260.72	26.07
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of December, 2019.	494.12	49.41
IFMIS	MOJ 40% USD in LRD of Consultancy Services for the Months of October to December, 2019..	384.32	38.43
IFMIS	MOJ 40% USD of Consultancy Services for the Months of October to December, 2019..	384.32	38.43
IFMIS	MOJ 40% USD of Consultancy Services for the Month of January and February, 2020.	274.51	27.45
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of January and February, 2020.	247.06	24.71
IFMIS	MOJ 40% USD of Consultancy Services for the Month of January, 2020.	6,588.32	658.83
IFMIS	MOJ 40% USD of Consultancy Services for the Month of January, 2020.	4,392.00	439.20
IFMIS	MOJ 40% USD of Consultancy Services for the Month of January, 2020.	2,488.80	248.88
IFMIS	MOJ 40% USD of Consultancy Services for the Month of January, 2020.	3,733.03	373.30
IFMIS	MOJ 40% USD of Consultancy Services for the Month of January, 2020.	1,281.00	128.10
IFMIS	MOJ 40% USD of Consultancy Services for the	1,647.00	164.70



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Name of Document (A)	Goods of Service supplied (B)	Amount US\$ (C)	10% Rate D= (D*C)
	Month of January, 2020.		
IFMIS	MOJ 40% USD of Consultancy Services for the Month of January, 2020.	173.84	17.38
IFMIS	MOJ 40% USD of Consultancy Services for the Month of January, 2020.	329.40	32.94
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of January, 2020.	256.20	25.62
IFMIS	MOJ 40% USD of Consultancy Services for the Months of January and February, 2020.	256.20	25.62
IFMIS	MOJ 40% USD of Consultancy Services for the Months of January and February, 2020.	183.00	18.30
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Months of January and February, 2020.	146.4	14.64
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Months of January and February, 2020.	695.4	69.54
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Months of January and February, 2020.	1,867.19	186.71
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Months of January and February, 2020.	2,400.67	240.07
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Months of January and February, 2020.	253.39	25.34
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Months of January and February, 2020.	480.13	48.01
IFMIS	MOJ 40% USD of Consultancy Services for the Month of February, 2020.	373.44	37.34
IFMIS	MOJ 40% USD of Consultancy Services for the Month of February, 2020.	373.37	37.34
IFMIS	MOJ 40% USD of Consultancy Services for the Month of February, 2020.	266.74	26.67
IFMIS	MOJ 40% USD of Consultancy Services for the Month of February, 2020.	213.39	21.34
IFMIS	MOJ 40% USD of Consultancy Services for the Month of February, 2020.	1,013.62	101.36
IFMIS	MOJ 40% USD of Consultancy Services for the Month of February, 2020.	3,706.47	370.65
IFMIS	MOJ 40% USD of Consultancy Services for the Month of February, 2020.	0	0
IFMIS	MOJ 40% USD of Consultancy Services for the Month of February, 2020.	0	0
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of February, 2020.	0	0
IFMIS	MOJ 40% USD of Consultancy Services for the Month of February, 2020.	0	0
IFMIS	MOJ 60% USD in LRD of Consultancy Services	0	0

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Name of Document (A)	Goods of Service supplied (B)	Amount US\$ (C)	10% Rate D= (D*C)
	for the Month of February, 2020.		
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of February, 2020.	0	0
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of February, 2020.	0	0
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of February, 2020.	0	0
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of February, 2020.	1,043.02	104.30
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of February, 2020.	219.54	21.95
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of February, 2020.	274.48	27.45
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of February, 2020.	0	0
IFMIS	MOJ 40% USD of Consultancy Services for the Month of March, 2020.	3,732.62	373.26
IFMIS	MOJ 40% USD of Consultancy Services for the Month of March, 2020.	0	0
IFMIS	MOJ 40% USD of Consultancy Services for the Month of March, 2020.	384.27	38.43
IFMIS	MOJ 40% USD of Consultancy Services for the Month of March, 2020.	384.27	38.43
IFMIS	MOJ 40% USD of Consultancy Services for the Month of March, 2020.	1,921.36	192.14
IFMIS	MOJ 40% USD of Consultancy Services for the Month of March, 2020.	2,427.71	242.77
IFMIS	MOJ 40% USD of Consultancy Services for the Month of March, 2020.	260.74	26.07
IFMIS	MOJ 40% USD of Consultancy Services for the Month of March, 2020.	493.97	49.39
IFMIS	MOJ 40% USD of Consultancy Services for the Month of March, 2020.	732.00	73.20
IFMIS	MOJ 40% USD of Consultancy Services for the Month of March, 2020.	732.00	73.20
IFMIS	MOJ 40% USD of Consultancy Services for the Month of March, 2020.	1,097.74	109.77
IFMIS	MOJ 40% USD of Consultancy Services for the Month of March, 2020.	1,097.74	109.77
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of March, 2020.	1,097.83	109.78
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of March, 2020.	0	0
IFMIS	MOJ 60% USD in LRD of Consultancy Services	1,097.83	109.78



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Name of Document (A)	Goods of Service supplied (B)	Amount US\$ (C)	10% Rate D= (D*C)
	for the Month of March, 2020.		
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of March, 2020.	0	0
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of March, 2020.	1,281.00	128.10
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of March, 2020.	1,647.00	164.70
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of March, 2020.	173.84	17.38
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of March, 2020.	329.40	32.94
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of March, 2020.	256.20	25.62
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of March, 2020.	256.20	25.62
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of March, 2020.	183.00	18.30
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of March, 2020.	146.40	14.64
IFMIS	MOJ 40% USD of Consultancy Services for the Month of April, 2020.	1,042.94	104.29
IFMIS	MOJ 40% USD of Consultancy Services for the Month of April, 2020.	695.4	69.54
IFMIS	MOJ 40% USD of Consultancy Services for the Month of April, 2020.	1,921.20	192.12
IFMIS	MOJ 40% USD of Consultancy Services for the Month of April, 2020.	2,470.11	247.01
IFMIS	MOJ 40% USD of Consultancy Services for the Month of April, 2020.	384.24	38.42
IFMIS	MOJ 40% USD of Consultancy Services for the Month of April, 2020.	384.24	38.42
IFMIS	MOJ 40% USD of Consultancy Services for the Month of April, 2020.	274.46	27.45
IFMIS	MOJ 40% USD of Consultancy Services for the Month of April, 2020.	219.57	21.96
IFMIS	MOJ 40% USD of Consultancy Services for the Month of April, 2020.	494.08	49.41
IFMIS	MOJ 40% USD of Consultancy Services for the Month of April, 2020.	260.75	26.08
IFMIS	MOJ 40% USD of Consultancy Services for the Month of April, 2020.	1,281.00	128.1
IFMIS	MOJ 40% USD of Consultancy Services for the Month of April, 2020.	1,647.00	164.7
IFMIS	MOJ 60% USD in LRD of Consultancy Services	1,244.40	124.44



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Name of Document (A)	Goods of Service supplied (B)	Amount US\$ (C)	10% Rate D= (D*C)
	for the Month of April, 2020.		
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of April, 2020.	173.84	17.38
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of April, 2020.	329.40	32.94
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of April, 2020.	256.20	25.62
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of April, 2020.	256.20	25.62
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of April, 2020.	183.00	18.30
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of April, 2020.	146.40	14.64
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of April, 2020.	366.00	36.6
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of April, 2020.	366.00	36.60
IFMIS	MOJ 60% USD in LRD of Consultancy Services for the Month of April, 2020.	695.40	69.54
TOTAL			13,057.05



Annexure 3 Income Tax not Withheld and Remitted from Consultancy (FY 2020/2021)

Coding Block (A)	Period (B)	Transaction Date (C)	Journal Voucher No. (D)	Source (E)	Source Document Number (F)	Description (G)	Debits (H) US\$	10% Withholding I=(H*I) US\$
2021000/1/01/001/000000/044900/0360/0000/221701		11/8/2020	000000001165791	Expense Voucher	20202021-00000001300	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of July, 2020.	2,470.16	247.016
2021000/1/01/001/000000/044900/0360/0000/221701	2	11/8/2020	000000001165792	Expense Voucher	20202021-00000001301	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of July, 2020.	1,866.34	186.634
2021000/1/01/001/000000/044900/0360/0000/221701	2	11/8/2020	000000001165793	Expense Voucher	20202021-00000001302	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of July, 2020.	260.72	26.072
2021000/1/01/001/000000/044900/0360/0000/221701	2	11/8/2020	000000001165794	Expense Voucher	20202021-00000001303	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of July, 2020.	494.03	49.403
2021000/1/01/001/000000/044900/0360/0000/221701	2	11/8/2020	000000001165795	Expense Voucher	20202021-00000001304	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of July, 2020.	384.25	38.425
2021000/1/01/001/000000/044900/0360/0000/221701	2	11/8/2020	000000001165796	Expense Voucher	20202021-00000001305	payment represents the cost of Payment represents the cost of	384.25	38.43



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Coding Block (A)	Period (B)	Transaction Date (C)	Journal Voucher No. (D)	Source (E)	Source Document Number (F)	Description (G)	Debits (H) US\$	10% Withholding I=(H*I) US\$
360/0000/221701						MOJ 60% USD in LRD Consultancy Services for the month of July, 2020.		
2021000/1/01/001/000000/044900/0360/0000/221701	2	11/8/2020	000000001165797	Expense Voucher	20202021-00000001306	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of July, 2020.	548.92	54.89
2021000/1/01/001/000000/044900/0360/0000/221701	2	11/8/2020	000000001165799	Expense Voucher	20202021-00000001307	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of July, 2020.	274.46	27.45
2021000/1/01/001/000000/044900/0360/0000/221701	2	11/8/2020	000000001165800	Expense Voucher	20202021-00000001308	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of July, 2020.	219.57	21.96
2021000/1/01/001/000000/044900/0360/0000/221701	2	11/8/2020	000000001165801	Expense Voucher	20202021-00000001309	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of July, 2020.	548.92	54.89
2021000/1/01/001/000000/044900/0360/0000/221701	2	11/8/2020	000000001165802	Expense Voucher	20202021-00000001310	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of July, 2020.	1,042.95	104.29
2021000/1/01/001/000000/044900/0360/0000/221701	2	10/8/2020	000000001165803	Expense Voucher	20202021-00000001275	payment represents the cost of Payment represents the cost of MOJ 40% USD Consultancy Services for the month of July,	1,281.00	128.10



Coding Block (A)	Period (B)	Transaction Date (C)	Journal Voucher No. (D)	Source (E)	Source Document Number (F)	Description (G)	Debits (H) US\$	10% Withholding I=(H*I) US\$
						2020.		
2021000/1/01/001/000000/044900/0360/0000/221701	2	10/8/2020	000000001165804	Expense Voucher	20202021-00000001276	payment represents the cost of MOJ 40% USD Consultancy Services for the month of July, 2020.	1,647.00	164.70
2021000/1/01/001/000000/044900/0360/0000/221701	2	10/8/2020	000000001165805	Expense Voucher	20202021-00000001277	payment represents the cost of MOJ 40% USD Consultancy Services for the month of July, 2020.	1,244.40	124.44
2021000/1/01/001/000000/044900/0360/0000/221701	2	10/8/2020	000000001165806	Expense Voucher	20202021-00000001278	payment represents the cost of MOJ 40% USD Consultancy Services for the month of July, 2020.	173.84	17.38
2021000/1/01/001/000000/044900/0360/0000/221701	2	11/8/2020	000000001165807	Expense Voucher	20202021-00000001287	payment represents the cost of MOJ 40% USD Consultancy Services for the month of July, 2020.	329.40	32.94
2021000/1/01/001/000000/044900/0360/0000/221701	2	11/8/2020	000000001165808	Expense Voucher	20202021-00000001288	payment represents the cost of MOJ 40% USD Consultancy Services for the month of July, 2020.	256.20	25.62
2021000/1/01/001/000000/044900/0360/0000/221701	2	11/8/2020	000000001165809	Expense Voucher	20202021-00000001289	payment represents the cost of MOJ 40% USD Consultancy Services for the month of July, 2020.	256.20	25.62
2021000/1/01/001/000000/044900/0360/0000/221701	2	11/8/2020	000000001165810	Expense Voucher	20202021-00000001290	payment represents the cost of MOJ 40% USD Consultancy	183.00	18.30



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Coding Block (A)	Period (B)	Transaction Date (C)	Journal Voucher No. (D)	Source (E)	Source Document Number (F)	Description (G)	Debits (H) US\$	10% Withholding I=(H*I) US\$
360/0000/221701						Services for the month of July, 2020.		
2021000/1/01/001 /000000/044900/0 360/0000/221701	2	11/8/2020	000000001165 811	Expense Voucher	20202021- 00000001291	payment represents the cost of MOJ 40% USD Consultancy Services for the month of July, 2020.	146.40	14.64
2021000/1/01/001 /000000/044900/0 360/0000/221701	2	11/8/2020	000000001165 812	Expense Voucher	20202021- 00000001292	payment represents the cost of MOJ 40% USD Consultancy Services for the month of July, 2020.	366.00	36.60
2021000/1/01/001 /000000/044900/0 360/0000/221701	2	11/8/2020	000000001165 813	Expense Voucher	20202021- 00000001293	payment represents the cost of MOJ 40% USD Consultancy Services for the month of July, 2020.	366.00	36.60
2021000/1/01/001 /000000/044900/0 360/0000/221701	2	11/8/2020	000000001165 815	Expense Voucher	20202021- 00000001294	payment represents the cost of MOJ 40% USD Consultancy Services for the month of July, 2020.	695.40	69.54
2021000/1/01/001 /000000/044900/0 360/0000/221701	2	11/8/2020	000000001165 816	Expense Voucher	20202021- 00000001299	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of July, 2020.	1,921.23	192.12
2021000/1/01/001 /000000/044900/0 360/0000/221701	2	26/8/2020	000000001167 351	Expense Voucher	20202021- 00000002036	payment represents the cost of MOJ 40% USD Consultancy Services for the month of August, 2020.	1,281.00	128.10
2021000/1/01/001	2	26/8/2020	000000001167	Expense	20202021-	payment represents the cost of	1,647.00	164.70



Coding Block (A)	Period (B)	Transaction Date (C)	Journal Voucher No. (D)	Source (E)	Source Document Number (F)	Description (G)	Debits (H) US\$	10% Withholding I=(H*I) US\$
/000000/044900/0 360/0000/221701			352	Voucher	00000002037	MOJ 40% USD Consultancy Services for the month of August, 2020.		
2021000/1/01/001 /000000/044900/0 360/0000/221701	2	26/8/2020	000000001167 353	Expense Voucher	20202021- 00000002038	payment represents the cost of MOJ 40% USD Consultancy Services for the month of August, 2020.	1,244.40	124.44
2021000/1/01/001 /000000/044900/0 360/0000/221701	2	26/8/2020	000000001167 354	Expense Voucher	20202021- 00000002039	payment represents the cost of MOJ 40% USD Consultancy Services for the month of August, 2020.	173.84	17.38
2021000/1/01/001 /000000/044900/0 360/0000/221701	2	26/8/2020	000000001167 355	Expense Voucher	20202021- 00000002040	payment represents the cost of MOJ 40% USD Consultancy Services for the month of August, 2020.	329.40	32.94
2021000/1/01/001 /000000/044900/0 360/0000/221701	2	26/8/2020	000000001167 356	Expense Voucher	20202021- 00000002041	payment represents the cost of MOJ 40% USD Consultancy Services for the month of August, 2020.	256.20	25.62
2021000/1/01/001 /000000/044900/0 360/0000/221701	2	26/8/2020	000000001167 357	Expense Voucher	20202021- 00000002042	payment represents the cost of MOJ 40% USD Consultancy Services for the month of August, 2020.	256.20	25.62
2021000/1/01/001 /000000/044900/0 360/0000/221701	2	26/8/2020	000000001167 358	Expense Voucher	20202021- 00000002043	payment represents the cost of MOJ 40% USD Consultancy Services for the month of August, 2020.	183.00	18.30



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2021000/1/01/001 /000000/044900/0 360/0000/221701	2	26/8/2020	000000001167 359	Expense Voucher	20202021- 00000002044	payment represents the cost of MOJ 40% USD Consultancy Services for the month of August, 2020.	146.40	14.64
2021000/1/01/001 /000000/044900/0 360/0000/221701	2	26/8/2020	000000001167 360	Expense Voucher	20202021- 00000002045	payment represents the cost of MOJ 40% USD Consultancy Services for the month of August, 2020.	366.00	36.60
2021000/1/01/001 /000000/044900/0 360/0000/221701	2	26/8/2020	000000001167 361	Expense Voucher	20202021- 00000002046	payment represents the cost of MOJ 40% USD Consultancy Services for the month of August, 2020.	366.00	36.60
2021000/1/01/001 /000000/044900/0 360/0000/221701	2	26/8/2020	000000001167 362	Expense Voucher	20202021- 00000002047	payment represents the cost of MOJ 40% USD Consultancy Services for the month of August, 2020.	695.40	69.54
2021000/1/01/001 /000000/044900/0 360/0000/221701	2	26/8/2020	000000001167 363	Expense Voucher	20202021- 00000002048	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of August, 2020.	1,921.41	192.14
2021000/1/01/001 /000000/044900/0 360/0000/221701	2	26/8/2020	000000001167 364	Expense Voucher	20202021- 00000002049	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of August, 2020.	2,470.38	247.04
2021000/1/01/001 /000000/044900/0 360/0000/221701	2	26/8/2020	000000001167 365	Expense Voucher	20202021- 00000002050	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the	1,866.51	186.65



Coding Block (A)	Period (B)	Transaction Date (C)	Journal Voucher No. (D)	Source (E)	Source Document Number (F)	Description (G)	Debits (H) US\$	10% Withholding I=(H*I) US\$
						month of August, 2020.		
2021000/1/01/001/000000/044900/0360/0000/221701	2	26/8/2020	000000001167366	Expense Voucher	20202021-00000002051	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of August, 2020.	260.75	26.07
2021000/1/01/001/000000/044900/0360/0000/221701	2	26/8/2020	000000001167367	Expense Voucher	20202021-00000002052	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of August, 2020.	494.08	49.40
2021000/1/01/001/000000/044900/0360/0000/221701	2	26/8/2020	000000001167368	Expense Voucher	20202021-00000002053	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of August, 2020.	384.28	38.43
2021000/1/01/001/000000/044900/0360/0000/221701	2	26/8/2020	000000001167369	Expense Voucher	20202021-00000002054	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of August, 2020.	384.28	38.43
2021000/1/01/001/000000/044900/0360/0000/221701	2	26/8/2020	000000001167370	Expense Voucher	20202021-00000002055	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of August, 2020.	274.49	27.45
2021000/1/01/001/000000/044900/0360/0000/221701	2	26/8/2020	000000001167371	Expense Voucher	20202021-00000002056	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of August, 2020.	219.59	21.96
2021000/1/01/001/000000/044900/0360/0000/221701	2	26/8/2020	000000001167372	Expense Voucher	20202021-00000002057	payment represents the cost of MOJ 60% USD in LRD	548.97	54.897



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360/0000/221701						Consultancy Services for the month of August, 2020.		
2021000/1/01/001/000000/044900/0 360/0000/221701	2	26/8/2020	000000001167 373	Expense Voucher	20202021-00000002058	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of August, 2020.	548.97	54.89
2021000/1/01/001/000000/044900/0 360/0000/221701	2	26/8/2020	000000001167 374	Expense Voucher	20202021-00000002059	payment represents the cost of MOJ 60% USD in LRD Consultancy Services for the month of August, 2020.	1,043.05	104.30
2021000/1/01/001/000000/044900/0 360/0000/221701	5	3/11/2020	000000001177 012	Expense Voucher	20202021-00000006221	Consultancy Services for Sept.'20	173.84	17.38
2021000/1/01/001/000000/044900/0 360/0000/221701	5	3/11/2020	000000001177 013	Expense Voucher	20202021-00000006225	Consultancy Services for Sept.'20	329.40	32.94
2021000/1/01/001/000000/044900/0 360/0000/221701	5	3/11/2020	000000001177 014	Expense Voucher	20202021-00000006230	Consultancy Services for Sept.'20	256.20	25.62
2021000/1/01/001/000000/044900/0 360/0000/221701	5	3/11/2020	000000001177 015	Expense Voucher	20202021-00000006234	Consultancy Services for Sept.'20	256.20	25.62
2021000/1/01/001/000000/044900/0 360/0000/221701	5	3/11/2020	000000001177 016	Expense Voucher	20202021-00000006237	Consultancy Services for Sept.'20	183.00	18.30
2021000/1/01/001/000000/044900/0	5	3/11/2020	000000001177 017	Expense Voucher	20202021-00000006242	Consultancy Services for Sept.'20	146.40	14.64



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360/0000/221701								
2021000/1/01/001 /000000/044900/0 360/0000/221701	5	3/11/2020	000000001177 018	Expense Voucher	20202021- 00000006250	Consultancy Services for Sept.'20	366.00	36.60
2021000/1/01/001 /000000/044900/0 360/0000/221701	5	3/11/2020	000000001177 019	Expense Voucher	20202021- 00000006254	Consultancy Services for Sept.'20	366.00	36.60
2021000/1/01/001 /000000/044900/0 360/0000/221701	5	3/11/2020	000000001177 020	Expense Voucher	20202021- 00000006268	Consultancy Services for Sept.'20	695.40	69.54
2021000/1/01/001 /000000/044900/0 360/0000/221701	5	3/11/2020	000000001177 022	Expense Voucher	20202021- 00000006277	Consultancy Services for Sept.'20	260.75	26.07
2021000/1/01/001 /000000/044900/0 360/0000/221701	5	3/11/2020	000000001177 023	Expense Voucher	20202021- 00000006283	Consultancy Services for Sept.'20	494.08	49.40
2021000/1/01/001 /000000/044900/0 360/0000/221701	5	3/11/2020	000000001177 024	Expense Voucher	20202021- 00000006287	Consultancy Services for Sept.'20	384.28	38.43
2021000/1/01/001 /000000/044900/0 360/0000/221701	5	3/11/2020	000000001177 025	Expense Voucher	20202021- 00000006292	Consultancy Services for Sept.'20	384.28	38.43
2021000/1/01/001 /000000/044900/0 360/0000/221701	5	3/11/2020	000000001177 027	Expense Voucher	20202021- 00000006295	Consultancy Services for Sept.'20	274.49	27.45
2021000/1/01/001	5	3/11/2020	000000001177	Expense	20202021-	Consultancy Services for	219.59	21.95



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/000000/044900/0 360/0000/221701			028	Voucher	00000006300	Sept.'20		
2021000/1/01/001 /000000/044900/0 360/0000/221701	5	3/11/2020	000000001177 029	Expense Voucher	20202021- 00000006306	Consultancy Services for Sept.'20	548.97	54.89
2021000/1/01/001 /000000/044900/0 360/0000/221701	5	3/11/2020	000000001177 030	Expense Voucher	20202021- 00000006309	Consultancy Services for Sept.'20	548.97	54.89
2021000/1/01/001 /000000/044900/0 360/0000/221701	5	3/11/2020	000000001177 031	Expense Voucher	20202021- 00000006325	Consultancy Services for Sept.'20	1,043.05	104.30
2021000/1/01/001 /000000/044900/0 360/0000/221701	5	3/11/2020	000000001177 055	Expense Voucher	20202021- 00000006357	40% Consultancy Services for Sept.'20	1,281.00	128.10
2021000/1/01/001 /000000/044900/0 360/0000/221701	5	3/11/2020	000000001177 056	Expense Voucher	20202021- 00000006364	40% Consultancy Services for Sept.'20	1,921.41	192.14
Total							44,855.55	4,485.58



Annexure 4a No Evidence of 4% withholding (2017/2018)

Date (A)	Code (B)	Voucher # (C)	Description (D)	Amount (E) US\$	4% F=(E*F) US\$
1/12/2017	904059	144934	Engine Oil, Fuel Filter, Air Filter, etc	9,000.00	360.00
1/12/2017	904057	144932	Air Freshener, Hand Sanitizer, Floor Mop, etc	1,334.00	53.36
6/11/2017	880929	142859	A4 Paper, Yellow Pad, Envelope, etc	2,370.00	94.80
7/12/2017	904627	145441	Orange & Lonestar Scratch Cards	539.20	21.57
7/12/2017	904630	145443	Lonestar & Orange Scratch Cards	262.80	10.51
7/12/2017	904622	145434	Gasoline in Coupon	1,815.20	72.61
7/12/2017	904624	145438	Diesel/Gasoline in Coupon	1,079.80	43.19
2/4/2018	947147	153009	MOJ 100% LRD of Vehicle Rental or Lease for the month of March, 2018	21,000.00	840
2/8/2018	1005169	2018-0000000000000521	Cleaning Materials for the Ministry of Justice Central for June 2018	880.00	35.20
3/8/2018	1005189	2018-0000000000000520	Ctn Tide soap, paper towel, etc	920.00	36.80
4/5/2018	963390	155729	Brake fluid, Head Light, Coolant green, etc	4,332.00	173.28
4/5/2018	963391	155730	Coolant green, Oil filter, Air filter, etc	2,888.00	115.52
4/5/2018	963388	155726	Minster & Deputy Letter heads, Envelope, etc	1,250.00	50.00
4/6/2018	975163	158718	Brake fluid, Head Light, Coolant green, etc	0	0
4/6/2018	975164	158719	Coolant green, Oil filter, Air filter, etc	0	0
4/6/2018	975167	158721	Brake fluid, Head Light, Coolant green, etc	4,332.00	173.28
4/6/2018	975173	158722	Coolant green, Oil filte, Air filter, etc	2,888.00	115.52
5/6/2018	975601	158903	MOJ 100% LRD of Vehicle Rental or Lease for the month of April 1 - June 30, 2018	21,000.00	840.00
5/7/2018	995320	163418	Engine Oil, Fuel Filter, Air Filter, etc	6,936.37	277.45
8/8/2018	1006020	2018-0000000000000062	Lonestar Scratch Cards	13.00	0.52
8/8/2018	1006021	2018-0000000000000298	Lonestar Scratch Cards	738.00	29.52
9/8/2018	1006112	2018-0000000000000540	Diesel/Gasoline in coupons	2,286.80	91.47
9/8/2018	1006113	2018-0000000000000542	Diesel/Gasoline in coupons	1,488.97	59.56
13/6/2018	979451	160056	Gal. Transmission Oil, Pc. Head Light, Pcs. Fuel Filter, etc	4,567.20	182.69



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13/6/2018	979452	160068	Gal. Transmission Oil, Pc. Head Light, Pcs. Fuel Filter, etc	852.80	34.11
13/6/2018	979454	160081	Tail Light, Air Filter, Fuel Filter, etc	3,252.00	130.08
13/6/2018	979455	160088	Tail Light, Air Filter, Fuel Filter, etc	2,168.00	86.72
13/6/2018	979456	160102	Floor Mop, Desk Towel, Air Freshener, etc	162.00	6.48
13/6/2018	979457	160109	Trash Can, Tide Soap, Liquid Soap, etc	1,038.00	41.52
13/6/2018	979460	160123	Sacks of Tissue, Dzns of Floor Brush, Ctns. Desk Polish, etc	556.00	22.24
13/6/2018	979461	160127	Dzns. Floor brush, Desk Towel, Floor Mop, etc	1,244.00	49.76
15/9/2017	868430	138427	MOJ 100% LRD vehicle rental & lease for the period covering July 1, to September 30th, 2017.	21,000.00	840.00
16/4/2018	951969	154631	Cellcom 100% USD of Rental & Lease for FY 2017/2018	173,250.00	6930
19/6/2018	982157	160945	Ctns. A4 Paper, Dzn. Paper Glue, Ctn. Ledger, etc	1,102.50	44.10
20/10/2017	872250	141456	Diesel/Gasoline in Coupons	2,895.00	115.80
20/6/2018	982668	160541	Gasoline/Diesel in Coupon	1,246.20	49.85
20/6/2018	982670	160535	Gasoline in Coupon	1,488.80	59.55
24/4/2018	957727	155123	A4 Paper, Paper glue, sticky pad, etc	947.40	37.89
24/4/2018	957728	155125	Record book, A4 Paper, Legal sheet, etc	631.60	25.26
24/5/2018	966667	157327	Gasoline in Coupons	1,075.80	43.03
24/5/2018	966668	157631	Diesel/Gasoline in Cupons	747.20	29.98
24/5/2018	966679	157650	Gasoline in Coupons	994.80	39.79
24/5/2018	966680	157654	Diesel/Gasoline in Coupons	830.20	33.21
24/5/2018	966674	157638	Sac Tissues, Ctns Air Freshener, Ctns Hand Sanitizer	578.60-	23.14
24/5/2018	966675	157642	Ctns Mosquito spray, tissue, floor mop, etc	620.40	24.81
24/5/2018	966686	157664	A4 Paper, Desk Organizer, Staple Pin, etc	1,104.00	44.16
25/10/2017	879327	142072	Gasoline in Coupons	5,061.00	202.44
25/10/2017	879329	142076	Gasoline in Coupons	728.98	29.16
25/5/2018	966839	157746	A4 Paper, Ledger, Long Paper, etc	1,045.20	41.81



Date (A)	Code (B)	Voucher # (C)	Description (D)	Amount (E) US\$	4% F=(E*F) US\$
25/5/2018	966840	157670	A4 Paper, Long paper, Ledger, etc	60.80	2.43
28/12/2017	910768	147395	MOJ 100% LRD of Vehicle Rental and Lease for the month of October 1 to December 31, 2017	21,000.00	840.00
28/5/2018	972713	157802	MOJ 100% LRD of Vehicle Rental or Lease for the month of April 1 - June 30, 2018	20,565.19	822.61
28/5/2018	972795	158003	Gasoline in Coupon	994.80	39.79
28/5/2018	972796	158006	Diesel/Gasoline in coupon	830.20	33.21
28/6/2018	986188	162795	Tail Light, Air Filter, Fuel Filter, etc	3,252.00	130.08
28/6/2018	986190	162797	Tail Light, Air Filter, Fuel Filter, etc	2,168.00	86.72
28/6/2018	986192	162800	Gal. Transmission Oil, Pc. Head Light, Pcs. Fuel Filter, etc	4,567.20	182.69
28/6/2018	986195	162806	Gal. Transmission Oil, Pc. Head Light, Pcs. Fuel Filter, etc	852.80	34.11
29/9/2018	1028445	2018-000000000000162	Ctns. Yellow Pad, Hanging Folder, Record Book, etc	1,664.00	66.56
30/9/2018	1029231	2018-0000000000001332	Ctns. Yellow Pad, Hanging Folder, Record Book, etc	0	0
30/9/2018	1029305	2018-0000000000001357	Payment for stationery materials	1,664.00	66.56
31/10/2017	880539	142705	Floor Mop, Washing Soap, sac Tissue	280.18	11.21
31/10/2017	880540	142516	Floor Mop, Washing soap, Sac Tissue, etc	385.80	15.43
Total				374,826.79	14,993.14

Annexure 4b No Evidence of 4% withholding (2018/2019)

ITEM	Code	IFMIS ledger	4%Withholding
Electricity	221201	4,998.00	199.92
Water and Sewage	221202	1,500.00	60.00
Cleaning Materials and Services	221601	5,432.00	217.28
Drugs and Medical Consumables	221805	12,129.10	485.16
Food and Catering Services	222103	401,931.00	16,077.24
Office Building Rental and Lease	221303	437,994.29	17,519.77



ITEM	Code	IFMIS ledger	4%Withholding
Printing, Binding and Publication Services	221603	-	
Repairs and Maintenance-Equipment	221505	-	
Repairs and Maintenance-Vehicles	221502	14,700.00	588.00
Stationery	221602	4,526.00	181.04
Vehicle Rental and Lease	221305	63,000.00	2,520.00
		Total	37,848.42

Annexure 4c No evidence of 4% Withholding (2019/2020)

Date	Description	Code	Amount	4%Withholding
27/8/2019	MOJ 100% LRD of Prison Subsistence (Food & Catering Services) for the month of July, 2019.	2020-000000000000579	16,687.00	667.48
13/11/2019	PAYMENT REPRESENTS MOJ 60% USD OF PRISON SUBSISTENCE TO FEED INMATES FOR THE MONTHS AUGUST AND SEPTEMBER, 2019.	2020-000000000005291	24,000.00	960.00
13/11/2019	PAYMENT REPRESENTS MOJ 40% USD IN LRD OF PRISON SUBSISTENCE TO FEED INMATES FOR THE MONTHS AUGUST AND SEPTEMBER, 2019.	2020-000000000005292	16,000.00	640.00
17/12/2019	PAYMENT REPRESENTS MOJ 60% USD OF PRISON SUBSISTENCE TO FEED INMATES FOR THE MONTHS AUGUST, 2019.	2020-000000000006389	15,000.00	600.00
17/12/2019	PAYMENT REPRESENTS MOJ 40% USD IN LRD OF PRISON SUBSISTENCE TO FEED INMATES FOR THE MONTHS AUGUST, 2019.	2020-000000000007468	10,000.00	400.00
10/2/2020	MOJ 40% USD in LRD of Food and Catering Services (Prison Subsistence) for the Months of September and October, 2019.	2020-000000000010744	10,052.00	402.08
43865	MOJ 60% USD of Prison Subsistence to feed	20192020-00000014522	3,000.00	120.00



Date	Description	Code	Amount	
	inmates at various prisons around the Country for the Month of March, 2020.			
43865	MOJ 40% USD in LRD of Prison Subsistence to feed inmates at various prisons around the Country for the Month of March, 2020.	20192020-00000014528	12,000.00	480.00
43925	MOJ 60% USD of Prison Subsistence to feed inmates at various prisons around the Country for the Month of April, 2020.	20192020-00000014806	5,000.00	200.00
43925	MOJ 40% USD in LRD of Prison Subsistence to feed inmates at various prisons around the Country for the Month of April, 2020.	20192020-00000014807	20,000.00	800.00
28/5/2020	MOJ 60% USD cost of Prison subsistence to feed inmates around the country for the Months of April to May 2020.	20192020-00000018127	17,000.00	680.00
28/5/2020	MOJ 60% USD Cost of Food and Catering Services (Prison Subsistence) for Feeding of Inmates at various prison around the Country for the months April to May, 2020.	20192020-00000018127	25,000.00	1,000.00
25/6/2020	Payment represents the cost of Food and Catering services (prison subsistence) for feeding of inmates at various prison around the country for the months May and June, 2020.	20192020-00000020341	50,000.00	2,000.00
27/8/2019	MOJ 100% LRD of Prison Subsistence (Food & Catering Services) for the month of July, 2019.	2020-000000000000579	16,708.00	668.32
10/2/2020	MOJ 60% USD of Food and Catering Services (Prison Subsistence) for the Months of September and October, 2019.	2020-000000000010739	29,156.40	1,166.26
10/2/2020	MOJ 40% USD in LRD of Food and Catering Services (Prison Subsistence) for the Months of	2020-000000000010744	9,385.60	375.42



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	September and October, 2019.			
2/4/2020	MOJ 60% USD of Prison Subsistence to feed inmates at various prisons around the Country for the Month of March, 2020.	20192020-00000014522	15,000.00	600.00
4/4/2020	MOJ 60% USD of Prison Subsistence to feed inmates at various prisons around the Country for the Month of April, 2020.	20192020-00000014806	25,000.00	1,000.00
6/5/2020	MOJ 60% USD cost of Prison subsistence to feed inmates around the country for the Months of April to May 2020.	20192020-00000016717	1,600.00	64.00
6/5/2020	MOJ 40% USD in LRD cost of Prison subsistence to feed inmates around the country for the Months of April to May 2020.	20192020-00000016718	12,400.00	496.00
28/5/2020	MOJ 60% USD Cost of Food and Catering Services (Prison Subsistence) for Feeding of Inmates at various prison around the Country for the months April to May, 2020.	20192020-00000018127	5,000.00	200.00
28/5/2020	MOJ 40% USD in LRD Cost of Food and Catering Services (Prison Subsistence) for Feeding of Inmates at various prison around the Country for the months April to May, 2020.	20192020-00000018129	20,000.00	800.00
25/6/2020	Payment represents the cost of Food and Catering services (prison subsistence) for feeding of inmates at various prison around the country for the months May and June, 2020. In the amount of Sixty Thousand United States Dollars.	20192020-00000020341	10,000.00	400.00
25/6/2020	Payment represents the cost of 40% USD in LRD Food and Catering services (prison	20192020-00000020362	40,000.00	1600.00



Auditor General's Report on the Compliance Audit of the Ministry of National Defense (MOD)
for the fiscal periods July 1, 2017 to December 31, 2021

Date	Description	Code	Amount	
	subsistence) for feeding of inmates at various prison around the country for the months May and June, 2020.			
Total			407,989.00	16,319.56

Annexure 4d No Evidence of 4% withholding (2020/2021)

Descriptions	Amount	4%Withholding
Food and Catering Services	501,588.00	20,063.52
Fuel and Lubricants	7,147.77	285.9
Total	508,735.77	20,349.42

