



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT

On The Compliance Audit of the Expenditure and Operations of the National Transit Authority (NTA)

For the Periods July 1, 2021 to December 31, 2022

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 Expenditure of the National Transit Authority (NTA) for the periods July 1, 2021 to December 31, 2023. 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 National Transit Authority (NTA) 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
NTA	National Transit Authority
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

Hon. Edmund F. Forh
Managing Director
National Transit Authority (NTA)
Japan-Freeway
Gardnersville, Liberia

Compliance Audit Report on the Expenditure and Operations of the National Transit Authority (NTA) for the periods July 1, 2021 to December 31, 2023.

Adverse Conclusion

The General Auditing Commission has concluded a compliance audit of the Expenditure of the National Transit Authority (NTA). 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 2011, Public Financial Management Act 2009 and its Regulation, as Amended and Restated (2019), Public Procurement and Concession Act of 2005 as Amended and Restated 2010 and its Regulations, Civil Service Standing Order, Decent Work Act of 2015, Committee of Sponsoring Organizations of the Treadway Commission (COSO), and NTA Policies and Procedures for the periods July 1, 2021 to December 31, 2023.

Basis for Adverse Conclusion

During our compliance audit of the National Transit Authority (NTA) for the periods July 1, 2021 to December 31, 2023, we identified several significant non-compliance issues that have led to our adverse conclusion. The NTA Management did not comply with Relevant Laws, Regulations, Policies and Procedures due to the following reasons:

Governance

- There was no evidence of a functional board of directors contrary to the statute of the entity, as required by Section III of the Act to authorize the establishment of the National Transit Authority Approved March 24, 2009.
- There was no evidence of Senior Management meeting minutes to facilitate oversight and review of Management functions, as required by Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019.

Budget Management

There was no evidence of quarterly and annual budget performance reports as required.

Financial Reporting

- 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.
- There was no evidence of detailed general ledgers and trial balance for revenue and expenditures for the periods under review: Special Budget Year 2021, FY 2022.
- Management did not provide supporting documents such as payment vouchers, invoices, receipts, delivery notes, contracts, service completion certificates, etc. for expenditures amounting to US\$49,894.00 and L\$33,219,266.27 for the Special Budget Year 2021, FY 2022 and FY 2023 respectively.
- Transactions amounting to L\$17,101,330.82 and US\$31,162.411 posted in the Operation Accounts for the Fiscal Period July 1, 2021 to December 31, 2023 could not be traced to the corresponding cash book at the NTA.

Procurement Management

- There was no functional procurement committee evidence by the absence of meeting minutes and periodic reports.
- There was no evidence of periodic (quarterly and annual) procurement activities report submitted to PPCC.
- No evidence of application of the requisite methods (Request for quotation, national competitive bidding, sole sourcing, restricted bidding, international competitive bidding, etc.) for procurement of goods and services amounting to US\$49,894.00 and L\$33,219,266.27 for the periods July 1 2021 to December 31, 2023.

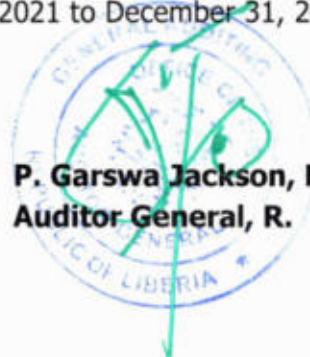
Personnel Management

- There was no evidence of Personal Income Tax (PIT) being withheld and remitted into GoL Revenue Account for Income Tax amounting to US\$466,606.20.
- Several employees who have left the employment of the NTA, but their names were still maintained on the payroll beyond statutory periods.

*Auditor General's Report On The Compliance Audit of the
Expenditure and Operations of the National Transit Authority (NTA)
For the Periods July 1, 2021 to December 31, 2023*

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 periods July 1 2021 to December 31, 2023.

Monrovia, Liberia
March 2026



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

INTRODUCTION

The audit of the National Transit Authority (NTA) was commissioned by the Auditor General for the period July 1, 2021 to December 31, 2023.

Background of NTA

The NATIONAL TRANSIT AUTHORITY (NTA); and that the Monrovia Transit Authority (MTA) shall become a Subsidiary Corporate Body of the National Transit Authority through a Board Resolution. In pursuant to Chapter 1 of the Public Authorities Act of March, 2009, there is hereby created the Public Authority.

The National Transit Authority (NTA) of Liberia plays a central role in shaping and delivering public transportation across the country. Its mandate includes:

Core Responsibilities

- **Provide Affordable Public Transport:** NTA is tasked with ensuring that Liberians have access to reliable and affordable transit options, especially in urban and peri-urban areas.
- **Expand Transit Infrastructure:** It leads efforts to develop and maintain bus terminals, routes, and administrative facilities to support national mobility.
- **Implement Strategic Plans:** NTA operates under a Five-Year Strategic Plan aimed at transforming Liberia's transportation landscape through innovation and investment.
- **Collaborate with Government & Private Sector:** It works closely with ministries and private entities to improve services through public-private partnerships.
- **Fleet Management:** NTA manages a fleet of buses, including those donated by international partners like India. It oversees maintenance, operations, and expansion of services.
- **Budget & Accountability:** The Authority is accountable to the Liberian Senate and must report on budget performance, contracts, and operational challenges

Key Personnel of National Transit Authority (NTA)

No	Name	Position	Tenure
1	Hon. Herbie T. McCauley	Managing Director (Former)	July 1, 2021 to December 31, 2023
2	Hon. Myer M. Beteah	Deputy Managing Director / Adm. (Former)	July 1, 2021 to December 31, 2023
3	Hon. Joseph B. Wisseh	Deputy Managing Director / Ops. (Former)	July 1, 2021 to December 31, 2023
4	Mr. Anthony B. Roberts	Financial Comptroller	July 1, 2021 to December 31, 2023
5	Mr. Francis K. Mcgill	Procurement Management	July 1, 2021 to December 31, 2023

Subject Matter

The subject matter of the compliance audit:

A compliance audit on the expenditure and operations of the National Transit Authority (NTA).

Audit Criteria

The following criteria were used:

- Part 1.7.8 of the Revised IPSAS cash basis of accounting as adopted by the Government of Liberia (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
- 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 2021-2023.
- National Transit Authority (NTA) Act, approved March 24, 2009

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 NTA 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, 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 NTA 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 expenditures and operations of NTA 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 Governance

1.1.1 Lack of Functional Board of Directors

Criteria

1.1.1.1 Section III of the Act to authorize the establishment of the National Transit Authority Approved March 24, 2009 states that "The Board of Directors be composed of five persons including the Minister of Finance and the Transport respectively, all of who shall be appointed by the President of the Republic of Liberia with the advice and consent of the Liberian Senate. The three persons to be appointed other than the ministers shall be citizen with business and / or transportation experience. The President shall designate one of such five persons to be the Chairman of the Board.

1.1.1.2 The Board of Directors shall appoint its Secretary, Treasurer and other officers of the Authority. The term of office for a director other than a minister shall be staggered up to six years. One director shall be appointed for a term of two years; another for a term of four years and the other director shall be appointed for a term of six years provided however that no non-minister, director shall serve consecutively for more than twelve years."

Observation

1.1.1.3 During the audit, we observed no evidence of a functional board of directors contrary to the statute of the entity.

Risk

1.1.1.4 The strategic oversight over the function of Management may be impaired. This may impair the achievement of the institution's objectives.

1.1.1.5 Management may override institutional policies and procedures that may adversely impact the operations of the entity.

1.1.1.6 Management may not implement internal and external audit recommendations due to the absence of a functional audit committee.

Recommendation

1.1.1.7 Management should liaise with the appropriate authorities to establish a functional board of directors.

1.1.1.8 The Board of Directors should be made functional evidence by periodic meetings' minutes and activities reports. Evidence of periodic meeting minutes and activities reports should be adequately documented and filed to facilitate future review.

Management Response

- 1.1.1.9 *The former Managing Director, who also served as Secretary to the Board during the audit period, did not respond to Management's invitation to provide input in addressing the draft audit report. Consequently, Management acknowledges the observation made by the GAC. (see attached communication).*

Auditor General's Position

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

1.1.2 Lack of Senior Management Meeting Minutes

Criteria

- 1.1.2.1 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 the Minister."

Observation

- 1.1.2.2 During the audit, we observed no evidence of Senior Management meeting minutes to facilitate oversight and review of Management functions.

Risk

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

Recommendation

- 1.1.2.4 Management should facilitate the conduct of periodic Senior Management meetings. Senior Management meeting minutes should comprehensively detail activities discussed, actions to implement planned activities and approved timelines. Meetings' minutes should be subsequently documented and filed to facilitate future review.
- 1.1.2.5 Management should also institute a platform for following-up on decision made at Senior Management meetings. An update of progress towards previous meeting agreed actions/deliverable should be discussed during current meetings, as a medium for tracking institutional progress and planning for future activities.

Management Response

- 1.1.2.6 *The former Managing Director, who also served as Secretary to the Board during the audit*

period, did not respond to Management's invitation to provide input in addressing the draft audit report. Consequently, Management acknowledges the observation made by the GAC. (see attached communication).

Auditor General's Position

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

Management's Response

1.1.3 No Evidence of Functional Monitoring & Evaluation Committee

Criteria

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

Observation

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

Risk

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

1.1.3.4 Value for money may not be achieved and resources may be subjected to misapplication and misappropriation.

1.1.3.5 Approved activities cataloged in the strategic and operational plans may not be achieved or achieved up to approved specifications and timelines.

Recommendation

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

Management Response

- 1.1.3.7 *The former Managing Director, who also served as Secretary to the Board during the audit period, did not respond to Management's invitation to provide input in addressing the draft audit report. Consequently, Management acknowledges the observation made by the GAC. (see attached communication).*

Auditor General's Position

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

1.1.4 No Evidence of Annual Reports

Criteria

- 1.1.4.1 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

- 1.1.4.2 During the audit, we observed no evidence of annual reports prepared by Management for the period under review.

Risk

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

Recommendation

- 1.1.4.5 Management should facilitate the preparation and approval of administrative and operational activities reports on an annual basis. The reports should cover the proposed goals for the fiscal year, achievement against those goals, significant activities and challenges and measures to mitigate challenges in the near future. The report should also contain the entity audited financial statements (or at least a management account) to adequately inform stakeholders about the annual financial activities of the entity.
- 1.1.4.6 The report should be approved by the head of the entity and subsequently submitted to the Board of Directors 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 Response

- 1.1.4.7 *The former Managing Director, who also served as Secretary to the Board during the audit period, did not respond to Management's invitation to provide input in addressing the draft audit report. Consequently, Management acknowledges the observation made by the GAC. (see attached communication).*

Auditor General's Position

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

1.1.5 Lack of Audit Committee

Criteria

- 1.1.5.1 Regulation K.10 of the PFM Act of 2009 as amended and restated 2019 states that "the head of government agency or government organization shall in consultation with the internal audit governance board establish and maintain an audit committee for the government agency or organization for which he/she is responsible."
- 1.1.5.2 Further, Regulation K.11(1), (a) of the PFM Act of 2009 as amended and restated 2019 states that the Audit Committee of Government Agencies or Organizations shall review internal controls, including the scope of internal audit, internal audit Plans, internal audit findings, and recommend to the head of government agency the appropriate action to be taken.
- 1.1.5.3 Additionally, Regulation K.12(1-5) of the PFM Act of 2009 as amended and restated states that (1) Members of the Audit Committee shall be appointed by the Internal Audit Governance Board. (2) Membership of the Audit Committee shall consist of three or more persons as determined by the Internal Audit Governance Board, or any other enactment, each of whom shall satisfy independence, financial literacy and experience requirements and any other regulatory requirements. (3) The majority of the members of the Committee

shall not be full-time employees of the government agency or organization and may or may not be accountants or auditors by profession or experts in the fields of accounting or auditing. (4) In the case of a Government Agency or state-owned enterprise, at least one person shall be from outside the public service. (5) At least one Committee member shall be a designated "audit committee financial expert" who shall be an accountant or auditor by profession or expert in the fields of accounting or auditing.

Observation

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

Risk

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

Recommendation

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

Management Response

- 1.1.5.8 *The former Managing Director, who also served as Secretary to the Board during the audit period, did not respond to Management's invitation to provide input in addressing the draft audit report. Consequently, Management acknowledges the observation made by the GAC. (see attached communication).*

Auditor General's Position

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

1.1.6 No Training and Development Plan

Criteria

- 1.1.6.1 The Committee of Sponsoring Organizations of the Tradeway Commission (COSO) states, that "commitment to competence includes the level of knowledge and skill needed to help ensure orderly, ethical, economical, efficient and effective performance, as well as a good understanding of individual responsibilities with respect to internal control".
- 1.1.6.2 The above can be evidenced by providing training, to raise the awareness of management and employees of the internal control objectives and, in particular, the objective of ethical

operations, and helps them to understand the internal control objectives and to develop skills to handle ethical dilemmas.

Observation

1.1.6.3 During the audit, we observed no evidence that Management had a documented training and development plan for staff(s) of the entity.

1.1.6.4 Additionally, we observed the need for qualified staff(s) to various department within the entity administrative sections.

Risk

1.1.6.5 Lack of training and development plans may result in training programs not being able to address employees' training needs and performance deficiencies.

1.1.6.6 In the absence of an annual training plan, training may be conducted arbitrarily. This may impair the development plan and the required capacity of staff of the entity.

1.1.6.7 In the absence of periodic training/capacity-building initiatives, staff may not obtain the required capacity needed to achieve the objectives of the entity.

Recommendation

1.1.6.8 Management should develop, approve, and operationalize a comprehensive training plan that addresses the strategic capacity needs of the staff of the entity. The requisite training and capacity development plan for each unit should be identified and scheduled.'

1.1.6.9 Evidence of annual capacity development plan should be adequately documented and filed to facilitate future review.

Management's Response

1.1.6.10 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.1.7 Strategic and Operational Plans not Aligned to Budget

Criteria

1.1.7.1 Regulation D.19 (1)(b) of the PFM Act of 2009 entitled 'Expenditure Estimates' states that a head of a government entity shall "prepare a strategic plan which shall include a definition of the Government agency's mission, goals, objectives, outputs and activities;

- 1.1.7.2 Regulation D.22 entitled 'Budget Hearing' further states that: (1) "On receipt of estimates from ministries and agencies, the Minister shall cause to be conducted budget hearings to review strategic plans and estimates of the government agencies concerned in order to ensure that these plans and estimates are in accordance with the Government's macroeconomic policy and fiscal framework. (2) Where necessary, the Minister may require a government ministry or agency to make adjustments to its strategic plans and estimates in order to fulfill the requirements of the Government's macro-economic policy and fiscal framework."

Observation

- 1.1.7.3 During the audit, we observed that the strategic and operational plans were not aligned with approved budgetary expenditures. Approved budgetary expenditures included activities and projects that were not cataloged in the approved strategic and operational plans.

Risk

- 1.1.7.4 Approved short, medium and long-term goals of the entity may not be budgeted for, pursued and implemented thereby impairing the achievement of the organization's objectives.
- 1.1.7.5 Non-alignment of the approved annual budgets to the strategic and operational plans may lead to misapplication and misappropriation of the entity's fund.

Recommendation

- 1.1.7.6 Management should ensure that the strategic and operational plans align with the approved annual budgets before approval by the relevant authorities.
- 1.1.7.7 Management should also facilitate periodic monitoring and evaluation of the approved budgets and ensure that approved activities cataloged in the strategic and operational plans are duly prioritized and implemented. Evidence of periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.7.8 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

- 1.1.7.9 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 Budget Management

1.2.1 No Evidence of a Functional Budget Committee

Criteria

- 1.2.1.1 Regulation D.16.1 of the PFM Act of 2009 as amended and restated 2019 states that "Every

head of government agency shall establish a Budget Committee which shall be responsible for budget formulation, implementation, monitoring and evaluation made up of (a) the head of government agency, who shall be the chairperson; and (b) Heads of budget management centers or cost centers)".

Observation

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

Risk

1.2.1.3 In the absence of functional budget committee, effective monitoring and evaluation of revenue and expenditure may be impaired. This may lead to under receipt of budgeted revenue and / or over expenditure.

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

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

Recommendation

1.2.1.6 Management should facilitate the establishment of a functional Budget Committee, evidenced by the documentation of attendance records, meeting minutes, and periodic activities reports. Evidence of attendance records, meeting minutes, and periodic activities reports should be adequately documented and filed to facilitate future review.

Management's Response

1.2.1.7 *Management confirms that a Budget Committee was established to formulate the NTA's budget, as evidenced by the existence of prepared budget. Nevertheless, Management acknowledges the GAC's audit observation.*

Auditor General's Position

1.2.1.8 Management assertions were not supported by documentary evidence. We obtained no evidence of periodic meeting minutes and attendance logs of the budget Committee to ascertain the existence of a functional budget committee. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.2.2 No Evidence of a Budget Unit

Criteria

1.2.2.1 Regulations A.1 of the PFM Act of 2009 as amended and restated 2019 states that "the public shall be provided with full access to all appropriate information concerning the financial affairs of the Government. This will include, but not limited to, information about

the development of annual and supplementary budget estimates, the quarterly fiscal outturn reports issued by the Ministry, the monthly revenue and quarterly budget performance reports of ministries and agencies state owned enterprises their annual accounts and reports and the Government's annual audited accounts".

Observation

- 1.2.2.2 During the audit, we observed no evidence that Management established a functional Budget Unit or employed a Budget Officer to record actual revenue collection and expenditure disbursement in a timely manner, for the period under audit.

Risk

- 1.2.2.3 In the absence of a Budget Officer/ Budget Unit, actual revenue and expenditure may not be recorded in a timely manner. This may impair budget monitoring and evaluation, which may lead to under receipt of budgeted revenue and / or over expenditure.

Recommendation

- 1.2.2.4 Management should facilitate the immediate establishment of a Budget Unit, competitively hire qualified and experienced budget officers/ accountants to manage the activities of the unit.
- 1.2.2.5 The Budget Unit upon establishment should facilitate real time recording of actual revenue and expenditure and prepare periodic (quarterly and annual) budget performance reports for onward submission to the relevant authorities as required. Evidence of periodic budget performance reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.2.6 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.2.3 No Evidence of Internal Budget

Criteria

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

Observation

- 1.2.3.2 During the audit, we observed no evidence of an annual budget comprehensively cataloging all projected sources of revenue and planned expenditures for the fiscal periods July 1, 2019/2020 to December 31, 2023.

Risk

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

Recommendation

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

Management's Response

- 1.2.3.8 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.2.4 No Evidence of Quarterly Budget Performance Reports

Criteria

- 1.2.4.1 Regulations A.1 of the PFM Act of 2009 as amended and restated 2019 states that "the public shall be provided with full access to all appropriate information concerning the financial affairs of the Government. This will include, but not limited to, information about the development of annual and supplementary budget estimates, the quarterly fiscal outturn reports issued by the Ministry, the monthly revenue and quarterly budget performance reports of ministries and agencies state owned enterprises their annual accounts and reports and the Government's annual audited accounts".

Observation

- 1.2.4.2 During the audit, we observed that Management operated the entity without evidence of Quarterly and Annual Budget Performance Reports as required.

Risk

- 1.2.4.3 In the absence of Quarterly and Annual Budget Performance Reports, revenue and expenditure may not be reliably measured. This may lead to under receipt of budgeted revenue and / or over expenditure.

Recommendation

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

Management's Response

- 1.2.4.6 *Management acknowledges the GAC's observation. However, Management has prepared and submitted the Financial Performance Report for 2023, as well as the Financial Reports for each quarter of 2022 and for the first and second quarters of 2023 (see attached).*

Auditor General's Position

- 1.2.4.7 We acknowledge Management subsequent submission of the Financial Performance Report for 2023, as well as the Financial Reports for each quarter of 2022 and for the first and second quarters of 2023 after our audit execution. However, Management's provision of documents after our review, does not guarantee Management effective control of document management. Going forward, Management should ensure that requested documents for audit purpose are submitted in a timely manner.

1.3 Financial Reporting

1.3.1 No Automated Financial Management System/ Accounting Software

Criteria

- 1.3.1.1 Regulation I. A.5 (1) of the PFM Act of 2009 as Amended and Restated 2019 states "A head of government agency shall with the approval of the Minister issue an accounting manual to suit the operations and regulate the financial matters of the Government agency, indicating:
- A. The duties to be performed by specified officers,
 - B. The accounts to be kept and returns to be submitted, and
 - C. Such other instructions as may be required for the proper conduct of the financial matters of the Government agency.
- 1.3.1.2 Furthermore, Regulation I. A.5 (1) of the PFM Act of 2009 as Amended and Restated 2019 requires the accounting manual shall contain relevant procedures for the keeping of accounts, preparation and format of financial statements, Government agency chart of accounts, and all administrative issues relating to the keeping and preparation of government accounts."

Observation

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

Risk

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

Recommendation

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

Management's Response

- 1.3.1.10 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.3.2 Non-Submission of Financial Statements and Accounts

Criteria

- 1.3.2.1 Regulation Part I.11 (1) of the PFM Act of 2009 as amended and restated 2019 states that, "there shall be prepared by the head of government agency and transmitted to the minister and the Comptroller-general in respect of the year, account covering all Public Funds under his control. The accounts shall be submitted within the period of two months after the end of each fiscal, or period as the Legislature may by resolution appoint, and shall include

statements and document to be specified in the International Public Sector Accounting Standards as adopted by the Government of Liberia.”

1.3.2.2 On July 1, 2013, the Government of Liberia mandated all Government Business Enterprises or State-Owned Enterprises (SOEs) to adopt International Financial Reporting Standards (IFRS) in the preparation and presentation of their Financial Statements.

1.3.2.3 The objective of International Financial Reporting Standards 1 (IFRS 1) – First-time Adoption of International Financial Reporting Standards is to ensure that an entity’s first IFRS financial statements, and its interim financial reports for part of the period covered by those financial statements, contain high quality information that:

- a) is transparent for users and comparable over all periods presented;
- b) provides a suitable starting point for accounting in accordance with International Financial Reporting Standards (IFRSs); and can be generated at a cost that does not exceed the benefits.

Observation

1.3.2.4 During the audit, we observed no evidence that Management prepared and submitted financial statements for the periods under audit in line with the International Financial Reporting Standards (IFRSs) as required by the GoL approved financial reporting for State Owned Enterprises.

Risk

1.3.2.5 Management may be non-compliant with Regulation Part I.11 (1) of the PFM Act of 2009 as Amended and restated 2019.

1.3.2.6 Management failure to prepare and present approved financial statements and expenditure reports may deny the users relevant information important for decision-making. Management may not fully account for activities of the entity.

1.3.2.7 Management may be non-compliant with GoL financial reporting framework for State-Owned Enterprises (SOEs).

1.3.2.8 Fair presentation, full disclosure, understandability, comparability and reconciliation of the financial statements may be impaired.

Recommendation

1.3.2.9 Management should provide substantive justification for not preparing financial statements for the periods under audit.

1.3.2.10 Going forward, Management should prepare and present International Financial Reporting Standards (IFRSs) financial statements in line with the GoL reporting framework.

1.3.2.11 Management should ensure that approved financial statements and expenditure reports are presented to the Offices of the Auditor General and Comptroller & Accountant General two months after the end of the fiscal period in line with the PFM Act.

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

Management's Response

1.3.2.13 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.3.3 No Supporting Detailed General Ledgers and Trial Balance

Criteria

1.3.3.1 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

1.3.3.2 During the audit, we observed no evidence of detailed general ledgers and trial balance for revenue and expenditures for the periods under review: Special Budget Year 2021, FY 2022 and FY 2023.

Risk

1.3.3.3 The completeness and accuracy of revenue and expenditures may not be assured.

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

Recommendation

1.3.3.5 Management should ensure that detailed general ledgers are prepared to support figures mentioned in the expenditure reports and financial statements.

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

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

Management's Response

- 1.3.3.8 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.4 Expenditure Management

1.4.1 Payments without Evidence of Adequate Supporting Documents

Criteria

- 1.4.1.1 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

- 1.4.1.2 During the audit, we observed no evidence of adequate supporting documents such as; payment vouchers, invoices, delivery notes, etc. for various expenditures amounting to US\$49,894.00 and L\$33,219,266.27 for the Special Budget Year 2021, FY 2022 and FY 2023.
See Annexure 1a and 1b below for details.

Risk

- 1.4.1.3 Payments may be made for goods not delivered or services not performed. Goods delivered or services performed may not meet the approved specifications.
- 1.4.1.4 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.
- 1.4.1.5 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.4.1.6 Management may override the procurement processes by completing disbursement without utilizing the required procurement methods.

Recommendation

- 1.4.1.7 Management should fully account for expenditure made without adequate supporting documents comprehensively catalogued in **Annexure 1a and 1b below.**
- 1.4.1.8 Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. All relevant supporting records should be adequately documented and filed to facilitate future review.
- 1.4.1.9 Additionally, Management should facilitate the operationalization of the electronic document management system by ensuring that all relevant source and supporting documents are scanned, attached to the transaction (in the accounting software for financial transactions), archived and maintained to facilitate future review.

Management's Response:

- 1.4.1.10 *As per the criteria referenced above, the NTA does not form part of the National Defense.*

Auditor General's Position

- 1.4.1.11 Management's assertions did not adequately address the issues raised. Management did not submit copies of supporting documents such as; payment vouchers, invoices, delivery notes, etc. for various expenditures amounting to US\$49,894.00 and L\$33,219,266.27 for audit purposes as requested. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.4.1.12 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 Cash Management

1.5.1 Transactions per Bank Statements not Traced to Cash Book

Criteria

- 1.5.1.1 Regulation R.3 (6) of the PFM Act of 2009 as amended and restated 2019, provides that the balances 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 the reference to the date and number thereof.

Observation

- 1.5.1.2 During the audit, we observed that transactions amounting to L\$17,101,330.82 and US\$31,162.411 posted in the Operation Accounts for the Fiscal Period July 1, 2021 to December 31, 2023 could not be traced to the corresponding cash book at the NTA. **See**

Table 1 below for details:

Table 1: Transactions per Bank Statements Not Traced to Cash Book

Withdrawal from bank account but not supported by Cash Book provided.					
No.	Name of Banking Institutions	Bank account title	Bank account number	Total Amount Withdrawal	
				L\$	US\$
1	LBDI	LBDI Liberian Dollar Operation Account	001LRD21322290002	13,009,595.70	
2	LBDI	LBDI Operation United States Dollar Account	001USD21322290001		29,362.41
3	Ecobank	Payroll Liberian Dollars	6101350661	2,341,735.12	
4	Ecobank	Ecobank Operation Liberian Dollar	6102795471	1,750,000.00	
5	Ecobank	Ecobank USD-	6100064412		1,800.00
Grand Total of Amount Deposited into Non-Revenue Accounts				17,101,330.82	31,162.41

Risk

1.5.1.3 The completeness and accuracy of revenue and expenditures may not be assured. Therefore, the cash book and subsequently the financial statements may be misstated.

1.5.1.4 Management may not account for all of its transactions.

Recommendation

1.5.1.5 Management should account for transactions reported in the bank statements which could not be traced to the cash book, comprehensively catalogued in Table 1 above.

1.5.1.6 Going forward, Management should perform monthly reconciliation among the bank statements, payment vouchers, debit instructions, general ledgers, trial balance and the financial statements. 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.

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

Management's Response

1.5.1.8 *Management acknowledges the GAC Audit's observation.*

Auditor General's Position

1.5.1.9 Management's assertions did not adequately address the issues raised. Management did not

account for transactions reported in the bank statements which could not be traced to the cash book as requested. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.5.2 Non-Preparation of Bank Reconciliation

Criteria

- 1.5.2.1 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

- 1.5.2.2 During the audit, we observed no evidence of bank reconciliation statements for the following periods listed below. **See Table 2a & 2b below for details.**

Table 2a: Non-Preparation of Bank Reconciliation

Bank Reconciliations were not prepared for January 2023 to December 2023				
No.	Bank account title (Include Mobile account)	Bank	Bank account number	Currency
1	UBA Operations	UBA	53030040000052	USD
2	UBA Operations	UBA	53030040000043	LRD
3	UBA Revenue	UBA	53030060000065	LRD
4	UBA Revenue	UBA	53030040000034	USD
5	Ecobank Revenue	Ecobank	001-01347003-78-302	USD
6	Ecobank Operating 2	Ecobank	001-10147016-51-601	USD
7	Ecobank	Ecobank	6100064412	USD
8	LBDI Revenue	LBDI	001-LRD213-222900-03	LRD
9	AFRILAND REVENUE LRD	Afriland	101-002-0101399301-46	LRD
10	AFRILAND REVENUE USD	Afriland	010-002-0201399301-94	USD
11	AFRILAND OPERATION LRD	Afriland	010-002-0101399302-43	LRD
12	AFRILAND OPERATION USD	Afriland	010-002-0201399302-91	USD

Table 2b: Non-Preparation of Bank Reconciliation

Bank Reconciliations were not provided for January 2022 to December 2022						
8	Ecobank Payroll Liberian Dollar	Ecobank	6101350661	LRD	No Bank Reconciliations Provided	Reconciliations
9	Ecobank Operation Liberian Dollar	Ecobank	6102795471	LRD	No Bank Reconciliations Provided	Reconciliations
10	LBDI Operation United States Dollar Account	LBDI	001USD21322290001	USD	No Bank Reconciliations Provided	Reconciliations
11	LBDI Liberian Dollar Operation Account	LBDI	001LRD21322290002	LRD	No Bank Reconciliations Provided	Reconciliations



Bank Reconciliations were not provided for January 2022 to December 2022					
12	LBDI Revenue	LBDI	001-LRD213-222900-03	LRD	No Bank Reconciliations Provided

Risk

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

Recommendation

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

Management's Response

- 1.5.2.7 *Management acknowledges the GAC's observation. However, for the period January – December 2023, the comptroller then (Ms. Lorpu Massaquoi) sent the bank reconciliation and was signed for by one of the assigned GAC auditor as reflected by the attached signed document dated July 16, 2024.*

Auditor General's Position

- 1.5.2.8 We acknowledge Management subsequent submission of some bank reconciliation statements for the period January to December 2023 after our audit execution. Bank reconciliation statements for the period January to December 2022 were not submitted for audit purposes as requested. However, Management's provision of documents after our review, does not guarantee Management effective control of document management. Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner.
- 1.5.2.9 Therefore, we maintain our recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.5.2.10 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.

1.5.3 Inactive Bank Accounts

Criteria

- 1.5.3.1 Section R.3 of the PFM Regulation states that, (1) When ordering the opening of a bank account for a Ministry or a Government Agency, the Comptroller-General under instruction

from the Minister, shall communicate to the bank and the head of government agency, the conditions under which the account will be operated, which shall include: (a) Prohibition of overdraft on the bank account; (b) A requirement that all Checks shall be signed by at least two officers, (c) No officer shall sign any check which has not been fully completed in all respects . (d) Names and specimen signatures of officers authorized to sign Checks on the bank account; and (e) A requirement for the Bank to provide the Head of Government Agency with monthly bank statements on the account.

Observation

1.5.3.2 During the audit, we observed that Management maintained several bank accounts for United States and Liberian Dollars respectively, domicile at the Eco Bank, LBDI and Afriland Bank.

1.5.3.3 Additionally, the dormant accounts accrued charges amounting to US\$2,724.27 and L\$ 55,352.32 respectively. **See Table 3a & 3b below for details:**

Table#3a Inactive Bank Accounts

No.	Bank account title (Include Mobile account)	Bank	Bank account number	Currency	Comment
5	Ecobank Revenue	Ecobank	001-01347003-78-302	USD	No Bank Reconciliations Provided
6	Ecobank Operating 2	Ecobank	001-10147016-51-601	USD	No Bank Reconciliations Provided
7	Ecobank	Ecobank	6100064412	USD	No Bank Reconciliations Provided
12	LBDI Revenue	LBDI	001-LRD213-222900-03	LRD	No Bank Reconciliations Provided
13	AFRILAND REVENUE LRD	Afriland	101-002-0101399301-46	LRD	No Bank Reconciliations Provided
14	AFRILAND REVENUE USD	Afriland	010-002-0201399301-94	USD	No Bank Reconciliations Provided
15	AFRILAND OPERATION LRD	Afriland	010-002-0101399302-43	LRD	No Bank Reconciliations Provided
16	AFRILAND OPERATION USD	Afriland	010-002-0201399302-91	USD	No Bank Reconciliations Provided



Table #3b: Inactive Bank Accounts

Year	Account Number	LRD	USD
2021	0101399302 LRD-Afriland	31,589.90	
2022	0101399302 LRD -Afriland	(79,467.81)	
2023	0101399302 LRD -Afriland	103,230.23	
2021	0201399302-USD Afriland		542.02
2022	0201399302-USD Afriland		905.17
2023	0201399302-USD Afriland		1,277.08
Total		55,352.32	2,724.27

Risk

- 1.5.3.4 Inactive accounts may accrue charges leading to misapplication of the entity's fund.
- 1.5.3.5 Inactive accounts may facilitate the processing of illegitimate transactions leading to misappropriation and/or fraud.

Recommendation

- 1.5.3.6 Management should formally communicate with all banking institutions to disclose all the entity's bank accounts maintain by the banking institutions, the status of the bank accounts, signatories to the accounts and the bank statements for reasonable periods.
- 1.5.3.7 Subsequently, Management should review the bank statements for unusual transactions, investigate and resolve unusual transactions, authorize the immediate closure of all inactive bank/mobile money accounts and regularize the signatories to reflect current senior management team.
- 1.5.3.8 Management should also ensure that the relevant segregation of duties over processing banking transactions are initiated and operationalized. Levels of signatures for banking transactions should be created consistent with the approved financial manual of the entity.

Management's Response

- 1.5.3.9 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.5.4 Discrepancy between Cash Receipts and Bank Deposits at the NTA

Criteria

- 1.5.4.1 Regulation B.9 (1)(d) of the PFM Acts of 2009 as amended and restated 2019 states, "the head of government agency shall fully disclose all non-tax revenues collected, lodged or retained as part of the monthly revenue collection and quarterly Government agency account or financial report to the Minister and the Auditor General. The reporting format

shall include, but not limited to: (d) non-Tax Revenue including Internally Generated Funds due but not collected.”

- 1.5.4.2 Also Regulation A.3 (1&3) of the Public Financial Management Act of 2009 States that “Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister. A public officer who fails to keep or produce any records under this regulation is in a breach of financial discipline as defined in Regulation A.20.”

Observation

- 1.5.4.3 During the audit, we observed that the daily cash receipts from Cash Rout receipt forms, Waybills did not reconcile with figures reported in the bank statements as deposits from FY 2021- 2023. **See Annexure 2a and 2b below for details.**

Risk

- 1.5.4.4 The completeness and accuracy of cash receipts may not be assured. Therefore, the financial statements may be misstated. Management may not account for all its cash receipts.
- 1.5.4.5 Failure to ensure that cash receipts are subsequently deposited in the entity bank accounts may lead to misappropriation of the entity funds.

Recommendation

- 1.5.4.6 Management should account for the variance between cash receipts and cash subsequently deposited in the entity’s bank accounts, comprehensively catalogued in Annexure 2a and 2b below.
- 1.5.4.7 Going forward, Management should facilitate timely deposits of all internally generated revenue before subsequent expenditures are initiated.
- 1.5.4.8 For all transit services, Management should perform periodic (weekly) reconciliation among the ticket booklets, tickets sales, bank statements and cash receipts subsequently recorded in the cash book / financial statements. Variances identified should be investigated and resolved where applicable in a timely manner. Evidence of periodic reconciliation reports should be adequately documented and filed to facilitate future review.
- 1.5.4.9 For all charter services, Management should establish a direct deposit system wherein customers make payments directly at bank accounts and bank slips subsequently submitted to NTA local offices. A real time reconciliation should be performed between the deposit



slips and the bank statements before official receipt is issued. Variances identified should be investigated and resolved in a timely manner. All payment records including daily cash collection reports, deposit slips, reconciliation reports etc, should be adequately documented and filed to facilitate future review.

Management's Response

1.5.4.10 *Management acknowledges the GAC's audit observation*

Auditor General's Position

1.5.4.11 Management's assertions did not adequately address the issues raised. Management did not account for the variance between cash receipts and cash subsequently deposited in the entity's bank accounts as requested. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.5.4.12 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 Revenue Management

1.6.1 Irregularities Associated with Internally Generated Revenue (Intake)

Criteria

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

1.6.1.2 Further, Section 3.3.2 of NTA Standard Operating Procedures Manual States"

- a) At the end of each shift, conductors are to report any revenue collected along with "waybill daily report" to cashier immediately upon return to the NTA compound from the field.
- b) Cash received from conductors is verified by cashiers using the waybill as a point of reference. Cash reported to the cashier should be recorded on the daily intake by making sure to record any overages or shortages.
- c) Once cash is received and verified by the cashier it must be stored in a safe deposit box in the finance department for safekeeping.
- d) Safety deposit box may only be accessed by individuals of Finance Department authorized by the Comptroller.
- e) Cashier receives cash by signing a safe deposit intake log acknowledging receipt.
- f) All cash received are to be deposited in to revenue account within 48 hours of receipt by cashiers.

Observation

1.6.1.3 During the audit, we observed the following irregularities associated with internally generated revenue (Intake / Other receipts):

- The internally generated revenue was not comprehensively projected and reported in the approved internal budget of the entity.
- Internally generated revenue was collected through cash and not deposited in the entity's accounts in a timely manner.
- No evidence of reconciliation between cash collected and cash subsequently deposited in the entity's accounts.
- Approved proceeds were not consistent with other receipts (intake) reported on receipts and invoices.
- No evidence of periodic internally generated revenue reports.
- Revenue collected and deposited into NTA Operational Accounts contrary to the financial Manual.
- Internally generated revenue were deposited in operation accounts rather than the designated revenue accounts as required by the approved standard operational manual (SOP). **See Table 4a and 4b below for details.**

Table 4a: Irregularities Associated with Internally Generated Revenue (Intake)

Amount Deposited into the Non-Revenue Account (2022)				
Name of Banking Institutions	Bank account title	Bank account number	Total Amount Deposited	
			LRD	USD
LBDI	LBDI Liberian Dollar Operation Account	001LRD21322290002	98,038,541.67	
LBDI	LBDI Operation United States Dollar Account	001USD21322290001		153,142.41
Ecobank	Payroll Liberian Dollars	6101350661	6,173,700.00	
Ecobank	Ecobank Operation Liberian Dollar	6102795471	13,396,115.00	
Ecobank	Ecobank USD	6100064412		1,800.00
Grand Total of Amount Deposited into Non-Revenue Accounts			117,608,356.67	154,942.41

Table 4b: Irregularities Associated with Internally Generated Revenue (Intake)

Amount Deposited into the Non-Revenue Account (2022)					
No.	Name of Banking Institutions	Bank account title	Bank account number	Total Amount Deposited	
				LRD	USD
1	LBDI	LBDI Liberian Dollar Operation Account	001LRD21322290002	22,337,478.90	
2	LBDI	LBDI Operation United States Dollar Account	001USD21322290001		45,756.00
3	Ecobank	Payroll Liberian Dollars	6101350661	6,975,185.00	
4	Ecobank	Ecobank Operation Liberian	6102795471	6,403,490.00	

Amount Deposited into the Non-Revenue Account (2022)					
No.	Name of Banking Institutions	Bank account title	Bank account number	Total Amount Deposited	
				LRD	USD
		Dollar			
Grand Total of Amount Deposited into Non-Revenue Accounts				35,716,153.90	45,756.00

Risk

- 1.6.1.4 Internally generated revenue may be projected, collected and reported on a discretionary basis.
- 1.6.1.5 The completeness and accuracy of revenue may not be assured; therefore, the financial statements may be misstated.
- 1.6.1.6 Management may not fully account for all cash receipts / internally generated revenue of the entity.
- 1.6.1.7 All collections of Internally generated revenue may not be deposited in the entity's bank account.
- 1.6.1.8 Internally generated revenue may be susceptible to theft.
- 1.6.1.9 Management may be non compliant with Section 3.3.2 of NTA Standard Operating Procedures Manual States.

Recommendation

- 1.6.1.10 Management should ensure that all sources of internally generated revenue is comprehensively cataloged, projected and reported in the entity's approved internal budget.
- 1.6.1.11 Management should ensure that all cash receipts are deposited in the designated revenue accounts consistent with the approved Standard Operating Procedures (SOP) to facilitate comprehensive reporting, review and reconciliation of internally generated revenue.
- 1.6.1.12 For all transit services, Management should perform periodic (weekly) reconciliation among the ticket booklets, tickets sales, bank statements and cash receipts subsequently recorded in the cash book / financial statements. Variances identified should be investigated and resolved where applicable in a timely manner. Evidence of periodic reconciliation reports should be adequately documented and filed to facilitate future review.
- 1.6.1.13 For all charter services, Management should establish a direct deposit system wherein customers make payments directly at bank accounts and bank slips subsequently submitted to NTA local offices. A real time reconciliation should be performed between the deposit slips and the bank statements before official receipt is issued. Variances identified should be

investigated and resolved in a timely manner. All payment records including daily cash collection reports, deposit slips, reconciliation reports etc, should be adequately documented and filed to facilitate future review.

- 1.6.1.14 Management should facilitate the preparation of periodic internally generated revenue collection reports.
- 1.6.1.15 Evidence of approved policy, periodic reconciliation, periodic reports and other supporting records including invoices, receipts, deposit slips and bank statements should be adequately documented and filed to facilitate future review.
- 1.6.1.16 Going forward, Management should procure and operationalize an automated billing system to facilitate comprehensive collection of internally generated revenue. The billing system should be programmed to generate invoices, interfaced with the banking system, and subsequent generation of receipts. Inputs entered into the system by a junior staff should be reviewed and approved by senior personnel before the system generates invoices and receipts. The billing system should also be interfaced with the accounting software (financial reporting systems).

Management's Response

- 1.6.1.17 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

- 1.6.1.18 We acknowledge Management's acceptance of our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.6.1.19 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.

1.7 Receivables Management

1.7.1 Irregularities associated with Account Receivables Management

Criteria

- 1.7.1.1 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."

Observation

1.7.1.2 During the audit, we observed the following irregularities associated with receivable management:

- There was no evidence of account receivables management policy,
- Account receivables were not recorded in a comprehensive, accurate and timely manner.

No evidence of account receivables schedule / account receivable aging analysis.

Risk

1.7.1.3 Receivables may be accrued, collected and written-off on a discretionary basis. This may lead to the under collection or misstatement of receivables.

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

1.7.1.5 Fair presentation and full disclosures may be impaired. Receivable balance and subsequently the financial statements may be misstated.

Recommendation

1.7.1.6 Management should develop, approve and operationalize receivables management policy to regulate the recognition, collection, adjustment and management of accounts receivables. The policy should include a specified period for follow-up on debt collection and clearly defined actions to be undertaken at each specified period. The policy should also include provision for adjustment and write-off of accounts receivables consistent with required regulations.

1.7.1.7 Account receivables should be recorded in a comprehensive, accurate and timely manner consistent with the financial reporting framework. Revenue/receivable should be recognized upon issuance of invoice and subsequent completion of service (where applicable).

1.7.1.8 Receivables should be disclosed in the notes to the financial statements.

1.7.1.9 Management should establish receivable aging analysis to monitor the age of receivables and implement the specified actions to be taken based on the age of the debt consistent with the receivables management policy. The schedule should contain the following: names of the receivables, address of the receivables, contacts of receivables, date of recognition, initial invoice, payments, additional invoices, current receivables balance, and age grouping.

1.7.1.10 Going forward, Management should ensure that current expected credit loss analyses and the Accounts Receivable Aging Analysis are included in the notes to the financial statements. These analyses will enable Stakeholders/Users of the financial statements to ascertain the 'trend' relating to collectability, and correct net realizable value of the trade receivables in the statement of financial position.



- 1.7.1.11 Management should periodically analyze account receivables to identify slow moving and or impaired receivables and adjust/write-off consistent with policy. All receivable write-off should be reviewed and approved by the relevant authority before execution.
- 1.7.1.12 Management should perform periodic reconciliation of receivable balances by reconciling accounts receivable ledgers to customers' statements, receivable confirmation, and the receivable aging analysis. Variances identified should be investigated and adjusted where applicable in a timely manner.

Management's Response

- 1.7.1.13 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.8 Payable Management

1.8.1 Irregularities associated with Payable Management

Criteria

- 1.8.1.1 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."
- 1.8.1.2 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.
- 1.8.1.3 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

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

Risk

- 1.8.1.5 Payables may be incurred, paid and written-off on a discretionary basis. This may lead to the over payment or misstatement of payables.
- 1.8.1.6 The completeness and accuracy of payables may not be assured; therefore, the financial statements may be misstated.
- 1.8.1.7 Fair presentation and full disclosures may be impaired when payables are recorded in the wrong accounting period. Payable's balance and subsequently the financial statements may be misstated.

Recommendation

- 1.8.1.8 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.
- 1.8.1.9 Account payables should be recorded in a comprehensive, accurate and timely manner consistent with the financial reporting framework. Payables should be recognized upon receipt of invoice and subsequent receipts of goods or service.
- 1.8.1.10 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.
- 1.8.1.11 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.
- 1.8.1.12 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.

Management's Response

1.8.1.13 *Management acknowledges the GAC's audit observation*

Auditor General's Position

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

1.9 Procurement Management

1.9.1 Irregularities Associated with Procurement Management

Criteria

1.9.1.1 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".

1.9.1.2 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

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

- There was no functional procurement committee evidence by the absence of meeting

minutes and periodic reports.

- There was no evidence of annual procurement plan approved by PPCC.
- There was no evidence of periodic (quarterly and annual) procurement activities report submitted to PPCC.
- No evidence of application of the requisite methods (Request for quotation, national competitive bidding, sole sourcing, restricted bidding, international competitive bidding, etc.) for procurement of goods and services amounting to US\$49,894.00 and L\$33,219,266.27 for the periods July 1 2021 to December 31, 2023. **Reference Appendix 1a and 1b for details.**

Risk

- 1.9.1.4 In the absence of a functional procurement committee, the entity's procurement processes may be discretionary.
- 1.9.1.5 The lack of approved procurement plans may lead to discretionary expenditure, waste and impair value for money.
- 1.9.1.6 In the absence of quarterly and annual procurement activities reports, Management may be noncompliant with the PPC Act of 2005 as amended and restated in 2010.
- 1.9.1.7 Management may not adequately account for its procurement activities and impair effective monitoring of its procurement activities by the PPCC.
- 1.9.1.8 The non-application of the requisite procurement method may impair the achievement of value for money and facilitate fraudulent procurement activities.

Recommendation

- 1.9.1.9 Management should establish a functional procurement committee evidenced by the documentation of meeting minutes and periodic reports.
- 1.9.1.10 Management should facilitate the approval of annual procurement plan by PPCC. All unplanned procurement activities should be subsequently submitted to PPCC for approval before execution.
- 1.9.1.11 Management should facilitate the preparation and submission of quarterly and annual procurement activities reports to the PPCC as required by the PPC Act of 2005 as amended and restated in 2010.
- 1.9.1.12 Management should ensure that the requisite procurement methods are utilized for all procurement transactions to achieve value for money and ensure compliance to the PPC Act of 2005 as amended and restated in 2010.

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

1.9.1.14 Going forward, Management should facilitate adequate planning of procurement activities to ensure that competitive procurement processes are utilized to optimize value for money and the achievement of entity's deliverables. The procurement plan should be prepared and approved before the commencement of the fiscal year to provide adequate timing for the conduct of more competitive procurement processes.

Management's Response

1.9.1.15 *Management acknowledges the GAC's audit observation. However, for the period under review, there has been an approved procurement plan by the PPCC as attached.*

Auditor General's Position

1.9.1.16 We acknowledge Management subsequent submission of approved procurement plan by the PPCC after our audit execution. However, Management's provision of documents after our review, does not guarantee Management effective control of document management. Going forward, Management should ensure that requested documents for audit purpose are submitted in a timely manner. Therefore, we maintain all other recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.9.2 Irregularities Associated with Fuel Management

Criteria

1.9.2.1 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 accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal Auditor or any officers authorized by them, by the Minister."

Observation

1.9.2.2 During the audit, we observed the following irregularities associated with fuel management:

- Fuel expenditures were not consistent with the approved annual procurement plan and budget.
- No evidence of adequate fuel distribution and consumption logs.

Risk

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

1.9.2.4 Fuel procured may not be based on actual consumption.

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

Recommendation

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

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

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

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

Management's Response

1.9.2.10 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.9.3 Non-Withholding and Remittance of GST Taxes

Criteria

1.9.3.1 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

1.9.3.2 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

- 1.9.3.3 Failure to withhold and remit GST may deny GoL of the much-needed tax revenue.
- 1.9.3.4 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.**
- 1.9.3.5 Non-remittance of withholding taxes may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

- 1.9.3.6 Management should provide substantive justification for not withholding and remitting GST.
- 1.9.3.7 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.
- 1.9.3.8 Evidence of remittance including original copies of flag receipts and other supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.9.3.9 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.9.4 Irregularities Associated with NTA Transit Services in Maryland County

Criteria

- 1.9.4.1 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 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

- 1.9.4.2 During the audit, we observed the following irregularities associated with the two NTA transport buses assigned in Maryland County under the supervision of Mr. Desmond David:
- Mr. Desmond David operated the buses from April 2021 to February 2024 and deposited in the designated revenue bank accounts No. 6101350661 and 61013506671 domiciled

at Ecobank Liberia Limited cash receipts amounting to L\$5,004,125.00 without evidence of waybills, payments receipts and bank deposit slips. **See Table 5 and Annexures 3a, 3b and 3c below for details.**

- Mr. Desmond David disburses funds directly from transit revenue to contractors and vendors without evidence of approval and authorization from senior management amounting to L\$1,184,900.00 and US\$225.000 for goods and services.
- Further, we observed that these funds were disbursed directly from the NTA transit revenue without the use of the voucher system.

Table # 5 Irregularities Associated with NTA Transit Services in Maryland County

Years	Months	Amount L\$
2021	September & October	924,025.00
2022	February- December	3,622,100.00
2023	January – July	458,000.00
Total		5,004,125.00

Risk

- 1.9.4.3 Total cash received from ticket sales may not be comprehensively deposited in the entity's designated revenue accounts.
- 1.9.4.4 Payments may be made for goods not delivered or services not performed. Goods delivered or services performed may not meet the approved specifications.
- 1.9.4.5 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payments may not be assured. This may lead to misappropriation of the entity's funds.
- 1.9.4.6 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.9.4.7 Management may override the procurement processes by completing disbursement without utilizing the required procurement methods.

Recommendation

- 1.9.4.8 Management should fully account for total ticket sales from the two buses operated in Maryland County and expenditures disbursed without the voucher processes and subsequent approval by Senior Management.
- 1.9.4.9 Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts, invoices, waybills, payments receipts , bank deposit slips, periodic cash receipts reports and periodic reconciliation reports should be prepared, approved and maintained where applicable to validate the completeness and accuracy of



total receipts from transport services. Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. All relevant supporting records should be adequately documented and filed to facilitate future review.

- 1.9.4.10 Additionally, Management should facilitate the operationalization of the electronic document management system by ensuring that all relevant source and supporting documents are scanned, attached to the transaction (in the accounting software for financial transactions), archived and maintained to facilitate future review.

Management's Response

- 1.9.4.11 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

- 1.9.4.12 Management's assertions did not adequately address the issues raised. Management did not account for total ticket sales from the two buses operated in Maryland County and expenditures disbursed without the voucher processes and subsequent approval by Senior Management as requested. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

- 1.9.4.13 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.

1.10 Personnel Management

1.10.1 No Automated Payroll Management System

Criteria

- 1.10.1.1 Section 36(1) of the Public Financial Management (PFM) Act of 2009 states that "it is a general responsibility under this Act for all government officials handling public financial transactions to ensure that financial information is reported in a timely, comprehensive, and accurate manner, in the manner prescribed in this Act, under its regulations, and in instruction issued by the Minister".

Observation

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

Risk

- 1.10.1.3 Data integrity, security and completeness and accuracy of payroll records may be impaired.
- 1.10.1.4 In the absence of a centralized payroll management system, the computation of taxes, other deductions and net salaries may be impaired.

1.10.1.5 Management may not account for all its payroll transactions.

Recommendation

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

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

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

Management's Response

1.10.1.9 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.10.2 Inadequate Records in Personnel Files

Criteria

1.10.2.1 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. All subsequent warnings or commendation; and
- g. Annual appraisal forms and related evaluation forms."

Observation

1.10.2.2 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. **See Annexures 4a and 4b below for details.**

Risk

- 1.10.2.3 Failure to maintain essential personnel records may lead to Management inability to manage or regulate the activities of its personnel effectively.
- 1.10.2.4 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the entity.

Recommendation

- 1.10.2.5 Management should ensure that all employees' files are updated to contain essential documents such as letters of application, letters of employment, contracts, credentials, Term of Reference, Personnel Action Notice (PAN), etc. to enable Administration regulate the activities of its personnel effectively.
- 1.10.2.6 Management should ensure that all employees' files contain the relevant supporting documents indicative of proper vetting (application letters, employment letters, police clearances and medical certificates) in line with the employment policy as required.
- 1.10.2.7 Management should institute periodic review / inspection of personnel files to validate the completeness of personnel records.

Management's Response

- 1.10.2.8 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.10.3 Employees due for Retirement

Criteria

- 1.10.3.1 Section 5 (3.5.1) of the Civil Service Act of 2012 states that "Unless ordered otherwise by Government, every employee shall be compulsorily retired at the age of 65, or after a minimum of 25 years of service as specified under Section 1 of the Government Employees Pension Act."

Observation

- 1.10.3.2 During the audit, we observed that nine (9) staff of NTA have met the requirements for retirement but were still employed with the entity. **See Table 6 for details.**

Table 6: Employees due for Retirement

No.	Names of staffs above 60 years	ID Number	Date of birth	Date of employment	Position
1	Brown Y. Gonpue	66523	7-Mar-62	13/05/2011	Fleet Preparation

No.	Names of staffs above 60 years	ID Number	Date of birth	Date of employment	Position
2	J. Sylvester Wameker	66451	23/09/1963	1/3/2010	Lead report Analyst
3	Joseph T.Borbor	66385	15/12/1962	17/12/2013	Electrician
4	Marie Sampson	66236	18/07/1963	18/07/2008	Housekeeping
5	Samuel W.Wleh	66546	22/01/1954	2/1/2004	Housekeeping
6	Sonnie K.Flomo	66370	6-May-63	12/3/2005	Housekeeping
7	David Wlehpoh Allison	66515	23/04/1963	9/12/2003	Operation supervisor SI
8	George F.Benson	66337	25/12/1962	26/01/2015	Vulcanizer
9	Othello Tailey Harris	66181	25/12/1963	1/5/2009	Heavy duty Driver

Risk

1.10.3.3 Potential retirees and associated beneficiaries of the entity may be denied required pension benefits.

1.10.3.4 In the instance of delay in payment of retirement, the execution of retirement may not be appropriately determined. This may lead to overage/unproductive workforce.

Recommendation

1.10.3.5 Management should ensure that the employees who have reached the retirement age are honorably retired in line with the law.

1.10.3.6 Management should institute periodic review or inspection of employees' file to identify employees' due for retirement.

1.10.3.7 Employees due for retirement should be informed about their retirement due date in a timely manner.

Management's Response

1.10.3.8 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.10.4 Non-Monitoring of Attendance Log

Criteria

1.10.4.1 Chapter 5 Section 5.1.1 of the CSA Standing Order of 2012 states that Employees of the Civil Service are normally required to work 5 days per week. Normal working hours are from 8:00 a.m. to 4:00 p. m. subject to the approval of supervisors. A period of one hour is allowed for lunch. No employee is permitted to leave his place of work without the knowledge of his supervisor."



Observation

1.10.4.2 During the audit, we observed that the daily attendance logs were not adequately supervised or monitored by staff of the Human Resource Department. Personnel are processed on the payroll without reference to the signed daily attendance logs.

1.10.4.3 In addition, we were provided with no evidence of approved and updated personnel roster.

1.10.4.4 Further, we also observed through inspection of the attendance logs that staff who did not sign in and out for a period of six months or above received their full salaries. **See Annexures 5 below:**

Risk

1.10.4.5 Failure to monitor and supervise personnel attendance records may result to compensation of non-deserving employees. This practice may cultivate an inappropriate work culture at the entity and may subsequently impair the operations and performance of the entity.

1.10.4.6 The absence of an accurate attendance log to monitor staff on a daily basis may lead to ghost or undeserving staff being compensated. This may also lead to salaries being paid for work not performed.

Recommendation

1.10.4.7 Management should ensure that all staff sign the daily attendance records. The daily attendance sheet should include the following columns: name of employee, department, position, signatures and time for in and out periods.

1.10.4.8 Management should conduct periodic spot checks to ascertain the authenticity of the attendance records. The attendance records including spot checks records should be adequately documented and filed to facilitate future review.

1.10.4.9 Management should ensure that personnel attendance records are regularly monitored by a designated staff and that employees should be reprimanded in line with the entity's employees' handbook for failing to report to work.

Management's Response

1.10.4.10 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.10.5 Non-Withholding and Remittance of Income Tax

Criteria

- 1.10.5.1 Section 53(a) of the Revenue code of Liberia 2000, "Every resident having a tax obligation under this Chapter is required to obtain a Tax Identification Number ("TIN"), but in no case may a resident obtain more than one TIN. The Minister shall by regulation provide procedures for acquiring a TIN and shall widely publish information about those procedures. No taxpayer is to be charged a fee for obtaining a TIN. A resident subject to tax withholding is required to supply the TIN to the withholding agent (as defined in Section 905 and Section 806)."

Observation

- 1.10.5.2 During the audit, we observed no evidence of Personal Income Tax (PIT) being withheld and remitted into GoL Revenue Account for Income Tax amounting to US\$466,606.20. **See Table 7 below for details.**

Table 7: Non-Withholding and Remittance of Income Tax

Name	Month	Position	Year	Net Salary	80% Salary	20% Salary
Tracy T.McCualey	September	Technical Focal Person	2022	709.24	567.39	26,260.32
Tracy T.McCualey	January	Technical Focal Person	2023	750.74	600.59	19068.57
Tracy T.McCualey	February	Technical Focal Person	2023	749.93	599.94	23378.32
Tracy T.McCualey	March	Technical Focal Person	2023	748.54	598.54	23938.31
Tracy T.McCualey	April	Technical Focal Person	2023	748.08	598.46	24131.57
Tracy T.McCualey	May	Technical Focal Person	2023	746.75	597.4	24699.5
Tracy T.McCualey	June	Technical Focal Person	2023	715.56	570.85	24175.41
Tracy T.McCualey	July	Technical Focal Person	2023	709.9	567.92	25917.83
Tracy T.McCualey	August	Technical Focal Person	2023	709.16	567.33	26304.31
Tracy T.McCualey	September	Technical Focal Person	2023	709.24	567.39	26260.32
Tracy T.McCualey	October	Technical Focal Person	2023	709.08	567.26	26345.16
Tracy T.McCualey	November	Technical Focal Person	2023	708.82	567.06	26484.35
Tracy T.McCualey	December	Technical Focal Person	2023	708.82	567.06	26484.35
Total				9,423.86	7,537.19	323,448.32

Name	Month	Position	Year	US\$ Net Salary	US\$ 80% Salary	L\$ 20% Salary
Ruth Fallah	September	Communication Manager	2022	582.64	466.11	21572.82
Ruth Fallah	October	Communication Manager	2022	624.51	499.11	19062.54
Ruth Fallah	November	Communication Manager	2022	624.51	499.11	19062.54
Ruth Fallah	December	Communication Manager	2022	624.51	499.11	19062.54
Ruth Fallah	January	Communication Manager	2023	624.14	499.31	19178.57
Ruth Fallah	February	Communication Manager	2023	623.33	498.66	19431.69
Ruth Fallah	March	Communication Manager	2023	623.33	498.66	19431.69
Ruth Fallah	April	Communication Manager	2023	621.48	497.18	20047.7
Ruth Fallah	May	Communication Manager	2023	620.15	496.12	20512.08
Ruth Fallah	June	Communication Manager	2023	586.96	469.57	19886.2
Ruth Fallah	July	Communication Manager	2023	583.3	466.64	21295.12
Ruth Fallah	August	Communication Manager	2023	582.56	466.05	21608.31
Ruth Fallah	September	Communication Manager	2023	582.64	466.11	21572.82
Ruth Fallah	October	Communication Manager	2023	582.48	465.98	21641.46
Ruth Fallah	November	Communication Manager	2023	582.22	465.78	21754.07
Ruth Fallah	December	Communication Manager	2023	582.22	465.78	21754.07
Total				9,650.98	7,719.28	326,874.22

Risk

- 1.10.5.3 Failure to withhold and remit PIT may deny GoL of the much-needed tax revenue.
- 1.10.5.4 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.**
- 1.10.5.5 Non-remittance of PIT may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

- 1.10.5.6 Management should provide substantive justification for not withholding and remitting PIT.
- 1.10.5.7 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.
- 1.10.5.8 Evidence of remittance including original copies of flag receipts and other supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.10.5.9 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.10.6 Exited Individual Maintained on Payroll

Criteria

- 1.10.6.1 Regulations T.8 of the PFM Act of 2009 states that "Unless the effective date is otherwise specified under any other enactment, the effective date shall be in the case of a. a deceased public officer, the three months following the date of death;
b. convicted officers, the date of conviction;
c. leave without pay, the date approved for the leave;
d. officers absent without leave, the first day of such absence; or
e. resignation and retirement, the effective date for stoppage shall be the earlier of: date of absence; or date specified on a relevant document."

Observation

- 1.10.6.2 During the audit, we observed that several employees who have exited the entity were still maintained on the payroll beyond statutory periods. **See Table 8 below for details:**

Table 8: Exited Individual Maintained on Payroll

Name	Position	Date of Resignation	80% US\$ Salary amount	20% L\$ Salary amount	Month Still Running on payroll	Year Still on payroll
Lawrence Naimah.	Security Officer	November 15,2022	203.07	7,799.90	December	2022
Lawrence Naimah.	Security Officer	November 15,2022	203.07	7,799.90	January	2023
Lawrence Naimah.	Security Officer	November 15,2022	202.92	7,907.60	February	2023
Lawrence Naimah	Security Officer	November 15,2022	202.67	8,101.80	March	2023
Dave A. Thompson	Logistics Assistant	December 9,2022	464.13	17,827.16	January	2023
Dave A. Thompson	Logistics Assistant	December 9,2022	463.48	18,505.76	February	2023
Dave A. Thompson	Logistics Assistant	December 9,2022	462.37	18,483.15	March	2023
Dave A. Thompson	Logistics Assistant	December 9,2022	462	18,629.00	April	2023
Dave A. Thompson	Logistics Assistant	December 9,2022	460.94	19,057.39	May	2023
Dave A. Thompson	Logistics Assistant	December 9,2022	459.95	19,478.63	June	2023
Dave A. Thompson	Logistics Assistant	December 9,2022	457	29,855.92	July	2023
Dave A. Thompson	Logistics Assistant	December 9,2022	456.63	21,162.10	August	2023
Dave A. Thompson	Logistics Assistant	December 9,2022	456.49	21,127.41	September	2023
Dave A. Thompson	Logistics Assistant	December 9,2022	456.36	21,194.50	October	2023
Rebecca Bropleh	Operations Analyst	October 6,2022	460.37	17,682.74	November	2022
Rebecca Bropleh	Operations Analyst	October 6,2022	460.37	17,682.74	December	2022
Rebecca Bropleh	Operations Analyst	October 6,2022	460.37	17,682.74	January	2023
Total			6,792.19	289,978.44		

Name	Position	Date of Death	80% US\$ Salary	20% L\$ Salary	Month Still Running on Payroll	Year Still on Payroll
Marshall V. Gbessie	Technician	June 24, 2023	152.80	7,096.41	October	2023

Name	Position	Date of Death	80% US\$ Salary	20% L\$ Salary	Month Still Running on Payroll	Year Still on Payroll
Marshall V. Gbessie	Technician	June 24, 2023	152.76	7,134.29	November	2023
Marshall V. Gbessie	Technician	June 24, 2023	152.76	7,134.29	December	2023
Philimena Zeekah	Warehouse Clerk	May 14,2023	138.97	6,404.38	September	2023
Philimena Zeekah	Warehouse Clerk	May 14,2023	138.34	6,425.05	October	2023
Philimena Zeekah	Warehouse Clerk	May 14,2023	138.29	6,459.11	November	2023
Philimena Zeekah	Warehouse Clerk	May 14,2023	138.29	6,459.11	December	2023
Total			1,012.21	47,112.64		

Risk

- 1.10.6.3 Salaries may be disbursed to illegitimate personnel for service not performed.
- 1.10.6.4 Management may be non-compliant with Regulations T.8 of the PFM Act of 2009 as amended and restated 2019.

Recommendation

- 1.10.6.5 Management should ensure that exiting personnel are removed from the payroll within statutory period.
- 1.10.6.6 Going forward, Management should perform periodic (monthly) review of the payroll to ensure that exited personnel had been removed from the payroll within statutory period. Staff maintained beyond approved timeline should be immediately removed from the payroll.

Management's Response

- 1.10.6.7 *Management acknowledges the GAC Audit's observation. However, the CSA was officially written on January 9, 2023, requesting the deletion of these employees from the payroll. (See attached CSA communication).*

Auditor General's Position

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

1.11 Inventory Management

1.11.1 Irregularities Associated with Inventory Management System

Criteria

1.11.1.1 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

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

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

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

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

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

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

Recommendation

1.11.1.7 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.

- 1.11.1.8 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.
- 1.11.1.9 Inventory should be stored in secured custody/warehouse protected by a metallic door and access granted only to authorized personnel at all times.
- 1.11.1.10 Inventory should be systematically arranged on shelves, comprehensively and systematically labelled to facilitate effective monitoring, evaluation and recording of inventories.
- 1.11.1.11 Management should perform periodic physical verification of inventory and review of systems and records. Appropriate adjustments should be made where applicable.
- 1.11.1.12 Evidence of approved policy, and all other inventory records including records of periodic stock takes, should be adequately documented and filed to facilitate future review.

Management's Response

- 1.11.1.13 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.12 Assets Management

1.12.1 Irregularities Associated with Fixed Asset Management

Criteria

- 1.12.1.1 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

- 1.12.1.2 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.
 - The fixed assets register was not regularly updated.
 - Most fixed assets of the entity were not coded.
 - There was no evidence of periodic physical verification of assets by Management

- There was no evidence of movement of assets form.
- There was no history of disposal of assets
- Fixed assets within a given vicinity were not displayed as required by the PFM Act.
See Annexures 6a, 6b and 6c below for details.

Risk

- 1.12.1.3 Fixed Assets may be misstated (Over/understated).
- 1.12.1.4 Fixed Assets may be damaged or impaired but their values are still on the books.
- 1.12.1.5 Fixed Assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.12.1.6 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.
- 1.12.1.7 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.
- 1.12.1.8 Fixed Assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

- 1.12.1.9 Management should develop, approve and operationalize a fixed asset management policy to regulate fixed assets activities of the entity.
- 1.12.1.10 Management should ensure that the fixed assets listing is updated to reflect the following; description, class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset. Subsequently, Management should perform a comprehensive verification of all fixed assets and update the fixed asset register accordingly. The comprehensive fixed assets register should be submitted to the Office of the Auditor General three months upon the issuance of the Auditor General's Report to the National Legislature.
- 1.12.1.11 Management should initiate/enforce a systematic fixed assets coding system to ensure all fixed assets are uniquely identified. This control will facilitate the efficient and effective periodic fixed asset verification exercises. Discrepancies in coding identified during verification should be updated in a timely manner.
- 1.12.1.12 Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets. Evidence of physical verification should be adequately documented and filed to facilitate future review.
- 1.12.1.13 The Fixed Assets Register should be updated periodically to reflect all the entity's assets.

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

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

Management's Response

1.12.1.16 *The NTA maintains a fixed asset register (see attached). However, Management acknowledges the GAC Audit's observation. With respect to the disposal policy, the NTA aligns with the GSA Asset Disposal Policy.*

Auditor General's Position

1.12.1.17 We acknowledge Management subsequent submission of a fixed asset register after our audit execution. However, the fixed assets registered subsequently submitted for audit purposes did not contain class and depreciation expense of the fixed assets. Therefore, we maintain all other recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.13 Assurance Management

1.13.1 No Disaster Recovery Plan

Criteria

1.13.1.1 According to the COSO framework on Control Environment, management of an entity should develop a documented Disaster Recovery Plan that would provide procedures to be followed in the event of a mishap or disaster. In addition, this would enable the entity to prevent assets and information loss.

Observation

1.13.1.2 During the audit, we observed that Management operated the NTA without a disaster recovery plan.

Risk

1.13.1.3 The failure to establish a disaster recovery plan may result in the complete loss of transaction data and information in the case where a negative event may occur.

Recommendation

1.13.1.4 Management should develop, approve and operationalize a disaster recovery plan to help mitigate the risk of loss of transaction data and information in the event of a negative occurrence.

1.13.1.5 Evidence of an approved disaster recovery plan should be adequately documented and filed to facilitate future review.



Management's Response

- 1.13.1.6 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.13.2 Lack of Proper Archives System

Criteria

- 1.13.2.1 Regulation V.1 (3) of the PFM Act of 2009, as amended and restated 2019 states that "the head of Government Agency must ensure that processes (whether manual or electronic and procedures are in place for the effective, efficient, economic and transparent use of the assets of the institution. In addition, Regulation V.1.2. (a) of the PFM Act of 2009 (Responsibility of Assets Management) states that "The Head of Government Agency must take full responsibility of assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that: Preventive mechanisms are in place to eliminate theft, losses, wastage and misuse."

Observation

- 1.13.2.2 During the audit, we observed that Management did not maintain adequate storage of financial management records. Several records were not properly placed in cup boards, cabinets and on shelves in the record room.
- 1.13.2.3 Additionally, we observed that the facility hosting the Finance Department was damaged by the out break of fire before the execution of the audit. As a result, Management did not provide several information requested for audit purposes as the electronic backup for the physical copies were not available.

Risk

- 1.13.2.4 Failure to properly secure records may lead to Management losing important documents.
- 1.13.2.5 Relevant documentation may not be available to facilitate future review and / audit exercises.

Recommendation

- 1.13.2.6 Management should ensure that records are adequately documented and filed to facilitate future review and /audit exercises.
- 1.13.2.7 Additionally, Management should facilitate the operationalization of the electronic document management system by ensuring that all relevant source and supporting documents are scanned, attached to the transaction (in the accounting software for financial transactions), archived and maintained to facilitate future review.

Management's Response

- 1.13.2.8 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.13.3 No Evidence of Approved Internal Audit Charter

Criteria

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

Observation

- 1.13.3.4 During the audit, we observed no evidence of an approved internal audit charter to enhance the independence of the internal auditors at the entity.

Risk

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

Recommendation

- 1.13.3.6 Management should develop an Internal Audit Charter and submit same to the Board of Directors for subsequent review and approval.
- 1.13.3.7 Subsequently, Management should ensure that the Internal Audit Charter is operationalized to enhance the independence, objectivity and activities of the internal audit function.

Evidence of the approved internal audit charter should be adequately documented and filed to facilitate future review.

Management's Response

1.13.3.8 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.14 IT Management System

1.14.1 IT Governance

Criteria

1.14.1.1 EDM01.01 of COBIT 2019 states that; Evaluate the governance system. Continually identify and engage with the enterprise's stakeholders, document an understanding of the requirements, and evaluate the current and future design of governance of enterprise I&T.

1.14.1.2 EDM01.02 of COBIT 2019 states that; Direct the governance system. Inform leaders on I&T governance principles and obtain their support, buy-in and commitment. Guide the structures, Processes and practices for the governance of I&T in line with the agreed governance principles, decision-making models and authority levels. Define the information required for informed decision making.

1.14.1.3 EDM01.03 of COBIT 2019 states that; Monitor the governance system. Monitor the effectiveness and performance of the enterprise's governance of I&T. Assess whether the governance system and implemented mechanisms (including structures, principles and Processes) are operating effectively and provide appropriate oversight of I&T to enable value creation.

Observation

1.14.1.4 During the audit, we observed no evidence of a functional IT Governance to guide the structures, Processes and practices as well as provide oversight of the IT strategic goals, objectives and activities of the entity, evidenced by the absence of the following:

- IT Strategic Committee
- Approved IT Strategic Plan
- IT Steering Committee
- Organogram
- Training Program and
- Service Level Agreement

Risk

- 1.14.1.5 Failure to constitute the above mention IT governance structure may cause misalignment between IT initiatives and the organization's strategic goals, leading to inefficient resource allocation and potentially jeopardizing the achievement of business objectives.

Recommendation

- 1.14.1.6 Management should prioritize the development of a well-defined IT governance that aligns with their strategic vision and facilitate the achievement of long-term goals. The establishment of a robust IT governance framework will ensure that IT investments align with the nation's strategic objectives, enhancing transparency, accountability, and efficiency.

Management's Response

- 1.14.1.7 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.14.2 Security Management

Criteria

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

Observation

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

Risk

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

Recommendation

- 1.14.2.4 Management should establish and operationalize an IT Security Management to protect the organization assets and ensure the confidentiality, integrity, and availability of data. This process would involve implementing various security measures to guard against

unauthorized access, cyberattacks, and other potential security breaches that could lead to data loss or damage.

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

Management's Response

- 1.14.2.6 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.14.3 Program Change Management

Criteria

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

Observation

- 1.14.3.2 During the audit, we observed no evidence of program change management to safely implement IT solutions in line with the agreed expectations and outcomes of change management processes; evidenced by the absence of:

- Documentation and approval processes to upgrades made to applications/ systems.
- Formal change request documentation completed indicating the change to be made and the reasons for changes to an application/ system.
- Ensure that programmers have access to the test environment only, not the live or production environments.

Risk

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

Recommendation

- 1.14.3.4 Management should develop and operationalize a robust change management program which includes comprehensive documentation and approval processes for upgrades, patches, and reviewed before implementation.

1.14.3.5 Implementing these steps can help in aligning changes with organizational policy and maintaining the integrity of the IT infrastructure.

Management's Response

1.14.3.6 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.14.4 Physical Access Controls

Criteria

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

Observation

1.14.4.2 During the audit, we observed no evidence of physical access controls to protect IT assets, evidenced by the absence of:

- Establishment of policy that cover physical access to IT Environments
- Control of access to sensitive area, such as computer room, operations, storage rooms, network rooms etc.
- Control of physical access after hours

Risk

1.14.4.3 The absence of physical access controls may lead to unauthorized entry, theft, vandalism, or even compromise of sensitive information.

Recommendation

1.14.4.4 Management should develop, approve and operationalize a physical access control policy to protect IT assets. Evidence of approved physical access control policy should be adequately documented and filed to facilitate future review.

Management's Response

1.14.4.5 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.14.5 Environmental Controls

Criteria

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

Observation

- 1.14.5.2 During the audit, we observed no evidence of an IT Environmental control, evidenced by the absence of:
- Environmental control policy
 - Fire suppression systems (at all buildings)
 - Fire extinguishers (at all buildings)
 - Uninterrupted Power Supply (UPS)

Risk

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

Recommendation

- 1.14.5.4 Management should develop, approve and operationalize an environmental control policy and put in place suppression systems and fire extinguishers to protect against potential fire hazards.
- 1.14.5.5 Evidence of approved environmental controls policy should be adequately documented and filed to facilitate future review.

Management's Response

- 1.14.5.6 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

1.14.6 IT Service Continuity

Criteria

- 1.14.6.1 DSS04.03 of COBIT 2019 state that "provides for entities to develop a business continuity plan (BCP) based on the strategy that documents the procedures and information in readiness for use in an incident to enable the enterprise to continue its critical activities."

1.14.6.2 DSS04.02 of COBIT 2019 state that "Evaluate business resilience options and choose a cost-effective and viable strategy that will ensure enterprise continuity, disaster recovery and incident response in the face of a disaster or other major incident or disruption."

1.14.6.3 APO01.05 Establish roles and responsibilities. Define and communicate roles and responsibilities for enterprise I&T, including authority levels, responsibilities and accountability.

Observation

1.14.6.4 During the audit, we observed no evidence of IT Service Continuity plan to ensure enterprise continuity, disaster recovery and incident response in the face of a disaster or other major incident or disruption, evidenced by the absence of:

- A disaster recovery plan
- On and off-site storage of IT continuity plan and disaster recovery plan
- Implementation of backup and retention strategy
- Perform verify and check backup for successful completion
- Secure storage of off-site backup facility

Risk

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

Recommendation

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

1.14.6.7 Evidence of approved IT Service Continuity plan should be adequately documented and filed to facilitate future review.

Management's Response

1.14.6.8 *Management acknowledges the GAC's audit observation.*

Auditor General's Position

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

ANNEXURES

Annexure 1a : Payments without Evidence of Adequate Supporting Document

Payee	Description	L\$	US\$	Voucher #
Archie I Sarnor	Payment for Accident of a truck	465,000.00		7176
Nathan Quasaye L.	Payment for accident vehicle repair	62,000.00		7174
Robert Sancho B.	Payment for 100 gallons of gasoline in favor of the comptroller	91,000.00		7178
Auto Run	Payment for tyres for NTA buses	400,000.00		7175
Anthony Roberts B.	Payment for gasoline for controller's use	15,500.00		7204
Pee Enterprise Kay	Payment for thirty-two (32) Tyres for NTA buses	1,672,430.00		7206
Archie I Sarnor	Payment for the repair of accident Vehicle	465,000.00		7205
Auto Run	Part Payment for assorted materials for NTA Buses	200,000.00		7194
Robert Sancho B.	printing of board fourth quarterly report	24,800.00		7227
Pee Interprise Kay	Payment for (32) pieces of tyres for NTA Buses	100,000.00		7226
Alocious Nyemah Z.	Maintenance of DMDO/MD Vehicles and buying of spare parts		1,000.00	7225
Hassan Kromah A.	Payment for 5pcs of used tyres for NTA buses	100,000.00		355
Super Petroleum	Part Payment for 1500 gallons for fuel for NTA Buses	900,000.00		6958
Globe X Corp LTD	Payment for four (4) pieces of 200 Amps batteries for four (4) NTA Buses	143,236.80		7238
Super Petroleum	Part Payment for 1,500 gallons of diesel fuel for NTA Buses	364,775.00		6972
Chidos Auto Servicece	Payment for the purchasing of one (1) drum of engine oil	102,729.60		7242
Herbie Mccauley T.	Payment for 350 gallons of gasoline for the months of Jan 2023		1,522.50	7239
Joseph Wisseh B.	Payment for 250 gallons of gasoline for the month of February 2023		1,087.50	7240
Super Petroleum	Part payment for 2000gallons of diesel fuel for NTA buses	700,000.00		6976
Anthony Roberts B.	Payment for 150galons of gasoline for Finance Comptroller Ued for February 2002	135,315.00		6983

Payee	Description	L\$	US\$	Voucher #
James A. Togbah	Payment for replacing damage parts for logistic fuel pump machine	9,158.00		
Anthony B. Roberts	Payment for 150 gallons of gasoline for finance comptroller use for Feb 2022	135,315.00		6983
James Mah Filling Station	Payment for diesel fuel in Harper Maryland County for NTA buses	300,000.00		6965
Super Petroleum	Final Payment for 2,000 gallons of fuel for NTA buses	454,925.00		6985
Winson K. Karbo	Payment for One (1) canon Printer for administration building at NTA	46,500.00		7026
Super Petroleum	Part Payment for 3,000 gallons for diesel bulk fuel for NTA Buses	700,000.00		7185
Total		7,587,684.40	3,610.00	

Annexure 1b: Payments without Evidence of Adequate Supporting Document

Date	Payee	Description	L\$	US\$	Voucher #
May 12, 2022	Super Petroleum	Final Payment for 1500 gallons for fuel for NTA	500,000.00		6952
May 17, 2022	Super Petroleum	Part Payment for 1500 gallons of fuel for NTA buses	200,000.00		6962
May 18, 2022	Super Petroleum	Final Payment for 1500 gallons for fuel for NTA	264,775.00		6963
mMy 25, 2022	Super Petroleum	Part Payment for 1500 gallons of fuel for NTA buses	1,000,000.00		2071
May 26, 2022	ELLDD ENTERPRISE	Final Payment for thirty (30) tins of liquid Soap for washing of NTA buses	89,184.37		6975
June 4, 2022	Super Petroleum	Part payment for 2000 gallons of diesel fuel for NTA buses	340,000.00		6992
June 6, 2022	Super Petroleum	Part payment for 2000 gallons of diesel fuel for NTA buses	400,000.00		6994
June 8, 2022	Super Petroleum	Part payment for 2000 gallons of diesel fuel for NTA buses	350,000.00		7002
June 10, 2022	Super Petroleum	Part Payment for 1000 gallons of diesel fuel for NTA buses	600,000.00		7001
June 11, 2022	Winston K Karbo		126,000.00		7027
June 15, 2022	Super	Final Payment for 1000			7003

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Date	Payee	Description	L\$	US\$	Voucher #
2022	Petroleum	gallons of diesel fuel for NTA Buses	429,040.00		
June 16, 2022	Christopher Nyan Mylemon	Payment for NTA buses packing for January 1, 2022 to March 31, 2022	45,000.00		6996
July 1, 2022	Andrew M. Sagely	Payment for gasoline /Scratch Cards for July, August and sept 2021	103,857.50		7007
July 1, 2022	Aaron Juluto	Payment for brake liner for NTA buses	50,000.00		7008
July 6, 2022	Aaron Juluto	Payment for purchasing Clutch Ditch for NTA Buses 51129	31,000.00		7023
July 7, 2022	Robert B. Sancho	Payment for Controller Computer Hard drive	30,000.00		7014
July 16, 2022	Kelvin Al Varmah	Payment for 100 gallons of gasoline for the month of May 2022	100,000.00		7043
July 15, 2022	Super Petroleum	Payment for 1500 gallons of diesel fuel for NTA buses	1,550,400.00		7010
July 16, 2022	Euro Trading	Payment for Building Materials for newly constructed offices of NTA	68,975.00		7011
July 21, 2022	Napoleon G. Thomson			900.00	7033
August 1, 2022	Winston K Karbo	Payment for printing of Tickets for NPA buses	155,000.00		7013
August 3, 2022	Aaron Juluto	Payment for relining of bricks pads for NTA Buses	158,000.00		7030
August 15, 2022	Super Petroleum	Payment for 500 gallons of diesel fuel & transportation for NTA buses	440,640.00		7043
August 12, 2022	Winston K Karbo	Payment for medical bills	152,000.00		7042
August 17, 2022	Winston K Karbo	Payment for 330 gallons of Diesel fuel for NTA Buses	300,000.00		7050
August 19, 2022	RAJ Enterprise INC	Payment for Stationery and other office supplies for NTA Use	2,242,940.00	22,200.00	7046
August 20, 2022	Ericson Pual Boyeah	Payment for budget Committee Sitting fees	59,850.00		7043
August 30, 2022	Robert B. Sancho	Payment for fueling of four (4) NTA buses assigned to UL	90,000.00		7073



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Date	Payee	Description	L\$	US\$	Voucher #
August 30, 2022	Robert B. Sancho	Payment in favor of MD for the maintenance of his vehicle		200.00	7075
Sept 1, 2022	Super Petroleum	Payment for 3000 gallons of diesel fuel for NTA buses		4,646.00	7054
Sept 6, 2022	Super Petroleum	Payment for 1000 gallons of diesel fuel for NTA buses		4,500.00	7063
Sept 9, 2022	Super Petroleum	Payment for 1000 gallons of diesel fuel for NTA buses	881,280.00		7058
Sept 10, 2022	Winston K. Karbo	Payment for Laptop charger for chief accountant Laptop	15,000.00		7060
Sept 13, 2022	Super Petroleum	Payment for 1000 gallons of diesel fuel for NTA buses	244,860.00		7057
Sept 13, 2022	Super Petroleum	Payment for 1000 gallons of diesel fuel for NTA buses	224,860.00		7057
Sept 14, 2022	Super Petroleum	Part Payment for 1000 gallons of diesel fuel for NTA buses	244,860.00		7052
Sept 20, 2022	Robert B. Sancho	Payment (6) payment vouchers and (4) charter receipt books for finance office use	45,000.00		7068
Sept 20, 2022	Anthony B. Roberts II	Payment for Printing of quarterly budget Report from Jan 2022 to June 2022	23,400.00		7069
Sept 21, 2022	Theresa Geweh	Payment of the Comptroller for printing of budget quarterly report from Jan - June 2022	38,750.00		7071
Sept 23, 2022	Robert B. Sancho	Payment in favor of Roland Gay for fuel for NTA buses	62,000.00		7056
October 11, 2022	Super Petroleum	Payment for 1000 gallons of diesel fuel for NTA buses	176,808.00		7086
October 11, 2022	Super Petroleum	payment for 1000 gallons of diesel fuel for NTA Buses		4,448.00	7085
October 27, 2022	Super Petroleum	Payment for 2000 gallons for diesel fuel for NTA Buses		2,950.00	
October 27, 2022	Super Petroleum	Payment for 2000 gallons for diesel fuel for NTA Buses	932,365.00		7092
November 8, 2022	Super Petroleum	Payment for NTA bus parking fees for the month of April, May and June 2022	45,000.00		7101
November 9, 2022	Super Petroleum	Part Payment for 2500 of Diesel fuel for NTA Buses		1,700.00	7104

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Date	Payee	Description	L\$	US\$	Voucher #
November 9, 2022	Super Petroleum	Final Part for 2500 gallons of diesel fuel for NTA buses	171,850.00		7103
November 12, 2022	Auto Run	Payment for tyres for NTA buses	200,000.00		7099
November 12, 2022	Super Petroleum	Part payment for 3000 gallons of diesel fuel for NTA buses	1,700,000.00		7105
November 15, 2024	Super Petroleum	Final Payment for 3000 gallons of diesel fuel for NTA Buses	421,696.00		7111
November 16, 2022	Super Petroleum	20% Payment for 3000 gallons of diesel fuel for NTA buses	530,424.00		7112
November 16, 2022	Christopher Nyan Mylemon	payment for Parking lot fee for the month of July, August and September 2022	45,000.00		7117
November 18, 2022	Margaret Gormah Giple	Payment for Mot accident Victim	114,750.00		7120
November 18, 2022	Ganta United Methodist Mission Station	Payment for parking space in Ganta Nimba	45,000.00		7121
November 21, 2022	Winston K Karbo		11,625.00		7124
November 24, 2022	Super Petroleum	80% payment for 3000 gallons of diesel bulk fuel for NTA	2,203,152.00		7131
November 23, 2022	RAJ Enterprise INC	payment for Stationery and materials for NTA	31,000.00		7130
November 25, 2022	Super Petroleum	20% Payment for 3000 gallons of diesel fuel for NTA buses		600.00	7132
November 25, 2022	Super Petroleum	20% Payment for 3000 gallons of diesel fuel for NTA buses	455,988.00		7133
November 23, 2022	Super Petroleum	part payment of 80% for 3000 gals. Diesel fuel for NTA buses	1,900,000.00		7128
December 1, 2022	Winston K Karbo	Payment for Serving of DMDA Vehicle	49,600.00		7137
December 5, 2022	Super Petroleum	Part payment for 3000 gallons of diesel fuel for NTA buses	1,300,000.00		7138
December	Super	80% part payment for 3000			7147

Date	Payee	Description	L\$	US\$	Voucher #
6, 2022	Petroleum	gallons of diesel fuel		1,250.00	
December 7, 2022	Super Petroleum	80%Payment for 3000 gallons of diesel for NTA buses	760,000.00		7148
December 9, 2022	Super Petroleum	Partpayment of 80% for 3000 gallons of diesel bulk fuel for NTA buses	500,000.00		7164
December 14, 2022	Maxwell Debee	Payment for ass			
December 15, 2022	Super Petroleum	80% payment for 3000 gallons of diesel fuel for NTA	2,203,152.00		7158
December 15, 2022	Pee Kay enterprise	Payment for One (1) drum SAE-50 oil and three (3) pcs of 150 AMP battery for NTA Buses			
December 16, 2022	Pee Kay enterprise	Payment for One (1) drum SAE-50 oil and three (3) pcs of 150 AMP battery for NTA Buses		910.00	7159
December 16, 2022	Aaron Julutu	Payment for 10 pcs of Clutch dish for NTA Buses		1,980.00	7160
December 19, 2022	James Mah Filling Station	Payment for diesel fuel for NTA busses in Maryland County (Harper)	100,000.00		7161
December 27, 2022	Aaron Julutu	Payment or five (5) pcs of tres for NTA buses	77,500.00		7166
Total			25,631,581.87	46,284.00	

Annexure 2a: Discrepancy between Cash Receipts and Bank Deposits at the NTA

No.	WayBill/reference #	Date	Amount per NTA Cahiers records (Waybill) L\$ A	Amount per bank Deposits L\$ B	Variances L\$ C=A-B
1	13363, 13259,13291,133014	1-Jun-22	38,550.00	56,330.00	-17,780.00
2	13366, 13387,13355,3088,13405,1 3355,13342,13446 &13402	4-Jun-22	20,000.00	323,000.00	-303,000.00
3	13560,13555&13549	14-Jun-22	26,060.00	45,340.00	-19,280.00
4	13559,13514 & 13563	15-Jun-22	27,000.00	63,000.00	-36,000.00
5	13534,13475,13417, 13540, 13473,13546 & 13431	17-Jun-22	18,000.00	203,000.00	-185,000.00

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No.	WayBill/reference #	Date	Amount per NTA Cahiers records (Waybill) L\$ A	Amount per bank Deposits L\$ B	Variances L\$ C=A-B
6	13513,13538,13468,13298, 13385*134864	15-Jun-22	52,500.00	112,500.00	-60,000.00
7	13566, 13429, 13598 &13588	21-Jun-22	80,000.00	53,000.00	27,000.00
8	13596, 13634,13528, 13627 & 13580	25-Jun-22	14,700.00	160,490.00	-145,790.00
9	N/A	July4,2022	126,300.00	130,800.00	-4,500.00
10	13756, 13773, 13743, 13640, 13703, 13672, 13727, 13693, 13699,13620	July 5,2022	109,390.00	256,460.00	-147,070.00
11	13737, 13726, 13755, 13813, 13752, 13803,13741, 13721 & 13729	July 6,2022	239,850.00	400,350.00	-160,500.00
12	13801,13711,13676 & 13807	7-Jul-22	115,000.00	501,130.00	-386,130.00
13	13794,13794, 13785 &13945	July 9,2022	206,710.00	101,340.00	105,370.00
14	137,751,377,313,819	July 11,2022	180,000.00	1100	178,900.00
15	13777,13815, 13780, 13849,13817,13671, 13786, 13836 & 13787	12-Jul-22	49,500.00	289,410.00	-239,910.00
16	13860, 13846, 13831, 13854& 13839	13-Jul-22	90,000.00	132,700.00	-42,700.00
17	13833,13876, 13864, 13797,13851,13865 & 13837	15-Jul-22	122,700.00	179,700.00	-57,000.00
18	13848, 13924, 13916 & 13911	22-Jul-22	175,000.00	75,800.00	99,200.00
19	13917,13933& 13929	July 21,2022	92,170.00	53,250.00	38,920.00
20	13843,13925, 13886, 13680,13682,13913,13766 &13928	July 25,2022	291,600.00	2,736,550.00	-2,444,950.00
21	13311, 13321, 13235, 13322, 13315,13395,13396,13201	30-May-22	220,160.00	220,160.00	0.00
22	63803,63821, 51162	30-May-22	103,500.00	103,500	0.00

No.	WayBill/reference #	Date	Amount per NTA Cahiers records (Waybill) L\$ A	Amount per bank Deposits L\$ B	Variances L\$ C=A-B
23	13225, 13265, 3200,3057, 3143,13223	May 27, 2022, May 28, 2022, May 28, 2022	143,750.00	122,300	21,450.00
24	3029, 63832, 63825, 63822	13-May-22	102,140.00	5,590	96,550.00
Total			2,644,580.00	6,326,800.00	-3,682,220.00

Annexure 2b: Discrepancy between Cash Receipts and Bank Deposits at the NTA

No	Waybill/reference #	Waybill date	Amount per NTA Cahiers records (Waybill) L\$ A	Amount per bank Deposits L\$ B	Variances C= A-B
1	20442, 20495, 20487& 20458	February 28,2023	194,250.00	53,000.00	141,250.00
2	20387, 20501, 20507, 20519	March 6,2023	222,600.00	80,000.00	142,600.00
3	20576, 20573, 20466, 20551, 29543,20582, 20581	March 11,2023	337,700.00	80,000.00	257,700.00
4	20557,20541, 20503, 20311, 20556	14-Mar-24	228,800.00	25,000.00	203,800.00
5	20498, 20564,20578, 20472, 20568, 20587, & 20549	March 13,2023	426,700.00	101,900.00	324,800.00
6	20580, 20, 20616, 206003,20606	17-Mar-23	129,480.00	70,320.00	59,160.00
7	20658, 20632, 20589, 20604, 20633, 20657& 20636	March 20,2023	372,930.00	107,070.00	265,860.00
8	20611, 20648, 20661, 20672, 20654 & 20534	March 21,2023	292,900.00	116,300.00	176,600.00
9	20622, 20652,20525, 20479 & 20608	March 22,2023	369,450.00	40,800.00	328,650.00
10	20620,20716,20723,206 45, 20720,20737,20585, 20529, &20697	March 28,2023	368,500.00	130,310.00	238,190.00
11	20739,20727,20730, 20712 & 20749	March 29,2023	378,500.00	50,000.00	328,500.00
12	20682,20684, 20438, 20736,20756, 20714 & 20748	March 30,2023	331,950.00	100,000.00	231,950.00

No	Waybill/reference #	Waybill date	Amount per NTA Cahiers records (Waybill0) L\$ A	Amount per bank Deposits L\$ B	Variances C= A-B
13	20794,20767, 20761, 20626	4-Apr-23	387,500.00	30,000.00	357,500.00
14	20782, 20731,20790, 20786, 20788, 20751, 20780,20767	April 4,2023	339,325.00	87,525.00	251,800.00
15	20777, 20866, 20822,20827, 20853,20850,20864	April 10,2023	445,500.00	60,000.00	385,500.00
16	20832, 20858, 20883, 20874, 20876,20845, 20875	11-Apr-23	347,040.00	70,060.00	276,980.00
17	20771,20779,20810, 20812	5-Apr-23	156,200.00	60,300.00	95,900.00
18	20719, 20804, 20800, 208065, 20816, 20802	April 7,2023	343,600.00	60,700.00	282,900.00
19	20774, 20851, 20745, 20843, 20824, 20882	April 8,202	252,600.00	90,000.00	162,600.00
20	20828,20808, 20914, 20911, 20854,20868,20848	13-Apr-23	262, 050.00	116,000.00	146,050.00
21	20879, 20784, 20857, 20908, 20890, 20898	April 14,2023	315,150.00	46,000.00	269,150.00
22	20840, 20893,20938 &20920	April 17,2023	252,550.00	110,300.00	142,250.00
23	20726, 20916, 20873, 20917, 20973 & 20897	April 18,2023	317,450.00	100,000.00	217,450.00
24	20955, 20798	April 21,2023	105,300.00	40,000.00	65,300.00
25	20885,20946, 20768, 20979, 20915, 20957, & 20949	April 20,2023	221,430.00	101,220.00	120,210.00
Total			7,137,405.00	1,926,805.00	5,472,650.00

Annexure 3a: Irregularities Associated with NTA Transit Services in Maryland County for Deposit 2021

No.	Date	Amout L\$
1.	September 7, 2021	65,000.00
2.	Septmber 7, 2021	50,250.00
3.	September 8, 2021	52,500.00
4.	September 8, 2021	52,500.00
5.	September 10, 2021	50,050.00
6.	September 21, 2021	50,025.00
7.	September 22, 2021	47,475.00
8.	September 23, 2021	52,050.00

No.	Date	Amount L\$
9.	September 28, 2021	48,525.00
10.	September 28, 2021	50,100.00
11.	September 28, 2021	51,525.00
12.	September 29, 2021	45,000.00
13.	September 30, 2021	51,300.00
14.	October 1, 2022	51,375.00
15.	October 5, 2021	49,175.00
16.	October 5, 2021	48,675.00
17.	October 6, 2021	57,500.00
18.	October 11, 2021	51,000.00
Total		924,025.00

**Annexure 3b: Irregularities Associated with NTA Transit Services in Maryland County
Deposits for 2022**

No.	Date	Amount L\$
1.	February 7, 2022	48,500.00
2.	February 15, 2022	100,000.00
3.	April 20, 2022	70,000.00
4.	April 20, 2022	77,700.00
5.	April 25, 2022	60,000.00
6.	April 25, 2022	50,000.00
7.	April 27, 2022	65,000.00
8.	May 3, 2022	38,000.00
9.	May 3, 2022	65,000.00
10.	May 9, 2022	65,000.00
11.	May 13, 2022	50,000.00
12.	May 13, 2022	60,000.00
13.	May 17, 2022	64,000.00
14.	May 23, 2023	60,000.00
15.	May 23, 2022	60,100.00
16.	May 26, 2022	65,000.00
17.	May 27, 2022	60,000.00
18.	June 3, 2022	62,300.00
19.	June 7, 2022	63,000.00
20.	June 10, 2022	60,300.00
21.	June 15, 2022	65,000.00
22.	June 21, 2022	60,000.00
23.	June 29, 2023	63,500.00
24.	July 1, 2022	63,000.00
25.	July 13, 2022	50,900.00
26.	July 22, 2022	81,100.00
27.	July 28, 2022	65,000.00
28.	August 3, 2022	50,000.00
29.	August 10, 2022	65,000.00
30.	August 12, 2022	55,000.00

No.	Date	Amount L\$
31.	August 17, 2022	51,200.00
32.	August 17, 2022	50,000.00
33.	August 19, 2022	75,000.00
34.	August 22, 2022	40,000.00
35.	August 25, 2022	90,000.00
36.	August 31, 2022	110,000.00
37.	September 8, 2022	65,000.00
38.	September 29, 2022	65,000.00
39.	September 30, 2022	60,000.00
40.	November 7, 2022	110,000.00
41.	November 8, 2022	65,000.00
42.	November 9, 2022	63,500.00
43.	November 17, 2022	110,00.00
44.	November 22, 2022	65,000.00
45.	November 24, 2022	64,000.00
46.	December 1, 2022	120,000.00
47.	December 5, 2022	100,000.00
48.	December 6,2022	65,000.00
49.	December 8,2022	500,000.00
50.	December 14, 2022	65,000.00
Sub- Total		3,622,100.00

**Annexure 3c: Irregularities Associated with NTA Transit Services in Maryland County
Deposits for 2023**

No.	Date	Amount L\$
1.	January 25, 2023	60,000.00
2.	January 30, 2023	62,000.00
3.	February 3, 2023	63,000.00
4.	february 9, 2023	115,000.00
5.	March 2, 2023	50,000.00
6.	June 26, 2023	110,000.00
7.	July 12, 2023	60,000.00
8.	Sub Total	458,000.00
Grand Total		5,004,125.00

Annexure 4a: Inadequate Records in Personnel Files

No.	Sample Names	Identification numbers (ID)	Position	Departments	Comment
1	Aaron N. Jallah	66244	Mechanic	Administration and Management	No TOR and Evaluation Report
6	Abraham G. Tarr, Jr.	421516	Fixed Asset Accountant	Administration and Management	No TOR and Evaluation Report
7	Abraham Sheriff	66456	Heavy Duty Driver	Administration and Management	No TOR and Evaluation Report
11	Akie Yelleh	66373	Security Guard	Administration	No TOR and Evaluation

No.	Sample Names	Identification numbers (ID)	Position	Departments	Comment
				and Management	Report
16	Alex J. Roberts	102173	Compliance Officer	Administration and Management	No TOR and Evaluation Report
19	Alexander Tugbeh Tarpeh	66522	CCTV Monitor	Administration and Management	No TOR and Evaluation Report
23	ALVINA M. KOFFA	421231	Conductor	Administration and Management	No TOR and Evaluation Report
24	Amos Cooper	425807	Compliance Office	Administration and Management	No TOR and Evaluation Report
25	Andrew Gepei	66369	Transit Patrol Officer	Administration and Management	No TOR and Evaluation Report
27	Anna Chea	421244	Conductor	Administration and Management	No TOR and Evaluation Report
29	Archie P. Tolpoe	66374	Transit Patrol Officer	Administration and Management	No TOR and Evaluation Report
39	Bessie B. Norman	66343	Conductor	Administration and Management	No TOR and Evaluation Report
46	C. Koffa Doe	66435	Conductor	Administration and Management	No TOR and Evaluation Report
49	Charles King	425808	SECURITY OFFICER	Administration and Management	No TOR and Evaluation Report
53	Cyrus S. Yeanay	66252	Assistant Procurement Manager	Administration and Management	No TOR and Evaluation Report
54	Daniel F. Fillie	66415	Heavy Duty Driver	Administration and Management	No TOR and Evaluation Report
56	Dargbe Fornatee Kofa	66419	Fleet Preparation Asst. Manager	Administration and Management	No TOR and Evaluation Report
57	Darius P.W. Jetoh	425806	Conductor	Administration and Management	No TOR and Evaluation Report
58	David S. Doe, II	66223	Corporate Communication Officer II	Administration and Management	No TOR and Evaluation Report
59	Dawolo A. Farkollie	66317	Fixed Asset Accountants Supervisor	Administration and Management	No TOR and Evaluation Report
60	Diana Gaye	102170	Conductor	Administration and Management	No TOR and Evaluation Report
61	Dianamae Jensen	66542	Conductor	Administration and Management	No TOR and Evaluation Report
62	Dioh I. Dweh	66186	Risk and Compliance Manager	Administration and Management	No TOR and Evaluation Report

No.	Sample Names	Identification numbers (ID)	Position	Departments	Comment
63	Don Koiyan Baysah	66410	Secretary	Administration and Management	No TOR and Evaluation Report
64	Dorothy Sillah	425278	Conductor	Administration and Management	No TOR and Evaluation Report
65	Eddie Tequah	406738	Fuel Attendant	Administration and Management	No TOR and Evaluation Report
66	Eddie Charles Barkoun	66386	Mechanic	Administration and Management	No TOR and Evaluation Report
67	Edina Kou Boayue	66358	Ground Keeper	Administration and Management	No TOR and Evaluation Report
68	Edward M. Willie	66441	Logistician	Administration and Management	No TOR and Evaluation Report
69	Elijah Sumoward Vampelt	66484	Security Guard	Administration and Management	No TOR and Evaluation Report
70	Elijah Zaza Robert Flomo	66278	Compliance Officer	Administration and Management	No TOR and Evaluation Report
71	Emmanuel Yeenee	66555	Heavy Duty Driver	Administration and Management	No TOR and Evaluation Report
72	Emmanuel Sayee Pah	66416	Compliance Officer	Administration and Management	No TOR and Evaluation Report
73	Emmanuel Solay. Dennis	66473	Conductor	Administration and Management	No TOR and Evaluation Report
74	Emmett A. K. Metzger	66395	Assistant Security Supervisor for Adm	Administration and Management	No TOR and Evaluation Report
75	Enoch Bigger-Boy Dumbar	66427	Mechanic	Administration and Management	No TOR and Evaluation Report
76	Eratus N. Wolo	66228	Fleet Preparation Supervisor	Administration and Management	No TOR and Evaluation Report
77	Eric S. K. Natt	66325	Electrician	Administration and Management	No TOR and Evaluation Report
78	Ericson P. Boyeah	66497	Budget Analyst	Administration and Management	No TOR and Evaluation Report
79	Estella Williams	425581	Conductor	Administration and Management	No TOR and Evaluation Report
80	Esther Johnson	102175	Audit Assistant	Administration and Management	No TOR and Evaluation Report
81	Ethel Diamondwa Sawbo	66428	Filing Clerk	Administration and Management	No TOR and Evaluation Report
82	Evan Kermue	66371	Grounds Keeper	Administration and Management	No TOR and Evaluation Report

No.	Sample Names	Identification numbers (ID)	Position	Departments	Comment
83	Evelyn G. Cooper	66287	Mechanic	Administration and Management	No TOR and Evaluation Report
84	Evelyn Mamie Francis	66421	Conductor	Administration and Management	No TOR and Evaluation Report

Annexure 4b: Inadequate Records in Personnel Files

Names of Employee's who don't have Employment Letter on file					
Name	Identification numbers (ID)	Position	Departments	Comments	
Abraham G. Tarr Jr.	421516	Fixed Asset Accountant	Administration and Management	No Employment Letter	
Abraham Choe Toe	66406	Security Guard	Administration and Management	No Employment Letter	
Amos Cooper	425807	Compliance Office	Administration and Management	No Employment Letter	
Archie P. Tolpoe	66374	Transit Patrol Officer	Administration and Management	No Employment Letter	
Baccus Big-boy Wolo	66265	Generator Operator/Plumber	Administration and Management	No Permanent Letter	
Dargbe Fornatee Kofa	66419	Fleet Preparation Asst. Manager	Administration and Management	No Employment Letter	
Dioh I. Dweh	66186	Risk and Compliance Manager	Administration and Management	No Employment Letter	
J. McDaniel Wesseh	69140	Executive Secretary	Administration and Management	No Employment Letter	
Jefferson Scott	426016	Fixed Asset Accountant	Administration and Management	No Permanent Letter	
Joshua K. Baysah	66572	Conductor	Administration and Management	No Employment Letter	
Musa Moiba	66564	Generator Mechanic	Administration and Management	No permanent Letter	
Peter B. Neh	66354	Electrician	Administration and Management	No Permanent Letter	
Peter Y. Dehmie	66481	Heavy Duty Driver	Administration and Management	No permanent Letter	
Samuel Sampson	66262	Fleet Preparator	Administration and Management	No Employment Letter	
Samuel Ignatus Washinton Jr.	66159	Cooperate Communication Officer 1	Administration and Management	No Employment Letter	
Steve Davies	66557	Fleet Preparator	Administration and Management	No permanent Letter	
Timothy Hunter	66509	Executive Driver I	Administration and Management	No Employment Letter	

Names of Employee's who don't have Employment Letter on file				
Name	Identification numbers (ID)	Position	Departments	Comments
			Management	Letter

Annexure 5: Non-Monitoring of Attendance Log

No.	Name	ID No.	Position	
1	Alphonso Boley	421248	Fleet Preparator	41501 - Administration and Management
2	Amos A. Saysay	66350	Supervisor GSA	41501 - Administration and Management
3	Andrew Bartu	421252	Compliance Officer	41501 - Administration and Management
4	Andrew Fallah	66408	Fleet Preparator	41501 - Administration and Management
5	Annie Mama McCauley	66508	Ticket Clerk	41501 - Administration and Management
6	Arthur Flomo Kollie	66448	Security Guard	41501 - Administration and Management
7	Augustine Commeneue	66534	Heavy Duty Driver	41501 - Administration and Management
8	Austin Saydu	66361	Transit Patrol Officer	41501 - Administration and Management
9	Benjamin Weah Pennoh	66490	Cashier	41501 - Administration and Management
10	Bernice Nimely	66391	Mechanic	41501 - Administration and Management
11	Charles D. Folleh	66520	Fleet Preparator	41501 - Administration and Management
12	Chris Miller	100036	Mechanics	41501 - Administration and Management
13	CHRISTOPHER WALLACE	421230	Fleet Preparator	41501 - Administration and Management
14	Darious Totole	414094	Security	41501 - Administration and Management
15	David Wlehpoh Allison	66515	Operations Supervisor S1	41501 - Administration and Management
16	Desmond David	66257	Conductor	41501 - Administration and Management
17	Eddie Kanneh	66470	Logistics Manager	41501 - Administration and Management
18	Emmanuel Woods	421251	Conductor	41501 - Administration and Management
19	Emmanuel Urey	66535	Assit. Dispatch Supervisor	41501 - Administration and Management
20	Emmanuel D. Dennis	66177	Heavy Duty Driver	10506 - County Administration
21	Evelyn C. W. Dennis	66344	Conductor	41501 - Administration and Management
22	FAITH CARANDA	421236	Customer Service Representative	10506 - County Administration
23	Francis Williams	66366	Supervisor	41501 - Administration and Management
25	Friday Wreah	66280	SECURITY OFFICER	41501 - Administration and Management
26	Garmai Lydia Koiwood	66188	Cashier	41501 - Administration and Management
27	George Koffa	406736	Heavy Duty Driver	41501 - Administration and Management

*Auditor General's Report On The Compliance Audit of the
Expenditure and Operations of the National Transit Authority (NTA)
For the Periods July 1, 2021 to December 31, 2023*

No.	Name	ID No.	Position	
28	George Nelson	66245	Compliance Officer	41501 - Administration and Management
29	George Archimedes Wilson	66486	Assist. Human Resource Manager	41501 - Administration and Management
30	George S. Robertson	421247	Compliance Officer	41501 - Administration and Management
31	George Weah Bohlen, Jr.	66349	Conductor	41501 - Administration and Management
32	Getrude S. Amara	66539	Security Guard	41501 - Administration and Management
33	Hamilton Y. Bestman	66396	Heavy Duty Driver	41501 - Administration and Management
34	Hawa Kai	66307	Ticket Clerk	41501 - Administration and Management
35	J. Sylvester Wameker	66451	Lead Report Analyst	41501 - Administration and Management
36	J. Wesley Roberts	66506	Compliance Officer	41501 - Administration and Management
37	Jackson Joseph Sando	66289	Plumber	41501 - Administration and Management
38	James Tamba Ngandee	66167	Mechanic	41501 - Administration and Management
39	Janet N. Gonquoi	66567	Fleet Preparator	41501 - Administration and Management
41	Jeppoe Aaron Jeppoe	102167	Conductor	41501 - Administration and Management
42	JOE K. IRELAND	421239	Ground Keeper	41501 - Administration and Management
43	Joseph E. Wilson	426020	Office Assistant 1	41501 - Administration and Management
44	Joseph K. Bioh	425810	Analyst	41501 - Administration and Management
45	Joseph Guywah Dioh, Jr.	66212	Heavy Duty Driver	41501 - Administration and Management
46	Keabeh B. J. Dean	66207	Risk & Compliance Assistant	10506 - County Administration
47	Kortee Kollie	66231	Conductor	41501 - Administration and Management
48	Linda Zaawu Darko	66459	Logistic Assistant	41501 - Administration and Management
49	Louise Saah	66498	Conductor	41501 - Administration and Management
50	Mamie Tokpa	66353	Heavy Duty Driver	41501 - Administration and Management
51	Matilda Pyne	66478	Ticket Clerk	41501 - Administration and Management
52	Matthew Kwateh	66264	Dispatcher	41501 - Administration and Management
53	Matthew Handful Zayzay	66418	Conductor	41501 - Administration and Management
54	Maxine Ponnie Queiminee	66206	Conductor	41501 - Administration and Management
55	Mercy K. Smith	66526	Ticket Clerk	41501 - Administration and Management
56	Moimah Bee Sheriff	66324	Heavy Duty Driver	41501 - Administration and Management

No.	Name	ID No.	Position	
57	Momo C. Morris	66468	Data Clerk (Rev)	41501 - Administration and Management
58	Morris Keita	66266	Mechanic	41501 - Administration and Management
59	Morris Konneh	66190	Heavy Duty Driver	41501 - Administration and Management
60	Nakata Nyenatee Nyema	66304	Compliance Officer	41501 - Administration and Management
61	Nathaniel Geplee Chieh	66163	General Services Manager	41501 - Administration and Management
62	Nimely Teah Johnson	66454	Heavy Duty Driver	41501 - Administration and Management
63	Olive W Johnson	66227	Warehouse clerk	41501 - Administration and Management
64	Omega Kollie	425579	Heavy Duty Driver	41501 - Administration and Management
65	P. Bill Smallwood II	66303	Technical Focal Person	41501 - Administration and Management
66	Patience Boayue	66291	Conductor	41501 - Administration and Management
67	Paul Moore Kpadeh	66434	Conductor	41501 - Administration and Management
68	Paul R. Gibson	66425	Data Clerk (Ops)	41501 - Administration and Management
69	Peter G. Zubah	66524	Bus Operator	41501 - Administration and Management
70	Philip Geetoe Sayon, Jr.	66533	Compliance Officer	41501 - Administration and Management
71	Roland K. Kamara	66422	Risk & Compliance Assistant	41501 - Administration and Management
72	Rosetta Fannie	66192	Expeditor	41501 - Administration and Management
73	Sackie A. Gbarbea	66200	Procurement Officer _1	41501 - Administration and Management
74	Solomon Turay	66320	Mechanic	41501 - Administration and Management
75	Swengbe Toe	414095	Ground Keeper	41501 - Administration and Management
76	Tybalt S. Jimmy	66443	Operations Manager	41501 - Administration and Management
77	Una Menikelee Harris	66414	Conductor	41501 - Administration and Management
78	Veronica Blamo Doe	66209	Conductor	41501 - Administration and Management
79	Vickie winnie Nelson	66569	Conductor	41501 - Administration and Management
80	Victoria S. K. Viskinda	66367	Compliance Officer	41501 - Administration and Management
81	William Bai Fahnbulleh	66339	Cashier	41501 - Administration and Management
82	William E. Bannah	66404	Accident Investigator	41501 - Administration and Management
83	William Papey Miller	66233	Bus Operator	41501 - Administration and Management
84	Yassah Y. Jacobs	66311	Ticket Clerk	41501 - Administration and Management

No.	Name	ID No.	Position	
	Smith			
85	Yatta Amanda Madave	69464	Human Resource Officer 1	41501 - Administration and Management
86	Yelson P. Nyenpan	66263	Transit Patrol Officer	41501 - Administration and Management
87	Yewah S. Philips	66308	Record Officer	10506 - County Administration
88	Yougie King	66310	Transit Patrol Officer	41501 - Administration and Management

Annexure 6a: Assets Not seen during verification

No.	Asset descriptions	Asset code	Asset Location	Comments
1	Office Desk	08--20	AC/Ticketing	Asset was not provided for verification
2	Visitor Chair	09--20	IAD OFFICE	Asset was not provided for verification
3	Office Chair	09—7	CA/SP/ Office	Asset was not provided for verification
4	Office Chair	09—6	Risk/comp-Office	Asset was not provided for verification
5	Visitor Chair	09—7	Risk/comp-Office	Asset was not provided for verification
6	office Chair	09—2	Warehouse	Asset was not provided for verification
7	HP Laptop	053--1	HR Office	Asset was not provided for verification
8	Battery Charger	BC-01	Garage/Workshop	Asset was not provided for verification
9	Camelon Jack(2tons)	Wj-04	Garage/Workshop	Asset was not provided for verification
10	Wheel Jack	Wj-02	Garage/Workshop	Asset was not provided for verification
11	Powerline Air compressor	N/A	Garage/Workshop	Asset was not provided for verification
12	Automatic Tyre Ring	N/A	Garage/Workshop	Asset was not provided for verification
13	Powerline welding Marchine	N/A	Garage/Workshop	Asset was not provided for verification
14	Laptop	053--4	Cashier Office	Asset was not provided for verification
15	HP Laptop	053--1	CA/SP/ Office	Asset was not provided for verification

Annexure 6b: Assets not seen in its Location

No.	Asset descriptions	Asset code	Asset Location	Comment
1	Visitor Chair	09—22	MD Office	Asset was not seen in location as per Asset Registry
2	Office Desk	08—20	AC/Ticketing	Asset was not seen in location as per Asset Registry
3	Laptop	053—8	Warehouse	Asset was not seen in location as per Asset Registry
4	Laptop	053—7	Warehouse	Asset was not seen in location as per Asset Registry
5	Laptop	053—6	Warehouse	Asset was not seen in location as per Asset Registry
6	Laptop	053—5	Warehouse	Asset was not seen in location as per Asset Registry
7	Laptop	053—4	Warehouse	Asset was not seen in location as per Asset Registry

No.	Asset descriptions	Asset code	Asset Location	Comment
8	Laptop	053—3	Warehouse	Asset was not seen in location as per Asset Registry
9	Laptop	053—2	Warehouse	Asset was not seen in location as per Asset Registry
10	Laptop	053—1	Warehouse	Asset was not seen in location as per Asset Registry
11	Laptop	053—0	Warehouse	Asset was not seen in location as per Asset Registry
12	Laptop	053—1	Warehouse	Asset was not seen in location as per Asset Registry
13	HP Laptop	053—1	HR Office	Asset was not seen in location as per Asset Registry
14	Battery Charger	BC-01	Garage/Workshop	Asset was not seen in location as per Asset Registry
15	Camelon Jack(2tons)	Wj-04	Garage/Workshop	Asset was not seen in location as per Asset Registry
16	Wheel Jack	Wj-02	Garage/Workshop	Asset was not seen in location as per Asset Registry
17	Powerline Air compressor	N/A	Garage/Workshop	Asset was not seen in location as per Asset Registry
18	Automatic Tyre Ring	N/A	Garage/Workshop	Asset was not seen in location as per Asset Registry
19	Powerline welding Marchine	N/A	Garage/Workshop	Asset was not seen in location as per Asset Registry
20	Laptop	053—4	Cashier Office	Asset was not seen in location as per Asset Registry
21	Office Desk	08—5	Warehouse	Asset was not seen in location as per Asset Registry
22	Office Desk	08—1	Marketing Office	Asset was not seen in location as per Asset Registry
23	Chair	(09-3)	Logistics-Office	Asset was not seen in location as per Asset Registry

Annexure 6c: Assets Not coded

No.	Asset descriptions	Asset code	Asset Location	Comment
1	Office Desk	08--5	Warehouse	Asset not coded
2	Office Desk	08--1	Marketing Office	Asset not coded