



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT



On The Compliance Audit of the Expenditure and Operations of Liberia Refugee Repatriation and Resettlement Commission (LRRRC) Fund on Voluntary Return of Liberian Migrants from Ghana

For the period January 1, 2024 to November 30, 2024

July, 2025

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

Republic of Liberia



TRANSMITTAL LETTER

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

We have undertaken a Compliance Audit of the Expenditures and Operations of the Liberia Refugee Repatriation & Resettlement Commission (LRRRC) on the voluntary return of Liberian migrants from Ghana. The audit was conducted in line with Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

Finding convey in this report were formally communicated to the authorities of the Liberia Refugee Repatriation and Resettlement Commission (LRRRC) for their responses. The reportable issues were submitted through a Management Letter. Where responses were provided, they were evaluated and were incorporated in this report.

Given the significance of the matters raised in this report, we urge the Honorable Speaker and Members of the House of Representatives and the Honorable Pro- Tempore and Members of the Liberian 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



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Acronym & Meaning

Acronym	Meaning
AG	Auditor General
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
CSA	Civil Service Agency
FCCA	Fellow Association of Certified Chartered Accountant
GoL	Government of Liberia
GSA	General Services Agency
IAD	Internal Audit Department
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
INTOSAI	International Organization of Supreme Audit Institutions
IT	Information Technology
LRRRC	Liberia Refugee Repatriation and Resettlement Commission
MFDP	Ministry of Finance Development Planning
PFM Act	Public Financial Management Act of 2009
PFM Regulations	Public Financial Management Regulations of 2009
PPCC	Public Procurement & Concessions Commission
PPCA	Public Procurement & Concessions Act
SSC	Social Security Contributions



March 12, 2026

Clr. Jeror Cole Bangalu

Executive Director

Liberia Refugee Repatriation & Resettlement Commission (LRRRC)
Monrovia, Liberia

Compliance Audit Report on the expenditures and operations of the Liberia Refugee Repatriation & Resettlement Commission (LRRRC) on the Voluntary Return of Liberian Migrants from Ghana for the period January 1, 2024 to November 5, 2024.

Adverse Conclusion

The General Auditing Commission has concluded a compliance audit of the expenditures and operations of the Liberia Refugee Repatriation & Resettlement Commission (LRRRC) on the Voluntary Return of Liberian Migrants from Ghana. The 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 review work performed, because of the significance of the non-compliance matters noted in the Basis for Conclusion paragraphs below, the subject matter is not in all material respect, in compliance with the Revenue Code of Liberia Act of (2000) Amended and Restated 2011, Public Financial Management Act 2009 and its Regulation, Amended and Restated (2019), Public Procurement and Concession Act and its Regulations of 2005, Amended and Restated 2010, Civil Service Standing Order, Decent Work Act of 2015, Committee of Sponsoring Organizations of the Treadway Commission (COSO), and LRRRC Policies for the period January 1, 2024 to November 5, 2024.

Basis for Adverse Conclusion

During our compliance audit of the Liberia Refugee Repatriation & Resettlement Commission (LRRRC), for the periods January 1, 2024 to November 5, 2024, we identified several significant non-compliance issues that have led to our adverse conclusion. The LRRRC Management did not comply with Relevant Laws, Regulations, and Policies due to the following reasons:

Budget Management

- The LRRRC Budget Analysis for Fiscal Year 2024 for the Voluntary Return of Liberian Migrants from Ghana Project contained a cash receipts and expenditure amount which show material variances amounting to US\$15,358.97. Management did not provide explanatory notes for the material variances.

Financial Management

- Management did not provide supporting documents such as payment vouchers, invoices, receipts, delivery notes, contracts, service completion certificates, etc. for expenditures of



fund on the Voluntary Return of Liberian Migrants from Ghana totaling US\$653,142.80.

- There was no evidence that Management prepared and submitted International Public Sectors Accounting Standards (IPSAS Cash Basis of 2017) financial statements as adopted by the Government of Liberia for the period under audit.
- Management made several third-party payments amounting to US\$50,129.00 to an employee of the entity rather than making direct payment to service providers or their legally authorized representatives. Further, there is no evidence of adequate supporting documents to substantiate the legitimacy of the third-party transactions.

Procurement Management

- Management made payments totaling US\$40,000.00 to Success Group of Companies for repairs, maintenance, renovation and construction works at various transit centers without evidence of a competitive procurement process. In addition, there was no evidence of request for bid, contracts, business registration, tax clearance, article of incorporation and certificate of completion to justify the regularity of the transactions.
- Six computers and assorted ICT equipment procured amounting to US\$7,020.00 were not made available for audit purposes. Further, there was no evidence of payment vouchers and other supporting document to validate the cost of the equipment.

Personnel Management

- There was no evidence of Management remitting into the GoL General Revenue Account the amount of US\$21,150.00 as income tax withheld from staff (Contractors) of the Commission.
- Management facilitated disbursement of monthly salaries from the entity's budgetary allotment and monthly stipends from repatriation funds received from UNHCR to some full time employees, contrary to Part IX, Paragraph 9.10 of National Code of Conduct of Liberia.

The above issues have a pervasive impact on the entity's compliance with relevant laws, regulations, and policies, causing material non-compliance and raising concerns about the entity's adherence to the required compliance framework for the period January 1, 2024 to November 5, 2024.

Monrovia, Liberia
March 2026


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



INTRODUCTION

The audit of the Liberia Refugee Repatriation and Resettlement Commission (LRRRC) was commissioned by the Auditor General for the period January 1, 2024 to November 30, 2024.

Background of LRRRC

Liberia Refugee, Repatriation and Resettlement Commission (LRRRC) is the Government of Liberia led humanitarian Agency. Established by an Act of the Liberian Legislature in 1993, the LRRRC is mandated to provide international protection for refugees, Asylum seekers, stateless person, migrants, internally displaced person and refugees.

In times of emergency in Liberia, the LRRRC through the Liberian Government mobile relief assistance for affected people in the form of shelter and food assistance, also from the international humanitarian community are accounted for.

The LRRRC also work as a government's humanitarian coordinating agency making sure that all relief assistance coming into the country is properly handled, coordinated and accounted for. LRRRC also work with the international relief community to ensure that relief efforts intended for internally displaced people are procured on time.

The commission is headed by an Executive Director and is assisted by his principle deputies. The head of the LRRRC originally bears the title 'Commissioner' and is the head of the Secretariat responsible for all Refugee, Repatriation and Resettlement of Liberian citizens and return of foreign national to their respective countries of origin.

The work of the LRRRC has been felt especially during conflict times where there are massive movement of displaced individuals comprising of Internally Displaced People (IDP) and Externally Displaced People (EDP).

Key Personnel of LRRRC

No	Name	Position	Tenure
1.	Cllr. Jeror Cole Bangalu	Executive Director	January 1, 2026 to Present
2.	Hon. Jackson Paye	Executive Director (Former)	October 1, 2024 to December 2025
3.	Massah P. A. kromah	Deputy Executive Director / Adm.	October 1, 2024 to Present
4.	Joseph Boye Cooper	Deputy Executive Director / Ops.	October 1, 2024 to Present
5.	Hon. Patrick T. Worzie	Executive Director (Former)	March 1, 2024 to November 2024
6.	Hon. A. J. Armah Karneh	Deputy Executive Director / Adm. (Former)	January 1, 2024 to November 2024
7.	Hon. Richard Hoff II	Deputy Executive Director / Ops. (Former)	January 1, 2024 to November 2024
8.	Mr. Joseph K. Wea	Financial Comptroller (Former)	January 1, 2023 to November 2024
9.	Adolphus K. Tuah	Financial Comptroller (Acting)	October 1, 2024 to Present
10.	Mr. Robert S. Tamba	Human Resource	July 1, 2017 to Present

Subject Matter

The subject matter of the compliance audit:

A compliance audit on the Expenditure of the Liberia Refugee Repatriation & Resettlement Commission (LRRRC) on the Voluntary Return of Liberian Migrants from Ghana.

Audit Criteria

The following criteria were used:

- Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017)
- Regulations A.3 (1) of the PFM Act of 2009 as amended and restated 2019
- Section 40(1-2) of the Public Procurement and Concession Act of 2005 amended and restated 2010
- Section 4 (1-6) of the LRRRC Act of 1993
- Regulation B.28 of the PFM Act of 2009 as Amended and Restated 2019
- Section 30 (1 and 2) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010
- Chapter 1 Section 2 (1.2.1 and 1.2.2) of the Standing Orders for the Civil Service of 2012
- Chapter 5.8 of the CSA Standing Order of 2012
- Regulation T.3 (1) (d, e and f) of the PFM Act of 2009 as Amended and Restated 2019
- Part IX, Paragraph 9.10 of National Code of Conduct of Liberia
- Section 200 of the Revenue Code of Liberia 2000 as amended in 2011
- Regulation H. 8 (4) of the Public Financial Management Act of 2009 as Amended and Restated 2019
- The Committee of Sponsoring Organizations (COSO) of the Treadway Commission Framework
- Chapter 8, Section 1, reports 8.1.1 of the Civil Servants Standing Order of 2021
- Section 905 (J) and (M) of the Revenue Code of Liberia Act of 2000
- Regulations V.4 (2) of the PFM Act of 2009 and revised in 2019
- Section 29 of the GoL Revised Travel Ordinance 2017/2018
- Chapter 22.2 (A) of the Decent Work Act, 2015 of the Republic of Liberia
- Regulation R.3 (6) of the PFM Act of 2009 as Amended and Restated 2019
- National Budget for the fiscal period FY 2024
- Liberia Refugee Repatriation and Resettlement Commission (LRRRC) Act of 1993

Audit Methodology

We performed our audit based on review of contract documents, specification, financial records and payment vouchers related to the period under audit, interviewing LRRRC staff as well as physical verification of Assets and personnel. The audit criteria were applied to each procurement sample selected. We have documented the findings and given to Management for comments.

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 LRRRC 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 activities and systems on the eligible expenditure operated by the LRRRC 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 Budget Management

1.1.1 Non-Explanation of Material Variances

Criteria

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

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

Observation

1.1.1.3 During the audit, we observed that the LRRRC Budget Analysis for Fiscal Year 2024 for the Voluntary Return of Liberian Migrants from Ghana Project contained cash receipts and expenditure amounts which revealed material variances amounting to US\$20,236.27. However, the statement did not include explanation notes for the material variances. **See Table 1a below for details:**

Table 1a: Non-Explanation of Material Variances

No.	Disbursement	Cash Receipt US\$ (A)	Expenditure US\$ (B)	Balance US\$ C=A-B
	UNHCR			
1	First Installment	86,000.00	86,000.00	0.00
2	Second Installment	129,000.00	120,070.86	8,929.14
	Total	215,000.00	206,070.86	8,929.14
	Government of Liberia			
1	First Installment	486,027.00	485,561.00	466.00
2	Second Installment	450,000.00	439,768.00	10,232.00
3	Third Installment	225,000.00	234,797.76	(9,797.76)
4	Fourth Installment	374,703.00	364,296.11	10,406.89
	Total	1,535,730.00	1,524,422.87	11,307.13
	Grand Total	1,750,730.00	1,730,493.73	20,236.27

1.1.1.4 Further, we observed no evidence that the total unutilized funds were domiciled in the entity's bank account. Management also did not provide evidence of detailed general ledgers for actual expenditures reported in cash receipts and payments, comprehensively catalogued in table 1 above.

Risk

1.1.1.5 Failure to include notes or explanations for material variance between budgetary amounts and actual amounts in the financial statements may impair informed decision making by users of the financial statements. Full disclosure and fair presentation of the financial statements may be impaired.

1.1.1.6 Unutilized cash not domiciled in the entity bank account may lead to misappropriation of the entity's funds.

1.1.1.7 Failure to maintain detailed general ledgers and proper records for transactions reported in the entity's financial statements may impair accountability of resources and may lead to misappropriation of the entity's funds.

1.1.1.8 In the absence of detailed general ledgers, the completeness and accuracy of the financial statements may not be assured. This may lead to misstatement of the financial statements.

Recommendation

1.1.1.9 Management should account for the unutilized funds amounting to US\$20,236.27 which were not domiciled in the entity's bank account and for which Management provided no evidence of subsequent usage.

1.1.1.10 Management should adjust the financial statements to include explanation for material variances between the budget and actual amounts consistent with Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017). The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.

1.1.1.11 Going forward, Management should ensure that full and adequate disclosures are made for material variance(s) between the cash receipts and expenditure amounts consistent with Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017).

1.1.1.12 Management should ensure that all unutilized funds of the projects are maintained in the entity's bank accounts for transparency and accountability purposes.

1.1.1.13 Management should ensure that detailed general ledgers and trial balance are prepared to support figures in the cash receipts and expenditure reports or the financial statements.

1.1.1.14 Management should procure and operationalize a functional accounting software to record all financial transactions of the entity.



- 1.1.1.15 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. Subsequently, an automated linkage should be created between the general ledger, trial balance, and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.1.1.16 *The Interim Management Team (IMT) officially took office on November 4, 2024 following the official appointment of Hon. Jackson J. Paye and Hon. Joseph Boye Cooper as Executive Director/OIC and Deputy Executive Director for Operations respectively on November 1, 2024. Thereafter, Hon. Massah P. Kromah, Deputy Executive Director for Administration joined the team on November 7, 2024.*

- 1.1.1.17 *On November 26, 2024, the Ministry of Finance and Development Planning (MFDP) authorized signatures change on the LRRRC's accounts at the Central Bank of Liberia (Account no. 1602003880 and Ecobank Account no. 6100084132.)*

- 1.1.1.18 *Meanwhile, on December 17, 2024, official signatures changes were 1602003880 on the LRRRC CBL account while similar was done on the Ecobank account on November 26, 2024.*

LRRRC's bank balances:

- 1.1.1.19 *As at December 17, 2024, the LRRRC's CBL account balances were US\$9.07 and L\$1,234,026.24 totally US\$6,232.45. Additionally, the balance on the LRRRC Ecobank account as at November 26, 2024 were US\$8,929.14.*

- 1.1.1.20 *As at the period of take over the these accounts, the IMT can state for the record that both culminative amount on the two accounts were US\$15,161.59. (See CBL Bank Statements for the period attached. Hon Paye response Annex 1 &2). Eco Bank account).*

Management Response (Suspended)

- 1.1.1.21 *The former Management Team headed by Hon. Patrick Worzie left the ECOBANK statement balance as of October 10, 2024 amounted to US\$8,929.14 to clear operational cost, and the Central Bank account which summed the total of US\$11,307.13 to also clear up operational cost as it relates to Returnees Reintegration Package and support to returnees without home pending government intervention. Therefore, the current Management Team headed by Hon. Jackson Paye should explain why the funds was not domiciled up to the reporting period of this audit. (See annex 1&2).*

Auditor General's Position

- 1.1.1.22 We acknowledge Management's assertions and subsequent submission of the CBL and Eco Bank accounts statements for the period under audit. The balances in the bank accounts as at the period under audit, were as follow: **See Table 1b for details.**

Table 1b: Non-Explanation of Material Variances

No.	Bank Account Description	Amount L\$	Exchange Rate per CBL	Amount US\$
1	UNHCR Ecobank Account	0.00	0.00	8,929.14
2	LRRRC / GoL- CBL (LRD)	1,234,776.24	192.31	6,420.76
3	LRRRC / GoL- CBL (LRD)			9.07
Total Funds Domiciled in Bank Accounts				15,358.97

1.1.1.23 The total unutilized cash balance per the Statements of Receipts and Payments catalogued in Table 1 above amounted to US\$20,236.27, while the total funds per the entity's bank statements amounted to US\$15,358.97 resulting into a variance of US\$4,877.30 to be accounted for by Management.

1.1.1.24 Further, Management did not provide evidence of detailed general ledgers for expenditures amounting to US\$1,330,493.73 nor were the financial statements adjusted to provide detailed explanation for material variances catalogued in Table 1 above as requested. Therefore, we maintain our recommendations. We will follow up on the implementation of our recommendations doing subsequent audit.

1.2 Financial Reporting

1.2.1 Unauthorized Transactions

Criteria

1.2.1.1 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 the Minister."

Observation

1.2.1.2 During the audit, we observed that Management reported on October 24, 2024 a case to the Liberian National Police indicating that some individuals had fraudulently en-cashed a check of three thousand United States Dollars (US\$3,000.00), with check number 00147048 at Ecobank Duala Branch. Management also reported that the individuals also attempted en-cashing two (2) other checks amounting to US\$15,000.00 and L\$97,500.00 with check numbers 0000303 and 0000284 respectively.

1.2.1.3 The Police investigation established that suspect Boima Kiawu received a check from Fedel Logan (a Finance Department Staff) with check number 00147048 title Ecobank Liberia for the amount of US\$3,000.00 which was en-cashed at Ecobank Duala Branch. The

investigation also established that the amount of US\$15,000.00 with check number 0000284 and L\$97,500.00 with check number 0000303 written in the name of Prince O. Smith with ID#OL0031500 of the Human Resource Department of LRRRC, bearing the signatures of the Comptroller and Executive Director were reportedly forged by Fedell Logan and Emmanuel E. Cooper, both staff of the Finance Department. The checks were subsequently blocked on the instruction of Mr. Joseph K. Wea, Comptroller who was earlier called by the Central Bank of Liberia (CBL) to confirm the payments of the two checks.

- 1.2.1.4 Further, Management reported that some blank checks were stolen from the Finance Department and signatures were forged by some Account staff with the intent to fraudulently withdraw money from the entity's bank accounts.

Risk

- 1.2.1.5 Unauthorized withdrawals may lead to misappropriation of public funds.
- 1.2.1.6 Unauthorized / unrestricted access to the entity's financial instruments may facilitate fraudulent financial transactions and misappropriation of the entity's funds.
- 1.2.1.7 Non / Untimely preparation of bank reconciliation statements may lead to untimely detection of errors, omissions and / or fraud.

Recommendation

- 1.2.1.8 Management should ensure that all individuals connected to the fraud scheme including; Fedell Logan, Emmanuel E. Cooper and Boima Kiawu are investigated through due processes and where applicable, restitution should be made for the full amount and deposited into the entity's account.
- 1.2.1.9 Going forward, Management should facilitate restricted access to all financial instruments and near cash items of the entity. Financial instruments and near cash items including; check books, calling cards and gasoline coupon, etc. should be stored in metallic safe, in a facilitate protected by a metallic door with restricted access only to authorized individuals.
- 1.2.1.10 Management should ensure that monthly bank reconciliation reports are prepared for each operational and designated account established by the entity. Discrepancies identified should be investigated and corrected where applicable in a timely manner. Evidence of monthly bank reconciliation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.1.11 *Upon receiving this audit recommendations, the Interim Management Team will ensure that all individuals connected to the alleged fraud scheme, including Fedell Logan, Emmanuel E. Cooper, and Boima Kiawu, are thoroughly investigated in accordance with due process. Committed to upholding the highest standards of integrity and accountability, the Interim*

Management Team has initiated the investigation of the aforementioned individuals, starting on June 26, 2025.

Management's Response (Suspended)

- 1.2.1.12 *The Management acknowledge such cases. But let me inform you that the attempted fraud or illegal transfer of funds from the accounts was blocked by the comptroller. However, the suspects are still under investigation. Moving forward, the management will ensure that some financial security and internal control procedures will be put in place to ensure such attempts will not occur in the future.*

Auditor General's Position

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

1.2.2 Irregularities Associated with the Disbursement of the Returnees Resettlement Packages

Criteria

- 1.2.2.1 Section 4 (1-6) of the LRRRC Act of 1993 states that "the Liberia Refugee Repatriation and Resettlement Commission is mandated to coordinate, monitor and supervise all humanitarian activities relating to Refugees, Asylum Seekers, Returnees (Stranded Liberian Migrants and Internally Displaced persons (IDP). During emergency response and recovery period, LRRRC serves as lead humanitarian government agency that work with partners in the mobilization of relief assistance to persons of concern as they find durable solutions".

Observation

- 1.2.2.2 During the audit, we observed that in February 2024, the Traditional Council of the Gomoa District, Central Region, Republic of Ghana, effected a demolition exercise at the former Buduburam Refugee Camp that rendered thousands of Liberians homeless. This action led to the Government of Liberia intervention with the help of a joint team comprising of LRRRC and the Ministry of Foreign Affairs, Ministry of Internal Affairs, Liberia Immigration Service, Liberia National Police, etc. to renegotiate a stop order and subsequent extension of time to arrange the repatriation of the refugees.
- 1.2.2.3 After a series of coordination meetings with the relevant national and international stakeholders, the initial 1,539 stranded Liberians were repatriated to Liberia by road. The Government of Liberia funding was US\$1,535,730.00 between January 1, 2024 to November 14, 2024. **See Table 3 below for details.**

Table 3: Irregularities Associated with the Disbursement of the Returnees Resettlement Packages

No.	LRRRC/GoL Funding	Transfer Date	Amount US\$
1	First Installment	May 9, 2024	486,027.00
2	Second Installment	June 21, 2024	450,000.00
3	Third Installment	July 15, 2024	225,000.00
4	Fourth Installment	September 12, 2024	374,703.00
	Total		1,535,730.00

1.2.2.4 However, we observed the following irregularities associated with the repatriation and resettlement of the Liberia Returnees from Ghana:

- No evidence of supporting documentation comprehensively cataloguing actual disbursement to returnees. As a result, we could not perform a reconciliation between the approved beneficiaries per the manifest and actual recipients.
- Some fake identification cards were issued to individuals purporting to be legitimate returnees which facilitated receipts of undue payments. **See Exhibits for details.**
- Total outstanding returnees unpaid as at the time of the audit totaled 173 individuals amounting to US\$47,700.00. The total funds disbursed by GoL amounted to US\$1,535,730.00 for resettlement packages for returnees per the approved manifest and other administrative and operational activities. However, the closing consolidated GoL and UNHCR Project bank accounts balances amounted to US\$15,358.97. Please note that the resettlement package for returnees was US\$300.00 per family head and US\$225 per family member. Therefore, the closing consolidated bank balance of US\$15,358.97 was unable to settle the outstanding resettlement package to returnees. **See Appendices 1a and 1b for details.**

Risk

1.2.2.5 In the absence of actual disbursement / liquidation reports for returnee's resettlement packages, funds may not be disbursed for the intended purposes. This may lead to misappropriation of the resettlement project funds.

1.2.2.6 Non-reconciliation between the approved manifest to actual disbursement reports may lead to disbursement of resettlement packages to illegitimate individuals. This may lead to misappropriation of the resettlement project funds.

1.2.2.7 Fake identification cards utilized for the disbursement of resettlement packages may lead to fraudulent financial management practices and misappropriation of the entity's funds.

1.2.2.8 Insufficient funds with significant outstanding liabilities to returnees may lead to reputational damages, litigation, and non-achievement of the project objectives.



Recommendation

- 1.2.2.9 Management should fully account for actual disbursement to returnees by submitting evidence of actual disbursement reports in hard and electronic copies of the original master manifest and all payment documentation as per the SOP from Batch one and two of Liberian Returnees from Ghana. The disbursement report should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.
- 1.2.2.10 Management should provide substantive justification for the outstanding liabilities in returnees resettlement packages for which existing funding as at the period of the audit could not settle.
- 1.2.2.11 Going forward, Management should facilitate timely preparation of liquidation reports for actual disbursement of resettlement packages to returnees to validate the completeness and accuracy of the disbursement of resettlement packages.
- 1.2.2.12 Management should perform periodic reconciliation between the original manifest cataloguing the total names of approved returnees and the actual disbursement to returnees. Variances identified, should be investigated and adjusted where applicable in a timely manner. Evidence of periodic reconciliation reports should be adequately documented and filed to facilitate future review.
- 1.2.2.13 Subsequent disbursements to returnees should be facilitated through the presentation of approved identification cards and other relevant supporting documentation.
- 1.2.2.14 Management should liaise with the relevant authority to acquire the fundings to settle all outstanding liabilities to returnees. Evidence of acquisition of funds and subsequent disbursement of outstanding resettlement packages should be adequately documented and filed to facilitate future review.

Management's Response (Suspended)

Background of Liberia returnees mission:

- 1.2.2.15 *On July 19, 2024, I received a soft copy of the first original Manifest stating the first batch of former stranded Liberian from Ghana which were 770 returnees from the DEDO Hoff confirming the caseload. On July 18, 2024, I also received a second soft copy of the second original Manifest stating the second batch of former stranded Liberian from Ghana which were 769 returnees from the DEDA Kanneh confirming the caseload. It means that the total of 1,539 was brought on batch 1 and 2.(See attach the email with manifest).*
- 1.2.2.16 *On September 26, 2024, the Management through Executive Director, commissioned the IAA Auditor assigned to LRRRC to investigate staff from the finance department for illegally transferring and attempting to transfer funds from the LRRRC Central Bank account and Ecobank account respectively. Based on the findings of the report from the IAA Auditor*



concomitantly with the Returnees Reintegration Package Payment Process, I decided to engage the payment team to verify the number of person paid along with the manifest to ascertain the claims of Martin K. N. Kollie Facebook page. I also engage the Foreign Ministry Legal team who headed the Ghana mission and the Embassy staff in Ghana to verify the 1,539 Returnees that was repatriated, but to my greatest surprise, the First Secretary of the Liberian Embassy in Ghana confirmed the total of 1,283 person came from Ghana (Batch One 611 and Batch Two 672). (See attach the email with mission report).

1.2.2.17 *Given the forgoing, I invited the National Program Director and members of the finance team to inform them about the disparities concerning the misinformation given to me by my two deputies, the Foreign Ministry Mission Report and Martin K. N. Kollie Facebook post, and I encouraged them to confirm or explain in details with what transpired in Ghana with the conflicting information from the data collected from Ghana. I also informed them that there is an ongoing investigation at the Executive Mansion, the LACC and LNP. After 20 minutes of cross examination, they confirmed that the actual figure from batch 1 and 2 was inflated that the Ministry of Foreign Affairs was correct. And that's the reason why they agreed that their bosses (The two deputies) were part of the altering of the documents they should be the one to send the official report to me as head of the entity. (I can provide the voice recording in my possession to confirm my allegation).*

1.2.2.18 *We agreed that DEDA Kanneh will submit a full report of people paid along with their photos verses unpaid person and secondly we agreed to match Martin Kollie Post to know the actual people we have paid along with their photos to know the duplication of names during the payment process.*

All efforts to get that particular report from DEDA Kanneh proved fruitless up to the date of our suspension. I also informed the LACC during our time of investigation that I was going to officially write them (DEDA Kanneh and DEDO Hoff) to submit the final report, and it was not given. Therefore, this Management Letter from GAC will reinforce our request to the head of the pay team to make the report available to address the concerns raised above. (see attached the email/letter to them). Additionally, below is the detailed information for the record on (i) Manifest of Returnees, (ii) Payment Team and SOP for Cash Disbursement, and (iii) Paid vs Unpaid Returnees. (i) Manifest of Returnees:

1.2.2.19 *The Deputy Executive Director for Operation (DEDO) Richard Hoff who was the head of the LRRRC first mission to Ghana in his official report via email with an attached manifest confirmed that 770 returnees returned to Liberia in the 1st batch. The Deputy Executive Director for Administration (DEDA) A. J. Armah Kanneh who was the head of the LRRRC second mission to Ghana in his official report via email with an attached manifest confirmed that 769 returnees returned to Liberia in the 2nd batch. Therefore, the total number of person returned from Ghana, based on the submitted reports by the 2 Deputies confirmed 1,539 returnees returned.*

- 1.2.2.20 *Furthermore, during my review and response to the query period, I was privilege to have a conversation with the Deputy Minister for Legal Affairs at the Ministry of Foreign Affairs in person of Cllr. Jeddi M. Armah and Mr. Jonathan Wordsworth, First Secretary, Embassy Staff assigned in Ghana, (contact #: 0598975708 and email: projaw@yahoo.com) who was heading the mission to Ghana sent an official email detailing the Accra Mission Summary Report for both batch 1 and 2.*
- 1.2.2.21 *In this report, the Ministry of Foreign Affairs through confirmed that the total number of 611 returnees were verified for repatriation on batch 1 headed by Deputy Executive Director for Operation (DEDO) Richard Hoff, and the total number of 672 returnees were verified for repatriation on batch 2 headed by Deputy Executive Director for Administration (DEDA) A. J. Armah Kanneh.*
- 1.2.2.22 *The First Secretary, Jonathan Wordsworth also emailed me with the attached report on Saturday, November 16, 2024 to inform me about constant disagreement with the team. In his words "One thing that is constant in our report is that our request to be part of the registration and verification of returnees to ensure effectiveness and accuracy of the data, but this request was never granted us.... Our role basically was liaison between the Government of Ghana and the Liberian Team".*
- 1.2.2.23 *Therefore, this statement raises a red flag on the quality of data and manifest of the actual number of returnees that returned with batch 1 and 2 as reported by DEDO Hoff and DEDA Kanneh. Their report also confirms that the total of 1,539 (batch one- 770 and batch two- 769) returnees returned while the Ministry of Foreign Affairs confirms that the total returnees returned was 1,283 (batch One- 611 and Batch Two- 672 respectively). (ii) Payment Team and SOP for Cash Disbursement:*
- 1.2.2.24 *The Payment Team was responsible to disburse cash to all returnees (Batch 1 & 2) from Ghana was headed by the DEDA in person of A. J. Armah Kanneh and co-chaired by the Comptroller and assisted by members from Finance, Internal Audit, Database. M&E and among others.*
- 1.2.2.25 *According to the Comptroller, Mr. Joseph Wea, all payments for the Resettlement Package were paid through the Head of the Pay Team, Hon. A.J. Armah Kanneh, reflecting payment up to 1,539 Returnees. He also said that prior to the last disbursement, a total of 1,071 Returnees were paid leaving a balance of 468 Returnees to be paid. The Comptroller, Mr. Joseph Wea asked him for the 1,071 payment report and he refused, so the comptroller told me about the pending payment report ,and as head of the Commission also asked him before signing the request and payment voucher for the last batch of payment for 468 returnees, but he confirmed the payment with a verbal update and promise to submit full report later due to the emergency situation at the payment site (pressure form the returnees).*



- 1.2.2.26 *Moreover, we instructed Hon. A.J. Armah Karneh to communicate on behalf of the commission and pay team, the final listing of 468 returnees to be paid upon the request from the office of the Comptroller General, MoFDP for the GOL/MOFDP to release the final payment. The Comptroller, Mr. Joseph Wea again confirmed a total of USD\$128,000.00 was paid to Hon. A.J. Armah Karneh to pay the final batch of 468 returnees as per the financial record from the comptrollers' office. To date, neither the Comptroller, Mr. Joseph Wea nor myself, the head of the Commission have received initial or final written report from the head of the pay team, Hon. Karneh as it relates to the payment of reintegration packages to 1,539 returnees. (iii) Paid vs Unpaid Returnees:*
- 1.2.2.27 *According to updates from the DEDA in charge of the payment and lesson learned from the 2nd batch of payment confirmed that some returnees from 1st and even 2nd batch payments made their way through the crack system but was later discovered and arrested by the securities personnel on the ground. But they were later release because they were still on the legal protection of LRRRC. In fact, we will encourage the Management of GAC to go one step forward with this enquiry on the actual number of person that came verses the number of persons paid. Please see attached batch 1 report by DEDO Hoff and batch 2 report by DEDA Kanneh, and the Ministry of Foreign Affairs Accra Mission Summary Report 1 and 2 with the email exchanged and attachement. Our Management totally agree with GAC recommendation that the Deputy Director for Administration Hon. A. J. Armah, and head of the returnee cash payment (Reintegration package) should submit hard and soft copies of all payment documentation as per the approved SOP for payment. He should fully account for actual disbursement to returnees by submitting evidence of actual disbursement reports to the Office of the Auditor General as part of Management's response to this Management Letter.*
- 1.2.2.28 *Moreover, we are very concerned about this alarming figure of 173 outstanding liabilities in returnees' resettlement packages for which existing funding as at the period of the audit could not settle. As far as I am concerned as head of the Commission, I was informed by the comptroller Joseph K. Wea, we were left with less that 20 returnees, including mentally ill persons, children in foster homes and people living in hard to reach rural communities in the South East whose money was to be paid. Due to the uncertain circumstance that led to our departure (suspension) we were unable to settle/pay them their reintegration package.*
- 1.2.2.29 *Given the foregoing, I want to thank the GAC Team of Auditors for the fantastic job they did. I also want to express my profound disappointment and concern regarding the actions of my two deputies and some senior staff members that went to Ghana, whose conduct has severely undermined the integrity of my office and the trust of the government. The revelation from the Foreign Affairs in the attached email from the First Secretary from the Liberia Embassy in Ghana will really help us identify the missing puzzle as to whom concealed the right information on the actual number of persons for which we were all suspended for today.*



- 1.2.2.30 *To conclude, the concealment of right information points to individual greed and thereby misinforming the entity, the Government and even this audit process. Their report shows specifically, both deputies have been found to have deliberately misinformed me about critical operational matters, including the concealment of accurate figures concerning returnees from Ghana. This misconduct has led to significant financial repercussions, including inflated payments that have burdened public resources. (Annex 6,7,8 emails and manifest /report for DEDA, DEDO and MoFA).*

Auditor General's Position

- 1.2.2.31 We acknowledge Management's assertions. However, Management did not account for actual disbursement to returnees by submitting evidence of actual disbursement reports in hard and electronic copies of the original master manifest and all payment documentation as per the SOP from Batch one and two of Liberian Returnees from Ghana as requested. Management also did not provide substantive justification for the outstanding liabilities in returnees resettlement packages for which existing funding as at the period of the audit could not settle. Management should therefore reconcile the number of returnees per the approved manifest to the total number of returnees paid per the payment records and account for the variance thereof. The reconciliation report should be submitted to the Office of the Auditor General and the National Legislature within one month after the issuance of the Auditor General's report to the National Legislature.
- 1.2.2.32 Further, Management is in breach of financial discipline in line with Regulations A.20 of the PFM Act of 2009 as amended and restated 2019.

1.2.3 Payment without Evidence of Adequate Supporting Documents

Criteria

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

Observation

- 1.2.3.2 During the audit, we observed no evidence of supporting documents such as; payment vouchers, invoices, receipts, delivery notes, contracts, service completion certificates, etc. for expenditures of fund on the Voluntary Return of Liberian Migrants from Ghana totaling US\$811,958.31. **See Appendices 2a to 2e for details.**

Risk

- 1.2.3.3 Payments may be made for goods not delivered or services not performed. Goods delivered or services performed may not meet the approved specifications.
- 1.2.3.4 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payments may not be assured. This may lead to misappropriation of the entity's funds.

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

Recommendation

- 1.2.3.7 Management should fully account for expenditures made without adequate supporting documents, comprehensively catalogued in Appendices 2a to 2e.
- 1.2.3.8 Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as liquidation reports, contracts, original copies of the returnee's identification cards, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. All relevant supporting records should be adequately documented and filed to facilitate future review.
- 1.2.3.9 Management should also facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents for transactions are scanned, attached to the transactions in the accounting software, archived and maintained to facilitate future review.

Management's Response (Suspended)

- 1.2.3.10 *November 3, 2024 at 4:20 pm, I was copy in an email from the Acting Executive Director, Hon. Robert Tamba with an instruction from the Executive Mansion that requested me, my two (2) deputies and the Comptroller, to turn over all LRRRC Management properties, including vehicles, assets, project reports and financial documents hard and soft copies to him as Acting Executive Director or the IAA.*
- 1.2.3.11 *So, I instructed my Special Assistant, the Administrator, finance and procurement team to turn over all project and financial related documents, including the payment vouchers, invoices, receipts, delivery notes, contracts, service, etc. for expenditures made on both the UNHCR, project, the Liberia Returnee from Ghana project, project from Church of latter Day Saint and Samaritan Purse Projects to Mr. Ezekiel Toe of the IAA assigned to the Commission. I also informed them to leave all my personal items purchased by me and in use by the commission until the investigation is over.*
- 1.2.3.12 *In less than 48 hours, another interim team headed by Hon. Jackson Paye, OIC was appointed by the President/ Executive Mansion. His leadership in less than a week instructed the Acting Human Resource Manager Mr. Robert Tamba to ask all relevant contractor staff at the LRRRC's finance, Procurement, Administration, warehouse*



- departments; program field offices; and audit department to stay home until further notice.
- 1.2.3.13 According to Comptroller Joseph Wea, he left the premises of the Commission's Headquarter to attend to the LNP investigation with the rest of the supporting documents kept in his office. He was very surprised with no notice of information, no respect for his rights and dignity, our laws and ethical standards, the acting leadership of Hon. Robert Tamba, and the OIC Hon. Jackson Paye and Hon. Joseph Boye Cooper gave authorization to the finance staff (Musah and Jesse) to burst/break the Comptroller office and change the locks to his office.
- 1.2.3.14 Therefore, kindly contact Mr. Ezekiel Toe of the IAA assigned to the Commission and the newly appointed/acting Comptroller, the newly appointed finance team (Jesse Dixon, Emmanuel Musah, Emmanuel Cooper, Fidel Logan, etc) for the project and financial related documents, including the payment vouchers, invoices, receipts, delivery notes, contracts, service, etc. we left in the institution before leaving the Commission.
- 1.2.3.15 Under our laws, tempering with public documents is a serious crime. Our team left all relevant documents with IAA assigned at the commission and the Acting Executive Director Robert Tamba and OIC Jackson Paye and their respective financial team with no risk of missing financial documents. Hence, their actions to withhold public financial document to link us to corruption because they want to be officially appointed by the President have facilitated fraudulent activities, tarnishing the trust imposed in them, the image of the government and the Commission amongst our development partners. The GAC should hold them accountable for all missing financial documents, there were no UNHCR project, Liberia Repatriation Project, procurement and financial document was taken away by the former Management team (ED, DEDA, DEDO, Comptroller).

Auditor General's Position

- 1.2.3.16 We reviewed the documents subsequently provided by Management, after our audit execution. Therefore, we have adjusted the transactions without supporting documents to (US\$811,958.31– US\$158,815.51) US\$653,142.80 to be accounted for by Management. We therefore maintain our recommendations. We will follow up on the implementation of our recommendations during subsequent audit. **See Appendix 2 for details.**
- 1.2.3.17 Further, Management is in breach of financial discipline in line with Regulations A.20 of the PFM Act of 2009 as amended and restated 2019.

1.3 Payable Management

1.3.1 Irregularities associated with Payable Management

Criteria

- 1.3.1.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 states that, "Any public officer concerned with the conduct of financial matters of the Government of Liberia,

or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister."

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

1.3.1.3 PFM Regulations O.1(Paragraph 3) of the PFM Act of 2009 as amended and restated 2019 requires that head of government agency shall ensure that all persons liable to pay revenue are informed of bills, demand notes and other appropriate notices, of debts which are due and that adequate measures are taken to obtain payment.

1.3.1.4 Furthermore, Regulations O.21 (Paragraph 1-3) of the PFM Act of 2009 as amended and restated 2019 requires that Government Agency revenue collectors shall keep records of moneys collected in such form as the Comptroller-General may determine and for such periods consistent with the provisions of Regulation 12. The records shall show the persons from whom revenue is due, description of liability, the amount payable, the date, location, receipt number and amount of the collections made. The records shall, wherever possible, be self-balancing and shall be reconciled with the cash collections monthly.

Observation

1.3.1.5 During the audit, we observed the following irregularities associated with liabilities of the entity amounting to US\$70,977.11.

- No evidence of supporting documents to substantiate the legitimacy of the liabilities.
- There was no evidence of account payable management policy.
- Account payables were not recorded in a comprehensive, accurate and timely manner.
- There was no evidence of periodic review of significantly overdue liabilities.

Risk

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

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

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



- 1.3.1.9 Fair presentation and full disclosures may be impaired when payables are recorded in the wrong accounting period. Payables balance and subsequently the financial statements may be misstated.

Recommendation

- 1.3.1.10 Management should fully account for payables amounting to US\$70,977.11 documented in our findings above.
- 1.3.1.11 Management should develop, approve and operationalize payables management policy to regulate the recognition, disbursement, adjustment and management of accounts payables. The policy should include a specified period for follow-up on credit payments and clearly defined actions to be undertaken for prioritizing payments. The policy should also include provision for adjustment and write-off of accounts payables consistent with required regulations.
- 1.3.1.12 Account payables should be recorded in a comprehensive, accurate and timely manner consistent with the financial reporting framework. Payables should be disclosed in the notes to the financial statements.
- 1.3.1.13 Management should establish payables aging analysis to monitor the age of payables and implement the specified actions to be taken based on the age of the credits consistent with the payables management policy. The schedule should contain the following: names of the payees, address of the payees, contacts of payees, date of recognition, initial invoice, payments, additional invoices, current payables balance, and age grouping.
- 1.3.1.14 Management should periodically analyze account payables to identify overdue payables and adjust/write-off consistent with policy. All payables write-off should be reviewed and approved by the relevant authority before execution.
- 1.3.1.15 Management should perform periodic reconciliation of payables balances by reconciling accounts payables ledgers to vendors' statements, payables confirmation, and the payables aging analysis. Variances identified should be investigated and adjusted where applicable in a timely manner.
- 1.3.1.16 All payables' transactions should be referenced and supported with adequate documentation to substantiate the completeness, accuracy and legitimacy of payables balances.

Management's Response (Interim)

- 1.3.1.17 *Upon commencing operations at the commission, the Interim Management Team received requests for financial payments from 11 entities claiming to have provided services on behalf of the commission. The Team conducted an investigation and found that there were no contracts or receipts stored at the commission referencing the services rendered by*



these entities. The investigation findings also revealed significant contradictions in documents presented as contracts and receipts submitted by these entities. Based on these facts, we are respectfully submitting the following entities for your (GAC) review and necessary action.

Management's Response (Suspended)

- 1.3.1.18 We acknowledge that there was no Account Payable policy instituted by the suspended Management. However, talks and pending works surrounding it are in progress. We therefore deny claims of the entity owing vendors without any agreement between the institution and the vendor. All agreements between the entity and all other vendors were all given due diligence and followed legal process. Besides, I stated previously that the documents are with the current interim leadership who broke in to the former Comptroller's office and /or the procurement office as they have already illegally entered my office and even refusing to cooperate with this transparent audit process with the GAC.

Auditor General's Position

- 1.3.1.19 We acknowledge Management's assertions. However, Management did not account for Account Payables amounting to US\$70,977.11 as requested. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.3.1.20 Additionally, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as amended and restated 2019.

1.4 Cash Management

1.4.1 Non-Preparation of Bank Reconciliation Statements

Criteria

- 1.4.1.1 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

- 1.4.1.2 During the audit, we observed no evidence of bank reconciliation statements for the period under audit: FY 2024. **See Table 4 for details.**

Table 4: Non-preparation of Bank Reconciliation Statements

No.	Bank Account Description	Account Numbers
1	UNHCR Ecobank Account	6100084132
2	LRRRC / GoL- CBL (USD)	1602003880



No.	Bank Account Description	Account Numbers
3	LRRRC / GoL- CBL (LRD)	1601002996
	Total Funds Domiciled in Bank Accounts	

Risk

- 1.4.1.3 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

- 1.4.1.4 Management should ensure that monthly bank reconciliation reports are prepared for each operational and designated account established by the entity.
- 1.4.1.5 Evidence of monthly bank reconciliation reports should be adequately documented and filed to facilitate future review.

Management's Response (Suspended)

- 1.4.1.6 *Bank Reconciliation were prepared on a monthly basis for both the UNHCR Project and GOL. However, these documents were kept in the former Comptroller's Office and he was stopped by the new Management to access his Office during the conduct of the GAC Audit thereby making it impossible to submit these documents to GAC. Moreover, they instructed the finance team to break in to his office and change the locks and took the commission's financial documents. The new Management should account for those documents plus other supporting documents kept in his office prior to them forcibly entering without his presence at his Office.*

Auditor General's Position

- 1.4.1.7 We acknowledge Management subsequent submission of some bank reconciliation statements for June, July and August 2024 for the UNCHR Project bank accounts after our audit execution. However, no bank reconciliation statements were submitted for the GoL/ CBL/ US\$ & L\$ accounts. Therefore, we maintain our recommendations. We will follow up on the implementation of our recommendations doing subsequent audit.
- 1.4.1.8 Further, Management is in breach of financial discipline in line with Regulations A.20 of the PFM Act of 2009 as amended and restated 2019.

1.4.2 Third Party Payments Made to an Employee of LRRRC

Criteria

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

Observation

- 1.4.2.2 During the audit, we observed that Management made several third-party payments amounting to US\$238,315.00 and L\$23,059,867.00 to an employee of the entity rather than making direct payments to service providers or their legally authorized representatives. Further, we observed no evidence of adequate supporting documents to substantiate the legitimacy of the third-party transactions. **See Table 5a and 5b below for details.**

Table 5a: Third Party Payments Made to an Employee of LRRRC

No.	Date	Name of Payee	Check No.	Amount US\$
1.	May 24, 2024	Emmanuel E. Cooper	00000470	1,800.00
2.	June 21, 2024	Emmanuel E. Cooper	00000253	26,000.00
3.	June 24, 2024	Emmanuel E. Cooper	00000552	13,800.00
4.	June 24, 2024	Emmanuel E. Cooper	00000553	5,000.00
5.	June 27, 2024	Emmanuel E. Cooper	00000261	900.00
6.	July 1, 2024	Emmanuel E. Cooper	00000264	2,500.00
7.	July 25, 2024	Emmanuel E. Cooper	00000680	60,000.00
8.	July 25, 2024	Emmanuel E. Cooper	00000679	60,000.00
9.	September 13, 2024	Emmanuel E. Cooper	00000558	25,000.00
10.	September 16, 2024	Emmanuel E. Cooper	00000537	19,925.00
11.	September 19, 2024	Emmanuel E. Cooper	00000539	5,490.00
12.	September 20, 2024	Emmanuel E. Cooper	00000202	8,000.00
13.	September 23, 2024	Emmanuel E. Cooper	00000211	9,900.00
Total				238,315.00

Table 5b: Third Party Payments Made to an Employee of LRRRC

No.	Date	Name of Payee	Check No.	Amount L\$
1.	February 21, 2023	Emmanuel E. Cooper	00000168	1,137,975.00
2.	February 23, 2023	Emmanuel E. Cooper	00000175	364,152.00
3.	May 24, 2024	Emmanuel E. Cooper	00000186	231,000.00
4.	June 24, 2024	Emmanuel E. Cooper	00000659	1,767,136.00
5.	June 27, 2024	Emmanuel E. Cooper	00000263	120,000.00
6.	July 01, 2024	Emmanuel E. Cooper	00000663	6,757,800.00
7.	August 8, 2024	Emmanuel E. Cooper	00000277	637,164.00
8.	September 13, 2024	Emmanuel E. Cooper	00000278	2,412,500.00
9.	September 16, 2024	Emmanuel E. Cooper	00000283	2,016,360.00
10.	September 19, 2024	Emmanuel E. Cooper	00000287	1,589,355.00
11.	September 20, 2024	Emmanuel E. Cooper	00000220	2,316,000.00
12.	September 23, 2024	Emmanuel E. Cooper	00000226	3,710,425.00
Total				23,059,867.00

Risk

- 1.4.2.3 Paying cash to employee for subsequent disbursement to vendors may facilitate misappropriation of funds.

- 1.4.2.4 This practice may also lead to Management override of the procurement processes by completing disbursement without facilitating due procurement processes.

Recommendation

- 1.4.2.5 Management should fully account for expenditure amounting to US\$238,315.00 and L\$23,059,867.00 made through Emmanuel E. Cooper (Contract Staff of the Finance Department) without adequate supporting documents.
- 1.4.2.6 Going forward, Management should initiate and complete all procurement processes as required by the PPCC and the Public Financial Management Act.
- 1.4.2.7 All payments for goods and services procured by the entity should be made directly to the vendor or their legally authorized representatives.
- 1.4.2.8 Alternatively, Management should utilize the mobile money platform by transferring funds directly to vendors while maintaining the relevant source and supporting documentations.

Management's Response (Suspended)

- 1.4.2.9 *The former Management clarifies to GAC the third party payments paid in the name of Emmanuel Cooper, a Finance Department staff, represents Returnees Resettlement package and operational cost by Management in its execution of the project.*
- 1.4.2.10 *In compliance with the GAC last audit, we launch our quick book project that requires computer literate staff knowledgeable of the soft ware, but of the five staff, two were not computer literate and one person was assigned to the UNHCR project, One as budget officer and Emmanuel Cooper ,who was the expeditor and computer literate to coordinate the GOL funding execution. Therefore, the above mentioned payment was made through him because these payments were made in that manner for the following reasons:*
- That Returnees returning to the country had no National Identity Card, nor passports that could be accepted by the bank to encash their checks .*
 - The use of mobile money payment wasn't applicable because of the same reason of not having a National Identity Card to obtain a mobile money number.*
 - The Finance Department was understaffed. Besides the few preparing the vouchers and checks, Emmanuel E. Cooper was the only available Finance staff we could trust in processing the Returnees Resettlement package and other operational costs attached .*
 - Emmanuel E. Cooper serves the Commission as Expediter in the Finance Department and as such,it was his job to handle such a task. We couldn't use staff preparing the checks. He was the only one trusted by Management to carry on such task.*

- *He was one of the most trust worthy staff in the department capable of navigating his way in systems to ensure he meets specific tasks before deadline. These are some reasons why the returnees' payment was done in the form and manner.*

1.4.2.11 *To conclude, we are developing our operational and internal control system to include cash and cash management during emergency period, since our operation is emergency in protection for our POCs, and the PFM law, PPCC ans CSA standard are yet to address transactions carryout during emergency. But moving forward, management will have other ways to mitigate these challenges and the recommendations of GAC are well noted.*

Auditor General's Position

1.4.2.12 We reviewed the documents subsequently submitted by Management after our audit execution. Therefore, we have adjusted the third party transactions without supporting documents to (US\$354,779.00 – US\$304,650.00) US\$50,129.00. However, facilitating third party transactions is non-compliant to Regulation B.28 of the PFM Act of 2009 as Amended and Restated 2019. Therefore, We maintain our recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.4.2.13 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.

1.5 Procurement Management

1.5.1 Irregularities Associated with Procurement Management

Criteria

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

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



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

Observation

1.5.1.3 During the audit, we observe the following irregularities associated with the procurement of contracts for the transport companies and other services. **See Appendix 3 for details.**

- There was no evidence of a competitive procurement process leading to the award of contracts to several vendors for provision of transport services for returnees from Ghana.
- No evidence of payment documentation to vendors for the provision of transport services for returnees from Ghana.
- There was no evidence of a competitive procurement process leading to the award of contracts to Success Group of Companies amounting to US\$40,000.00 for provision of repairs and maintenance civil: for renovation and construction work at various transit centers.
- There was no evidence of a competitive procurement process leading to the award of contracts to Building Material Center (BMC), BITTAR Construction, and IBS, for the provision of building materials utilized for the renovation and construction work at various transit centers.
- There was no evidence of periodic (quarterly and annual) procurement activities report submitted to PPCC.

Risk

1.5.1.4 In the absence of a Bid Evaluation Panel Report, the entity's procurement processes may be discretionary.

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

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

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



Recommendation

- 1.5.1.8 Management should provide substantive justification for not facilitating competitive procurement processes during the award of contracts catalogued in our findings above.
- 1.5.1.9 Management should account for payments made to vendors for the provision of transport services for returnees from Ghana comprehensively catalogued in Appendix 3 below.
- 1.5.1.10 Management should facilitate the preparation and submission of quarterly and annual procurement activities reports to the PPCC as required by the PPC Act of 2005 as amended and restated in 2010.
- 1.5.1.11 Management should ensure that the requisite procurement methods are utilized for all procurement transactions to achieve value for money and ensure compliance to the PPC Act of 2005 as amended and restated in 2010.
- 1.5.1.12 Evidence of approved annual procurement plan, quarterly and annual procurement activities reports, and all relevant supporting procurement records should be adequately documented and filed to facilitate future review.

Management's Response (Suspended)

- 1.5.1.13 *Let me begin by informing the GAC that there exist some procurement Committee set up, there was procurement reports, and other document. Please contact the procurement personnel to ascertain this claim.*
- 1.5.1.14 *We take note on this and will ensure that all recommendations that has to do with compliance will be taken into consideration.*

Auditor General's Position

- 1.5.1.15 Management assertions did not adequately addressed the issues raised. Management did not provide substantive justification for not facilitating competitive procurement processes during the award of contracts catalogued in our findings above. Management did not account for payments made to vendors for the provision of transport services for returnees from Ghana comprehensively catalogued in Appendix 3 below. The relevant procurement documentation and periodic procurement activities reports were also not made available for audit purposes. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.5.1.16 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.

1.6 Personnel Management

1.6.1 Non-Competitive Recruitment of Contractors

Criteria

- 1.6.1.1 Chapter 1 Section 2 (1.2.1 and 1.2.2) of the Standing Orders for the Civil Service of 2012 States that "It is the CSA's responsibility to ensure that all vacancies in the classified Civil Service are filled by officers who are properly qualified. Whenever vacancies occur, Agency Heads must notify the CSA giving full details and indicating whether the position is to be temporary or permanent. When a position is to be filled either by a newly created (original) appointment, or by a promotion, any one being considered for the position must first have been certified as eligible by the CSA; and (1.2.2) It is the responsibility of the same merit-based selection procedures. Most people (but with certain exceptions which are listed in Chapter 3) will have to sit for, and pass, an examination. Once they have successfully completed the examination, individuals are then certified eligible for a particular class of position".

Observation

- 1.6.1.2 During the audit, we observed that Management did not facilitate competitive recruitment for several contract staff employed for the period under audit. **See Appendix 4 for details.**

Risk

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

Recommendation

- 1.6.1.4 Going forward, Management should ensure that all recruitment activities are carried out in full compliance with the Standing Order of the Civil Service.
- 1.6.1.5 Management should ensure that all employees' files contain the relevant supporting document indicative of proper vetting (an approved job description, publication of vacancies, job related test/ interview questions and background check information) in line with the approved/adopted human resources policy. Evidence of approved hiring documentation should be adequately documented and filed to facilitate future review.

Management's Response (Suspended)

- 1.6.1.6 *During the period under review, there exist no employment as CSA had standing order on employment on all entities and institutions of government. However, contractors and volunteers were recruited to ensure that some menial works to help to buttress the institutions effort was subsequently achieved. All other recommendation surrounding this will be adhered to moving forward.*

Auditor General's Position

- 1.6.1.7 We acknowledge Management's acceptance of our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.6.1.8 Further, Management is in breach of Chapter 1 Section 2 (1.2.1 and 1.2.2) of the Standing Orders for the Civil Service of 2012.

1.6.2 Inadequate Records in Personnel Files

Criteria

- 1.6.2.1 Chapter 5.8 of the CSA Standing Order of 2012 states that "the below listed documents make up the employee's file and must remain in the file as part of the employee's records:
- a. Employment Letter
 - b. Resume;
 - c. Credentials;
 - d. Personal data;
 - e. Job description;
 - f. Personnel Action Notice (PAN)
 - g. All subsequent warnings or commendation; and
 - h. Annual appraisal forms and related evaluation forms."

Observation

- 1.6.2.2 During the audit, we observed that Management did not maintain personnel records such as; letter of applications, employment letters, credentials, job description, appointment, terms of reference, personnel action notice (PAN), etc. (The HR Department headed by MR. Tamba noted these missteps by past HR Staff and acting in accordance with the HR-manual and CSA- Standing Order.

Risk

- 1.6.2.3 Failure to maintain essential personnel records may lead to Management inability to manage or regulate the activities of its personnel effectively.
- 1.6.2.4 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the Entity. This may impair the achievement of the entity's objectives.

Recommendation

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

- 1.6.2.7 Management should institute an electronic document management system by scanning all documents in employees' files and create electronic files for each employee. This control will facilitate more effective document retention and archiving system, along with manual records.

Management's Response

- 1.6.2.8 *The Management of LRRRC takes note of the GAC auditors' assertions on the Commission periodic review of employee's files, gaps in documentation identified should be regularized in a timely manner.*
- 1.6.2.9 *Noticing the importance of such assertion, the Management will move swiftly in formulating one and ensure its approval and subsequent implementation in with the employment policy of the CSA.*

Auditor General's Position

- 1.6.2.10 We acknowledge Management's acceptance of our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.6.2.11 Further, Management is in breach of Chapter 5.8 of the CSA Standing Order of 2012.

1.6.3 Unapproved Salary Scales/Structure

Criteria

- 1.6.3.1 Regulation T.3 (1) (d, e and f) of the PFM Act of 2009 as Amended and Restated 2019 states "The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: (d) authorized establishments or manpower ceilings are not exceeded; (e) the amount of salary and other allowances authorized for payment to each staff is not exceeded; and (f) payments are not made on the payment voucher to staff who do not belong to the Agency or unit."

Observation

- 1.6.3.2 During the audit, we observed no evidence of an approved salary structure instituted at the entity.
- 1.6.3.3 Further, a reconciliation between the entity's payroll and the GoL Harmonization Pay Grade revealed that salaries disbursed were not consistent with the GoL Harmonization Pay Grade.

Risk

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

Recommendation

- 1.6.3.5 Management should develop, approve and operationalize a salary structure to regulate salary disbursement at the entity. The approved salary structure should comprehensively catalog the various positions at the entity and respective pay grades for each position. Alternatively, Management should officially adopt and operationalize the GoL Harmonization Pay Grade for disbursement of salaries at the entity.
- 1.6.3.6 Management should ensure that all adjustments to the payroll are approved by the relevant authority, supported by the required documentation and consistent with approved salary structure and the Human Resource policy of the entity.
- 1.6.3.7 Evidence of approved salary structure, evidence of adoption of GoL Harmonization Pay Grade, and all relevant supporting records for adjustments to the payroll should be adequately documented and filed to facilitate future review.

Management's Response

- 1.6.3.8 *Management has on numerous occasions submitted a structural Salary grade to conform with the harmonization scale, CSA and the Ministry of Finance has kept LRRRC at this low rate as compared to other Ministries, Commissions and Agencies. CSA is responsible for approving salary grade in keeping with government regulations and harmonization. Moreover, the new management headed by Mr. Jackson J. Paye-Executive Director-OIC, has flagged these serious salaries disparities to the CSA- and all these measures are being looked into but due to budgetary allocations.*

Auditor General's Position

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

1.6.4 Double Emoluments

Criteria

- 1.6.4.1 Part IX, Paragraph 9.10 of National Code of Conduct of Liberia requires that "Public Officials and Employees of Government shall not, while receiving or being paid salaries by the Government, at the same time receive or be paid salary by any other public office unless it is established that such additional employment is in the public interest [e.g. teaching at public educational institutions], and that such service does not conflict with the Public Official or Employee of Government's principal employment."

Observation

- 1.6.4.2 During the audit, we observed that Management facilitated disbursement of monthly salaries from the entity's budgetary allotment and monthly stipends from repatriation funds received from UNHCR to the below listed full time employees, contrary to Part IX, Paragraph 9.10 of National Code of Conduct of Liberia. **See Table 6 below for details.**

Table 6: Double Emoluments

No.	First Name	Family Name	Position	GOL Gross September, 2024 Salary/USD	UNHCR September, 2024 Stipend/USD
1	Patrick T.	Worzie	Executive Director	4,343.80	1,557.00
2	A. J. Amah	Karneh	Deputy Executive Director for Administration	2,377.50	1,032.00
3	Momolu	Freeman	UNHCR Project Manager	278.86	300.00
4	Darrel S.	Cholopleh	Senior Protection Officer	530.25	550.00
5	George	Mambia	Assistant Protection Officer	320.32	350.00
6	Malommenea Y.	Flomo	Protection Officer	176.75	300.00
7	Cisco D.	Tehmeh	Generator Technician	199.63	100.00
8	Bioma S.	Williams	Case Worker	176.75	250.00
9	Dopoe G.	Menkarzon	Livelihood Officer-LRRRC County	271.27	100.00
10	Robert S.	Tamba	Livelihood Officer-Grand Gedeh County	411.75	250.00
11	Thomas	Jokan	Livelihood Officer-Maryland County	271.27	100.00
12	Momodou B.	Kollie	AA/DEDA	375.00	100.00
13	Jesse	Wonbiaka	Border Monitor	225.93	250.00
14	Festus T.	Kollie	Case Worker/Border Supervisor	225.93	250.00
15	T. Sekou	Jarbateh	Border Monitor	150.00	150.00
Total				10,335.01	5,639.00

Risk

1.6.4.3 Management may be non-compliant with Part IX, Paragraph 9.10 of the National Code of Conduct of Liberia.

1.6.4.4 Funds intended for repatriation services may be disbursed as monthly stipends. This may lead to misapplication of public funds.

Recommendation

1.6.4.5 Management should provide substantive justification for disbursing monthly stipends to full time employees while receiving monthly remuneration packages from GoL allotment.

1.6.4.6 Management should immediately discontinue disbursement of monthly stipends to full time employees from repatriation funds received from the UNHCR.



Management's Response (Suspended)

- 1.6.4.7 *Due to the low salaries allocated to staffers of the LRRRC and coupled with the work load attributed to staff who work on Saturday and Sunday due to the emergency call to duty. The stipendiary to LRRRC regular staff is a motivation and not necessarily attributed to full income. Additionally, UNHCR lead partner –LRRRC in Refugee matters in Liberia are obligated to supporting the Commission cash, logistics and other stationery to enhance our field operations to refugees all part of the country.*

Auditor General's Position

- 1.6.4.8 Management's assertion is non compliant with Part IX, Paragraph 9.10 of the National Code of Conduct of Liberia. Therefore, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.6.5 Non-Withholding and Remittance of Income Tax for Contractors (PIT)

Criteria

- 1.6.5.1 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.
- 1.6.5.2 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".

Observation

- 1.6.5.3 During the audit, we observed no evidence of Personal Income Tax (PIT) amounting to US\$21,150.00 being withheld from contractors and remitted into GoL Revenue Account for FY 2024 as required. **See Appendix 5 for details.**

Risk

- 1.6.5.4 Failure to withhold and remit PIT may deny GoL of the much-needed tax revenue.
- 1.6.5.5 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.**

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

Recommendation

- 1.6.5.7 Management should provide substantive justification for not withholding and remitting PIT from contractors' remunerations.

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

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

Management's Response (Suspended)

- 1.6.5.10 *Management clarifies that there were Some transactions such as payment made to Beaver and purchases for furniture and equipment for LRRRC Protection Office upgrade as recommended by UNHCR outside of the Project Budget, that would have been replenish during a budget recast. However, these expenses which summed up the figure for the PIT and intended to be replaced during the planned Recast was not done prior to the Management team being suspended. Remodeling of the entity was not captured in the entity's budget; acquisition of some office equipment was not budgeted for and there was approval to recast such funds to be replaced at a later date. UNHCR 2024 Project Audit Report showed their approval of the off-budget spending.*

Auditor General's Position

- 1.6.5.11 Management's assertions did not adequately address the issues raised. We observed no evidence of Personal Income Tax (PIT) amounting to US\$21,150.00 being withheld from contractors and remitted into GoL Revenue Account. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.6.6 Non-adherence to Direct Deposit Payments for Contractors Remunerations

Criteria

- 1.6.6.1 Regulation H. 8 (4) of the Public Financial Management Act of 2009 as Amended and Restated 2019, states that "The Minister shall ensure, to the extent possible, that all government payments are done through a direct deposit system, progressively graduating towards an electronic fund transfer system."

Observation

- 1.6.6.2 During the audit, we observed that contractors received salaries disbursement through the issuance of checks, non-compliant to Regulation H. 8 (4) of the Public Financial Management Act of 2009 as amended and restated in 2019.



Risk

- 1.6.6.3 Management may be non-compliant with Regulation H. 8 (4) of the Public Financial Management Act of 2009 as amended and restated 2019.
- 1.6.6.4 The absence of establishing employees' bank /mobile money accounts may lead to ghost or undeserving staff being compensated. This may also lead to salaries being paid for work not performed.
- 1.6.6.5 Availability of evidence to corroborate disbursement of salaries to contractors may be impaired.

Recommendation

- 1.6.6.6 Management should facilitate all disbursement of salaries to contractors through the direct deposit system to bank or mobile money accounts. The accounts should be opened in the names of the contractor to validate the legitimacy of the transactions.
- 1.6.6.7 Evidence of periodic (monthly) bank/mobile money transfers should be adequately documented and filed to facilitate future review.

Management's Response (Suspended)

- 1.6.6.8 *Management take note on the recommendation and will ensure such observation.*

Auditor General's Position

- 1.6.6.9 We acknowledge Management's acceptance of our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.6.6.10 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.

1.6.7 No Approved Job Description

Criteria

- 1.6.7.1 The Committee of Sponsoring Organizations (COSO) of the Treadway Commission Framework requires Board's oversight responsibilities including providing advice and direction to management, constructively challenging management, approving policies and transactions, and monitoring management's activities. Consequently, the board of directors is an important element of internal control. The board and senior management establish the tone for the organization concerning the importance of internal control and the expected standards of conduct across the entity.

Observation

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

Risk

- 1.6.7.3 In the absence of an approved job description for staff, work may be performed on a discretionary basis.
- 1.6.7.4 Clearly defined task for employees may not be established. This may impair the level of service and productivity of staff and the measure of monitoring and evaluating staff performance.

Recommendation

- 1.6.7.5 Management should comprehensively catalog approved job descriptions for each personnel at all levels of the organization. The approved job description should be included in all employees' employment letter and made available to employees before commencement of service. A formal communication detailing approved job descriptions should be forwarded to all existing staff. The approved job description should be periodically adjusted to reflect the current operations of the entity.
- 1.6.7.6 Management should ensure that employees are familiarized with and capacitated to perform approved job descriptions. Management should facilitate the performance of periodic training to upgrade the capacity of staff to perform approved roles and responsibilities.
- 1.6.7.7 Evidence of approved job description, subsequent adjustments and periodic training of staff should be adequately documented and filed to facilitate future review.

Management's Response (Suspended)

- 1.6.7.8 *Management is cognizant of the fact that staff need of capacity building to enhance productivity at the LRRRC. The current Management Team have recommended 10 staff of the Commission for training at LIPA for this term commencing in July 2025.*

Auditor General's Position

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

1.6.8 No Employees Performance Appraisal

Criteria

- 1.6.8.1 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

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

Risk

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

Recommendation

- 1.6.8.6 Management should facilitate the conduct of periodic performance evaluations for all staff. Performance goals should be clearly defined and documented for all positions.
- 1.6.8.7 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.
- 1.6.8.8 Management should solicit post feedback from employees about the fairness of the performance evaluation system and make adjustments where applicable.
- 1.6.8.9 Documentation for performance evaluation should be adequately filed to facilitate future review.

Management's Response (Suspended)

- 1.6.8.10 *We take note and will ensure that this observation will take all necessary attention that it doesn't suffice in next audit period.*

Auditor General's Position

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

1.6.9 Irregularities Associated with Travel Expenditures

Criteria

- 1.6.9.1 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

1.6.9.2 During the audit, we observed the following irregularities associated with travel expenditures:

- Incidental allowances were not duly retired/accounted for.
- No evidence of travel activities reports for some travel expenditures.

Risk

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

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

Recommendation

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

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

Management's Response (Suspended)

1.6.9.7 *The both deputies gave their report and mentioned how the breakdowns as it relates to this observation where fully expended. Moreover, we take note on the recommendation and will ensure that such observation will not be mentioned as strong measures in ensuring that requisite Financial Management System is put in place.*

Auditor General's Position

1.6.9.8 We acknowledged Management's subsequent submission of liquidation reports for travel after our audit execution. However, Management provision of documents after our review, does not guarantee Management effective control of expenditure liquidation and document management.

1.6.9.9 Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner. Management should also ensure that vouchers are adequately documented and filed to facilitate future review.

1.6.10 Non-Withholding and Remittance of GST

Criteria

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

Observation

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

Risk

- 1.6.10.3 Failure to withhold and remit GST may deny GoL of the much-needed tax revenue.
- 1.6.10.4 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.
- 1.6.10.5 Non-remittance of withholding taxes may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

- 1.6.10.6 Management should provide substantive justification for not withholding and remitting GST.
- 1.6.10.7 Going forward, Management should withhold GST on all goods and services procured and facilitate full remittance of GST to the general revenue account in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.
- 1.6.10.8 Evidence of remittance including original copies of flag receipts and other supporting records should be adequately documented and filed to facilitate future review.

Management's Response (Suspended)

- 1.6.10.9 *This is duly noted and will ensure to work on it moving forward.*

Auditor General's Position

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



1.7 Fixed Assets Management

1.7.1 Irregularities Associated with Fixed Asset Management

Criteria

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

Observation

- 1.7.1.2 During the audit, we observed the following irregularities associated with the entity's Fixed Assets Management System:
- There was no evidence of a fixed assets management policy.
 - There was no evidence of a fixed assets register
 - 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.
 - Six computers and assorted ICT equipment procured amounting to US\$7,020.00 were not made available for audit purposes. Further, there was no evidence of payment vouchers and other supporting document to validate the cost of the equipment. **See Appendix 6 below for details.**

Risk

- 1.7.1.3 Fixed Assets may be misstated (Over/understated).
- 1.7.1.4 Fixed Assets may be damaged or impaired but their values are still on the books.
- 1.7.1.5 Fixed Assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.7.1.6 The lack of asset movement log may make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.
- 1.7.1.7 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of the entity's objectives.



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

Recommendation

1.7.1.9 Management should account for fixed assets not made available for audit purposes, comprehensively catalogued in Appendix 6 below.

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

1.7.1.11 Management should ensure that the fixed assets register is updated to reflect the following; description, class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset.

1.7.1.12 Management should initiate/enforce a systematic fixed assets coding system to ensure all fixed assets are uniquely identified. This control will facilitate the efficient and effective periodic fixed asset verification exercises. Discrepancies in coding identified during verification should be updated in a timely manner.

1.7.1.13 Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets. Evidence of physical verification should be adequately documented and filed to facilitate future review.

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

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

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

Management's Response (Suspended)

1.7.1.17 *We take note on this observation in ensuring to develop a policy regarding asset management and we ensure to have a fixed asset register moving forward.*

Auditor General's Position

1.7.1.18 We acknowledge Management's assertions. However, Management did not account for fixed assets not made available for audit purposes, comprehensively catalogued in Appendix 6 below. Therefore, Management should facilitate the conduct of physical verification for the assets not made available during our physical verification exercise. The report from the proposed physical verification should be submitted to the Office of the Auditor General and the National Legislature for validation within 3 months upon the issuance of the Auditor General's Report to the National Legislature.



1.7.1.19 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.

1.8 Inventory Management

1.8.1 Irregularities Associated with Inventory Management System

Criteria

1.8.1.1 Regulation U.7 (2) of the PFM Act of 2009 as amended and restated 2019 requires that notwithstanding sub-regulation (1), a head of Government Agency is responsible for the general management of government inventories held within the Government Agency and for the due performance of the duties of subordinate staff in relation to the government inventories.

Observation

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

- No evidence of approved policy to regulate inventory management of the entity.
- Inventories were not stored in secured custody. The warehouse was not protected by a metallic door.
- Inventories were not systematically arranged on shelves and comprehensively labelled.
- Several instances of theft of inventories were reported.
- No evidence of manual or automated inventory management system comprehensively cataloging the following: goods ordered, goods received, goods requested, goods distributed, current running balance and buffer (minimum request before reordering) inventories/ stationery & supplies level established for each class of inventory/ stationery & supplies.
- No evidence of periodic physical verification of inventories/stock take.

Risk

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

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

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

- 1.8.1.6 Inventory may not be duly accounted for in the absence of a comprehensive inventory management system and non-performance of periodic physical verification.
- 1.8.1.7 Inventory may be misappropriated leading to decline in operational activities.

Recommendation

- 1.8.1.8 Management should develop, approve and operationalize an inventory management policy to regulate inventory management of the entity. The policy should comprehensively catalog provisions for ordering, storing, distributing and recording of inventories/ stationery & supplies and the nature and timing of stock-take/ physical verification of inventories/ stationery and supplies.
- 1.8.1.9 Management should develop and operationalize an automated inventory management system to facilitate and ensure accurate records of inventories such as; purchases, distribution, current stock balance, reordering level, stock-out level etc.
- 1.8.1.10 Inventory should be stored in secured custody/warehouse protected by a metallic door and access granted only to authorized personnel at all times.
- 1.8.1.11 Inventory should be systematically arranged on shelves, comprehensively and systematically labelled to facilitate effective monitoring, evaluation and recording of inventories.
- 1.8.1.12 Management should perform periodic physical verification of inventory and review of systems and records. Appropriate adjustments should be made where applicable.
- 1.8.1.13 Evidence of approved policy, and all other inventory records including records of periodic stock takes, should be adequately documented and filed to facilitate future review.

Management's Response (Suspended)

- 1.8.1.14 *The Management will ensure to work on this observation moving forward.*

Auditor General's Position

- 1.8.1.15 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.8.1.16 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.



1.9 Governance

1.9.1 Lack of Approved National Repatriation Policy

Criteria

- 1.9.1.1 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities states: "Institutions deploy control activities through policies that establish what is expected and procedures that put policies into action". Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity.

Observation

- 1.9.1.2 During the audit, we observed no evidence of approved National Repatriation Policy to regulate the repatriation and resettlement of Liberian returnees.

Risk

- 1.9.1.3 Failure to develop approved policies and procedures to regulate the repatriation and resettlement of Liberian returnees may lead to arbitrary decisions that may be non-compliant to applicable laws and regulations and may impair the achievement of the project's objectives.
- 1.9.1.4 Illegitimate individuals may be repatriated and resettled in Liberia. This may facilitate the entry of illegitimate individuals / non-citizens into the country without due process.
- 1.9.1.5 Unauthorized benefits may be disbursed to returnees, this may lead to misappropriation of the project's funds.
- 1.9.1.6 Returnees may not be repatriated and reintegrated in an appropriate manner. This may impair the achievement of the project's objective.

Recommendation

- 1.9.1.7 Going forward, Management should develop, approve and operationalize a policy to regulate the effective and efficient repatriation and resettlement of Liberian returnees. The policy should comprehensively catalogue targeted beneficiaries, relevant processes and documentation for qualification of beneficiaries, methods of repatriation, resettlement packages, method of payment of resettlement packages, timing of residency in the transit centers, etc.
- 1.9.1.8 Evidence of approved National Repatriation Policy and all relevant supporting records should be adequately documented and filed to facilitate future review.
- 1.9.1.9 Subsequently, Management should perform periodic review to ensure consistency of approved policy to practices during the execution of the project.

Management's Response (Suspended)

- 1.9.1.10 *To begin with, our Management Team at the LRRRC commenced on March 25, 2024 and halted on November 2, 2024. We are therefore, relatively new and not enough time has been available to set in and improve other administrative processes, including the GAC 2016-2019 recommendations.*
- 1.9.1.11 *Under governance, we did have functional board. The chairman of the board and Hon. Francis Nyumaline, Minister of Internal Affairs, Government of Liberia. We had an emergency board meeting at which a resolution to review the proposal to kick start the repatriation of Stranded Liberians Returnees from Ghana was approved.*
- 1.9.1.12 *Under the leadership of the Executive Director, the framework for the Strategic Plan and a 5 years strategic plan , policy and procedures, and work plan was developed. Joint meetings were also held to fine tune and polish the TOR for the newly created departments and challenges faced in the execution of the returnee's assignment was finalized pending board approval.*
- 1.9.1.13 *As per the GAC 2016-2019 recommendations, the Management also wrote the IAA for their representations and it was done. The current IAA team at the Commission developed the Audit Charter and Management signed it. The Audit Committee was to be set up by the Board. Till now, we have not received the Committee. We acknowledge this and we will ensure that these challenges will be mitigated.*

Auditor General's Position

- 1.9.1.14 Management's assertions did not adequately address the issues raised. We obtained no evidence of an approved National Repatriation Policy to regulate the repatriation and resettlement of Liberian returnees in Liberia. Therefore, we maintain our finding and recommendation. We will follow up on the implementation of our recommendations during subsequent audit.

1.9.2 No Evidence of Annual Report

Criteria

- 1.9.2.1 Regulation M.11 (1-4) of the PFM Act of 2009 as amended and restated 2019 states that 'the board of directors of an enterprise shall, within two months after the expiry of each financial year to which the financial statements relate, submit an annual report to the Minister, the sector minister, the Auditor General and the Bureau of State Enterprises dealing generally with the activities and operations of the enterprise within that year. (2) The annual report shall include: (a) a copy of the audited accounts of the enterprise; (b) a statement of any directions given by the sector minister to the Board or Bureau of State Enterprise within that year in accordance with this Act and the enactment under which the enterprise exists; and (c) such other information as the sector minister may in writing reasonably request. (3) A copy of the annual report of the Board of Directors of an



enterprise shall also be sent by the Board to the head of the Liberia Institute of Statistics and Geographical Information Systems; the Governor of the Central Bank of Liberia; and any other person that the Minister may determine. (4) The Auditor General shall review the annual report and present his/her opinion to the Legislature alongside the audit report of government financial operations for the previous year'.

Observation

1.9.2.2 During the audit, we observed no evidence of annual reports prepared by management for the period January to December 2024.

1.9.2.3 Further, we observed no evidence of periodic monitoring, evaluation and activities reports on the repatriation and resettlement of Liberian returnees for the period under audit.

Risk

1.9.2.4 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.

1.9.2.5 Information to facilitate institutional memory, expedite learning curves and provision of current administrative and operational status of the Commission and the repatriation and resettlement project may not be available.

Recommendation

1.9.2.6 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 contain comprehensive accounts of repatriation and resettlement activities for the period under review. The report should also contain the Commission audited financial statements (or at least a management account) to adequately inform stakeholders about the annual financial activities of the Commission.

1.9.2.7 The report should be approved by the head of the Commission and subsequently submitted to the Minister and the Offices of the Auditor General, the Comptroller and Accountant General. Evidence of approved annual administrative and operational activities reports should be adequately documented and filed to facilitate future review.

Management's Response (Suspended)

1.9.2.8 *We wrote at the end of the year project report but we did not conclude on annual report because Management did not end the year. It is in this light that the annual report was not developed and completed by the suspended Management Team.*



Auditor General's Position

- 1.9.2.9 Management's assertions were not supported by documentary evidence. We obtained no evidence of annual project reports as asserted in Management's response. Therefore, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.



EXHIBITS

 **REPUBLIC OF LIBERIA** 
**LIBERIA REFUGEE REPATRIATION AND
RESETTLEMENT COMMISSION**

SOP FOR PAYMENT OF RETURNEES RESETTLEMENT.

Step one : Returnees must appear in person to room for the cash package.

Step two : Returnees must show there LRRRC ID card & hand over certificate.

Step three : LRRRC pay team must verify there Yellow Voucher card to compare it with names on the manifest.

Step four : Returnees sign pay slips and cash.

Step five : Take photo of Returnees payment slips.

Step six : Photocopy all documents for receipt payment.

**NAMES OF PERSON TO BE PRESENT DURING THE PAYMENT OF
RETURNEES.**

1. Joseph K. Wea	-----	Comptroller
2. Marvie Dorbor	-----	IT
3. Alleu M. Fofana	-----	M & E
4. Hawa K. Flomo	-----	S.A
5. Norwu Yorgbor	-----	Procument
6. Famatta Dawon	-----	finance
7. Samuel David	-----	photograph
8. Hannah Ballah	-----	Finance
9. Amanda T. Sirleaf	-----	I. A

Sign : 
A. J. Armah Karneh



Stranded Liberian Migrants Return Home from Ghana



Bong County Regional Transit Center (BRTC) located in Cari, 45 Returnees



Samukai Town, A Home of Transformation Center, located in Caldwell-65 Returnees



Tweh Farm Transformation Center, St. Paul Bridge Community-64 Returnees

APPENDICES

Appendix 1a: OUTSTANDING CASES TO BE PAID FOR THE FIRST BATCH TOTAL = 20

No.	Family Reg. No	Given	Family	Sex	Family size	Age	HH	DD	County of destination	AMOUNT US\$
1	LMC1-164	Blessing	Weleh	M	3	29	HH		Montserrado	300.00
2	LMC1-165	Abraham	Weleh	M		41		DD	Montserrado	225.00
3	LMC1-166	Testimony	Weleh	M		23		DD	Montserrado	225.00
4	LMC1-197	Prince	Scott	M	1	25	HH		Montserrado	300.00
5	LMC1-242	Sarah	Handerson	F	2	54	HH		Montserrado	300.00
6	LMC1-243	Grace	Freeman	F		32	HH		Montserrado	300.00
7	LMC1-244	Joana	Kaye	F	1	41	HH		Bassa	300.00
8	LMC1-245	Serena F	Gair	F	1	40	HH		Bassa	300.00
9	LMC1-246	Vhrson	Vineet	M	1	22	HH		Bassa	300.00
10	LMC1-262	Maxwell	Massaquoi	M	1	55	HH		Montserrado	300.00
11	LMC1-297	Janet K	Vah	F	1	24	HH		Montserrado	300.00
12	LMC1-321	ALFRED	KAMARA	F	1	21	HH		Montserrado	300.00
13	LMC1-330	VIVIAN	BROWN	F	1	35	HH		Montserrado	300.00
14	LMC1-494	ANITA	BANKS	F	1	37	HH		Montserrado	300.00
15	LMC1-538	MARY	JAYEE	F	1	34	HH		Grand Gedeh	300.00
16	LMC1-558	ALUSINE S	KAMARA	M	1	56	HH		Bassa	300.00
17	LMC1-568	Bobby	DAYWAY	M	1	40	HH		Grand Gedeh	300.00
18	LMC1-581	TRIUNPH	ROBINSON	F	1	35	HH		MARGIBI	300.00
19	LMC1-583	Louis	K. King	M	1	32	HH		Bong County	300.00
20	LMC1-592	Ann	Tenner	F	1	37	HH		Montserrado	300.00
SUB-TOTAL										5,850.00

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Appendix 1b:OUTSTANDING CASES TO BE PAID FOR THE SECOND BATCH = 153

NO	Reg Code	Given	Family	Sex	Famiy size	HH	DD	Age	County of Destination	AMOUNT US\$
1	LMC2-010	Sarah	Topeh	F	1	HH		54	Margibi	300.00
2	LMC2-012	John	Constance	M	5	HH		49	Mary Land	300.00
3	LMC2-013	Rachael	Constance	F			DD	44	Mary Land	225.00
4	LMC2-014	Christiana	Constance	F			DD	11	Mary Land	225.00
5	LMC2-015	Deborah	Constance	F			DD	12	Mary Land	225.00
6	LMC2-016	Sandra	Constance	F			DD	25	Mary Land	225.00
7	LMC2-017	Mercy	Smith	F	2	HH		31	Montserrado	300.00
8	LMC2-018	Wisdom	Jacobs	m			DD	33	Montserrado	225.00
9	LMC2-021	Bless	Kollie	M	1	HH		40	Mary Land	300.00
10	LMC2-022	Thompson	Kun	M	1	HH		45	Montserrado	300.00
11	LMC2-043	Rejoice	Wehgar	F			DD	22	Margibi	225.00
12	LMC2-046	Alex	Zoegar	M	1	HH		21	Bong	300.00
13	LMC2-054	Immanuel	Menyon	M	1	HH		41	Nimba	300.00
14	LMC2-056	Augustina M.N.	Seeagbeh	F			DD	62	Montserrado	225.00
15	LMC2-058	Maima	Morris	F	2	HH		30	Sinoe	300.00
16	LMC2-059	Courage	Tweh	M			DD	3	Sinoe	225.00
17	LMC2-060	Nelson	Johnson	M	5	HH		46	Mary Land	300.00
18	LMC2-061	Benny	Johnson	F			DD	24	Mary Land	225.00
19	LMC2-062	Mary	Johnson	F			DD	27	Mary Land	225.00
20	LMC2-063	Teta	Johnson	F			DD	23	Mary Land	225.00
21	LMC2-064	Ralph	Johnson	M			DD	4	Mary Land	225.00
22	LMC2-068	Katelyne L.	Cole	F	1	HH		21	Montserrado	300.00
23	LMC2-098	Margaret	Koffa	F	3	HH		33	Montserrado	300.00
24	LMC2-099	Joel	Koffa	M			DD	10	Montserrado	225.00



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NO	Reg Code	Given	Family	Sex	Famiy size	HH	DD	Age	County of Destination	AMOUNT US\$
25	LMC2-100	Josephine	Koffa	F			DD	10	Montserrado	225.00
26	LMC2-154	Josephine	Moorw	F	1	HH		30	Grand Gedeh	300.00
27	LMC2-181	Ethan	Johnson	M			DD	7	Montserrado	225.00
28	LMC2-182	Sunday Q	Juwley	M	1	HH		59	Mary Land	300.00
29	LMC2-193	Elijah F.	Gboweah	M	1	HH		49	River cess	300.00
30	LMC2-196	Angel	Holt	F	1	HH		35	Bassa	300.00
31	LMC2-202	JUSTINE	GREAR	M	1	HH		24	Mary Land	300.00
32	LMC2-203	MERCY	KPANGBAI	F	1	HH		36	Montserrado	300.00
33	LMC2-205	JOSEPH H.	HOTO	M	1	HH		22	Mary Land	300.00
34	LMC2-209	FAVOUR	TOGBA	F	1	HH		20	Montserrado	300.00
35	LMC2-216	ORETHA	WONGBAY	M			DD	25	Nimba	225.00
36	LMC2-217	SARAH	SMITH	F			DD	1	Montserrado	225.00
37	LMC2-221	VINCENT	SMALLWOOD	M	1	HH		28	Montserrado	300.00
38	LMC2-224	NAOMI	JACKSON	F	1	HH		25	Margibi	300.00
39	LMC2-229	EILYNE S.	TOGBA	F	1	HH		26	Montserrado	300.00
40	LMC2-237	DAVID	KOFFA	M			DD	14	Montserrado	225.00
41	LMC2-238	EMMANUEL	KOFFA	M			DD	23	Montserrado	225.00
42	LMC2-250	Cecelia	Krayeh	F	2	HH		49	Grand Gedeh	300.00
43	LMC2-251	Alpha	Sanogo	M			DD	26	Grand Gedeh	225.00
44	LMC2-258	Lucia	Massaquoi	F	3	HH		75	Margibi	300.00
45	LMC2-259	Betty	Massaquoi	F			DD	40	Margibi	225.00
46	LMC2-260	Princess	Kromah	F			DD	13	Margibi	225.00
47	LMC2-261	Lucia	Massaquoi	F	1	HH		75	Margibi	300.00
48	LMC2-263	Sata	Fofana	F	2	HH		34	Bong	300.00
49	LMC2-264	Abu	Fofana	M			DD	6	Bong	225.00



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NO	Reg Code	Given	Family	Sex	Famiy size	HH	DD	Age	County of Destination	AMOUNT US\$
50	LMC2-271	David	Gaye	M			DD	24	Montserrado	225.00
51	LMC2-282	Mamie	Kayee	F	1	HH		30	Margibi	300.00
52	LMC2-284	Wilbert J.	JACKSON	m			DD	34	Montserrado	225.00
53	LMC2-299	Angeline	Zaiyee	F	1	HH		32	Montserrado	300.00
54	LMC2-313	Polikpai Murphy	Garyeai	M	1	HH		69	Montserrado	300.00
55	LMC2-321	Josephine C.	Sieh	F	1	HH		27	Mary Land	300.00
56	LMC2-353	Melvina	Kennedy	F	1	HH		21	Nimba	300.00
57	LMC2-358	Twins Baby	Barlee	F	4	HH		32	Grand Gedeh	300.00
58	LMC2-359	Emmanuel	Brown	M			DD	14	Grand Gedeh	225.00
59	LMC2-360	Prince Ton	Gbeway	M			DD	10	Grand Gedeh	225.00
60	LMC2-361	Nathaniel Jamel	Ticley	M			DD	6	Grand Gedeh	225.00
61	LMC2-363	Elijah	Weah	M	1	HH		38	Montserrado	300.00
62	LMC2-378	Samuel	Mulbah	M			DD	12	Montserrado	225.00
63	LMC2-397	Victoria	Nyenabo	F	2	HH		54	Grand Gedeh	300.00
64	LMC2-398	James	Nyenabo	M			DD	21	Grand Gedeh	225.00
65	LMC2-406	Blessing	Sandy	F	1	HH		24	Montserrado	300.00
66	LMC2-411	Precious	Queepolu	F	1	HH		41	Montserrado	300.00
67	LMC2-418	Bosco	Tarwoe	M	1	HH		33	Montserrado	300.00
68	LMC2-428	Agnes	Wiah	F	1	HH		38	Sinoe	300.00
69	LMC2-440	Mercy	Dweh	F	1	HH		40	Montserrado	300.00
70	LMC2-441	Mabel	Tengbeh	F	1	HH		24	Montserrado	300.00
71	LMC2-443	Prince	Yah	M	1	HH		36	Grand Gedeh	300.00
72	LMC2-450	ERICSON P.	WILLIAMS	M	2	HH		34	Montserrado	300.00
73	LMC2-451	PROMISE	YARMO	F			DD	21	Montserrado	225.00
74	LMC2-453	EMMANUEL	BISMARK	M	1	HH		31	Montserrado	300.00



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NO	Reg Code	Given	Family	Sex	Famiy size	HH	DD	Age	County of Destination	AMOUNT US\$
75	LMC2-456	JANET	WOLOH	F			DD	10	Montserrado	225.00
76	LMC2-457	ALEX	WOLOH	M			DD	11	Montserrado	225.00
77	LMC2-459	WILLIAMS C.	GRAY	M	1	HH		40	Montserrado	300.00
78	LMC2-467	PATRICIA	CHEAYEE	F	3	HH		34	Montserrado	300.00
79	LMC2-468	PRINCESS	BALLAHUM	F			DD	10	Montserrado	225.00
80	LMC2-469	JOSEPH SHINE.	BALLAHUM	M			DD	2	Montserrado	225.00
81	LMC2-481	NYEMAH	FREEMAH	M	1	HH		32	Montserrado	300.00
82	LMC2-482	MUNAH MAI.	WILSON	F	3	HH		50	Montserrado	300.00
83	LMC2-483	KEHHETH K.	TOGBA	M			DD	26	Montserrado	225.00
84	LMC2-484	BRIGHTLINE	TOGBA	F			DD	17	Montserrado	225.00
85	LMC2-490	MURPHY PAPE	GBALA	M	1	HH		49	Montserrado	300.00
86	LMC2-495	JAMES EMMANUEL.	THOMAS	M	1	HH		53	Montserrado	300.00
87	LMC2-503	AMOS PRINCE.	FRANK	M	1	HH		44	Bong	300.00
88	LMC2-505	CYNTHIA	SAYLEE	F	2	HH		24	Montserrado	300.00
89	LMC2-506	MARVELOUS	SAYLEE	M			DD	7	Montserrado	225.00
90	LMC2-507	DANIEL	PARDEA	M	1	HH		20	Montserrado	300.00
91	LMC2-513	Brandalyne	Beyslow	F			DD	21	Montserrado	225.00
92	LMC2-516	Alexander M.	Jackson	M	1	HH		20	Margibi	300.00
93	LMC2-517	Angel	Togba	F	2	HH		24	Montserrado	300.00
94	LMC2-518	Mitchell	Jonny	M			DD	2	Montserrado	225.00
95	LMC2-542	GEORGE E.	DIAMOND	M	1	HH		28	Montserrado	300.00
96	LMC2-553	FATU	FLOMO	F	1	HH		22	Margibi	300.00
97	LMC2-560	TETA	MCCAULEY	F	1	HH		36	Montserrado	300.00
98	LMC2-563	GEROGE FRANKLINE	MOHAMMED	M			DD	15	Montserrado	225.00
99	LMC2-566	CHRISTOPHER F.	GIBSON	M	1	HH		41	Montserrado	300.00



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NO	Reg Code	Given	Family	Sex	Famiy size	HH	DD	Age	County of Destination	AMOUNT US\$
100	LMC2-567	VIVIAN ILLO	PAJIBO	F	1	HH		30	Montserrado	300.00
101	LMC2-569	GEORGIA	FALOU	F			DD	10	Montserrado	225.00
102	LMC2-572	CHRISTIANA G.	TERRY	F	1	HH		59	Montserrado	300.00
103	LMC2-573	MAXWELL	WESSEH	M	1	HH		30	Montserrado	300.00
104	LMC2-577	THEOPHILUS	TOE	M	1	HH		31	Nimba	300.00
105	LMC2-583	TETA	FREEMAN	F	1	HH		22	Montserrado	300.00
106	LMC2-584	ZION	HARRIS	M	1	HH		50	Montserrado	300.00
107	LMC2-585	VICTORIA	TOE	F	1	HH		45	Montserrado	300.00
108	LMC2-587	CATHERINE	WORJORLO	F	1	HH		35	Montserrado	300.00
109	LMC2-588	PRECILLIA	TORKPAH	F	1	HH		42	Montserrado	300.00
110	LMC2-589	GRACE	LARWILL	F	1	HH		23	Montserrado	300.00
111	LMC2-590	JOYCE	COOPER	F	1	HH		44	Montserrado	300.00
112	LMC2-605	CYNTHIA	NYOMNEOH	F	1	HH		29	Bong	300.00
113	LMC2-608	GRACE MOBLEE	CEMIN	F	2	HH		24	Montserrado	300.00
114	LMC2-609	ESMOND	TAILEY	M			DD	10	Montserrado	225.00
115	LMC2-610	CHRISTIANA P.	DOE	F	3	HH		64	Montserrado	300.00
116	LMC2-611	MONALISA T.	DOE	F			DD	36	Montserrado	225.00
117	LMC2-612	ANGEL T.	JOHNSON	F			DD	10	Montserrado	225.00
118	LMC2-614	SERENA W.	SAYOWON	F	4	HH		40	Montserrado	300.00
119	LMC2-615	LORENA	LEE	F			DD	29	Bassa	225.00
120	LMC2-616	ROCKY	LEE	M			DD	34	Montserrado	225.00
121	LMC2-617	RICKY	LEE	M			DD	35	Montserrado	225.00
122	LMC2-618	VONYON	KPUI	M	1	HH		18	Montserrado	300.00
123	LMC2-619	THOMAS T.	GBHOE	M	1	HH		13	Montserrado	300.00
124	LMC2-621	LOVE	DAVIES	F	5	HH		6	Montserrado	300.00



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NO	Reg Code	Given	Family	Sex	Famiy size	HH	DD	Age	County of Destination	AMOUNT US\$
125	LMC2-622	MIRIAM	AIDOO	F			DD	30	Montserrado	225.00
126	LMC2-623	PRINCE	AIDOO	M			DD	39	Mary Land	225.00
127	LMC2-624	ROSE	AIDOO	F			DD	38	Montserrado	225.00
128	LMC2-625	ROSELYN	AIDOO	F			DD	7	Montserrado	225.00
129	LMC2-627	GEORGE	FERGUSON	M	1	HH		60	Montserrado	300.00
130	LMC2-639	HANNAH	YAPAWOLO	F	1	HH		26	Montserrado	300.00
131	LMC2-642	PRINCE	DEAN	M	1	HH		30	Montserrado	300.00
132	LMC2-657	PATIENCE	GEORGE	F	1	HH		27	Montserrado	300.00
133	LMC2-658	FATU	NGAIMA	F	1	HH		36	Montserrado	300.00
134	LMC2-660	ALEX	AWODE	M	1	HH		52	Montserrado	300.00
135	LMC2-661	Christian	Jackson	M	1	HH		19	Montserrado	300.00
136	LMC2-663	Prince	Paye	M	2	HH		45	Montserrado	300.00
137	LMC2-664	Princess	Paye	F			DD	21	Montserrado	225.00
138	LMC2-666	Abednego	Wesseh	M	1	HH		34	Montserrado	300.00
139	LMC2-667	Favor J.	Jackson	F	1	HH		24	Montserrado	300.00
140	LMC2-668	Martha	Seah	F	1	HH		60	Montserrado	300.00
141	LMC2-670	MICHAEL L.	YAWO	M	1	HH		1	Montserrado	300.00
142	LMC2-676	HARRIET LILY	PAUL	F	1	HH		32	Montserrado	300.00
143	LMC2-683	PATRICIA T.	WILLIE	F	1	HH		24	Montserrado	300.00
144	LMC2-686	EMMANUEL	FOLLEY	M	1	HH		23	Montserrado	300.00
145	LMC2-694	BABY GIRL	GEORGE	F	1	HH		30	Montserrado	300.00
146	LMC2-695	RITA K.	TAMBA	F	1	HH		33	Montserrado	300.00
147	LMC2-696	KUMBA	TAMBA	F	1	HH		41	Montserrado	300.00
148	LMC2-697	MARIE MULBAH	KIEN	F	1	HH		33	Montserrado	300.00
149	LMC2-700	ROSE K.	KARGBA	F	2	HH		29	Montserrado	300.00



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NO	Reg Code	Given	Family	Sex	Famiy size	HH	DD	Age	County of Destination	AMOUNT US\$
150	LMC2-701	DORCAS	KARGBA	F			DD	3	Montserrado	225.00
151	LMC2-705	MUSA	KAMARA	M	1	HH		18	Montserrado	300.00
152	LMC2-706	ARMSTRONG	DENNIS	M	1	HH		25	Montserrado	300.00
153	LMC2-707	OLIVER	WESSEH	M	1	HH		26	Montserrado	300.00
SUB-TOTAL										41,850.00
GRAND TOTAL										47,700.00



Appendix 2a: Payments without evidence of adequate supporting document

No.	Date	Description	Payee	Amount US\$
1	May 2, 2024	Madison & Sons	Madison & Sons	500.00
2	May 9, 2024	Unspecified	Unspecified	4,000.00
3	May 10, 2024	Alley Supplies	Alley Supplies	450.00
4	April 4, 2024	Cost of hall rental	Al Lagune Hotel	3,760.00
5	July 8, 2024	Payment to Chris Konoplah Sr.	Chris Konoplah	1,000.00
6	July 8, 2024	Payment to Chris Konoplah Sr.	Chris Konoplah	584.00
7	July 8, 2024	Payment to Joseph O. Kennedy	Joseph O. Kennedy	500.00
8	July 8, 2024	Payment to Sammy David for office furniture	Sammy David	600.00
9	July 8, 2024	Additional expenditure on Headquarters Office construction without authorization from UNHCR- Budget Code: 611116	Ballah K. Ngombu	8,427.00
10	August 12, 2024	Patrick Worzie to entertain Honorable Representatives	Patrick Worzie	3,000.00
11	August 14, 2024	Unknown expenses	Unknow person	5,000.00
12	August 14, 2024	Paid to staff	Alieu V. Passawe	1,458.00
13	August 14, 2024	Paid to staff	Prince O. Smith	1,000.00
14	August 14, 2024	Paid to staff	Prince O. Smith	2,000.00
15	August 16, 2024	MICAT staff	Lawrence Fahnbulleh	1,200.00
16	August 19, 2024	Paid to staff	Melvin Cassell	2,500.00
17	August 19, 2024	Paynesville City Corporation- hall rental	Paynesville City Corporation	1,000.00
18	August 21, 2024	Paid to staff	Michael Ngakpa	1,500.00
19	August 21, 2024	Compensation for Jerry Kwenah-non employee and also non- project staff	Jerry Kwenah	700.00
20	August 21, 2024	Emmanuel E. Cooper for ED's operations	Emmanuel E. Cooper	1,000.00
21	August 21, 2024	LTC Mobile	LTC Mobile	1,000.00
22	August 21, 2024	Signal Technology	Signal Technology	1,524.00
23	August 23, 2024	Paid to Staff	Alieu V. Passawe	2,500.00
24	August 26, 2024	Paid to Staff	Kezelee M. Fobay	1,500.00
25	August 26, 2024	Orange Liberia	Orange Liberia	500.00
26	September 2, 2024	Paid to staff for ED's operations	Momolu N. Freeman	2,000.00
27	September 3, 2024	Paid to staff	Richmond Sackie	1,580.00
28	September 11, 2024	Beever Communication	Bedever Comm.	1,795.00
29	September 12, 2024	Paid to staff	Elias Chebli	500.00



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No.	Date	Description	Payee	Amount US\$
30	September 16, 2024	Beever Communication	Beever Communication	7,875.00
31	September 19, 2024	Dell Richmond Sackey for ED's operations	Richmond Dell	1,045.00
32	September 23, 2024	Paid to staff	Elias Chebli	4,000.00
Total				65,998.00

Appendix 2b: Payments without evidence of adequate supporting document

No.	Item	Description	Amount US\$
1	Resettlement Package	Paid 702 Returnees against the first batched of 770	195,225.00
2	Livelihood Grant	Livelihood Grant and other take-home food while leaving (BMC, BETA & IBS)	89,793.00
3	Vehicle Rental and Leases	FASDALEX, Bright Star Car Rental, At your service Car	37,993.00
4	Repairs and Maintenance	Civil for Renovation works at the various transit Centers	20,550.00
5	Catering and feeding	Received by the Executive Director direct from payee	40,000.00
6	Contractor Compensation	Supervised by the Executive Director	25,000.00
7	Furniture	Purchased furniture	15,000.00
8	Fuel & Lub. Vehicles	Purchased fuel and lubricants for vehicles	7,000.00
9	Housing Service to Orphanage Home	Housing Service to Orphanage Home hosting Returnees with no family to locate	5,000.00
10	Medical Assistance	Medical Assistance to Returnees	4,207.00
Sub-Total			439,768.00

Appendix 2c: Payments without evidence of adequate supporting document

No.	Items	Description	Amount US\$
1	Resettlement Package	Payment on Resettlement for 468 out of 769 Returnees	128,800.00
2	Profiling of Burkinabes	Profiling of 40,000 undocumented Burkinabes	23,000.00
3	Contractors Compensation	Payment to Contractors	39,125.00
4	Feeding & Catering	Feeding & catering for 174 Returnees with no family connection	56,000.00
5	DSA	DSA for joint Field Mission	10,000.00
6	DSA	DSA for joint House Field Mission	15,000.00
7	Car Rental	Payment for car rental	10,000.00
8	Fuel & Lubricant-	Payment for fuel & Lubricant-vehicles	8,824.00

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No.	Items	Description	Amount US\$
	Vehicles		
9	Repairs and Maintenance	Repairs and Maintenance	4,470.00
Sub-Total			295,219.00

Appendix 2d: Payments without evidence of adequate supporting document

No.	Description	Quantity	Unit Price US\$	No. of Days	Total Amount US\$
1	Payment to volunteers in Ghana	19 Persons	5.00	6	570.00
2	Payment to volunteers Supervisor in Ghana	1 person	10.00	6	60.00
3	Part payment for Hotel Bills	21 Staff	-	6	1,500.00
4	Feeding for staff	21 staff	-	6	1,280.00
5	Water and Biscuit for returnees during registration	-	-	-	150.00
6	Fuel for Liberian Embassy in Ghana	-	50.00	5	250.00
7	Car Rental Liberian Embassy	-	100.00	5	500.00
8	DSA Liberian Embassy in Ghana	-	100.00	5	500.00
9	Convoy Movement Protocol	-	500.00	1	500.00
10	Fumigation and Petty Cash	-	-	-	100.00
11	Stipend payment to LRRRC Volunteer (Faith Kailen)	-	-	1	100.00
12	Outstanding balance reported to Senior Management	-	-	-	460.00
Total					5,970.00

Appendix 2e: Payments without evidence of adequate supporting document

No.	Description	Unit Price (Cedis)	Quantity	Total (Cedis)	Total (US\$)
1.	Purchase of Internet modem and package	900.00	1	900.00	57.14
2.	Petroleum fuel	1,600.00	1	1,600.00	102.00
3.	Food Essential for the five centers	16,850.00	1	16,850.00	1,070.00



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No.	Description	Unit Price (Cedis)	Quantity	Total (Cedis)	Total (US\$)
4.	Purchasing of Stationary	2,450.00	1	2,450.00	156.00
5.	Purchasing of Cartridge for the printer	1,720.00	1	1,720.00	109.00
6.	Repurchasing of Cartridge for the printer	1,350.00	1	1,350.00	86.00
7.	Full payment for printing	3,520.00	1	3,520.00	225.00
8.	Payment for four days hires of Canopies and chairs	1,500.00	1	1,500.00	95.00
9.	Purchasing of Ream of sheet	100.00	1	100.00	6.00
10.	Purchasing of stapler	100.00	1	100.00	6.00
11.	Two days payment of daily hired printers	400.00	1	400.00	23.00
12.	Two days payment of daily hired printers	400.00	1	400.00	23.00
13.	Purchased of wrist band for returnees	3,200.00	1	3,200.00	203.00
14.	Two days payment of daily hired printers	200.00	1	200.00	13.00
15.	Two days payment of daily hired printers	200.00	1	200.00	13.00
16.	Stationary Posters, Realm of sheet	350.00	1	350.00	22.00
17.	Electrical Wiring and tape	1,500.00	1	1,500.00	95.00
18.	Purchased of clear folder	50.00	1	50.00	3.17
19.	Two days payment of daily hired printers	200.00	1	200.00	13.00
20.	Two days payment of daily hired printers	200.00	1	200.00	13.00
21.	Payment for truck loaders and damage chairs	11,000.00	1	11,000.00	698.00
22.	Balance of the lodging fees at Golden Gate	12,060.00	1	12,060.00	766.00
23.	Two nights lodging for Yassah and Simone at Oxygen Hotel	1,200.00	1	1,200.00	76.00
24.	Payment for rented printer	200.00	1	200.00	13.00
25.	Payment for banners and stickers for truck and buses and delivery	13,500.00	1	13,500.00	857.00
26.	Payment for rented	200.00	1	200.00	13.00



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No.	Description	Unit Price (Cedis)	Quantity	Total (Cedis)	Total (US\$)
	printer				
These27.	Daily hire for loading trucks	2,500.00	1	2,500.00	159.00
28.	Daily rental of canopy and chairs	300.00	1	300.00	19.00
29.	Purchasing of transparent folder	100.00	1	100.00	6.00
30.	Total transportation given to each volunteer on purchasing things	1,000.00	1	1,000.00	63.00
	Total	78,850.00		78,850.00	5,003.31
	Grand Total				811,958.31

Appendix 3: Irregularities Associated with Procurement Management

No	Name of contractors or Vendors	Description	Amount L\$	Amount US\$
1	At your service-car rental	Vehicles rental (land cruiser and pickup		2,100.00
2	Bright car rental	Car rental		8,500.00
3	Home of transformation	payment of service for hosting sixty (60) vulnerable women and children. 60% Of \$10,000.00		6,000.00
4	Home of transformation	payment of service for hosting sixty (60) vulnerable women and children. 40% Of \$10,000.00		4,000.00
5	Subha trading	cost to purchase 150pcs of mattresses @ 15 usd for transit center (Gbarnga)	173,250.00	
6	Subha trading	cost to purchase 150pcs of mattresses @ 15 usd for transit center (Gbarnga)		1,350.00
7	Bright star car rental	Car rental		30,000.00
8	Prince O. Smith	Transportation for goods	134,750.00	
9	Procom Solution LIB.	Purchase and installation of time machine	155,751.00	
10	Alley supplies	purchase flags for the commission use		340.00
11	success group of co.	payment for renovation of the Gbarnga regional humanitarian transit office		5,000.00



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No	Name of contractors or Vendors	Description	Amount L\$	Amount US\$
12	FADALEX INC	Car rental		55,000.00
13	FADALEX INC	Car rental		1,800.00
14	FADALEX INC	Car rental		39,000.00
15	FADALEX INC	Car rental	240,000.00	
16	FADALEX INC	Car rental	1,597,750.00	
17	FADALEX INC	Car rental	5,800,000.00	
18	FADALEX INC	Car rental		3,000.00
19	Alley supplies	printing / publication		1,200.00
20	Victor Printing	printing / publication		375.00
21	At your service-car rental	Car rental	269,500.00	
22	Arts entertainment & recreation	Car rental		22,500.00
23	Two brothers garage	Repair & maintenance		1,000.00
24	Gbarnga Expert Relining	Repair & maintenance	38,600.00	
25	Dalian JaiJai Trading	for assorted goods	635,250.00	
26	Jeredine Koleh	Catering	2,316,960.00	
27	Jeredine Koleh	Catering		18,000.00
28	Brilliance Tech-soution	payment for visibility materials		5,000.00
29	FADALEX INC	Car rental		3,500.00
30	A la lagune hotel	payment request for hall rental and catering services		3,760.00
31	Kim Logistic service	Car rental		22,500.00
32	Bright star car rental	Car rental	2,771,663.40	
33	Albert Group Of contractors	Construction 40% \$5000=2000 x 193.08	386,160.00	
34	Expert Group of Contractors	Construction 60% \$5000=3000 x 193.08		3,000.00
35	Expert Group of Contractors	Renovation	192,500.00	
36	Expert Group of Contractors	Construction		1,500.00
37	Momolu B. kollie	Operation profiling		6,000.00
38	Madison Kai	Renovation		900.00
39	Madison Kai	Renovation/ 40% Of \$1,500.00	115,500.00	
40	Momolu B. kollie	Renovation/ 40% Of \$5,000.00@ 192.5		3,000.00
41	Momolu B. kollie	Renovation/ 40% Of \$5,000.00@ 192.5	385,000.00	
42	Ma-Norwah catering service	Catering		35,000.00



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No .	Name of contractors or Vendors	Description	Amount L\$	Amount US\$
43	Ma-Norwah catering service	Catering	4,485,250.00	
44	Ma-Norwah catering service	Catering	1,963,500.00	
45	Ma-Norwah catering service	Catering		21,450.00
46	Emmanuel E. Cooper	Catering		1,800.00
47	Ma-Norwah catering service	Catering		25,000.00
48	payment for catering - feeding of hot meals at 4 transit centers & en route from Accra to liberia	Gondai K. Seton		5,000.00
49	payment to conduct routine servicing of program vehicles	Richard Gunun	38,600.00	
Total			\$21,699,984.40	\$336,575.00



Appendix 4: Non-Competitive Recruitment of Contractors

No.	First Name	Family Name	Position	Sept, 2024 UNHCR Stipend	April, 2024 Cashbook/UNHCR Stipend	June, 2024 Cashbook/UHCR Stipend	Aug, 2024 Cashbook/UNHCR Stipend	Sept, 2024 Cashbook/UNHCR Stipend	Oct, 2024 Cashbook/UHCR Stipend
1	Patrick Tarnue	Worzie	Executive Director	1,557.00	-	-	3,000.00	4,000.00	2,000.00
1	Patrick Tarnue	Worzie	Executive Director	-	-	-	3,114.00	-	-
2	A. J. Armah	Karneh	Deputy Director for Administration	1,032.00	-	-	2,060.00	-	1,300.00
3	Richard	Hoff II	Deputy Director for Operation	1,032.00	-	-	2,064.00	-	1,300.00
4	Momolu	Freeman	UNHCR Project Manager	300.00	-	-	1,082.00	1,300.00	-
4	Momolu	Freeman	UNHCR Project Manager	-	-	-	-	2,000.00	-
5	Darrel S.	Cholopleh	Senior Protection Officer	550.00	-	-	-	-	-
6	George G.	Mambia	Assistant Protection Officer	350.00	-	-	700.00	-	-
7	Malommenea Y.	Flomo	Protection Officer	300.00	-	-	900.00	-	-
8	Cisco D.	Tehmeh	Generator Technician	100.00	-	-	-	-	-
9	Boimah S.	Williams	Case Worker	250.00	-	-	-	-	-
10	Dopoe G.	Menkarzon	Livelihood Officer-LRRRC County	100.00	-	-	-	-	-
11	Robert S.	Tamba	Livelihood Officer-Grand Gedeh County	250.00	-	-	-	-	-



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No.	First Name	Family Name	Position	Sept, 2024 UNHCR Stipend	April, 2024 Cashbook/UNHCR Stipend	June, 2024 Cashbook/UHCR Stipend	Aug, 2024 Cashbook/UNHCR Stipend	Sept, 2024 Cashbook/UNHCR Stipend	Oct, 2024 Cashbook/UHCR Stipend
12	Thomas	Jokan	Livelihood Officer-Maryland County	100.00	-	-	-	-	-
13	Momodu B.	Kollie	AA/DEDA	100.00	-	-	-	-	-
14	Jesse	Wonbiaker	Border Monitor	250.00	-	-	-	-	-
15	Festus T.	Kollie	Case Worker/Border Supervisor	250.00	-	-	-	-	-
16	T. Sekou	Jaebateh	Border Monitor	150.00	-	-	-	-	-
17	Joseph	K.	Wea	350.00	-	800.00	624.00	-	-
18	Simone	K.	Waterspoon	100.00	-	500.00	-	-	-
22	Peter S. Cole Stipend for Feb, Mar & Mar, 2024			-	1,296.00	-	-	-	-
23	Jesse G.	Dixon		-	-	-	710.00	-	-
24	Elias S.	Chebli		-	-	-	710.00	500.00	-
25	Alieu V.	Passawe		250.00	-	-	1,458.00	-	-
26	Prince O.	Smith		100.00	-	-	1,000.00	-	-
27	Prince O.	Smith		-	-	-	2,000.00	-	-
28	Salary			-	-	-	4,506.00	-	-
29	Salary stipend			-	-	-	4,506.00	-	-
30	Salary stipend			-	-	-	3,263.00	-	-
31	Salary stipend			-	-	-	3,263.00	-	-
32	Momolu N.	Freeman		-	-	-	1,300.00	-	-



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No.	First Name	Family Name	Position	Sept, 2024 UNHCR Stipend	April, 2024 Cashbook/UNH CR Stipend	June, 2024 Cashbook/U NHCR Stipend	Aug, 2024 Cashbook/UN HCR Stipend	Sept, 2024 Cashbook/ UNHCR Stipend	Oct, 2024 Cashbook/U NHCR Stipend
33	Richard	Hoff II		-	-	-	2,600.00	-	-
34	Gloria M.	Zoegar		-	-	-	366.00	-	-
35	A. J. Armah	Kanneh		-	-	-	2,600.00	-	-
36	Josep K.	Wea		-	-	-	700.00	-	-
37	Jerry G.	Kwenah		-	-	-	700.00	-	-
38	Elias S.	Chebli		-	-	-	800.00	-	-
39	Alieu V.	Passawe		-	-	-	2,500.00	-	-
40	Patrick Tarnue	Worzie		-	-	-	4,000.00	-	-
41	Momolu N.	Freeman		-	-	-	1,120.00	-	-
42	Jesse G.	Dixon		-	-	-	800.00	-	-
19	Staff Stipend for the month of January, 2024			-	10,899.00	-	-	-	-
20	Staff Stipend for the month of February, 2024			-	10,899.00	-	-	-	-
21	Staff Stipend for the month of February, 2024			-	12,737.00	-	-	-	-
22	Joseph O.	Kennedy	Logistics Officer	100	-	-	-	-	-
23	Famatta D.	Larmouth	Finance Officer	250	-	-	-	-	-
24	Siemon	Kwein	Database Officer	250	-	-	-	-	-
25	Darwin U.	Bedell	Project Accountant	250	-	-	-	-	-



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No.	First Name	Family Name	Position	Sept, 2024 UNHCR Stipend	April, 2024 Cashbook/UNH CR Stipend	June, 2024 Cashbook/U NHCR Stipend	Aug, 2024 Cashbook/UN HCR Stipend	Sept, 2024 Cashbook/ UNHCR Stipend	Oct, 2024 Cashbook/U NHCR Stipend
26	Hawa Johnson	Flomo	Legal/Protection Officer	200	-	-	-	-	-
27	Amanda T.	Sieleaf	Program Quality & Compliance	500	-	-	-	-	-
28	Gloria M.	Zogar	Case Worker	250	-	-	-	-	-
29	Patience	Binda	Case Worker	100	-	-	-	-	-
30	Raymond	Ziama, Jr.	Project Assistant/IT	250	-	-	-	-	-
31	James	Hookes	Office Assistant/ED Office	175	-	-	-	-	-
32	Alieu	Fofana	M&E/Data Analyst	100	-	-	-	-	-
33	Freemn P.	Kollie	Economic Inclusion Officer	100	-	-	-	-	-
34	Samuel	Saah	Case Worker/Border Supervisor	100	-	-	-	-	-
35	Claytus	Johnson	Security/U Center	100	-	-	-	-	-
36	Roszetta	Boakia	Gender Environmental Special Dir.	100	-	-	-	-	-
37	Jeredine	Koleh	Case Worker/Border Supervisor	250	-	-	-	-	-
38	Norwu	Yorgbor	Logistics Officer	100	-	-	-	-	-
39	Mulbah	Johnson	Technical Support Staff	100	-	-	-	-	-
40	George	Williamson	Head of Security	100	-	-	-	-	-



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No.	First Name	Family Name	Position	Sept, 2024 UNHCR Stipend	April, 2024 Cashbook/UNH CR Stipend	June, 2024 Cashbook/U NHCR Stipend	Aug, 2024 Cashbook/UN HCR Stipend	Sept, 2024 Cashbook/ UNHCR Stipend	Oct, 2024 Cashbook/U NHCR Stipend
41	Ato	Bedell	Data Analyst	150	-	-	-	-	-
42	Ballah K.	Ngombue	Site Planner	200	-	-	-	-	-
43	Chris M.	Kaieebay	Referral Officer	200	-	-	-	-	-
44	Africana D.	Reeves	Liveliwood Officer	150	-	-	-	-	-
45	Mayeadeh	Domah	Case Woeker	150	-	-	-	-	-
46	Lucretia	Toe	Case Worker	150	-	-	-	-	-
47	Omaru	Sheriff	Case Worker	150	-	-	-	-	-
48	Catherine	Jaye	Receptionist	150	-	-	-	-	-
49	Victoria K.	Stephen	Protection Officer	200	-	-	-	-	-
50	Wilhelmina G.	Stevens	Communication Officer	100	-	-	-	-	-
51	Janet	Jallah	Protection Monitor	100	-	-	-	-	-
52	Musu	Wolorbah	Project Accountant	100	-	-	-	-	-
53	Cecelia	Kpawor	Education/ECCD Officer	125	-	-	-	-	-
54	Anna	Kerkula	Protection Officer	100	-	-	-	-	-
55	Standley	Duwor	Protection Officer	100	-	-	-	-	-
56	Horario	Russell	Protection Monitor	100	-	-	-	-	-



Appendix 5: Non-Withholding and Remittance of Income Tax for Contractors (PIT)

NO.	NAME	POSITION	AMOUNT/ USD	NON-TAXABLE	ID No.	STATUS
1	Hawa Kulubo Flomo	Special Assistant/ED	700.00		723	Contractor
2	Patience Binda	Executive Secretary/ED	500.00		531	Contractor
3	Raymond B. Ziama, Jr.	IT-System Adm.	250.00		533	Contractor
4	James Hooke	Office Attendant	175.00		532	Contractor
5	Alieu V. Passewe	Secretary	250.00		534	Contractor
6	Mayan J. Karneh	File Clerk	125.00		539	Contractor
7	Faith K. Kialen	Administrative Assistant/DEDO	150.00		535	Contractor
8	Lulu Warlobah	File Clerk	125.00		536	Contractor
9	Mulbah Johnson	General Administrator	500.00		604	Contractor
10	Abraham B. Sherman	Asst. Administrator	250.00			Contractor
11	Amanda Tina Sirleaf	Internal Auditor	500.00		537	Contractor
12	Famatta Dawon Larmouth	Senior Accountant Compliance	500.00		540	Contractor
13	Darwin Bedell	Account Assistant	350.00		741	Contractor
14	Musu Wolorbah	Account Assistant	350.00		973	Contractor
15	Prince Olu Smith	Account Assistant	375.00		687	Contractor
16	Simone Witherspoon	Director of Communication	500.00		563	Contractor
17	Wilhemina Garr Stevens	Deputy Director of Communication	300.00		564	Contractor
18	Samuel Saah	Communication Officer	200.00		566	Contractor
19	A-Too Bedell	Deputy IT Director	250.00		612	Contractor
20	Norwu Yorgbo	Director of Procurement	500.00		718	Contractor
21	Omaru Y. Sheriff	Deputy Director of Procurement	350.00		730	Contractor
22	Jahen Kaba	Procurement Officer	150.00		719	Contractor
23	Joseph O. Kennedy	Director of Warehouse	500.00		481	Contractor
24	Daniel M. Mulbah	Warehouse Assistant	150.00		715	Contractor
25	Leroye Sayee	Maintenance Technician	250.00		694	Contractor
26	James K. Barflan	Chief of Security	400.00		686	Contractor



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NO.	NAME	POSITION	AMOUNT/ USD	NON-TAXABLE	ID No.	STATUS
27	George Williamson	Deputy Security/Protocol	350.00		546	Contractor
28	Claytus Johnson	Security Head-Johnsonville	250.00		676	Contractor
29	Prince Ballah	Security	125.00		721	Contractor
30	Nelson M. Gbolo	Security-Volunteer	100.00		696	Contractor
31	Harris Pewu	Secuirty	125.00		711	Contractor
32	Jenebah Tucker	Case Worker	150.00		709	Contractor
33	Janet Jallah	Social Worker	150.00		672	Contractor
34	Siemon Kwein	Program Data Base/MIS	300.00		569	Contractor
35	Anna Kerkula	Director for Gender Social Inclusion	400.00		737	Contractor
36	Stanley K. Duwor	Child Protection / Outreach Coordinator	350.00		701	Contractor
37	Lucretia Toe	Deputy Director for Partnership	400.00		568	Contractor
38	Alieu Fofana	M&E Director	500.00		562	Contractor
39	Freeman P. Kollie	Livelihood Officer	400.00		689	Contractor
40	Ballah K. Ngombue	Site Engineer	350.00		688	Contractor
41	Pewee G. Lake	Dir. Peace Conflict. Resolu./Humanright	350.00		747	Contractor
42	Fatu F. Kollie	Health Assistant	150.00		744	Contractor
43	Rozetta Boakai	Director	500.00		606	Contractor
44	Jonathan Tormue Kollie	IDP Coordinator	400.00		607	Contractor
45	Munah S. Kabah	IDP Coordinator	200.00		699	Contractor
46	Horatio Russell	Diaspora Director	500.00		542	Contractor
47	Jallah Tellewoyan	Deputy Diaspora Director	400.00			Contractor
48	D. Francis Morfolley	Diaspora Director Coordinator	250.00		700	Contractor
49	Jeredin Koleh	Director of Humanitarian	500.00		544	Contractor
50	Mayeadeh Domah	Deputy Humanitarian	150.00			
51	Victoria Stephen	Coordinator	350.00		547	Contractor
52	Jacob Kumeh	Supervisor-collect call	150.00		548	Contractor
53	Kebbeh D. Kromah	Social Worker	150.00		554	Contractor



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NO.	NAME	POSITION	AMOUNT / USD	NON-TAXABLE	ID No.	STATUS
54	Karina R. Karim	Community Outreach Officer	200.00		707	Contractor
55	Chris N. Moibah-Kaleebay	Transit Manager /Johnsonville	350.00		693	Contractor
56	Peter K. Coleman	Field Monitor – Blamasee	250.00		710	Contractor
57	Cecelia Kpawor	ECCD Officer /Johnsonville	200.00		735	Contractor
58	Getrude H. Zayzay	Field Monitor - Tweh Farm	150.00			Contractor
59	Africanus D. Reeves	County Program Manager	300.00		674	Contractor
60	Meshach S. Karmo, Jr.	Health Specialist	500.00			Contractor
61	Catherine Jaye	Receptionist	150.00			Contractor
62	Victor Nyan	Referral Coordinator	300.00			Contractor
63	Rufus Tejan	Policy Advisor	350.00			Contractor
64	Teah Tarpeh	Security	100.00			Contractor
65	Sawo Worzie	Driver	300.00			Contractor
66	Isaac F. Manneh	Protection Monitor	150.00			Contractor
67	Younger Manneh	Comm. Serv. Worker	150.00			Contractor
68	Momo Konneh	Security	100.00			Contractor
69	Kendrick Carter	ECCD Officer	100.00			Contractor
70	Thomas Kpadeh	Program	250.00			Contractor
71	Jerry Kwenah	Regional Director	500.00			Contractor
72	Mohammed Diakity	Security	100.00			Contractor
Total			21,150.00			



Appendix 6: Irregularities Associated with Fixed Asset Management Computers

No	Description	Serial Number	Asset Code	Date of Purchase	COST	Assigned Location	Assignee	Current Condition
1	Think pad laptop	PFDULD2A17106	GSA-LRRRC-HR-MI-T-297-1	N/A	N/A	HR	ROBERT TAMBA	GOOD
2	HP LAPTOP	CND1524G97	not coded	N/A	N/A	HR	ROBERT TAMBA	GOOD
3	HP LAPTOP	CND-103ICP4	not coded	N/A	N/A	FINANCE	JOSEPH WEA	GOOD
4	HP LAPTOP	CND1343V30	not coded	N/A	N/A	PROCUREMENT	NORWU YONGOR	GOOD
6	HP LAPTOP	CND1324FBM	not coded	N/A	N/A	M&E	ALIEU FOFANA	GOOD
7	HP LAPTOP	CND1524GBJ	not coded	N/A	N/A	IDP UNIT	Rozetta Boakai	GOOD
8	HP Monitor	N/A	GSA-LRRRC-PROT-MLCD-297-1	N/A	N/A		Darrell Cholopleh	GOOD
9	Think Pad Laptop	SN# 684043	not coded	N/A	N/A	Logistics	John Zauw	GOOD
10	Dell Desktop		IPFMRP-IFMIS-MTR 47-02 -15	N/A	N/A	INTERNAL AUDIT	AMANDA SIRLEAF	Damaged
11	HP LAPTOP		MLT-297-3	N/A	N/A	INFORMATION	Simon Witherspoon	GOOD
12	Hp laserjet Printer	CNBRR9820J	not coded	Sept/11/24	N/A	Protection	Darrell Cholopleh	GOOD
13	Dell vostro Laptop	DYG7PA01	not coded	Sept/11/24	N/A	Project	Momolu Freeman	GOOD
14	Dell vostro Laptop	DYG7PA02	not coded	Sept/11/24	N/A	Protection	Darrell Cholopleh	GOOD
15	Dell desktop optiplex		not coded	Sept/11/24	N/A	Protection	Darrell Cholopleh	GOOD
16	Dell desktop optiplex		not coded	Sept/11/24	N/A	Protection	Darrell Cholopleh	GOOD
17	Dell Laptop		GSA-LRRRC-IT-MLT-297-1	N/A	N/A	IT DEPT	Dorbor Marvie	GOOD
18	HP scanner Jet 8270		GSA-LRRRCFTSR-600-1	N/A	N/A	IT DEPT	Dorbor Marvie	GOOD

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No	Description	Serial Number	Asset Code	Date of Purchase	COST	Assigned Location	Assignee	Current Condition
19	Lenovo, desktop		GSA-LRRRC-MLCD-297-2	N/A	N/A	IT DEPT	Dorbor Marvie	GOOD
20	HP laptop			N/A	N/A	Program	Elias Chiebli	GOOD

No	Description	Serial Number	Asset Code	Date of Purchase	COST	Assigned Location	Assignee	Current Condition
1	Desk phone Crossfire	N/A	not coded	N/A	N/A	ED/SA	Hawa Flomo	Good
2	Sony Television	Sn# 376448	not coded	N/A	N/A	Conference room-I	Hawa Flomo	Good
3	Sony stereo set	Sn# 4424620	not coded	N/A	N/A	Conference room-I	Hawa Flomo	Good
4	Samsung DvD	ZT9TIRDB800054H	not coded	N/A	N/A	Conference room-I	Hawa Flomo	Good
5	Large TV Stand	N/A	not coded	N/A	N/A	Conference room-I	Hawa Flomo	Good
6	Sony player	SN#: 1133150	not coded	N/A	N/A	Conference room-I	Hawa Flomo	Good
7	Television	LED32S4900	GSA-LRRRC-DEDA-TFS-840-1	N/A	N/A	AA/DEDA	Momodu Kollie	Good
8	Canon Printer G3411	KNTJ32690	not coded	N/A	N/A	FINANCE	Joseph K. Wea	Good
9	Canon Printer G3412	KNXH03324	not coded	N/A	N/A	Procurement	Norwui Yorgbor	Good
10	Roch Television 55"	N/A	not coded	N/A	N/A	DEDO	Richard Hoff	Good
11	Canon Printer G3411	KNTJ3605	not coded	N/A	N/A	DEDO	Richard Hoff	Good
12	HP Printer LaserJet	PHKGC16739	GSA-LRRRC-PD-PI-297-	N/A	N/A	Gender & Children	Rozetta Boakai	Good
13	Canon Printer G2411	KMRM38751	GSA-LRRRC-ED-CM-6002	N/A	N/A	Humanitarian	Jerodine Koleh	Good
14	Canon Printer G3411	KMRV65105	not coded	N/A	N/A	National Program	Elias Chiebli	Good
15	H20 Smart TV	N/A	not coded	N/A	N/A	National Program	Elias Chiebli	Good
16	Roch Television	N/A	not coded	N/A	N/A	Lobby	Cisco Tehmeh	Good
17	Canon Printer G3411	KNTJ02928	not coded	N/A	N/A	General Admin	Mulbah Johnson	Good



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No	Description	Serial Number	Asset Code	Date of Purchase	COST	Assigned Location	Assignee	Current Condition
18	Canon Printer G3411	KNTJ06780	GSA-LRRRC-PRO-CM	N/A	N/A	Protection	Darius cholopleh	Good
19	HP Printer	VNFY66914	not coded	N/A	N/A	Protection	Darius cholopleh	Good
20	Desk phone	LS2302006392	not coded	N/A	N/A	ED Office	Hawa Flomo	Good
21	Desk phone	LS2302006400	not coded	N/A	N/A	DEDA	Momodu Kollie	Good
22	Desk phone	LS2302006385	not coded	N/A	N/A	DEDO	Faith Kialen	Good
23	Desk phone	LS2302006383	not coded	N/A	N/A	Gen. Admin	Mulbah Johnson	Good
24	Desk phone	LS2302006390	not coded	N/A	N/A	Receptionist	Cathrine Jaye	Good
25	Desk phone	LS2302006399	not coded	N/A	N/A	National Program	Elias Chiebli	Good
26	Desk phone	LS2302006394	not coded	N/A	N/A	Chief of Security	James Baaflan	Good
27	Roch Television 55"		N/A	not coded	N/A	ED	Patrick T. Worzie	Good
28	HP DESKJET 2130	CN88P4N3DK	GSA-LRRRC-CR-SEC-420-18	N/A	N/A	Information	SIMONE WITHERSPOON	Good

Motor Bikes

No	Description	Vehicle Identification Number (VIN)	Plate Number	Asset Code	Date of Purchase	ENGINE NUMBER	Assigned Location	Assignee	Current Condition
1	TVS/RED	MD625AF49R1F24065	N/A	Not coded	1-Oct-24	DF4FR1721410	MONROVIA	Mulbah Johnson	NEW
2	TVS/BLACK	MD625AF45R1F23656	N/A	Not coded	1-Oct-24	DF4R1921531	MONROVIA	Jerry Kwenah	NEW
3	TVS/BLUE	MD625AF43R1F24093	N/A	Not coded	1-Oct-24	DF4FR1521402	LOFA	Festus Kollie	NEW
4	TVS/RED	MD625AF47R1F24002	N/A	Not coded	1-Oct-24	DF4FR1X21360	MONROVIA	Freeman P. Kollie	NEW
5	TVS/BLACK	MD625AF41R1F24075	N/A	Not coded	1-Oct-24	DF4FR1021494	MONROVIA	Andrew Freeman	NEW
6	TVS	MD625AF4UMIE11763	N/A	Not coded	1-Jan-22		LRRRC		Fair



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No	Description	Vehicle Identification Number (VIN)	Plate Number	Asset Code	Date of Purchase	ENGINE NUMBER	Assigned Location	Assignee	Current Condition
7	TVS	MD625AF3MIF06508	N/A	Not coded	2-Jan-22		LRRRC		Fair
8	TVS	MD625AF4UMIE11673	N/A	Not coded	3-Jan-22		MARYLAND		Fair
9	TVS	MD625AF43MIF06508	N/A	Not coded	4-Jan-22		MARYLAND		Fair
10	TVS	MD625AF46MIF06499	N/A	Not coded	5-Jan-22		MARYLAND		Fair
11	TVS	MD625AF48MIF04964	N/A	Not coded	6-Jan-22		Grand Gedeh		Fair
12	TVS	MD625AF48MIF06519	N/A	Not coded	7-Jan-22		Grand Gedeh		Fair

Vehicles

No	Description			Vehicle Identification Number (VIN)	Plate Number	Asset Code	Date of Purchase	Cost	Assigned Location	Assignee	Current Condition
	Make	Model	Year								
1	Toyota Land Cruiser	10 seater, Left Hand drive		JTEEB71J507042893	A6230	981404	2020		Monrovia	DEDO	FAIR
2	Toyota Land Cruiser	10 seater, Left Hand drive		JTEEB71J40008255	A6227	981383	2020		Monrovia	PROGRAM	FAIR
3	Toyota Land Cruiser	10 seater, Left Hand drive		JTEEB71J40F008322	A6279	981403	2020		Monrovia	DEDA	FAIR

Generators

No	Description	Serial Number	Asset Code	Date of Purchase	Make	Assigned Location	Assignee	Current Condition
1	Generator/perkin	N/A	not Coded	N/A	50kva	Monrovia	Cisco Tehmeh	Good
2	Generator/SDMO	N/A	not Coded	N/A	44kva	Monrovia	Cisco Tehmeh	Damaged
3	Generator/ Perkin	N/A	not Coded	N/A	33kva	Johnsonville	Mark s. Tamba	Damaged
4	Generator/ Perkin	N/A	not Coded	N/A	15kva	Lofa	Peter S. Cole	Damaged
5	Generator/ Perkin	N/A	not Coded	N/A	15kva	Grand Gedeh	Thomas Jokan	Fair
6	Generator/ Covax	N/A	not Coded	N/A	5kva	Johnsonville	Mark s. Tamba	Good



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Air-conditioners

No	Description	Serial Number	Asset Code	Date of Purchase	COST	Assigned Location	Assignee	Current Condition
1	Aircondition 24000 BTU	N/A	Not Coded	N/A	N/A	ED	Patrick T.Worzie	Good
2	Iceman AC 12000BTU	N/A	Not Coded	N/A	N/A	ED/SA	Hawa Flomo	Good
3	Roch A/C 9000BTU	N/A	Not Coded	N/A	N/A	ED/Staff	Hawa Flomo	Good
4	Iceman A/C 12000BTU	N/A	Not Coded	N/A	N/A	ED/GR	Patrick T.Worzie	Good
5	Certitube A/C 24000BTU	N/A	Not Coded	N/A	N/A	Confrence Room-I	Cisco Tehmeh	Good
6	Iceman A/C 12000BTU	N/A	Not Coded	N/A	N/A	DEDA	A.J. Armah Karneh	Good
7	Iceman A/C 9000BTU	N/A	Not Coded	N/A	N/A	DEDA/AA	Momodu Kollie	Good
8	Sharp A/C 18000BTU	N/A	Not Coded	N/A	N/A	HRO	Robert Tamba	Good
9	Hisense A/C 12000BTU	N/A	Not Coded	N/A	N/A	Finance	Joseph Wea	Good
10	Roch A/C 9000BTU	N/A	Not Coded	N/A	N/A	Finance/staff	Jesse Dixon	Good
11	Malkah A/C 9000BTU	N/A	Not Coded	N/A	N/A	Procurement	Yongor Norwu	Good
12	Roch A/C 9000BTU	N/A	Not Coded	N/A	N/A	Information	Simone Witherspoon	Good
13	Malkah A/C 9000BTU	N/A	Not Coded	N/A	N/A	Internal Audit	Amanada Sirleaf	Good
14	Aircondition 12000BTU	N/A	GSA-LRRRC-DEDO-AC-031-1	N/A	N/A	DEDO/staff	Faith Kailem	Good
15	Iceman A/C 12000BTU	N/A	Not Coded	N/A	N/A	DEDO	Richard Hoff	Good
16	Malkah A/C 9000BTU	N/A	Not Coded	N/A	N/A	Gender &Children	Anna Kekula	Good
17	Malkah A/C 9000BTU	N/A	Not Coded	N/A	N/A	Mixed Migration	Wilfred Morgan	Good
18	Iceman A/C 12000BTU	N/A	not	N/A	N/A	National Program	Elias Chebli	Good
19	Iceman A/C 12000BTU	N/A	not coded	N/A	N/A	Protection	Darrell Cholopleh	Good
20	Roch A/C 18000BTU	N/A	GSA-LRRRC-AC-031-ED-1	N/A	N/A	Humanitarian	Jerodine Koleh	Good
21	Roch A/C 9000BTU	N/A	not coded	N/A	N/A	General Admin.	Mulbah Johnson	Good



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No	Description	Serial Number	Asset Code	Date of Purchase	COST	Assigned Location	Assignee	Current Condition
22	Hyundai AC 12000 BTU	N/A	GSA-LRRRC-ED-AC-031-2	N/A	N/A	Logistics	John Zawu	Good
23	Aircondition /12000 BTU	N/A	not coded	N/A	N/A	Grant&Partn.	Charles Greene	Good



LIST OF ASSORTED MISSING ITEMS FROM THE UNCHR / LRRRC -ZWEDRU

No.	Description	Quantity (s)	Location
1	Flash Light Batteries	1 pk	Zwedru-LRRRC
2	Hand Sanitizer	48 pcs	Zwedru-LRRRC
3	Jerry can	416 pcs	Zwedru-LRRRC
4	Security rope	40 pcs	Zwedru-LRRRC
5	Putty Cup	14 Gals	Zwedru-LRRRC
6	Plumbing fitting	53 pcs	Zwedru-LRRRC
7	Hand Saw	8 pcs	Zwedru-LRRRC
8	Laver	24 pcs	Zwedru-LRRRC
9	Shovel	2 pcs	Zwedru-LRRRC
10	Water can	8 pcs	Zwedru-LRRRC
11	Construction buckets	4 pcs	Zwedru-LRRRC
12	Mortal bold	88 pcs	Zwedru-LRRRC
13	Roofing felt	8 rolls	Zwedru-LRRRC
14	Building line	4 bundles	Zwedru-LRRRC
15	Plastic Tables	4 pcs	Zwedru-LRRRC
16	Pedestal	4 set	Zwedru-LRRRC
17	Wooden chairs	6 pcs	Zwedru-LRRRC
18	Wooden tables	5 pcs	Zwedru-LRRRC
19	Panel box	1 pc	Zwedru-LRRRC
20	Plumbing fitting (hose)	35 pcs	Zwedru-LRRRC
21	Hand pump	5 set	Zwedru-LRRRC
22	2" pvc pipe for hand pump	16 pcs	Zwedru-LRRRC
23	2" pvc pipe for hand pump	2 pcs	Zwedru-LRRRC
24	Carpentry tool kits	2 set	Zwedru-LRRRC
25	Water pump hose	1 roll	Zwedru-LRRRC
26	Travers	35 pcs	Zwedru-LRRRC
27	Hoe	25 pcs	Zwedru-LRRRC
28	Hammer	7 pcs	Zwedru-LRRRC
29	Pix Axes	16 pcs	Zwedru-LRRRC
30	Digger	41 pcs	Zwedru-LRRRC
31	Office Cupboard	1 pc	Zwedru-LRRRC
32	White Board	10 pcs	Zwedru-LRRRC
33	Saty jackets	44 pcs	Zwedru-LRRRC
34	Mat. Synthetic sleeping	6 EA	Zwedru-LRRRC
35	Detergent powder soap	112 EA	Zwedru-LRRRC
36	Mosquito Net	11 EA	Zwedru-LRRRC
37	Family tent, fire-retardant	8 EA	Zwedru-LRRRC
38	Hand sanitizer Gel for PoC	74 EA	Zwedru-LRRRC



EXHIBITS

Exhibit 1



Exhibit 2



Exhibit 3



Exhibit 4



Auditor General's Report On the Compliance Audit of the Expenditure of Liberia Refugee Repatriation & Resettlement Commission (LRRRC) Fund on the Voluntary Return of Liberian Migrants from Ghana For the Fiscal period January to November, 2024.

Exhibit 5



Exhibit 6



Exhibit 7



Exhibit 8



Auditor General's Report On the Compliance Audit of the Expenditure of Liberia Refugee Repatriation & Resettlement Commission (LRRRC) Fund on the Voluntary Return of Liberian Migrants from Ghana For the Fiscal period January to November, 2024.

Exhibit 9



Exhibit 10



Exhibit 11



Exhibit 12



Auditor General's Report On the Compliance Audit of the
 Expenditure of Liberia Refugee Repatriation & Resettlement Commission
 (LRRRC) Fund on the Voluntary Return of Liberian Migrants from Ghana
 For the Fiscal period January to November, 2024.

Exhibit 13



Exhibit 14

