



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT

**On Compliance Audit of the Nimba
County Social and County Development
Funds**

**For The Fiscal Periods July 1, 2018 to
December 31, 2023.**



October, 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 on the Expenditure and Operations of Nimba County Administration CDF, SDF & Assets for the fiscal periods July 1, 2018 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 Nimba County Administration 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

Acronyms/Abbreviations/Symbol	
AG	Auditor General
CFC	Chartered Financial Consultant
CFIP	Certified Forensic Investigation Professional
CDF	County Development Fund
COSO	Committee of Sponsoring Organizations
CFO	Chief Finance Officer
FCCA	Fellow Association of Chartered Certified Accountants
FS	Financial Statements
GAC	General Auditing Commission
GoL	Government of Liberia
GSA	General Services Agency
IA	Internal Audit
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
INTOSAI	International Organization of Supreme Audit Institutions
IT	Information Technology
L\$	Liberian Dollars
MFDP	Ministry of Finance Development Planning
MIA	Ministry of Internal Affairs
PMC	Project Management Committee
PFMA	Public Financial Management Act
PPC	Public Procurement & Concessions Act
SDF	Social Development Fund
US\$	United States Dollars
PIU	Project Implementation Unit

March 12, 2026

Hon. Kou Meapeh Gono

SUPERINTENDENT

Nimba County Administration

Republic of Liberia

Compliance Audit Report on the expenditures and operations of the County and Social development funds of Nimba County for the fiscal periods July 1, 2018 to December 31, 2023.

Adverse Conclusion

The General Auditing Commission has concluded a compliance audit on the expenditures of Nimba County Administration CDF, SDF & Assets for the fiscal periods July 1, 2018 to December 31, 2023. The audit has been conducted in compliance with relevant laws and regulations consistent with the Auditor General's mandate as provided for in Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as in accordance with the Public Financial Management (PFM) Act and Regulations of 2009 as Amended and Restated 2019.

Based on the review work performed, because of the significance of the non-compliance matters noted in the Basis for Conclusion paragraphs below, the subject matter is not in all material respect, in compliance with the Revenue Code of Liberia Act of (2000) as amended and restated 2011, Public Financial Management Act 2009 and its Regulation, Amended and Restated (2019), Public Procurement and Concession Act of 2005, 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 the Nimba County Administration Policy for the period July 1, 2018 to December 31, 2023.

Basis for Adverse Conclusion

During our compliance audit of the Nimba County Administration CDF, SDF & Assets for the fiscal periods July 1, 2018 to December 31, 2023. We identified several significant non-compliance issues that have led to our adverse conclusion. The Nimba County Administration did not comply with Relevant Laws, Regulations, and Policies due to the following reasons:

Governance

- No evidence of County Council Sitting Resolution from January 2022 to December 2023 to facilitate oversight and review of Management functions.
- No evidence of Senior Management meeting minutes to facilitate oversight and review of Management functions.
- Management administered the County without evidence of approved strategic and operational plans for the period under audit.



Budget Management

- There were unexplained variances between the Fiscal Outturn Reports and the Nimba County Administration Financial Reports for FY 2018/2019 to FY 2023 amounting to US\$5,057,093.26 without evidence of approved re-casted budget.
- Management administered the County without evidence of Quarterly Budget Performance Reports for the periods July 2021 to December 2023.
- The Nimba County Administration Budget Analysis for Fiscal Year September 2020 to August 31, 2021 contained a Statement of Comparison of Budget and Actual amounts which shows material variances amounting to US\$648,534.23. However, the statement did not include explanation notes and /or cross reference to those documents made in the notes for the material variances.
- There was no evidence of an approved accounting manual to guide the financial management and accounting processes of the County.

Project Management

Projects in nine (9) Districts amounting to US\$735,624.03 were abandoned and uncompleted.

There were several irregularities associated with the disbursement of Project Funds by the PMC and Nimba County Administration as per Electoral Districts in Nimba County.

- According to the Council Resolution of August 20-23, 2020 District #8 should have received US\$158,691.05. However, the district received US\$114,357.05, thus resulting in a variance of US\$44,334.00.
- District #5 did not receive nor benefited from the CDF and SDF during the period under audit.

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 periods under audit.
- There was no evidence of detailed general ledgers and trial balance for expenditure listed below as reported in the Annual Report for Fiscal Periods July 1, 2018 to December 31, 2023.
- There was no evidence of detailed general ledgers and trial balance for expenditures reported in the Annual Report for Fiscal Periods July 1, 2018 to December 31, 2023.

Expenditure Management

- There was no evidence of supporting documents such as payment vouchers, invoices, receipts, delivery notes, contracts, service completion certificate, etc. for expenditures totaling US\$2,544,572.26 and L\$34,829,993.22.



- Management made several third-party payments amounting to US\$457,914.99 and L\$18,767,317.16 to employees of the County rather than making direct payment to service providers or their legally authorized representatives.
- Nimba County Administration through the Project Management Committee made payments or financial aids to institutions without evidence of supporting documents such as expenditure/financial reports for expenditures totaling US\$444,100.75.
- There was no evidence of Personal Income Tax (PIT) being withheld and remitted into GoL Revenue Account for Income Tax for September 2021 to December 2023.
- There was no evidence of payment receipts for remittance of employees' and employer contributions made to NASSCORP for the periods under review.
- There was no evidence that the County Administration withheld and remitted to the Liberia Revenue Authority goods & services tax (GST) for the periods under audit.
- The following irregularities associated with travel expenditures:
 - Incidental allowances were not duly retired/accounted for.
 - No evidence of travel activities reports for some travel expenditures..

Procurement Management

The following irregularities were associated with the procurement system:

- There was no evidence of annual procurement plan approved by PPCC for FY 2018/2019.
- There was no evidence of periodic (quarterly and annual) procurement activities report submitted to PPCC.
- No evidence of application of the requisite methods (Request for quotation, national competitive bidding, sole sourcing, restricted bidding, international competitive bidding, etc.) where applicable.

Personnel Management

- The monthly remunerations of support staff of the PMC were consolidated and checks issued in the name of a staff of the Finance Department for the total remunerations for subsequent encashment and remittances of salaries to individual employees.
- There was no evidence of contracts for support staff (volunteer workers) detailing terms and conditions of service. Further, there is no evidence of policy and procedures in place to regulate the activities of individuals serving as volunteers in the County.
- There was no evidence that the payroll journals were subsequently submitted to heads of department/units to review and corroborate salaries to be disbursed to personnel of respective department/units.



- There was no evidence of monthly reconciliation between the personnel listing and the monthly payroll.

Cash Management

- There was no evidence that the County administration prepared monthly bank reconciliation statements for the periods under audit: July 1, 2018 to December 31, 2023.
- There were material variances amounting to US\$1,450.60 and L\$1,297,906.38 between the reconciled closing cash balances as at December 31, 2023 and the closing cash balances reported in the financial reports for the two major accounts at CBL and LBDI maintained for the County during the period under audit.
- Several cheques amounting to US\$29,492.18 were issued beyond the statutory six (6) months period and had not been cashed by the respective payees as at November 2019. The checks were still in the possession of Management as at the time of the execution of the audit.

1.1.1.1 The following irregularities are associated with petty cash management of the County:

- Petty cash and other items such as cheques, fuel coupons and scratch cards, etc. were not kept in a metallic safe and the facility was not protected by a metallic door.
 - There was no restricted access to the facility in which the petty cash was kept.
 - There was no segregation of duties over those managing and those approving petty cash transactions.
 - The nature of petty cash transaction was inconsistent with the approved petty cash policy.
- Petty cash was replenished without evidence of expenditure/liquidation reports..

Assets Management

The following irregularities are associated with the County's Fixed Assets Management System:

- There was no evidence of a fixed assets management policy.
- The fixed assets register did not contain all the relevant columns.
- The fixed assets register was not regularly updated.
- Most fixed assets of the County were not coded.
- Some assets were not turned over during the transition period.
- 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.

Revenue Management

- Management did not disclose in the expenditure reports nor provided detailed information on the subsequent usage of the Social Development Fund amounting to US\$1,485,500.68



- contributed by Arcelor Mittal, Liberia Limited for the period under review.
- The following irregularities are associated with internally generated revenue of the Nimba County Metal Scrap Sales and rental income:
 - No evidence of policy to regulate the projection, collection and recording of internally generated revenue.
 - The internally generated revenue was not comprehensively projected and reported in the approved internal budget of the County.
 - Internally generated revenue was collected through cash and not deposited in the County's accounts in a timely manner.
 - No evidence of reconciliation between cash collected and cash subsequently deposited in the County's accounts.
 - Approved proceeds were not consistent with scrap sales reported on receipts and invoices.
 - No evidence of periodic internally generated revenue comprehensive reports.

Receivable Management

The following irregularities are associated with receivable management amounting to US\$137,976.06:

- There was no evidence of account receivables management policy,
- Account receivables were not recorded in a comprehensive, accurate and timely manner,
- There was no evidence of account receivables aging analysis,
- There was no evidence of periodic write-off of significantly overdue receivables

Payable Management

The following irregularities are associated with payable management amounting to US\$ US\$390,111.39:

- There was no evidence of account payable management policy,
- Account payables were not recorded in a comprehensive, accurate and timely manner,
- There was no evidence of account payable aging analysis,
- There was no evidence of periodic review of significantly overdue payable.

The above issues have a pervasive impact on the County Authorities' compliance with relevant laws, regulations, and policies, causing material non-compliance and raising concerns about the County's adherence to the required compliance framework for the fiscal periods July 1, 2018 to December 31, 2023.

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

Monrovia, Liberia
March 2026



Background

The Mineral Development Agreement (MDA) between the concessionaires, Arcelor Mittal and the Government of Liberia established the County Social Development Funds (SDF).

The Arcelor Mittal Social Development Fund came into being through Article 22 Section 3 of the Mineral Development Agreement (MDA), signed between the Government of Liberia and Mittal Steel Holding Liberia (Arcelor Mittal) and passed into law on May 7, 2007.

The Agreement was earlier signed between the Interim Government, represented by the National Transitional Government of Liberia (NTGL) and Mittal Steel Holding Liberia for the mining of iron ore from the former LAMCO located in Yekepa, Nimba County. It was however, reviewed and ratified by the Government under the administration of President Ellen Johnson-Sirleaf.

The Act that created the Mineral Development Agreement between the Arcelor Mittal and the Government of Liberia requires that the amount of US\$3,000,000.00 be contributed to the social and community development of three counties including Bong, Nimba and Grand Bassa annually for 25 years. The beneficiaries of the SDF from Arcelor Mittal are as follows:

Table1A: Schedule of the Arcelor Mittal Annual Social Development Contribution

County	Percentage	Amount in Dollars (USD)
Nimba	50%	1,500,000.00
Grand Bassa County	33.3 %	999,000.00
Bong County	16.7 %	501,000.00
Total	100%	US\$3,000,000.00

Nimba County's 50% equaled US\$1,500,000.00, Grand Bassa County's 33.3% equaled US\$999,000.00 and Bong County's 16.7% equaled US\$501,000.00

Also, the Social Development Fund was established through Article 8.2(b), Mineral Development Agreement (MDA) which calls for the establishment of a Dedicated Fund Committee (DFC) to manage and disburse the annual social contribution provided to the affected counties. The MDA was signed between the Government of Liberia and Arcelor Mittal and passed into law in September 2010.

The Act that created the MDA between the Government of Liberia and Arcelor Mittal requires that the amount of US\$400,000.00 be contributed to the social and community developments of the three (3) counties, Bong, Nimba and Grand Bassa annually. The three (3) counties received a proportional distribution of thirty-three percent (33.3%) each. Nimba County's share of the Arcelor Mittal Social Development funds is US\$133,333.33. For the periods under audit, the Nimba County Administration maintained separate United States Dollars bank accounts for the Social and County Development Funds. The Two accounts were maintained at the Liberia Bank for Development and Investment (LBDI).



County Development Fund (CDF)

The County Development Fund (CDF) was initiated in 2006 by the Government of Liberia to fast track national development in the leeward counties. In 2018/2019 to 2023, US\$12,564,505.86 was appropriated to Nimba County.

Key Personnel of Nimba County Administration (NCA)

No	Name	Position	Tenure
1.	Hon. Dorr Cooper	Superintendent (Former)	FY 2015 to FY 2019
2.	Hon. Nelson N. Korquol	Superintendent (Former)	FY 2020 to FY 2023
3.	Hon. Railey G. Myers	Assistant Superintendent for Development	FY 2020 to FY 2023
4.	Mr. Saye E. L. Mussah	Assistant Superintendet fo Fiscal & Financial Management	FY 2020 to FY 2023
5.	Mr. Gonpa Osundu	Comptroller	FY 2015 to FY 2019
6.	Mr. George Zupulu	Project Planning	FY 2020 to FY 2023
7.	Mr. Robert Joemax Nyantoe	Procurement Officer	FY 2020 to FY 2023
8.	Mr. Peterson G. N. Walker	PMC Chairman	FY 2015 to FY 2019
9.	Mr. Michael B. Nuah	Treasurer	FY 2015 to FY 2019
10.	Mr. Harris Yeanamie	PMC Chairman	FY 2020 to FY 2023
11.	Mr. Sam G. Ta-kruah	Treasurer	FY 2020 to FY 2023
12.	Mr. Richard Nyungar	Comptroler	FY 2020 to FY 2023
13.	Mr. Ismail Y. Sheriff	Coordinator (Scrap Committee)	FY 2020 to FY 2023
14.	Mr. Prince Mehn	Secretary (Scrap Committee)	FY 2020 to FY 2023

Subject Matter and Scope

The subject matter of the compliance audit:

A compliance audit on the Expenditure and Operations of Nimba County Administration CDF, SDF & Assets for the fiscal periods July 1, 2018 to December 31, 2023.

Audit Objectives

The objectives of the audit were to obtain reasonable assurance that:

- Adequate internal controls have been put in place regarding the receipt and expenditure of Social and County Development Funds allocated to the County;
- All SDF and CDF allocated or otherwise disbursed have been expended and applied for intended project and the expenditure incurred conforms to the authority which govern them as stated in the approved guidelines and other relevant regulations of GOL;
- All procurement of goods and contractual services were done in line with the PPC Act, PFM Act and its regulations, Budget Law and other applicable laws;
- All compensation incurred were authorized and made to existing employees;



- That the County fixed and fleet assets were properly recorded, maintained, safeguarded and utilized for the purposes intended;
- The Social and County Development Funds have been allocated and received during the periods under audit and verified that it was deposited into the County's account designated by the NCA and PMC;
- Assure that professional due care was exercised in the awarding of contracts, adherence to contractual terms and that there was no default in the projects implementation;

Audit Criteria

The following criteria were used:

- Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017)
- Regulations A.3 (1) of the PFM Act of 2009 as amended and restated 2019
- Section 40(1-2) of the Public Procurement and Concession Act of 2005 amended and restated 2010
- 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
- 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
- Regulation R.3 (6) of the PFM Act of 2009 as Amended and Restated 2019
- Section 10-A(i) of the Budget Law of Liberia 2019/2020
- National Budget for the fiscal period FY 2018/2019 to 2023

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 Nimba County Administration and PMC staff as well as physical verification of Assets and personnel. The audit criteria were applied to each procurement sample selected.

The audit was conducted in accordance with ISSAI 4000 and INTOSAI's International Standards for Compliance Audit. These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether Nimba County Administration



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 operated by the Nimba County Administration 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.



2 DETAILED FINDINGS AND RECOMMENDATIONS

2.1 Governance

2.1.1 No Evidence of County Council Sitting from January 2022 to December 2023

Criteria

- 2.1.1.1 Section 10-A(i) of the Budget Law of Liberia 2019/2020 which states that "Allocation, disbursement and utilization of said CDF and /or SDF shall be determined and expressed in a Resolution of, and by the County Council provided for in this Act", and the County Authority with the expressed of the Nimba County Legislative Caucus, in line with Section 10-D(i) of the 2019/2020 Budget Law of Liberia.
- 2.1.1.2 Section 2(a-f) of the Project Management Committee Policy of 2013, states that "The primary mandate of the Project Management Committee (PMC) elected by the County Council shall be:
- To serve as the technical arm of the County Council in identifying and costing of projects
 - To oversee and coordinate implementation of all approved projects
 - To ensure that transaction documents relating to the spending of the County Development funds are in conformity and compliance with the public procurement and concession Act and budget implementation regulation;
 - To ensure that the County Development funds are spent only on county development activities;
 - To make quarterly reports on the status of implementation to the superintendent; the County Legislative Caucus; and the County Council (In Session); and
 - To execute other functions as determined by the County Council in the form of Council Resolutions".

Observation

- 2.1.1.3 During the audit, we observed no evidence of County Council Sitting Resolution from January 2022 to December 2023 to facilitate oversight and review of Management functions. **See Table 1 below for details.**

Table 1: No Evidence of County Council Sitting from January 2022 to December 2023

No.	Names of Council Members	Position	District
1.	Hon. Prince Y. Johnson	Senator & Chairman	Nimba County
2.	Hon. Jeremiah K. Koung	Senator	Nimba County
3.	Hon. Johnson N. Gwaikolo	Representative & Co-Chairman	District -9



No.	Names of Council Members	Position	District
4.	Hon. Samuel G. Kogar	Representative & Secretary	District -6
5.	Hon. Joseph N. Somwarbi	Representative & Treasurer	District -3
6.	Hon. Rogers S. W. Y. Domah	Representative & Chaplain	District -7
7.	Hon. Prince O. S. Tokpah	Representative	District -2
8.	Hon. Kargon L. Gonpue	Representative	District -4
9.	Hon. Dorwohn T. Gleekia	Representative	District -6
10.	Hon. Larry P. Younquoi	Representative	District -8

Risk

- 2.1.1.4 The strategic oversight over the function of Management may be impaired. This may impair the achievement of the County's objectives.
- 2.1.1.5 Management may override County policies and procedures that may adversely impact the operations of the County.
- 2.1.1.6 Monitoring and evaluation of the mandate and strategic and operational objectives of the County may be impaired. This may impair the achievement of approved deliverables of the County.

Recommendation

- 2.1.1.7 Management should facilitate the conduct of periodic County Council Sitting Resolution. The County Resolution should comprehensively detail activities discussed, actions to implement planned activities and approved timelines. The Resolution should be subsequently documented and filed to facilitate future review.
- 2.1.1.8 The County Council should also institute a platform for following-up on decision made at County Council Sitting. An update of progress towards previous meeting agreed actions/deliverable should be discussed during current meetings, as a medium for tracking the County progress and planning for future activities.

Management's Response

- 2.1.1.9 *We acknowledge the importance of a fully operational County Council in ensuring effective governance, oversight, and service delivery at the county level. The audit finding highlighted a critical gap as a result, when we took over the affairs of the County in 2024, we established the County Council as required by the Local Government Act of 2018 that has been committed since our ascendancy.*

Auditor General's Position

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

2.1.2 Lack of Senior Management Meeting Minutes

Criteria

- 2.1.2.1 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 them, by the Minister."

Observation

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

Risk

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

Recommendation

- 2.1.2.4 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.
- 2.1.2.5 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's Response

- 2.1.2.6 *We have instituted a formal process for scheduling, documenting, and archiving senior management meetings. This includes assigning a designated officer responsible for minute-taking and record management. Additionally, review mechanism has been introduced to ensure that meeting documentation is consistently maintained.*

Auditor General's Position

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

2.1.3 No Strategic and Operational Plan

Criteria

- 2.1.3.1 Regulation D.19 (1)(b) of the PFM Act of 2009 as amended and restated 2019 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;

- 2.1.3.2 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

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

Risk

- 2.1.3.4 Short, medium and long-term goals of the entity may not be identified, pursued and implemented thereby impairing the achievement of the organization objectives.
- 2.1.3.5 Failure to develop policies and procedures to guide the activities of the entity may lead to arbitrary decisions that may be non-compliant to applicable laws and regulations and may impair the achievement of the County's objectives.

Recommendation

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

Management's Response

- 2.1.3.9 *Thank you for your observation regarding the absence of a Strategic and Operational Plan within the County (Nimba). We acknowledge the importance of having a comprehensive plan to guide our long-term goals and day-to-day operations. The absence of such a document has been noted, and we recognize the potential risks this poses to organizational alignment, resource allocation, and performance monitoring. We have initiated the process*



of developing a Strategic Plan that will outline our mission, vision, core values, and strategic objectives for the next 3–5 years. This will be completed by October 2025.

Auditor General's Position

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

2.1.4 No Evidence of Functional Monitoring & Evaluation Committee

Criteria

- 2.1.4.1 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

- 2.1.4.2 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

- 2.1.4.3 In the absence of effective monitoring and evaluation, project deliverables may not be achieved up to approved specifications and within approved timelines.
- 2.1.4.4 Value for money may not be achieved and project resources may be subjected to misapplication and misappropriation.
- 2.1.4.5 Approved activities cataloged in the strategic and operational plans may not be achieved or achieved up to approved specifications and timelines.

Recommendation

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

Management's Response

- 2.1.4.7 *We have established a Monitoring and Evaluation Committee which has designed a comprehensive Monitoring and Evaluation framework that aligned with our strategic objectives. This includes clear indicators, data collection tools, reporting timelines, and roles/responsibilities.*

Auditor General's Position

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

2.1.5 No Evidence of Annual Report

Criteria

- 2.1.5.1 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

- 2.1.5.2 During the audit, we observed no evidence of annual reports prepared by Management for the period September 2021 to December 2023.

Risk

- 2.1.5.3 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.
- 2.1.5.4 Information to facilitate institutional memory, expedite learning curves and provision of current administrative and operational status of the County may not be available.

Recommendation

- 2.1.5.5 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 County audited financial statements (or at least a management account) to adequately inform stakeholders about the annual financial activities of the County.
- 2.1.5.6 The report should be approved by the head of the County and subsequently submitted to



the County Legislative Caucus and the Offices of the Auditor General, the Comptroller and Accountant General. Evidence of approved annual administrative and operational activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 2.1.5.7 *We acknowledge the importance of producing and publishing Annual Reports as a key accountability and transparency mechanism. The absence of such documentation is a valid concern, and we took immediate steps to address this gap by submitting our 2024 Annual report after taking office in 2024.*

Auditor General's Position

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

2.1.6 Lack of Audit Committee

Criteria

- 2.1.6.1 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."
- 2.1.6.2 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.
- 2.1.6.3 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

- 2.1.6.4 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

2.1.6.5 Audit issues and lapses identified in the County's internal control system may not be appropriately monitored and addressed due to the lack of audit committee.

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

Recommendation

2.1.6.7 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's Response

2.1.6.8 *We acknowledge the importance of having an Audit Committee to enhance oversight, ensure transparency, and strengthen internal controls. The absence of such a committee is a valid concern, and we appreciate your recommendation. As part of our governance enhancement initiative, we are in the process of establishing an Audit Committee composed of independent and qualified members.*

Auditor General's Position

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

2.1.7 Training and Development Plan

Criteria

2.1.7.1 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) states, that "commitment to competence includes the level of knowledge and skill needed to help ensure orderly, ethical, economical, efficient and effective performance, as well as a good understanding of individual responsibilities with respect to internal control".

2.1.7.2 The above can be evidenced by providing training, to raise the awareness of management and employees of the internal control objectives and, in particular, the objective of ethical operations, and helps them to understand the internal control objectives and to develop skills to handle ethical dilemmas.

Observation

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

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

Risk

2.1.7.5 Lack of training and development plans may result in training programs not being able to



address employees' training needs and performance deficiencies.

2.1.7.6 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 County.

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

Recommendation

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

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

Management's Response

2.1.7.10 *We acknowledge that a structured Training and Development Plan is essential for building staff capacity, improving performance, and aligning employee growth with organizational goals. The lack of such a plan has been noted, and we have acted to address such gap since our ascendency as the County draft Training and Development Plan is under review by the County Council.*

Auditor General's Position

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

2.2 Project Management

2.2.1 Uncompleted and Abandoned Projects

Criteria

2.2.1.1 Section 40(1-2) of the Public Procurement and Concession Act of 2005 amended and restated 2010 states that "(1) all procuring entities shall undertake procurement planning, with a view to achieving maximum value for public expenditure and the other objects of this Act. (2) For each fiscal year the Procurement Unit shall prepare a draft annual procurement Plan for goods, works and services for use by the procuring County in the procuring County's budgeting process. Upon budget approval, the procurement Unit shall prepare an annual procurement plan for goods, works, and services in accordance with the procuring County's approved programs and budget and furnish it to the Procurement Committee."

2.2.1.2 Further, Section 30 (1 &2) of the Public Procurement and Concession Act of 2005 amended and restated 2010 states that "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.”

- 2.2.1.3 Further, Regulation P.9 (1) and (2) of the PFM Act of 2009 as amended and restated 2019 states that: (1) “All disbursements or payments of public moneys shall be properly supported by pre-numbered payment vouchers. (2) Payments except for statutory transfers and debt service shall be supported by invoices, bills and other documents in addition to the payment vouchers”.
- 2.2.1.4 Chapter 4, Section 4.2 of the General Business Law states that “all persons conducting business should register such business with the Liberia Business Registry.”
- 2.2.1.5 Section 2(a-f) of the Project Management Committee Policy of 2013, states that “The primary mandate of the Project Management Committee (PMC) elected by the County Council shall be:
- i. To serve as the technical arm of the County Council in identifying and costing of projects
 - ii. To oversee and coordinate implementation of all approved projects
 - iii. To ensure that transaction documents relating to the spending of the County Development funds are in conformity and compliance with the public procurement and concession Act and budget implementation regulation;
 - iv. To ensure that the County Development funds are spent only on county development activities; e. To make quarterly reports on the status of implementation to the superintendent; the County Legislative Caucus; and the County Council (In Session); and
 - v. To execute other functions as determined by the County Council in the form of Council Resolutions”.

Observation

- 2.2.1.6 During the audit, we observed from our physical verification performed that projects in nine (9) Districts amounting to US\$735,624.03 were abandoned and uncompleted. Additionally, we observed no evidence that adequate quality control and monitoring of projects were conducted during the planning, implementation, and turnover of all projects. **See Appendix 1 and Photo Exhibits below for details.**





Construction of Whoo Bridge, - Cost US\$50,006.00, Dorpa Town, Dist. #9, Contractor: Atlantic Engineering and Construction Company Limited



Construction of School Building – Cost: US\$46,666.00 Gorkopa Town, Dist. #9; Blinnon Dist.: Contractor: Gleewill Liberia Limited



Construction of Bridges, Cost US\$20,000.00 in District No. 7; Zoe Clans, Gbao, Wee Gbehyi (Fleedin to Forkoleh River). Contractor: Atlantic Engineering and Construction Company Limited



Construction of Bridges Cost US\$20,000.00 in Yarmein and Gbehlageh in District No. 3:
(New Yekepa); Contractor: LIDA Liberia Limited



Construction of Bridges, Cost US\$ 20,000.00, in District No. 8; Kpein, Zekepa Town, Zehnlá;
Contractor: Focus Construction and Architectural Company

Risk

- 2.2.1.7 Management failure to ensure that services paid for are delivered in a timely manner, may lead to non-achievement of project objectives.
- 2.2.1.8 Project deliverables may not be implemented within the approved timelines. This may lead to increased overhead costs and non-achievement of project objectives.
- 2.2.1.9 Payments may be made for services not performed and value for money may be impaired.
- 2.2.1.10 The absence of effective monitoring and evaluation during the project may impair the achievement of value for money and the implementation of project deliverables.

Recommendation

- 2.2.1.11 Management should provide substantive justification why project deliverables paid for

catalogued in our findings above had not been implemented as at the time of the execution of the audit.

- 2.2.1.12 Management should assess the current status of the work performed, the contractors' capacity to complete the construction of the civil works and update the Office of the Auditor General as part of Management's response to this Management Letter.
- 2.2.1.13 Going forward, Management should develop, approve and operationalize a work plan to facilitate the smooth implementation of project deliverables. The work plan should comprehensively catalog phases of deliverables and corresponding payments required to implement each phase of approved deliverables. The work plan should be discussed and agreed with the contractors and included as supplementary documentation to the approved contracts.
- 2.2.1.14 Management should facilitate periodic monitoring and evaluation of project activities to ensure that services paid for are performed in a timely manner consistent with approved work plans and contracts.
- 2.2.1.15 Evidence of approved work plans, contracts and periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 2.2.1.16 We acknowledge the findings and recognize the importance of addressing the issues raised. However, these are projects that started between 2018 to 2023 before we took office in 2024. As government is continuity, we have established a Project Monitoring Unit (PMU) to oversee all ongoing and future projects. Additionally, we are engaging with those contractors that abandoned those projects.

Auditor General's Position

- 2.2.1.17 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 2.2.1.18 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.

2.2.2 Non-Approval of Projects Deliverables by County Development Office

Criteria

- 2.2.2.1 Section 4 of the Project Management Committee Policy of July 10, 2013 states that "In regards to the budget law, PMC should identify, cost and implement all approved projects, therefore PMC shall liaise with the county development office for technical supports in the process of designing projects, developing the specification of projects, and costing of projects. During the implementation of approved project (s) by the PMC, the development office has her statutory responsibilities to be performed which costs are directly sponsor by



the government of Liberia not PMC. The office has the right to monitor and examine the standards of implementation of all projects awarded to reputable contractors; and make recommendation to the committee in case of substandard job being performed.

- 2.2.2.2 Notwithstanding, if the Project Management Committee will need special task to be performed by any order person from the Administration, there should be a daily sustenance allowances given to that individual in line with PMC procedure for daily sustenance allowances not GOL”.

Observation

- 2.2.2.3 During the audit, we observed that the Project Management Committee (PMC) did not liaise with the County Development Office at the Nimba County Administration for technical supports in the process of designing projects, developing the specification of projects, costing of projects, approval of projects and subsequent monitoring and evaluation activities.

Risk

- 2.2.2.4 Project deliverables may not be implemented within the approved specifications and timelines. This may lead to increased overhead costs and non-achievement of project objectives.
- 2.2.2.5 Payments may be made for services not performed and value for money may be impaired.
- 2.2.2.6 The absence of effective monitoring and evaluation during the project may impair the achievement of value for money and the implementation of project deliverables.

Recommendation

- 2.2.2.7 Management should ensure that all projects’ designs, specifications and costings prepared by the PMC are approved by the county development office before commencement of the projects.
- 2.2.2.8 Going forward, Management should develop, approve and operationalize a work plan to facilitate the smooth implementation of project deliverables. The work plan should comprehensively catalog phases of deliverables and corresponding payments required to implement each phase of approved deliverables. The work plan should be discussed and agreed with the contractors and included as supplementary documentation to the approved contracts.
- 2.2.2.9 Management should facilitate periodic monitoring and evaluation of project activities to ensure that services paid for are performed in a timely manner consistent with approved work plans and contracts.
- 2.2.2.10 Evidence of approved work plans, contracts and periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.



Management's Response

- 2.2.2.11 *We acknowledge the findings and recognize the importance of addressing the issues raised. However, these are projects that started between 2018 to 2023 before we took office in 2024. As government is continuity, we have established a Project Monitoring Unit (PMU) to oversee all ongoing and future projects. Additionally, we are engaging with those contractors that abandoned those projects.*

Auditor General's Position

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

2.2.3 Irregularities Associated with the Disbursement of Project Funds per Electoral Districts

Criteria

- 2.2.3.1 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."
- 2.2.3.2 Section 40(1-2) of the Public Procurement and Concession Act of 2005 amended and restated 2010 states that "(1) all procuring entities shall undertake procurement planning, with a view to achieving maximum value for public expenditure and the other objects of this Act. (2) For each fiscal year the Procurement Unit shall prepare a draft annual procurement Plan for goods, works and services for use by the procuring County in the procuring County's budgeting process. Upon budget approval, the procurement Unit shall prepare an annual procurement plan for goods, works, and services in accordance with the procuring County's approved programs and budget and furnish it to the Procurement Committee."
- 2.2.3.3 Further, Section 30 (1 &2) of the Public Procurement and Concession Act of 2005 amended and restated 2010 states that "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."
- 2.2.3.4 Section 10-A(i) of the 2019/2020 Budget Law of Liberia which states that "Allocation, disbursement and utilization of said SDF and / or CDF shall be determined and expressed in a Resolution of, and by the County Council provided for in this Act", and the County Authority with the expressed consent of the Nimba County Legislative Caucus, in line with Section 10-D(i) of the 2019/2020 Budget Law of Liberia.

Observation

- 2.2.3.5 During the audit, we observed several irregularities associated with the disbursement of



Project Funds by the PMC and Nimba County Administration as per Electoral Districts in Nimba County.

- According to the Council Resolution of August 20-23, 2020 District #8 should have received US\$158,691.05. However, the district received US\$114,357.05, thus resulting in a variance of US\$44,334.00.
- District #5 did not receive nor benefited from the CDF and SDF during the period under audit.
- At the August 2020 County Sitting, the amount of US\$500,000.00 was approved for the purchase of construction and earth-moving equipment (yellow machines) spare parts and servicing. However, the County Administration reported the used of US\$978,297.68 as expenditure for road work, spare parts and servicing thus, resulting in a variance amounting to US\$478,297.68
- The PMC and the County Administration contracted Khaili & Son to supply spare parts amounting to US\$500,000.00. However, we observed from the inspection of payment records made available for audit purposes that the actual spare parts supplied by Khaili & Son amounted to US\$165,000.00 thus, resulting in a variance of US\$335,000.00 to be accounted for by Management.
- Further, Khaili & Son did not bid for the servicing of the yellow machines but only bid for spare parts supply. However, we observed that Khaili & Son was awarded the servicing contract non-compliant with the PPC Act of 2005 as amended and restated 2010. Additionally, as at the time of the audit, we observed that the yellow machines were malfunctional.
- The amount of US\$287,043.75 was approved for the procurement and supply of 71,761 gallons of diesel fuel at the County Sitting. However, actual purchase of fuel amounted to US\$304,343.76 for 76,086 gallons of diesel fuel. This resulted in a variance of 4,325 gallons of diesel fuel amounting to US\$17,300.00 purchased without authorization. **See Table 2 below for details.**

Table 2: Irregularities Associated with the Disbursement of Project Funds per Electoral Districts

Districts	Type of Funds	Funds Allotted in US\$
District#1	Infrastructure	70,000.00
	Fuel for Road Work	42,691.05
	Scholarship Funds	5,000.00
	Sub. Total	117,691.05
District#2	Infrastructure	142,000.00
	Fuel for Road Work	42,691.05
	Scholarship Funds	10,000.00
	Sub. Total	194,691.05



Districts	Type of Funds	Funds Allotted in US\$
District#3	Infrastructure	95,000.00
	Fuel for Road Work	42,691.05
	Scholarship Funds	5,000.00
	Sub. Total	142,691.05
District#4	Infrastructure	70,000.00
	Fuel for Road Work	42,691.05
	Scholarship Funds	5,000.00
	Sub. Total	117,691.05
District#5	Infrastructure	NA
	Fuel for Road Work	NA
	Scholarship Funds	NA
	Sub. Total	
District#6	Infrastructure	136,000.00
	Fuel for Road Work	42,691.05
	Scholarship Funds	5,000.00
	Sub. Total	183,691.05
District#7	Infrastructure	70,000.00
	Fuel for Road Work	42,691.05
	Scholarship Funds	5,000.00
	Sub. Total	117,691.05
District#8	Infrastructure	66,666.00
	Fuel for Road Work	42,691.05
	Scholarship Funds	5,000.00
	Sub. Total	114,357.05
District#9	Infrastructure	116,000.00
	Fuel for Road Work	42,691.05
	Scholarship Funds	5,000.00
	Sub. Total	163,691.05
	Grand Total	US\$1,152,194.40

Risk

- 2.2.3.6 Non disbursement of approved allocation to the district may lead to non-achievement of project deliverables and misappropriation / misapplication of project funds.
- 2.2.3.7 Non disbursement of project funds to electoral districts may lead to inequitable distribution of county funds. This may deny the provision of basic social services to affected districts.



- 2.2.3.8 Spending in excess of approved budget may lead to misappropriation of projects funds and non-achievement of some approved projects deliverables.
- 2.2.3.9 Payments may be made for goods not received and services not performed thereby impairing the achievement of value for money.
- 2.2.3.10 Management may be non-compliant with the PPC Act of 2005 as amended and restated 2010.

Recommendation

- 2.2.3.11 Management should facilitate full disbursement of approved district funds to ensure project deliverables are achieved in a timely manner.
- 2.2.3.12 Management should facilitate equitable distribution of district funds to ensure that all electoral districts benefit from basic social services of the county funds.
- 2.2.3.13 Management should ensure that all expenditures are facilitated consistent with approved budget. All unplanned expenditures should be subsequently approved by the relevant authorities. Evidence of approved and recast budgets and periodic budget performance reports should be adequately documented and filed to facilitate future review.
- 2.2.3.14 Management should facilitate periodic monitoring and evaluation of project activities to ensure that services paid for are performed in a timely manner consistent with approved work plans and contracts.
- 2.2.3.15 Management should facilitate full compliance to the PPC Act of 2005 as amended and restated 2010. All unplanned procurement activities should be subsequently approved by the PPCC before execution.

Management's Response

- 2.2.3.16 *We appreciate the thoroughness of the audit and take these findings seriously. However, the disbursement of these funds started between 2018 to 2023 before we took office in 2024. We are implementing a fund tracking system to monitor disbursements in real time across all districts upon the approval of the County Council.*

Auditor General's Position

- 2.2.3.17 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 2.2.3.18 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.



2.3 Budget Management

2.3.1 No Evidence of a Functional Budget Committee

Criteria

- 2.3.1.1 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

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

Risk

- 2.3.1.3 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.

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

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

Recommendation

- 2.3.1.6 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

- 2.3.1.7 *We acknowledge that a well-established and active Budget Committee is essential for ensuring sound financial planning, resource allocation, and fiscal accountability. As a result, we have established a Budget Committee to address this gap that was identified.*

Auditor General's Position

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

2.3.2 No Evidence of a Budget Unit

Criteria

- 2.3.2.1 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

- 2.3.2.2 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

- 2.3.2.3 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

- 2.3.2.4 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.
- 2.3.2.5 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

- 2.3.2.6 *We acknowledge that a dedicated Budget Unit is essential for effective financial planning, budget formulation, monitoring, and control. The lack of formal documentation and visibility of such a unit is a valid concern, and we have taken actions to address this gap since we took over by establishing a Budget Unit.*

Auditor General's Position

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

2.3.3 Spending in Excess of Approved Budget and NCA Financial Reports

Criteria

- 2.3.3.1 Regulation E.8 (1 and 2) of the PFM Act of 2009 as Amended and Restated 2019 Where circumstances arise in which the operating requirements of a Government Agency make it necessary to rearrange the budget provision for sub-heads, items or sub-items or sub-sub-items within the ambit of a single head, savings under one classification may be utilized to



provide for extra expenditure under another without affecting the total funds to be disbursed from the head. (2) The Deputy Minister of Budget, may approve reallocation of appropriations to promote efficiency in government, to support changes in program enacted by the National Legislature to take effect during the year, and to provide resources he deems necessary for an agency to render essential basic services subject to the following rules:

- (a) Except for donor funded projects, in sub regulation 2(g) below, no reallocation may be made from the budget of one government agency to the budget of another government agency, except to address national emergencies about which the President had notified the National Legislature;

- 2.3.3.2 Regulation E.13 (1 and 2) of the PFM Act of 2009 as amended and restated 2019 states: "(1) If additional funds are required because of increased activity costs that could not be foreseen when the annual estimates were presented, application for supplementary estimate shall be made to the Minister through the Line Minister, Sector Minister, or appropriate authority. (2) The accompanying memorandum shall explain how the extra costs became necessary."

Observation

- 2.3.3.3 During the audit, we observed net variances between the Fiscal Outturn Reports and the Nimba County Administration Financial Reports for FY 2018/2019 to FY 2023 amounting to US\$5,057,093.26 without evidence of approved re-casted budget. **See Table 3 below for details.**

Table 3: Spending in Excess of Approved Budget and NCA Financial Reports

Fiscal Year	Fiscal Outturn (MFDP) (A) US\$	Financial Report (NCA) (B) US\$	Variance C=(A-B) US\$
2018-2019	1,464,917.64	774,727.35	690,190.29
2019-2020	491,085.00	2,022,014.59	-1,530,929.59
2020-2021	686,162.00	748,534.23	-62,372.23
2022	1,775,333.00	3,929,157.22	-2,153,824.22
2023	1,417,005.00	3,417,162.51	-2,000,157.51
Total	5,834,502.64.00	10,891,595.90	-5,057,093.26

Risk

- 2.3.3.4 Management may be non-compliant with Regulation E.13 (1 and 2) of the PFM Act of 2009 as restated in 2019 which may lead to misappropriation of public funds.
- 2.3.3.5 Facilitating unauthorized disbursement over approved appropriation in the National Budget may lead to under or over disbursement of approved budgetary appropriation.

Recommendation



- 2.3.3.6 Management should account for the expenditure in excess of the approved budget limits without evidence of supplementary and /or recast budget and subsequent approval by the National Legislature.
- 2.3.3.7 The Management should ensure that expenditure is within the approved budget limits at all times and where applicable, supplementary and /or approval for recast budget is obtained. Copies of the required documentation should be maintained for administrative and audit purposes.
- 2.3.3.8 Management should perform periodic (at least quarterly) reconciliation between budgeted and actual revenue and expenditure. Gaps identified should be used to govern future revenue receipts and disbursement activities. Periodic budget performance reports should be adequately documented and filed to facilitate future review.

Management's Response

- 2.3.3.9 *We appreciate the audit team's diligence in highlighting these issues. These excess spending occurred before we took office in 2024. However, we have established a Budget Unit that will regularly monitor the County Budget performance to prevent recurrence.*

Auditor General's Position

- 2.3.3.10 Management's assertions did not adequately address the issues raised. Management did not account for the expenditure in excess of the approved budget limits without evidence of supplementary and /or recast budget and subsequent approval by the National Legislature as requested. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 2.3.3.11 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.

2.3.4 Non-Explanation of Material Variances

Criteria

- 2.3.4.1 Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017) provides that a county that makes publicly available its approved budget(s) shall present a comparison of the budget amount for which it is held publicly accountable and actual amounts either as a separate additional financial statement of an additional budget columns in the statement of cash receipts and payments. The comparison of budget and actual amounts shall present separately for each level of legislative oversight:
- 2.3.4.2 By way of note disclosure, an explanation of material differences between the budget for which the County is held publicly accountable and actual amounts, unless such explanation is included in other public documents issued in conjunction with the financial statements, and cross reference to those documents is made in the notes.

Observation



- 2.3.4.3 During the audit, we observed that the Nimba County Administration Budget Analysis for Fiscal Year September 2020 to August 31, 2021 contained a Statement of Comparison of Budget and Actual amounts which shows material variances amounting to US\$648,534.23. However, the statement did not include explanation notes and /or cross reference to those documents made in the notes for the material variances. **See Appendix 2 for details:**

Risk

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

Recommendation

- 2.3.4.6 Management should adjust the financial statements to include explanation for material variances between the budget and actual amounts consistent with Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017). The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.
- 2.3.4.7 Going forward, Management should ensure that full and adequate disclosures are made for material variance(s) between the budget and actual amounts consistent with Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017).

Management's Response

- 2.3.4.8 *We appreciate the audit team's observations and recognize the importance of providing clear and timely explanations for all material variances. Again, these occurred before we took office in 2024. However, with the new team of accountants, we can assure the GAC that explanation for material variances will be explained hereafter to prevent recurrence.*

Auditor General's Position

- 2.3.4.9 Management's assertions did not adequately address the issues raised. Management did not adjust the financial statements to include explanation for material variances between the budget and actual amounts consistent with Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017). Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 2.3.4.10 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.

2.3.5 No Evidence of Internal Budget

Criteria

- 2.3.5.1 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

- 2.3.5.2 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 2021 to December 2023.

Risk

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

Recommendation

- 2.3.5.6 Management should facilitate the preparation of annual budgets comprehensively cataloging all projected sources of revenue of the County and planned expenditures. The annual budget should be subsequently approved by the Superintendent.
- 2.3.5.7 Evidence of approved annual budgets should be adequately documented and filed to facilitate future review.

Management's Response

- 2.3.5.8 *We appreciate the audit team's observations and recognize the importance of maintaining a documented internal budget as a key component of financial governance. Please be aware that it was our predecessor's failure. However, since our ascendancy, we have established the County Council and subsequently established the Budget Committee that is charged with such responsibility.*

Auditor General's Position

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

2.3.6 No Evidence of Quarterly Budget Performance Reports

Criteria

- 2.3.6.1 Regulation 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

- 2.3.6.2 During the audit, we observed that Management operated the County without evidence of Quarterly Budget Performance Reports for the periods July 2021 to December 2023.

Risk

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

Recommendation

- 2.3.6.4 Management should facilitate timely preparation of Quarterly and Annual Budget Performance Reports in line with the PFM Act of 2009 as amended and restated 2019.
- 2.3.6.5 Evidence of Quarterly and Annual Budget Performance Reports should be adequately documented and filed to facilitate future review.

Management's Response

- 2.3.6.6 *We appreciate the audit team's observations and recognize the critical role quarterly budget performance reports play in monitoring financial performance and ensuring accountability. Please be aware that it was our predecessor's failure. However, since our ascendancy, we have established the County Council and subsequently established the Budget Committee that is charged with such responsibility to prepare these reports.*

Auditor General's Position

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

2.3.7 No Evidence of Approval for Budget Recast

Criteria

- 2.3.7.1 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

- 2.3.7.2 During the audit, we observed that Management did not obtain the approval from the relevant authorities for amendments/ recast to approved budgetary expenditures.

Risk

- 2.3.7.3 Expenditures may be made on a discretionary basis which may be non-compliant with approved budgets. This may lead to misapplication and/or misappropriation of the County's funds.

Recommendation

- 2.3.7.4 Management should facilitate timely approvals by the relevant authorities for amendments to the County's approved budget. Evidence of approval to re-cast annual budgets should be adequately documented and filed to facilitate future review.

Management's Response

- 2.3.7.5 *We appreciate the audit team's thoroughness in identifying this oversight and recognize the importance of maintaining proper documentation and approvals for all budgetary adjustments. Again, this occurred prior to 2024 when we took over the affairs of the County. However, we take note and will prevent the reoccurrence of such.*

Auditor General's Position

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

2.4 Financial Reporting

2.4.1 No Approved Financial Manual

Criteria

- 2.4.1.1 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.

- 2.4.1.2 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



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

Risk

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

Recommendation

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

- 2.4.1.6 Evidence of approved financial manual should be adequately documented and filed to facilitate future review.

Management's Response

- 2.4.1.7 *We appreciate the audit team's observations and fully recognize the importance of having a comprehensive and approved financial manual to ensure consistency, accountability, and transparency in financial management. The nonexistence of an approved unified financial manual was due to competing priorities and limited technical capacity during the previous fiscal periods.*

- 2.4.1.8 *However, we have developed a draft financial manual that is scheduled to be reviewed by the County Council very soon.*

Auditor General's Position

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

2.4.2 No Automated Financial Management System/ Accounting Software

Criteria

- 2.4.2.1 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.

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

Observation

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

Risk

- 2.4.2.4 The completeness and accuracy of accounting transactions may not be assured. This may lead to misstatement of financial statements of the County.

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

- 2.4.2.6 Management may not account for all of its transactions.

Recommendation

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

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

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

Management's Response

- 2.4.2.10 *We appreciate the audit team's observations and fully recognize the importance of implementing an automated financial management system to enhance accuracy, transparency, and compliance.*

- 2.4.2.11 *Budgetary constraints and limited technical capacity have delayed the acquisition and deployment of a financial management system. We take note and will act accordingly.*

Auditor General's Position

- 2.4.2.12 We acknowledge Management's acceptance of our findings and recommendations. We will



follow up on the implementation of our recommendations during subsequent audit.

2.4.3 Non-Submission of Financial Statements and Accounts

Criteria

- 2.4.3.1 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."

Observation

- 2.4.3.2 During the audit, we observed no evidence that Management prepared and submitted financial statements in line with the Government of Liberia reporting framework, International Public Sectors Accounting Standards (IPSAS Cash Basis of 2017) for the periods under audit.

Risk

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

Recommendation

- 2.4.3.5 Management should provide substantive justification for not preparing IPSAS Cash Basis financial statements for FY 2018/2019 through FY 2023.
- 2.4.3.6 Going forward, Management should prepare and present IPSAS Cash Basis financial statements and expenditure reports in line with the GoL reporting framework.
- 2.4.3.7 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.
- 2.4.3.8 Evidence of approved financial statements and expenditure reports should be adequately documented and filed to facilitate future review.

Management's Response

- 2.4.3.9 *We were told this was due to, limited staffing in the finance unit. A corrective means for the timely preparation, review and submission of the County financial reports/statements is*



currently in place to mitigate reoccurrence.

Auditor General's Position

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

2.4.4 No Supporting Detailed General Ledgers and Trial Balance

Criteria

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

Observation

- 2.4.4.2 During the audit, we observed no evidence of detailed general ledgers and trial balance for expenditure listed below as reported in the Annual Report for Fiscal Periods July 1, 2018 to December 31, 2023. **See Table 4 for details.**

Table 4: No Supporting Detailed General Ledgers and Trial Balance

Expenditure Category	Jan. 1, 2018 to Dec. 31, 2018 (US\$) (A)	Jan. 2019 to Dec. 2019 (US\$) (B)	Sept. 2020 to Aug. 2021 (US\$) (C)	Sept. 2021 to Aug. 2022 (US\$) (D)	Sept. 2022 to Aug. 2023 (US\$) (E)	Sept. 2023 to Dec. 2023 (US\$) (F)
Total Income	783,960.16	1,663,677.15	2,022,014.59	748,534.23	3,929,157.22	3,417,162.51
Total Expenditure	117,922.85	449,219.39	2,060,657.28	399,709.25	860,819.69	76,710.07
Balances	666,037.31	1,214,457.76	-38,642.69	348,824.98	3,068,337.53	3,340,452.44

Risk

- 2.4.4.3 The completeness and accuracy of revenue and expenditures may not be assured.
- 2.4.4.4 Management may not fully account for the activities of the County.

Recommendation

- 2.4.4.5 Management should ensure that detailed general ledgers are prepared to support figures mentioned in the expenditure reports.
- 2.4.4.6 Management should procure and operationalize a functional accounting software to record all financial transactions of the County.
- 2.4.4.7 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

- 2.4.4.8 *We appreciate the audit team's diligence in identifying this gap and fully recognize the importance of maintaining complete and accessible financial records. We were to that it was because of manual recordkeeping practices, fragmented data storage across departments, and absence of a centralized financial reporting system. We are in the process of implementing an automated accounting system that will generate real-time general ledger entries and trial balances.*

Auditor General's Position

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

2.5 Personnel Management

2.5.1 Lack of Approved Human Resource Policies and Procedures

Criteria

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

Observation

- 2.5.1.2 During the audit, we observed no evidence of approved human resource policies and procedures to guide its human resource activities.
- 2.5.1.3 Further, we observed no evidence that Management has adopted the Civil Service Standing Order to guide its human resources activities.

Risk

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

Recommendation

- 2.5.1.5 Management should develop, approve and operationalize human resources policies and procedures for the effective and efficient operations of human resources activities of the County.
- 2.5.1.6 Alternatively, Management should adopt and operationalize the Civil Service Standing Order



to guide the human resources activities of the County.

- 2.5.1.7 Evidence of approved policies and procedures or adoption of the Civil Service Standing Order should be adequately documented and filed to facilitate future review.
- 2.5.1.8 Going forward, Management should perform periodic review to ensure consistency of approved human resources policies and practices at the County.

Management's Response

- 2.5.1.9 *We appreciate the audit team's observations and recognize the critical importance of having a comprehensive and approved HR policy framework to guide recruitment, performance management, disciplinary actions, and employee welfare. We are drafting a HR manual covering key areas such as recruitment, onboarding, performance appraisal, grievance handling, disciplinary procedures, leave management, and staff development*

Auditor General's Position

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

2.5.2 Non-Monitoring of Attendance Log

Criteria

- 2.5.2.1 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

- 2.5.2.2 During the audit, we observed that the daily attendance logs were not adequately supervised or monitored by staff of the Human Resource Department.
- 2.5.2.3 Further, Personnel are processed on the payroll without reference to the signed daily attendance logs.
- 2.5.2.4 Additionally, there was no evidence of approved and updated personnel roster.

Risk

- 2.5.2.5 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 County and may subsequently impair the operations and performance of the County.
- 2.5.2.6 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



- 2.5.2.7 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.
- 2.5.2.8 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.
- 2.5.2.9 Management should ensure that personnel attendance records are regularly monitored by a designated staff and that employees should be reprimanded in line with the County's employees' handbook for failing to report to work.

Management's Response

- 2.5.2.10 *We appreciate the audit team's observations and recognize the importance of maintaining accurate attendance records as part of our internal control framework. We are in the process of transitioning to a biometric or electronic attendance system to reduce manual errors and improve tracking accuracy.*

Auditor General's Position

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

2.5.3 No Automated Payroll Management System

Criteria

- 2.5.3.1 Section 36(1) of the Public Financial Management (PFM) Act of 2009 as Amended and Restated 2019 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

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

Risk

- 2.5.3.3 Data integrity, security and completeness and accuracy of payroll records may be impaired.
- 2.5.3.4 In the absence of a centralized payroll management system, the computation of taxes, other deductions and net salaries may be impaired.
- 2.5.3.5 Management may not account for all its payroll transactions.

Recommendation

- 2.5.3.6 Management should procure and operationalize a functional payroll system to facilitate



complete, accurate and real-time recording of all payroll transactions of the County.

- 2.5.3.7 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 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.
- 2.5.3.8 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

- 2.5.3.9 *The County Payroll is processes are management by the Ministry of Internal Affairs, Civil Service Agency and the Ministry of Finance and Development Planning. However, we will share this recommendation with them and see how we can jointly have this addressed.*

Auditor General's Position

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

2.5.4 Lack of Segregation of Duties in Payroll Management

Criteria

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

Observation

- 2.5.4.2 During the audit, we observed no evidence that the monthly payroll originated from the Human Resource Unit and forwarded to the Finance Unit for processing.
- 2.5.4.3 Additionally, we observed no evidence that the payroll journals were subsequently submitted to heads of department/units to review and corroborate salaries to be disbursed to personnel of respective department/units.

Risk

- 2.5.4.4 Lack of segregation of duties of such key functions may impair checks and balances, thereby, leading to misappropriation of the County's fund.
- 2.5.4.5 Inadequate review of the payroll may lead to ghost or undeserving staff being compensated. This may also lead to salaries being paid for work not performed.



2.5.4.6 Approved adjustments to the payroll may not be implemented.

2.5.4.7 Unauthorized adjustments may be undetected leading to misappropriation of the County's fund.

Recommendation

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

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

Management's Response

2.5.4.10 *We acknowledged this recommendation. We will work with the relevant authorities to ensure clear separation between payroll computation at finance and reviewal by sectional heads.*

Auditor General's Position

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

2.5.5 Non-adherence to Direct Deposit Payments

Criteria

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

Observation

2.5.5.2 During the audit, we observed that the monthly remunerations of all staff of the PMC were consolidated and check issued in the name of a staff of the Finance Department for the total remunerations for subsequent encashment and remittances of salaries to individual employees. **See Table 5 and Appendices 3a to 3h for details.**

Table 5: Non-adherence to Direct Deposit Payments

Fiscal Period	Expenditure (Goods and Services)	
	Amount US\$	Amount L\$



July 2018 to December 2018	148,821.07	0.00
September 2020 to August 2021	166,219.42	1,761,932.72
September 2021 to August 2022	67,261.50	4,151,800.04
September 2022 to August 2023	75,613.00	12,853,584.40
Grand Total	457,914.99	18,767,317.16

Risk

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

Recommendation

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

Management's Response

- 2.5.5.8 *We are sure this might have been due to a combination of factors, including limited banking information from some recipients, limited access to banking services in certain areas, and outdated payment processing systems. Since our ascendency all staff were requested to update and verify their banking details. A deadline of May 2024 was set for full compliance.*

Auditor General's Position

- 2.5.5.9 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 2.5.5.10 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.

2.5.6 No Evidence of Reconciliation between Net Salaries per Payroll and Net Salaries Disbursed to Employees

Criteria

- 2.5.6.1 Regulations T.3(1e) of the PFM Act, 2009 as amended and restated 2019 states "The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that:



- the amount of salary and other allowances authorized for payment to each staff is not exceeded”.

2.5.6.2 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

2.5.6.3 During the audit, we observed no evidence of reconciliation between net salaries per payroll and net salaries disbursed to employees.

Risk

2.5.6.4 Payments may be made above or below the approved payroll leading to misappropriation of the entity's fund.

2.5.6.5 Payment may be made to illegitimate employee/ghost leading to misappropriation of the entity's fund.

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

Recommendation

2.5.6.7 Going forward, Management should perform monthly reconciliation between the net salaries per the approved payroll and the net salaries disbursed in employees' bank/mobile money accounts. Variances identified should be investigated and adjusted where applicable in a timely manner. Evidence of monthly reconciliation should be adequately documented and filed to facilitate future review.

Management's Response

2.5.6.8 *We appreciate the audit team's observations and recognize the critical importance of performing and documenting regular payroll reconciliations to ensure financial accuracy and accountability. We will work with all concern parties to standardized payroll reconciliation process requiring monthly comparison of net salaries per payroll register, Bank disbursement records and Employee acknowledgments or bank confirmation (SMS).*

Auditor General's Position

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

2.5.7 Personnel Listing not Reconcile to Payroll

Criteria



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

Observation

- 2.5.7.2 During the audit, we observed no evidence of monthly reconciliation between the personnel listing and the monthly payroll.

Risk

- 2.5.7.3 The lack of a comprehensive personnel listing may impair effective monitoring of employees of the County.
- 2.5.7.4 Non-reconciliation of the personnel listing to the payroll may lead to illegitimate personnel/ghost being compensated for services not performed.

Recommendation

- 2.5.7.5 Going forward, Management should develop a comprehensive personnel listing cataloging all staff of the County. The personnel listing should include columns for: date of employment, job title/position, assigned department/section, identification number, qualification, sex, date of birth and basic salary of staff as required by the Standing Orders of the Civil Service.
- 2.5.7.6 Management should perform monthly reconciliation between the personnel listing and the approved payroll. Variances identified should be investigated and adjusted where applicable in a timely manner.
- 2.5.7.7 Evidence of monthly personnel listing and monthly reconciliation between the personnel listing and the approved payroll should be adequately documented and filed to facilitate future review.

Management's Response

- 2.5.7.8 *We appreciate the audit team's observations and recognize the importance of reconciling personnel records with payroll data to ensure transparency, accountability, and compliance with employment and financial regulations. We will institute reconciliation between HR and Finance to jointly verify and reconcile personnel listings with payroll registers on a monthly basis.*

Auditor General's Position

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

2.5.8 No Approved Job Description

Criteria

- 2.5.8.1 The Committee of Sponsoring Organizations (COSO) of the Treadway Commission

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

Observation

- 2.5.8.2 During the audit, we observed that Management did not comprehensively catalog approved job descriptions for each personnel at all level of the County.

Risk

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

Recommendation

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

Management's Response

- 2.5.8.8 *All departments have been tasked with drafting job descriptions for each position, outlining key responsibilities, qualifications, reporting lines, and performance indicators that will be approve by the County Council.*

Auditor General's Position

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

2.5.9 No Employees Performance Appraisal

Criteria



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

Observation

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

Risk

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

Recommendation

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

Management's Response

- 2.5.9.10 *We will develop a comprehensive performance appraisal policy that will, outline evaluation criteria, timelines, rating scales, and feedback mechanisms.*

Auditor General's Position

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

2.5.10 Non-Documentation of Adjustments (Joiners, Leavers, etc.)



Criteria

- 2.5.10.1 Regulations T.8 of the PFM Act of 2009 as amended and restated 2019 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;
- a) convicted officers, the date of conviction;
 - b) leave without pay, the date approved for the leave;
 - c) officers absent without leave, the first day of such absence; or
 - d) resignation and retirement, the effective date for stoppage shall be the earlier of: date of absence; or date specified on a relevant document."

Observation

- 2.5.10.2 During the audit, we observed no evidence that Management comprehensively documented adjustments (joiners, leavers, promotions, demotions, suspensions, etc.) on a periodic basis for the period under review.

Risk

- 2.5.10.3 Approved adjustments to the payroll may not be implemented in a timely manner.
- 2.5.10.4 In the absence of documented payroll adjustments, records may not be available to detect and correct unauthorized adjustments.
- 2.5.10.5 Effective payroll review and reconciliation may be impaired.

Recommendation

- 2.5.10.6 Management should facilitate a comprehensive documentation of all payroll adjustments (joiners, leavers, promotions, demotions, suspensions, etc.) on a monthly basis by the HR Department. All adjustments to the payroll should be cataloged by the Human Resource Department and submitted to the Finance Department for processing. Subsequently, the Finance Department should submit the adjusted payroll to the head of each department/unit and the Human Resource Department for validation before submission to MFDP for processing.
- 2.5.10.7 Evidence of periodic adjustments to the payroll journals and all other relevant supporting records should be adequately documented and filed to facilitate future review.
- 2.5.10.8 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

- 2.5.10.9 *We will introduce a formal documentation template for all personnel changes; onboarding (joiners) exits conference (leavers) transfers and promotions.*



Auditor General's Position

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

2.5.11 Employees due for Retirement

Criteria

- 2.5.11.1 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

- 2.5.11.2 During the audit, we observed that fifty-one (51) staff of Nimba County Administration (NCA) have met the requirements for retirement but were still employed with the County.
See Appendix 4 for details.

Risk

- 2.5.11.3 Potential retirees and associated beneficiaries of the County may be denied required pension benefits.
- 2.5.11.4 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

- 2.5.11.5 Management should ensure that the employees who have reached the retirement age are honorably retired in line with the law.
- 2.5.11.6 Management should institute periodic review or inspection of employees' file to identify employees' due for retirement.
- 2.5.11.7 Employees due for retirement should be informed about their retirement due date in a timely manner.

Management's Response

- 2.5.11.8 *We acknowledge receipt of your audit query regarding the management of employees who are due for retirement during the period under action. Since we took over the affairs of the County, we have notified the Ministry of Internal Affairs and Civil Service Agency. Again, we will follow-up with these authorities.*

Auditor General's Position

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

2.5.12 No Contracts for Support Staff (Volunteer Workers)



Criteria

- 2.5.12.1 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Promoting Accountability of Public Resources Internal Controls Framework, requires that management should interpret the regulations and procedures and develop into its own human resources policies and procedures. The human resource policy should regulate matters such as orientation, training, promotions, and compensation. This policy also explains the minimum qualification and experience criteria for recruiting skilled and competent staff, training and continuous development of employees, skills retention and monitoring of the competency of staff in place to ensure that skilled and competent staff is retained and assessed.

Observation

- 2.5.12.2 During the audit, we observed no evidence of contracts for support staff (volunteer workers) detailing terms and conditions of service.
- 2.5.12.3 Further, no evidence of policy and procedures in place to regulate the activities of individuals serving as volunteers in the County. **See Appendices 5a and 5c for detail.**

Risk

- 2.5.12.4 Failure to maintain essential personnel records may lead to Management inability to regulate the activities of its personnel effectively.
- 2.5.12.5 In the instance of breach of terms of contracts, documentation to facilitate litigation may not be available. This may lead to financial and/or reputational losses.
- 2.5.12.6 Payments of remunerations may not be consistent with the approved terms and conditions of the contracts. This may lead to dispute, breach of contract, litigation, financial and/or reputational losses.
- 2.5.12.7 The lack of Human Resource policy and procedures may lead to Management inability to manage or regulate the activities of the volunteer individuals.

Recommendation

- 2.5.12.8 Management should develop and approve contracts for all volunteers and contractors and ensure their contracts are signed by the volunteers and contractors. All volunteers and contractors subsequently hired should sign the contract forms before commencement of duties.
- 2.5.12.9 Management should ensure that the volunteers and contractors are familiarize with the terms of the contracts and facilitate full operationalization of the provisions therein.
- 2.5.12.10 Management should develop, approve and operationalize human resource policy and procedures to regulate the hiring and activities of the volunteer individuals serving in the



County.

Management's Response

- 2.5.12.11 We will develop a formal policy to govern the recruitment, onboarding, and management of volunteer workers. It will include provisions for role descriptions, duration of service, confidentiality, and conduct expectations.

Auditor General's Position

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

2.6 Cash Management

2.6.1 Untimely Preparation of Bank Reconciliation Statements

Criteria

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

Observation

- 2.6.1.2 During the audit, we observed no evidence of the preparation of timely bank reconciliation statements for the periods under audit: July 1, 2018 to December 31, 2023. We observed that bank reconciliation statements for the period under audit were being prepared for the accounts listed below during the execution of the audit. **See Table 6 for details.**

Table 6: Untimely Preparation of Bank Reconciliation Statements

No.	Bank	Account Title	Account #	Ending Balance US\$	Ending Balance L\$
1	Central Bank of Liberia (CBL)	1502024352-USD	NIMBA COUNTY DEVELOPMENT FUND	1,640,008.15	0.00
2	LBDI	002USD21685283901	NIMBA SOCIAL AND COUNTY DEVELOPMENT FUND	1,672.65	0.00
3	Central Bank of Liberia (CBL)	1501011539-LRD	NIMBA COUNTY DEVELOPMENT FUND	0.00	272,188,082.81
4	LBDI	002LRD21685283902	NIMBA SOCIAL AND COUNTY DEVELOPMENT FUND	0.00	47,997,584.25
Grand Total				1,641,680.80	320,185,667.06

Risk



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

Recommendation

- 2.6.1.4 Management should facilitate the timely preparation of monthly bank reconciliation reports for each operational and designated account established by the County.
- 2.6.1.5 Evidence of monthly bank reconciliation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 2.6.1.6 *We acknowledge receipt of your audit query regarding delays in the preparation of bank reconciliation statements during the period under review. To mitigate the late preparation of Bank reconciliation statements, we will recruit competent staff to facilitate the timely preparation of the County's Bank Reconciliation Statements.*

Auditor General's Position

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

2.6.2 Misstated Closing Cash Balances

Criteria

- 2.6.2.1 Regulation A.15(1) of the PFM Act of 2009 as amended and restated 2019 states: "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks".
- 2.6.2.2 Additionally, Regulation R.3 of the PFM Act of 2009 as amended and restated 2019 states: "The balance of every bank account as shown in a bank statement shall be reconciled with the corresponding cashbook balance at least once every month, and the reconciliation statement shall be filed or recorded in the cash book or the reference to the date and number thereof."

Observation

- 2.6.2.3 During the audit, we observed variances amounting to US\$1,450.60 and L\$1,297,906.38 between the reconciled closing cash balances as at December 31, 2023 and the closing cash balances reported in the financial reports for the two major accounts at CBL and LBDI maintained for the County during the period under audit. **See Table 7 for details.**

Table 7: Misstated Closing Cash Balances

Date: Dec. 31, 2023	Amount US\$	Amount L\$
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Closing Cash Balances (GAC)	1,641,680.80	320,185,667.06
Closing Cash Balances (Nimba County)	1,640,230.20	318,887,760.68
Variance	1,450.60	1,297,906.38

Risk

- 2.6.2.4 The completeness and accuracy of the closing cash balance may not be assured; therefore, the financial statements may be misstated. Management may not account for all of its cash transactions.
- 2.6.2.5 A misstated financial statement may facilitate fraudulent financial reporting and mislead the users of the financial statements.
- 2.6.2.6 Fair presentation and full disclosure of the financial statements may be impaired.

Recommendation

- 2.6.2.7 Management should account for the variance between the reconciled closing cash balances in the cash book and cash balances reported in the annual reports, comprehensively catalogued in Table 7 above as part of Management's response to this Management Letter.
- 2.6.2.8 Going forward, Management should ensure that the closing cash balance is reflective of the reconciled cash balances to facilitate completeness, accuracy, fair presentation and full disclosure of the financial statements.
- 2.6.2.9 An automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger. Subsequently, 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.
- 2.6.2.10 Financial statements should be prepared, reviewed and approved by personnel with the relevant qualifications, experience and seniority.

Management's Response

- 2.6.2.11 *We appreciate the audit team's diligence in identifying this discrepancy and recognize the importance of accurate cash reporting to ensure transparency, accountability, and compliance with financial reporting standards. Again, this occurred prior to 2024 when we took over the affairs of the County. However, reconciliation of all bank accounts and cash holdings has been instituted. The corrected closing cash balances will be stated and documented.*

Auditor General's Position

- 2.6.2.12 Management's assertions did not adequately address the issues raised. Management did not account for the variance between the reconciled closing cash balances in the cash book and cash balances reported in the annual reports, comprehensively catalogued in Table 7 above as requested. Therefore, we maintain our findings and recommendations. We will follow up



on the implementation of our recommendations during subsequent audit.

- 2.6.2.13 Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as amended and restated 2019.

2.6.3 Nimba County Administration Maintained Stale Checks

Criteria

- 2.6.3.1 Regulation R.6 of the PFM Act of 2009 as Amended and Restated 2019 states, "Checks issued by the Republic of Liberia shall be valid for a period of six months from the date of issue. The Minister is authorized to have printed or stamped on government checks a legend stating that each cheque must be cashed within six months of the date of issue".
- 2.6.3.2 Regulation R.7 of the PFM Act of 2009 as Amended and Restated 2019 states, "If a check becomes invalid by virtue of regulation R.6 above, payment of the check may nonetheless be affected, if within 18 months of the date of issue, the payee or holder in due course presents the check to the Minister. If satisfied that there is no doubtful question of law or fact concerning its payment, the Minister shall cancel and perforate it and issue a new check in lieu of thereof in the same amount in favor of the person presenting the check".

Observation

- 2.6.3.3 During the audit, we observed that several cheques amounting to US\$29,492.18 were issued beyond the statutory six (6) months period and had not been cashed by the respective payees as at November 2019. We observed that these checks were still in the possession of Management as at the time of the execution of the audit. **See Table 8 below for details.**

Table 8: Nimba County Administration Maintained Stale Checks

No.	Payee	Check #	L\$
03/10/2019	AFRICAN BIBLE COLLEGE UNIVERSITY#2	00123754	21,183.40
02/11/2019	Symthe Institute of Technology #2	0123770	189,971.93
02/11/2019	Cencil University #2	0123773	34,880.75
11/11/2019	FOCUS News Paper#2	00123762	44,555.00
Total			290,591.08

Risk

- 2.6.3.4 Management may be non-compliant with Regulations R.6 and R.7 of the PFM Act of 2009 as Amended and Restated 2019.
- 2.6.3.5 Outstanding cheques for over six months may lead to misstatement of expenditure and subsequently the financial statements.

Recommendation

- 2.6.3.6 Management should perform a comprehensive review of all outstanding checks issued



beyond the statutory period, notify legitimate payees to return overdue legitimate cheques (where applicable), cancel/ perforate the overdue checks and reissue same consistent with Regulation R.7 of the PFM Act of 2009 as Amended and Restated 2019. The cashbook should be adjusted accordingly to reflect the reversals and the comprehensive details of the new cheques issued.

- 2.6.3.7 Evidence of cancelled cheques and journal vouchers for reversals to the cashbook should be adequately documented and filed to facilitate future review.

Management's Response

- 2.6.3.8 *We acknowledge receipt of your audit query regarding the maintenance of stale checks within the financial records of Nimba County Administration for the period under review. Again, this occurred prior to 2024 when we took over the affairs of the County. However, we can assure you that all stale checks identified during the audit will be reviewed and formally canceled in accordance with financial regulations.*

Auditor General's Position

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

2.6.4 Irregularities Associated with Petty Cash

Criteria

- 2.6.4.1 Regulation B.33.(1-4) of the PFM Regulation of 2009 as amended and restated 2019 states that (1) "The government agency accounting manual shall specify officers, designated by posts, who may hold cash and their authorized cash balances which are the maximum amounts that may be held by them during periods when their offices are closed for business. (2) Names and titles of designated officers and amounts to be held in cash at specific periods and designated posts shall be communicated to and have the prior written approval of the Comptroller-General. (3) For the purpose of these regulations, all checks, not specified for any other purpose, shall be deemed to be cash. (4) In terms of this regulation, the maximum amount that may be held as petty cash in any one calendar month, is the equivalent of United States Dollars Two Hundred".

Observation

- 2.6.4.2 During the audit, we observed the following irregularities associated with petty cash of the County:
- Petty cash and near cash items (such as cheques, fuel coupons and calling cards, etc.) were not kept in a metallic safe and the facility was not protected by a metallic door
 - There was no restricted access to the facility in which the petty cash was kept.
 - There was no segregation of duties over those managing and those approving petty cash transactions.
 - The nature of petty cash transaction was inconsistent with the approved petty cash policy.

- Petty cash was replenished without evidence of expenditure/liquidation reports. **See Table 9 below for details.**

Table 9: Irregularities Associated with Petty Cash

Date	Check Num	Name	Description	Amount US\$
11/06/2020	00322849	Joyce M. Paye Saah	Petty cash for pmc operation for the month of September to November 2020 (Chkv1209)	3,000.00
01/05/2021	00322876	Joyce M. Paye	Petty cash replenishment for pmc operation for January 2021 (Chkv#1230)	1,000.00
03/16/2021	322887	Joyce M. Paye Saah	Petty cash for the month of February and March 2021 (Chk#1295)	2,000.00
05/17/2021	00465028	Joyce M. Paye	Petty cash for the month of April & May 2021 (Chkv#1369)	2,000.00
06/22/2021	0046505040	Joyce M. Paye	Petty cash replenishment for PMC operations for June 2021 (Chkv#1379)	1,000.00
07/03/2021	00465069	LBDI	Petty Cash replenishment for PMC Operation for the month of July 2021 (CHKV#1407)	1,000.00
09/20/2021	00483971	Joyce M. Paye Saah	Petty cash replenishment for pmc operation for the month of August 2021 (Chkv#1448)	1,000.00
Total				11,000.00

Risk

- 2.6.4.3 Petty cash may be susceptible to theft if maintained in an unsafe facility or exposed to unauthorized personnel.
- 2.6.4.4 In the absence of segregation of duties over managing and approval of petty cash transactions, petty cash may be subjected to misapplication and misappropriation.
- 2.6.4.5 Inconsistency in the nature of transactions may facilitate non-compliance with approved procurement laws and regulations and the approved petty cash policy.
- 2.6.4.6 Replenishing petty cash without expenditure/liquidation reports may lead to misappropriation of petty cash fund.

Recommendation

- 2.6.4.7 Management should account for petty cash expended without evidence of liquidation reports, comprehensively catalogued in table 9 above as part of Management's response to this Management Letter.
- 2.6.4.8 Management should ensure that the facility used for storage of petty cash is protected by a metallic door and that petty cash should be maintained in a metallic safe. Management should also ensure that the facility is restricted to authorized persons at all times.
- 2.6.4.9 Management should facilitate segregation of duties over the storage, processing and



approval of petty cash transactions. Petty cash transactions should be managed by the Cashier, and approved by the Chief Accountant and/or Comptroller.

- 2.6.4.10 Management should facilitate the timely liquidation of petty cash transactions through preparation and approval of periodic expenditure reports before petty cash is replenished. Evidence of periodic expenditure / liquidation reports along with all supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 2.6.4.11 *We acknowledge receipt of your audit query regarding irregularities identified in the management and use of petty cash funds during the period under review. Again, this occurred prior to 2024 when we took over the affairs of the County. However, we will ensure to adhere to the requirement of the PFM on the authorized uses of petty cash, maximum disbursement limits, required documentation (receipts, vouchers, and safekeeping methods), custodian responsibilities and replenishment and reconciliation procedures.*

Auditor General's Position

- 2.6.4.12 Management's assertions did not adequately address the issues raised. Management did not account for petty cash expended without evidence of liquidation reports, comprehensively catalogued in table 9 above as requested. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 2.6.4.13 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.

2.7 Procurement Management

2.7.1 Irregularities Associated with Procurement Management

Criteria

- 2.7.1.1 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".
- 2.7.1.2 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

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

- There was no evidence of annual procurement plan approved by PPCC for FY 2018/2019.
- There was no evidence of periodic (quarterly and annual) procurement activities report submitted to PPCC.
- No evidence of application of the requisite methods (Request for quotation, national competitive bidding, sole sourcing, restricted bidding, international competitive bidding, etc.) where applicable.

Risk

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

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

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

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

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

Recommendation

2.7.1.9 Management should facilitate the approval of annual procurement plan by PPCC. All unplanned procurement activities should be subsequently submitted to PPCC for approval



before execution.

- 2.7.1.10 Management should facilitate the preparation and submission of quarterly and annual procurement activities reports to the PPCC as required by the PPC Act of 2005 as amended and restated in 2010.
- 2.7.1.11 Management should ensure that the requisite procurement methods are utilized for all procurement transactions to achieve value for money and ensure compliance to the PPC Act of 2005 as amended and restated in 2010.
- 2.7.1.12 Evidence of approved annual procurement plan, quarterly and annual procurement activities reports, and all relevant supporting procurement records should be adequately documented and filed to facilitate future review.
- 2.7.1.13 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 project'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

- 2.7.1.14 *We acknowledge receipt of your audit Management Letter regarding irregularities identified in the procurement management process during the period under audit. Again, this occurred prior to 2024 when we took over the affairs of the County. However, since we took over the affairs of the County, we have ensured that annual procurement plans are approved by the Public Procurement and Concessions Commission (PPCC), quarterly and annual reports have been submitted while the appropriate procurement methods have been followed for the selection of contractors and service providers.*

Auditor General's Position

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

2.8 Expenditure Management

2.8.1 Payment without Evidence of Adequate Supporting Documents

Criteria

- 2.8.1.1 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

- 2.8.1.2 During the audit, we observed no evidence of supporting documents such as; payment vouchers, invoices, receipts, delivery notes, contracts, service completion certificate, etc.



for expenditures totaling US\$2,544,572.26 and L\$34,829,993.22. **See Table 10 below and Appendix 6a to 6g for details.**

Table 10: Payment without Evidence of adequate Supporting Documents

Fiscal Period	Expenditure (Goods and Services)	
	Amount US\$	Amount L\$
July 2018 to December 2018	201,730.57	0.00
September 2020 to August 2021	1,531,340.66	14,667,866.39
September 2021 to August 2022	213,828.35	12,535,697.66
September 2022 to August 2023	597,672.68	7,626,429.17
Grand Total	2,544,572.26	34,829,993.22

Risk

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

Recommendation

- 2.8.1.7 Management should fully account for expenditure made without adequate supporting documents, comprehensively catalogued in table 10 above as part of Management's response to this Management Letter.
- 2.8.1.8 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.
- 2.8.1.9 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

- 2.8.1.10 *We appreciate the audit team's observations and take this matter seriously. We recognize that all payments must be supported by verifiable documentation to ensure transparency, compliance, and proper use of public resources. Again, this occurred prior to 2024 when we took over the affairs of the County. However, since our ascendency all payments are supported by requisite supporting documents to authenticate each transaction.*

Auditor General's Position

- 2.8.1.11 Management's assertions did not adequately address the issues raised. Management did not fully account for expenditure made without adequate supporting documents, comprehensively catalogued in table 10 above as requested. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 2.8.1.12 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.

2.8.2 Contribution or Financial Aid to Institutions without Evidence of Supporting Documents

Criteria

- 2.8.2.1 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".
- 2.8.2.2 Also, Regulation G.3 (D) of the PFM Act of 2009 as amended and restated 2019 states that "Where loans, grants and donations are receivable in kind, the value of such donations shall be determined and included in the estimates and reflected as expenditure in the financial year."

Observation

- 2.8.2.3 During the audit, we observed that the Nimba County Administration through the Project Management Committee made payments to institutions without evidence of supporting documents such as; expenditure/financial reports for expenditures totaling US\$444,100.75. **See Table 11 below and Appendix 7 for details.**

Table 11: Contribution or Financial Aid to Institutions without Evidence of Supporting Documents

Name of Institutions	Sept. 2020 to Aug. 2021 Amount US\$	Sept. 2021 to Aug. 2022 Amount US\$	Total Amount US\$
Nimba County Community College	50,000.00	0.00	50,000.00
Nimba County Health Team	20,000.00	0.00	20,000.00
Nimba County Security Council	5,000.00	0.00	5,000.00
Nimba County Sports (2015-2019)	174,284.63	97,000.00	271,284.63
Cities Support	30,000.00	0.00	30,000.00
Denton Security Guard and Services	17,900.00	0.00	17,900.00



Name of Institutions	Sept. 2020 to Aug. 2021 Amount US\$	Sept. 2021 to Aug. 2022 Amount US\$	Total Amount US\$
NICORA	0.00	30,000.00	30,000.00
Disable (People Living with Disability)	0.00	19,916.12	19,916.12
Total	297,184.63	146,916.12	444,100.75

Risk

- 2.8.2.4 Payments may be made for goods not delivered or services not performed. Goods delivered or services performed may not meet the approved specifications.
- 2.8.2.5 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payments may not be assured. This may lead to misappropriation of the County's funds.
- 2.8.2.6 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 2.8.2.7 Management may override the procurement processes by completing disbursement without utilizing the required procurement methods.

Recommendation

- 2.8.2.8 Management should fully account for expenditure made without adequate supporting documents, comprehensively catalogued in table 11 above as part of Management's response to this Management Letter.
- 2.8.2.9 Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. All relevant supporting records should be adequately documented and filed to facilitate future review.
- 2.8.2.10 Management should also facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents are scanned, attached to the transactions (in the accounting software for financial transactions), archived and maintained to facilitate future review.

Management's Response

- 2.8.2.11 *We appreciate the audit team's observations and take this matter seriously. We recognize that all financial transactions, including aids and contributions, must be properly documented to ensure traceability, justification, and alignment. Again, this occurred prior to 2024 when we took over the affairs of the County. However, we will adopt a policy requiring that all financial contributions or aid to institutions be supported by; written request from the recipient institution, the County Council's approval, signed agreement or memorandum*



of understanding and proof of receipt and utilization report from the beneficiaries.

Auditor General's Position

- 2.8.2.12 Management assertions were not supported by documentary evidence. We obtained no evidence for expenditure made without adequate supporting documents, comprehensively catalogued in table 11 above as requested. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 2.8.2.13 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.

2.8.3 Generator / Vehicle Fuel Consumption Log

Criteria

- 2.8.3.1 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

- 2.8.3.2 During the audit, we observed no evidence of generators and vehicles fuel consumption log presented for review.

Risk

- 2.8.3.3 Fuel procured may not be based on actual consumption.
- 2.8.3.4 Management may spend above budgeted allocation and fuel may be subjected to misappropriation or theft.

Recommendation

- 2.8.3.5 Management should develop a policy of fuel procurement, distribution, consumption and ensure that proper records are maintained.
- 2.8.3.6 Management should maintain a fuel consumption and distribution log to help the entity manage cost and inform future purchase.
- 2.8.3.7 Evidence of approved fuel policy and all other fuel procurement, consumption and distribution records should be adequately documented and filed to facilitate future review.

Management's Response



- 2.8.3.8 *We appreciate the audit team's observations and fully recognize the importance of maintaining accurate fuel consumption records to ensure accountability, cost control, and operational efficiency. Again, this occurred prior to 2024 when we took over the affairs of the County. However, we have introduced logbooks for all generators and vehicles. These logbooks capture; date of refueling, quantity of fuel dispensed, meter readings, purpose of use and name of operator or driver.*

Auditor General's Position

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

2.8.4 Non-Withholding and Remittance of Income Tax

Criteria

- 2.8.4.1 Section 200 of the Revenue Code of Liberia 2000 as amended in 2011 requires that an annual income tax is hereby imposed on the annual taxable income of every natural person resident in Liberia (including resident Liberian citizens employed by an embassy, a diplomatic mission, or international organization). The tax is collected during the tax year in accordance with the withholding rules of Section 905 or the advance payment rules of Section 904.
- 2.8.4.2 Further, Section 905 (J) and (M) of the Revenue Code of Liberia Act of 2000 states that; "Within 10 days after the last day of the month, payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month", and (m) stipulates "a person who has a withholding obligation under this section and fails to withhold and remit the amount of tax required to be withheld is subject to Section 52 penalty for late payment and failure to pay".

Observation

- 2.8.4.3 During the audit, we observed no evidence of Personal Income Tax (PIT) being withheld and remitted into GoL Revenue Account for Income Tax for September 2021 to December 2023. **See Table 12 below for details.**

Table 12: Non-Withholding and Remittance of Income Tax

No.	Month Income Tax	Amount US\$
1	Wednesday, September 1, 2021	793.50
2	Friday, October 1, 2021	793.50
3	Monday, November 1, 2021	793.50
4	Wednesday, December 1, 2021	793.50
5	Saturday, January 1, 2022	793.50
6	Tuesday, February 1, 2022	793.50
7	Tuesday, March 1, 2022	793.50
8	Friday, April 1, 2022	793.50



No.	Month Income Tax	Amount US\$
9	Sunday, May 1, 2022	793.50
10	Wednesday, June 1, 2022	793.50
11	Friday, July 1, 2022	793.50
12	Monday, August 1, 2022	793.50
13	Thursday, September 1, 2022	793.50
14	Saturday, October 1, 2022	793.50
15	Tuesday, November 1, 2022	793.50
16	Thursday, December 1, 2022	793.50
17	Sunday, January 1, 2023	793.50
18	Wednesday, February 1, 2023	793.50
19	Wednesday, March 1, 2023	793.50
20	Saturday, April 1, 2023	793.50
21	Monday, May 1, 2023	793.50
22	Thursday, June 1, 2023	793.50
23	Saturday, July 1, 2023	793.50
24	Tuesday, August 1, 2023	793.50
25	Friday, September 1, 2023	793.50
26	Sunday, October 1, 2023	793.50
	Total	20,631.00

Risk

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

Recommendation

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

Management's Response

- 2.8.4.10 *We appreciate the audit team's observations and take this matter seriously. We recognize*



that withholding and remitting income tax is a legal obligation and a critical component of responsible financial management. Again, this occurred prior to 2024 when we took over the affairs of the County. However, personnel income tax withholding and remittance is the responsibility of MFDP that withheld pays employees of the County.

Auditor General's Position

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

2.8.4.12 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.

2.8.5 Non-remittance of NASSCORP Contributions

Criteria

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

Observation

2.8.5.2 During the audit, we observed no evidence of payment receipts for remittance of employees' and employer contributions made to NASSCORP for the periods under review.

Risk

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

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

2.8.5.5 The completeness and accuracy of social security contributions for employees may be misstated. This may lead to inaccurate computation of employees' social security benefits.

Recommendation

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



- 2.8.5.7 Management should facilitate full payment of employees and employer's contributions to NASSCORP on a consistent and timely basis.
- 2.8.5.8 Management should ensure that a comprehensive reconciliation is performed with NASSCORP records to ensure that individual employees social security contributions are duly allocated and compiled to validate the completeness and accuracy of employees' social security contributions.
- 2.8.5.9 Going forward, monthly remittance of NASSCORP contributions should be accompanied by a listing of employees and their social security numbers for ease of allocation to employees' NASSCORP accounts respectively.
- 2.8.5.10 Evidence of remittances of monthly social security contributions and all relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 2.8.5.11 *We appreciate the audit team's observations and take this matter with utmost seriousness. We recognize that timely remittance of NASSCORP contributions is a legal requirement and a vital component of employee protection and social security. Again, this occurred prior to 2024 when we took over the affairs of the County. However, MFDP that is charge with the payment of salaries, has the withholding authority and can better account for evidence of remittance of NASSCORP's contributions withheld over the period.*

Auditor General's Position

- 2.8.5.12 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 2.8.5.13 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.

2.8.6 Third Party Payments Made to Employees

Criteria

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

Observation

- 2.8.6.2 During the audit, we observed that Management made several third-party payments amounting to US\$457,914.99 and L\$18,767,317.16 to employees of the County rather than making direct payment to service providers or their legally authorized representatives. **See Table 13 below and Reference Appendices 3a to 3g for details:**



Table 13: Third Party Payments Made to Employees

Fiscal Period	Expenditure (Goods and Services)	
	Amount US\$	Amount L\$
July 2018 to December 2018	148,821.07	0.00
September 2020 to August 2021	166,219.42	1,761,932.72
September 2021 to August 2022	67,261.50	4,151,800.04
September 2022 to August 2023	75,613.00	12,853,584.40
Grand Total	457,914.99	18,767,317.16

Risk

- 2.8.6.3 Paying cash to employee for subsequent disbursement to vendors may facilitate misappropriation of funds.
- 2.8.6.4 This practice may also lead to Management override of the procurement processes by completing disbursement without facilitating due procurement processes.

Recommendation

- 2.8.6.5 Management should initiate and complete all procurement processes as required by the PPCC and the Public Financial Management Act.
- 2.8.6.6 All payments for goods and services procured by the County should be made directly to the vendor or their legally authorized representative.
- 2.8.6.7 Alternatively, Management should utilize the mobile money platform by transferring funds directly to vendors while maintaining the relevant source and supporting documentations.

Management's Response

- 2.8.6.8 *A directive was issued mandating that all employee payments—including salaries, allowances, and reimbursements—must be made directly to the employee's verified bank account. No third-party payments will be permitted unless formally approved under exceptional conditions. However, this occurred prior to 2024 when we took over the affairs of the County.*

Auditor General's Position

- 2.8.6.9 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 2.8.6.10 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.

2.8.7 Irregularities Associated with Travel Expenditures

Criteria

- 2.8.7.1 Section 29 of the GoL Revised Travel Ordinance 2016/2017 states that "Upon return from abroad, officials are required to submit to the Financial Regulations Unit of the Ministry of Finance and Development Planning, a Travel Settlement Form as per Annexure II and copy



of certificates for workshops, seminars, etc., used ticket stubs, copy of passport within 14 days from the date of return from tour or before date of next journey, whichever is earlier. In very exceptional cases where the second granted with the specific written approval of the official concerned, explaining the reasons thereof".

Observation

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

- Incidental allowances were not duly retired/accounted for.
- No evidence of travel activities reports for some travel expenditures. **See Table 13 for details.**

Table 13: Irregularities Associated with Travel Expenditures

No.	Date	Payee	Purpose for Payment	Amount US\$	Amount L\$
1	08/16/21	Bob Y. Kartoe	Payment for six days (6) project validation and inspection tour in the nine (9) electoral distr...	9,705.60	-
2	08/16/21	Bob Y. Kartoe#2	Payment of daily sustenance's allowance (DSA) for County Administration and PMC in Monrovia.	-	515,000.00
3	08/17/21	Bob Y. Kartoe#2	Payment for six days (6) project validation and inspection tour in the nine (9) electoral distr...	-	1,105,920.77
Total				9,705.60	1,620,920.77

Risk

2.8.7.3 Non-compliant with the national travel ordinance may lead to misappropriation of public funds. Travel expenditures may be disbursed above the approved rates.

2.8.7.4 Non-approval of travel expenditure by the relevant authority may facilitate illegitimate travel expenditures.

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

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

Recommendation

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

2.8.7.8 Management should utilize the national travel ordinance for computation of all travel related expenditures.



- 2.8.7.9 All incidental allowances should be duly retired/accounted for through the filling and subsequent approval of the travel settlement form. The form should be accompanied by original copies of receipts and travel activities reports to justify the regularity of the transactions.
- 2.8.7.10 Evidence of all travel expenditures records including travel settlement forms, original copies of receipts and travel activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 2.8.7.11 *We appreciate the audit team's observations and take these findings seriously. We recognize that travel expenditures must be managed with transparency, proper authorization, and full documentation to ensure accountability and value for money. The travel ordinance has been followed by all staff, clearly outlining; required pre-approval procedures, eligible travel expenses, documentation standards (receipts, itineraries, reports) and timelines for submission and reconciliation. However, this occurred prior to 2024 when we took over the affairs of the County.*

Auditor General's Position

- 2.8.7.12 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 2.8.7.13 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.

2.8.8 Non-Withholding and Remittance of GST

Criteria

- 2.8.8.1 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

- 2.8.8.2 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

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



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

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

Recommendation

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

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

2.8.8.8 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

2.8.8.9 *We appreciate the audit team's observations and take this matter seriously. We recognize that GST compliance is a legal requirement and a critical component of responsible financial management. However, MFDP that is charge with the payment for goods and services has the withholding authority and can better account for evidence of remittance of GST amounts to the relevant tax authority (LRA). However, this occurred prior to 2024 when we took over the affairs of the County.*

Auditor General's Position

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

2.9 Fixed Assets Management

2.9.1 Irregularities Associated with Fixed Asset Management

Criteria

2.9.1.1 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

2.9.1.2 During the audit, we observed the following irregularities associated with the County's Fixed



Assets Management System:

- There was no evidence of a fixed assets management policy.
- The fixed assets register did not contain all the relevant columns.
- The fixed assets register was not regularly updated.
- Most fixed assets of the County were not coded.
- Some assets were not turn over during the transition.
- 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 Appendix 8 for details.**

Risk

- 2.9.1.3 Fixed Assets may be misstated (Over/understated).
- 2.9.1.4 Fixed Assets may be damaged or impaired but their values are still on the books.
- 2.9.1.5 Fixed Assets may be removed from the County's premises without authorization, misappropriated, subjected to personal use or theft.
- 2.9.1.6 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.
- 2.9.1.7 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 County's objectives.
- 2.9.1.8 Fixed Assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

- 2.9.1.9 Management should develop, approve and operationalize a fixed asset management policy to regulate fixed assets activities of the County.
- 2.9.1.10 Management should ensure that the fixed assets register is updated to reflect the following; description, class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset.
- 2.9.1.11 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.
- 2.9.1.12 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.



- 2.9.1.13 The Fixed Assets Register should be updated periodically to reflect all the County's assets.
- 2.9.1.14 Fixed Assets within a particular vicinity should be clearly displayed as required by the PFM Act.
- 2.9.1.15 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

- 2.9.1.16 *We appreciate the audit team's observations and take these findings seriously. We recognize that effective fixed asset management is essential for safeguarding organizational resources and ensuring accurate financial reporting. A comprehensive fixed asset register has been gathered and updated to include all assets with relevant details such as acquisition date, cost, location, condition, and custodian. However, this occurred prior to 2024 when we took over the affairs of the County.*

Auditor General's Position

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

2.9.2 Misappropriation of assets

Criteria

- 2.9.2.1 Regulations V.4 (1-2) of the PFM Act of 2009 provides that Furniture, and equipment issued for Government quarters or offices or vehicle and other fixed asset shall be brought on a master inventory of the Government Agency. The master inventory shall record under each category of item: (a) The date and other details of the voucher or other document on which the items were received or issued; (b) their serial numbers where appropriate; and (c) their distribution to individual locations and the total quantity held.
- 2.9.2.2 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

- 2.9.2.3 During the audit, we observed the following irregularities associated with the fixed assets management system of the entity: **See Table 14a and 14b below for details.**

Table 14a: Stolen / Missing Spare Parts from the Earth Moving Equipment



Description	Qty	Location	Status	Comment	Cost for stolen / missing spare parts Amount in US\$
Bulldozer (D7RII-BR00964)	3	Garplay Dist. 4 Ganta LPMC Market and Lintonyee Dist. 9	Fair	<ul style="list-style-type: none"> Require intensive Repair works. Assorted Spare Parts were reported stolen / missing. 	40,140.00
Motor Grader (140k-SLZ-00506)	3	Saclepea City Mayor Compound, Kinnon Dist. 3 and Tengben Dist. 7	Fair	<ul style="list-style-type: none"> Require intensive Repair works. Assorted Spare Parts were reported stolen / missing. 	19,810.00
Front End Loader (966H-TAL-00515)	3	LPMC Compound, Ganta, Biehtown, Dist. 3 and Nyor Display Dist. 5	Fair	<ul style="list-style-type: none"> Require intensive Repair works. Assorted Spare Parts were reported stolen / missing. 	20,775.00
Soil Compactor (CS-56-FLS-00847)	3	LPMC Comp. 2pcs and Zainpa Dist. 8	Fair	<ul style="list-style-type: none"> Require intensive Repair works. Assorted Spare Parts were reported stolen / missing. 	60,069.00
Crawler Track Excavator (320DL-KGL-06138)	3	Beeplay Dist. 5, LPMC Compound in Ganta Garwonpa Dist. 7	Fair	<ul style="list-style-type: none"> Require intensive Repair works. Assorted Spare Parts were reported stolen / missing. 	34,520.00
Soil Backhoe (428E-DPH-02500)	3	LPMC Compound in Ganta, Beeplay Dist. 5 and Tekeplay Dist. 4	Fair	<ul style="list-style-type: none"> Require intensive Repair works. Assorted Spare Parts were reported stolen / missing. 	9,550.00
Renault Tipper Truck (3800XL)	3	LPMC Compound in Ganta, Kpatuo Dist. 7 and Fiaplay Dist. 4	Fair	<ul style="list-style-type: none"> Require intensive Repair works. Assorted Spare Parts were reported stolen / missing. 	39,045.00
Renault Lowbed (440DXL)	1	Beeplay Dist.5	Fair	<ul style="list-style-type: none"> Require intensive Repair works. Assorted Spare Parts were reported stolen / missing. 	640.00
Total	22				224,549.00

Table 14b: Assets Not Turnover By PMC



Auditor General's Report on the Compliance Audit of the Expenditure of Nimba County Administration CDF, SDF & Assets For the Fiscal periods July 1, 2018 to December 31, 2023

Date	Payee	Description	QTY	PV #	CK #	Amount (US\$)
2-Mar-21	MAT Enterprise Inc.	Payment for three (3) pcs of HP Laptop Computer, CITB Hard Drive Laptop for PMC Chairman, Treasurer and Comptroller.	3	12 97	322893	2,220.00
2-Mar-21	C-Man Business Center, Ganta City- Nimba County	Purchased of two (2) pcs of motor cycles (TVS) for Nimba field assessment.	2	12 96	465043	2,094.00
Total						4,314.00



Bulldozer (D7R1I-BR00964), Location - Ganta LPMC Market



Front end Loader (966H - TAL - 00515), Location- LPMC Compound





Crawler Track Excavator (320DL - KGL-061338), Location - LPMC Compound



Renault Tipper Truck (3800XL), Location - LPMC Compound



Motor Grader (140 - SLZ-00506), Location - Kinnon Town, Kinnon Dist. #3





Risk

- 2.9.2.4 Fixed Assets may be removed from the County's premises without authorization, misappropriated, subjected to personal use or theft.
- 2.9.2.5 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.
- 2.9.2.6 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 County's objectives.

Recommendation

- 2.9.2.7 Management should account for the fixed assets not made available for physical verification during our physical verification exercise, comprehensively catalogued in table 14a and 14b above as part of Management response to this Management Letter.
- 2.9.2.8 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.
- 2.9.2.9 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.
- 2.9.2.10 Management should ensure that all earthwork moving machines be serviced and assembled in one central location and are placed in specific regional locations, sheltered for regional operations.

Management's Response

- 2.9.2.11 *We appreciate the audit team's diligence in uncovering these irregularities and take this*



matter with utmost seriousness. Misappropriation of assets undermines institutional credibility and will not be tolerated under any circumstances. A formal investigation will be launched after the audit to identify individuals responsible for the misappropriation. However, this occurred prior to 2024 when we took over the affairs of the County.

Auditor General's Position

- 2.9.2.12 Management's assertions did not adequately address the issues raised. Management did not account for the the fixed assets not made available for physical verification during our physical verification exercise, comprehensively catalogued in table 14a and 14b above as requested. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 2.9.2.13 Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as amended and restated 2019.

2.10 Inventory Management

2.10.1 Irregularities Associated with Inventory Management System

Criteria

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

Observation

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



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

Risk

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

Recommendation

- 2.10.1.8 Management should develop, approve and operationalize an inventory management policy to regulate inventory management of the County. 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.
- 2.10.1.9 Management should develop and operationalize an automated inventory management system to facilitate and ensure accurate records of inventories such as; purchases, distribution, current stock balance, reordering level, stock-out level etc.
- 2.10.1.10 Inventory should be stored in secured custody/warehouse protected by a metallic door and access granted only to authorized personnel at all times.
- 2.10.1.11 Inventory should be systematically arranged on shelves, comprehensively and systematically labelled to facilitate effective monitoring, evaluation and recording of inventories.
- 2.10.1.12 Management should perform periodic physical verification of inventory and review of systems and records. Appropriate adjustments should be made where applicable.
- 2.10.1.13 Evidence of approved policy, and all other inventory records including records of periodic stock takes, should be adequately documented and filed to facilitate future review.

Management's Response

- 2.10.1.14 *We appreciate the audit team's observations and take these findings seriously. Effective inventory management is essential for safeguarding organizational resources and ensuring operational continuity. Upon taking office as Superintendent, we have developed a*



comprehensive inventory register to include all items with relevant details such as item description, quantity, location, acquisition date, and custodian. However, this occurred prior to 2024 when we took over the affairs of the County.

Auditor General's Position

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

2.11 Revenue Management

2.11.1 Internally Generated Revenue

Non-Disclosure of Social Development Fund (Arcelor Mittal, Liberia Limited)

Criteria

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

Observation

- 2.11.1.2 During the audit, we observed that Management did not disclose in the expenditure reports nor provided detailed information on the subsequent usage of the Social Development Fund amounting to US\$1,485,500.68 contributed by Arcelor Mittal, Liberia Limited for the period under review. **See Table 15 below for details.**

Table 15: Non-Disclosure of Social Development Fund (Arcelor Mittal, Liberia Limited)

Year	Amount Disbursed to Nimba County US\$ A	In Kind US\$ B	Total Paid US\$ C= (A+B)
2019	0.00	0.00	0.00
2020	126,975.67	0.00	126,975.67
2021	162,395.60	158,818.33	321,213.93
2022	527,191.00	94,324.51	621,515.51
2023	379,045.57	36,750.00	415,795.57
Total	1,195,607.84	289,892.84	1,485,500.68



Risk

- 2.11.1.3 The completeness and accuracy of revenue and expenditures may not be assured; therefore, the financial statements may be misstated.
- 2.11.1.4 Fair presentation and full disclosure of the financial statements may be impaired. Management may not fully account for activities/assets of the County.
- 2.11.1.5 All collections of Social Development Fund and/ in kind or rental of properties may not be deposited in the County's bank account.

Recommendation

- 2.11.1.6 Management should account for social development funds received from Arcelor Mittal comprehensively catalogued in table 15 above and the associated expenditures, as part of Management's response to this Management Letter.
- 2.11.1.7 Going forward, Management should disclose social development funds on the face (cash contributions) and in the notes (cash and in-kind contributions) to the financial statements where applicable.
- 2.11.1.8 Management should formulate and approved clear development projects and usage of annual County and Social Development Funds and include same in the approved internal budget. Subsequently, Management should also facilitate the preparation of periodic activities reports on the receipts and usage of the County and Social Development Funds to facilitate transparency, accountability and comprehensive reporting of the County and Social Development Funds. Evidence of periodic activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 2.11.1.9 *We acknowledge receipt of your audit query regarding the non-disclosure of funds received under the Social Development Fund (SDF) from ArcelorMittal Liberia Limited. However, this occurred prior to 2024 when we took over the affairs of the County. However, this occurred prior to 2024 when we took over the affairs of the County.*

Auditor General's Position

- 2.11.1.10 Management's assertions did not adequately address the issues raised. Management did not account for the social development funds received from Arcelor Mittal comprehensively catalogued in table 15 above and the associated expenditures as requested. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 2.11.1.11 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.

2.11.2 Irregularities Associated with Internally Generated Revenue (Nimba County)



Metal Scrap Sales and Rental Income)

Criteria

- 2.11.2.1 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

- 2.11.2.2 During the audit, we observed the following irregularities associated with internally generated revenue of the Nimba County Metal Scrap Sales and rental income:
- No evidence of policy to regulate the projection, collection and recording of internally generated revenue.
 - The internally generated revenue was not comprehensively projected and reported in the approved internal budget of the County.
 - Internally generated revenue was collected through cash and not deposited in the County's accounts in a timely manner.
 - No evidence of reconciliation between cash collected and cash subsequently deposited in the County's accounts.
 - Approved proceeds were not consistent with scrap sales reported on receipts and invoices.
 - No evidence of periodic internally generated revenue comprehensive reports.
 - **See Table 16 below for details for Metal Scrap Sales.**

Table 16: Nimba County Scrap Sales

Fiscal Year (s)	Amount in US\$
January 2018 to December, 2018	251,939.85
January 2019 to December, 2019	31,652.64
September 2020 to August 2021	469,001.24
September 2021 to August, 2022	96,724.90
Total	849,318.63

Risk

- 2.11.2.3 Internally generated revenue may be projected, collected and reported on a discretionary basis.
- 2.11.2.4 The completeness and accuracy of revenue may not be assured; therefore, the financial statements may be misstated.
- 2.11.2.5 Management may not fully account for activities/assets of the County.
- 2.11.2.6 All collections of proceeds for scrap and rental income may not be deposited in the County's bank account.



2.11.2.7 Internally generated revenue may be susceptible to theft.

Recommendation

2.11.2.8 Management should account for the internally generated revenue from metal scrap including funds disclosed in table 16 above and the undisclosed rental income, as part of Management's response to this Management Letter.

2.11.2.9 Management should develop, approve and operationalize a policy to regulate the projection, collection and reporting of internally generated revenue.

2.11.2.10 Management should ensure that all sources of internally generated revenue is comprehensively cataloged, projected and reported in the County's approved internal budget.

2.11.2.11 All internally generated revenue should be paid directly by customers in the County's designated bank accounts before initiating subsequent usage.

2.11.2.12 Management should perform periodic reconciliation amongst the invoices, receipts, deposit slips and bank statements used in the collection of internally generated revenue. Variances identified should be investigated and adjusted where applicable in a timely manner.

2.11.2.13 Management should facilitate the preparation of periodic internally generated revenue collection reports.

2.11.2.14 Evidence of approved policy, periodic reconciliation, periodic reports and other supporting records including invoices, receipts, deposit slips and bank statements should be adequately documented and filed to facilitate future review.

Management's Response

2.11.2.15 *We appreciate the audit team's observations and take these findings seriously. Internally generated revenue is a vital source of funding for local development, and its management must adhere to strict financial controls and reporting standards. We will procure a formal revenue tracking system to record all internally generated income. However, this occurred prior to 2024 when we took over the affairs of the County.*

Auditor General's Position

2.11.2.16 Management's assertions did not adequately address the issues raised. Management did not account for the internally generated revenue from metal scrap including funds disclosed in table 16 above and the undisclosed rental income as requested. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

2.11.2.17 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.

2.12 Receivables Management

2.12.1 Irregularities Associated with Account Receivables Management

Criteria

- 2.12.1.1 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."
- 2.12.1.2 Regulation M. 3 (C) of the PFM Act of 2009 as restated in 2019 states that "The funds of a State-Owned-Enterprise shall include monies accruing to the enterprise in the exercise and performance of its functions".

Observation

- 2.12.1.3 During the audit, we observed the following irregularities associated with receivable management amounting to US\$137,976.06: **See Table 17 below for details.**
- There was no evidence of account receivables management policy,
 - Account receivables were not recorded in a comprehensive, accurate and timely manner,
 - There was no evidence of account receivables aging analysis,
 - There was no evidence of periodic write-off of significantly overdue receivables.

Table 17: Irregularities Associated with Account Receivables Management

Institutions	Sept. 2020 to Aug. 2021	Comments
Sethi Ferro Fabrik Inc.	96,726.06	Outstanding Proceeds from Scraps Sold to Sethi Brother.
Ma Queen	41,250.00	For 11,000 gallons of fuel @ US\$3.75
Total Receivables	US\$137,976.06	

Risk

- 2.12.1.4 Receivables may be accrued, collected and written-off on a discretionary basis. This may lead to the under collection or misstatement of receivables.
- 2.12.1.5 The completeness and accuracy of receivables may not be assured; therefore, the financial statements may be misstated.
- 2.12.1.6 In the absence of a receivables ageing schedule, receivables may not be reliably monitored, evaluated and collected in a timely manner.



- 2.12.1.7 Fair presentation and full disclosures may be impaired when receivables are recorded in the wrong accounting period. Receivable balance and subsequently the financial statements may be misstated.

Recommendation

- 2.12.1.8 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.
- 2.12.1.9 Account receivables should be recorded in a comprehensive, accurate and timely manner consistent with the financial reporting framework. Receivable should be disclosed in the notes to the financial statements.
- 2.12.1.10 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.
- 2.12.1.11 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.
- 2.12.1.12 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.
- 2.12.1.13 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

- 2.12.1.14 *We appreciate the audit team's observations and take these findings seriously. Effective accounts receivable management is essential for maintaining liquidity, ensuring accurate financial statements, and safeguarding organizational resources. A comprehensive accounts receivable register has been compiled and updated to include all outstanding balances with relevant details such as customer name, invoice number, due date, and aging status. However, this occurred prior to 2024 when we took over the affairs of the County.*



Auditor General's Position

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

2.13 Payable Management

2.13.1 Irregularities Associated with Payable Management

Criteria

- 2.13.1.1 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."
- 2.13.1.2 Regulation M. 3 (C) of the PFM Act of 2009 as restated in 2019 states that "The funds of a State-Owned-Enterprise shall include monies accruing to the enterprise in the exercise and performance of its functions".
- 2.13.1.3 PFM Regulations O.1(Paragraph 3) of the PFM Act of 2009 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.
- 2.13.1.4 Furthermore, Regulations O.21 (Paragraph 1-3) of the PFM Act of 2009 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

- 2.13.1.5 During the audit, we observed the following irregularities associated with payable management amounting to US\$ US\$390,111.39: **See Table 18 below for details.**
- There was no evidence of account payable management policy,
 - Account payables were not recorded in a comprehensive, accurate and timely manner,
 - There was no evidence of account payable aging analysis,
 - There was no evidence of periodic review of significantly overdue payable.



Table 18: Irregularities Associated with Account Payable Management

Institutions	Nov. 2023 to Aug. 2024 Amount US\$	Comments
PMC Senior Staff	49,000.00	Ten months' salary arrears for PMC Staff (Nov. 2023 to Aug. 2024).
Support Staff	21,750.00	Ten months' salary arrears for PMC Support Staff (Nov. 2023 to Aug. 2024).
Security	12,600.00	Fourteen months' salary arrears for PMC Security (June 2023 to Aug. 2024).
Denton Security Guard Service	147,420.00	Outstanding arrears submitted by Denton Security Guard Service.
Ongoing Projects	159,669.25	Outstanding amount for ongoing projects. See Appendix 5 for details.
Tormenta Inc	1,839.00	For assorted stationery supplies on August 20, 2020 for used by Adm.
Total Payables	392,278.25	

Risk

- 2.13.1.6 Payables may be incurred, paid and written-off on a discretionary basis. This may lead to the over payment or misstatement of payables.
- 2.13.1.7 The completeness and accuracy of payables may not be assured; therefore, the financial statements may be misstated.
- 2.13.1.8 In the absence of a payables ageing schedule, payables may not be reliably monitored, evaluated and disbursed in a timely manner.
- 2.13.1.9 Fair presentation and full disclosures may be impaired when payables are recorded in the wrong accounting period. payables balance and subsequently the financial statements may be misstated.

Recommendation

- 2.13.1.10 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.
- 2.13.1.11 Account payables should be recorded in a comprehensive, accurate and timely manner consistent with the financial reporting framework. Payables should be disclosed in the notes to the financial statements.
- 2.13.1.12 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.

- 2.13.1.13 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.
- 2.13.1.14 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

- 2.13.1.15 *We appreciate the audit team's observations and take these findings seriously. Effective payable management is essential for maintaining financial integrity, ensuring timely settlements, and preserving trust with suppliers and service providers. A comprehensive vendor database has been created to ensure all suppliers are properly registered with verified contact and banking details. However, this occurred prior to 2024 when we took over the affairs of the County.*

Auditor General's Position

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

2.14 Assurance Management

2.14.1 Lack of Approved Policies and Procedures

Criteria

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

Observation

- 2.14.1.2 During the audit, we observed no evidence of approved policies and procedures to guide the County's operations for the following:
- Financial and Administrative Manual
 - Strategic and Operational Plans
 - Fixed Asset Management Policy
 - Policy on Scholarship
 - Financial Aid to Institutions
 - Policy on Scrap Management

Risk



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

Recommendation

- 2.14.1.4 Management should develop, approve and operationalize policies and procedures for the various functions identified above, for the effective and efficient operations of the entity.
- 2.14.1.5 Evidence of approved policies and procedures should be adequately documented and filed to facilitate future review.

Management's Response

- 2.14.1.6 *We appreciate the audit team's observations and take this matter seriously. We recognize that approved policies and procedures are essential for guiding staff actions, ensuring consistency, and promoting transparency across all functions. A comprehensive policy development exercise has been launched across all departments. However, this occurred prior to 2024 when we took over the affairs of the County.*

Auditor General's Position

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

2.14.2 No Evidence of Approved Internal Audit Charter

Criteria

- 2.14.2.1 Part J 1(10) of the PFM Regulations 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".
- 2.14.2.2 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."
- 2.14.2.3 Regulation J.3 (4b) of the PFM Act of 2009 states: "(4) Subject to the Public Finance Management Act 2009 or any other enactment, an internal audit unit established under sub regulation (1): 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

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

Risk

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

Recommendation

- 2.14.2.6 Management should develop an Internal Audit Charter and submit same to the Council for subsequent review and approval.
- 2.14.2.7 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

- 2.14.2.8 *We appreciate the audit team's observations and fully recognize the importance of an approved Internal Audit Charter. We will work with the Internal Audit Agency to develop an Internal Audit Charter.*

Auditor General's Position

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

2.14.3 No Evidence of Approved Internal Audit Plan

Criteria

- 2.14.3.1 Section 1110 of the International Standards for the Professional Practice of Internal Auditing (Standards) states that "Organizational independence is effectively achieved when the chief audit executive reports functionally to the board. Examples of functional reporting to the board involve the board:
- Approving the internal audit charter.
 - Approving the risk based internal audit plan.
 - Approving the internal audit budget and resource plan.
 - Receiving communications from the chief audit executive on the internal audit activity's performance relative to its plan and other matters.
 - Approving decisions regarding the appointment and removal of the chief audit executive.
 - Approving the remuneration of the chief audit executive.
 - Making appropriate inquiries of management and the chief audit executive to determine whether there are inappropriate scope or resource limitations".

Observation



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

Risk

- 2.14.3.3 Risk assessment activities and periodic internal audits may not be effectively planned for and implemented in a timely manner. This may impair the achievement of the internal audit unit objectives.
- 2.14.3.4 Internal and external audit recommendations may not be follow-up on and implemented in a timely manner.

Recommendation

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

Management's Response

- 2.14.3.6 *We appreciate the audit team's observations and fully recognize the importance of an approved Internal Audit Plan in guiding audit activities, prioritizing risk areas, and ensuring efficient resource utilization. We will work with the Internal Auditor from IAA to prepare an Internal Audit Plan based on risk assessment of key operational, financial, and compliance areas.*

Auditor General's Position

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

2.15 IT Management System

2.15.1 IT Governance

Criteria

- 2.15.1.1 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.
- 2.15.1.2 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.



- 2.15.1.3 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

- 2.15.1.4 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

- 2.15.1.5 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

- 2.15.1.6 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

- 2.15.1.7 *We appreciate the audit team's observations and take these findings seriously. We recognize that strong IT governance is essential for ensuring that technology investments support business goals, mitigate risks, and comply with regulatory standards. We will work with our IT team to develop an IT governance framework.*

Auditor General's Position

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

2.15.2 Security Management

Criteria

- 2.15.2.1 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

- 2.15.2.2 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

- 2.15.2.3 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

- 2.15.2.4 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.
- 2.15.2.5 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

- 2.15.2.6 *We appreciate the audit team's observations and take these findings seriously. We recognize that effective security management is essential for protecting personnel, infrastructure, and sensitive information from internal and external threats. We will develop a comprehensive security policy for the County Council's approval.*

Auditor General's Position

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

2.15.3 Program Change Management

Criteria

- 2.15.3.1 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

- 2.15.3.2 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

- 2.15.3.3 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

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

Management's Response

- 2.15.3.6 *We appreciate the audit team's observations and take these findings seriously. We recognize that effective program change management is essential to maintaining system reliability, data accuracy, and operational continuity. We have recruited IT staff trained on the change management procedures and the importance of maintaining system integrity and audit trails.*

Auditor General's Position

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

2.15.4 Physical Access Controls

Criteria

- 2.15.4.1 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

- 2.15.4.2 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

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

Recommendation

- 2.15.4.4 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

- 2.15.4.5 *With the approval of the County Council, we will develop a formal Physical Access Control Policy.*

Auditor General's Position

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

2.15.5 Environmental Controls

Criteria

- 2.15.5.1 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

- 2.15.5.2 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

- 2.15.5.3 The absence of robust IT environmental controls may lead to environmental hazards,



potentially disrupting operations and damaging valuable IT assets.

Recommendation

- 2.15.5.4 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.
- 2.15.5.5 Evidence of approved environmental controls policy should be adequately documented and filed to facilitate future review.

Management's Response

- 2.15.5.6 *With the approval of the County Council, we will develop a formal a formal Environmental Control Policy.*

Auditor General's Position

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

2.15.6 Logical Access Controls

Criteria

- 2.15.6.1 DSS05.04 of COBIT 2019 states that Manage user identity and logical access. Ensure that all users have information access rights in accordance with business requirements. Coordinate with business units that manage their own access rights within business Processes. Maintain user access rights in accordance with business function, process requirements and security policies. Align the management of identities and access rights to the defined roles and responsibilities, based on least-privilege, need-to-have and need-to-know principles.

Observation

- 2.15.6.2 During the audit, we observed no evidence of logical access controls to protect the entity's assets (applications and computers) from unauthorized users; evidenced by the absence of:
- Approved User policy
 - Review of user access rights
 - Unique user name and password
 - Password length and expiration

Risk

- 2.15.6.3 The absence of a logical access control may lead to unauthorized access, errors, fraud, and breach of confidentiality, integrity, and unavailability of data.

Recommendation

- 2.15.6.4 Management should develop, approve and operationalize logical access control policy (user policy) to protect the confidentiality, integrity, and availability of data against unauthorized use.



- 2.15.6.5 Evidence of approved logical access controls policy should be adequately documented and filed to facilitate future review.

Management's Response

- 2.15.6.6 *With the approval of the County Council, we will develop a formal Logical Access Control Policy.*

Auditor General's Position

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

2.15.7 IT Service Continuity

Criteria

- 2.15.7.1 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."
- 2.15.7.2 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."
- 2.15.7.3 APO01.05 Establish roles and responsibilities. Define and communicate roles and responsibilities for enterprise I&T, including authority levels, responsibilities and accountability.

Observation

- 2.15.7.4 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

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

Recommendation

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

- 2.15.7.7 Evidence of approved IT Service Continuity plan should be adequately documented and filed



to facilitate future review.

Management's Response

- 2.15.7.8 *With the approval of the County Council, we will develop a formal ITSCP has been developed.*

Auditor General's Position

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



APPENDICES

Appendix 1: Uncompleted and Abandoned Projects

No.	Project	Adm. District	Location	Contractor	Project cost US\$	Status	Technical comment	Recommendation
1	Construction of 3 mini bridge	Bain Garr	Jacob Town, Ganta City	LIDA Liberia Limited	20,000.00	Bridge could not be seen. There is no existing road in the swampy and bushy location.	Bridge in Boe Community does not exist or the bridges could not be seen.	Contractor must be called to identify alleged bridge under construction
2	Construction of Chiefs and Traditional Council Headquarters	Sehyi - Gboa	Sanniquellie City	United Brothers Excellence Construction Company	38,917.76	Of the seven rooms, only three have tiles. Three bath room incomplete, windows are not installed, some floors are not tiled and ceiling tiles are not fully painted.	Proficiency is good	Contractor must be told to complete undone works on the Headquarters.
3	Construction of Clinic	Zoe - Gbao	Behyepea	Gleewill Liberia, Limited	40,005.97	Superstructure, roofing, zincing, plastering completed. Windows & doors, ceiling, floor, electrical, and plumbing	Proficiency is good. Work is at 50% done.	Contractor must be told to complete undone works on the Clinic.



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No.	Project	Adm. District	Location	Contractor	Project cost US\$	Status	Technical comment	Recommendation
						works are not done.		
4	Construction of Bridge	Yarmein	New Yekepa	LIDA Liberia Limited	20,000.00	2 abutments raised, 6 rail beams placed	Concrete works are poor, steel rod used (10mm) below standard, span of bridge is short.	Bridge should be demolished and redone.
5	Construction of Kpein Bridge	Zehnia	Zekepa	Gleewill Liberia, Limited		Project does not exist. Log bridge seen was said to be constructed by the community.	Contractor must be made to construct the Kpein Bridge	Contractor must be invited to identify the bridge.
6	Construction of People Living with Disability Office	Sehyi - Gboa	Sanniquellie City	Focus Construction and Architectural Design, Inc.	N/A	Installation electrical works, Commodes, and Steel doors.	Proficiency is good	Contractor must be told to complete undone works on the Office.
7	Construction of School Building	Blinnon	Gokorpa	Gleewill Liberia, Limited	45,030.97	Super structure is 45% completed	Sand used for casting of columns and beams is smooth and muddy, gravel,	Contractor must be made to reconstruct all columns and lintels with crush



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No.	Project	Adm. District	Location	Contractor	Project cost US\$	Status	Technical comment	Recommendation
							instead of crush rock, was used to cast all columns and lintels, durability of structure cannot be guaranteed due to the use of substandard materials	rock, coarse sand (river sand) and cement at an aggregate of 1:2:3
8	Construction Whoo Bridge	Blinnon	Dorpa	Atlantic Engineering and Construction Company Limited	50,006.00	One abutment and a center peer are raised in addition to an existing abutment before the contract was awarded.	12mm steel rods are used in the center peer and the newly constructed abutment, one of three columns raised at the center peer is falling, the south western abutment which existed before the contract was constructed with 2.54cm. Steel rods seen in the structure constructed by contractor is below standard and will not withstand applied load.	Contractor must be made to redo said abutment and center peer, using 16 - 20mm steel rod.
9	Construction	Gbehlay Geh	Younlay	Sheruf, Inc.	25,553.97	Roofing, zincing,	Proficiency is good.	Contract for this



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No.	Project	Adm. District	Location	Contractor	Project cost US\$	Status	Technical comment	Recommendation
	of clinic					floor, installation of window bars, doors, electrical and plumbing works are completed. In an interview with the Town Chief Zaye Mlehn, Cell# 0776015752 and others, this was a community initiative at roof level. They provided wood and sand without payment by contractor.		project must be reviewed to identify what was done by the Community, the Legislator and Contractor.



Appendix 2: Non-Explanation of Material Variances for the year September 2020 TO August 31, 2021

#	BUDGET VS ACTUAL	BUDGET (A) US\$	APPROVED ALLOTMENT ACTUAL (B) US\$	VARIENCE C=(A-B) US\$	ACTUAL EXPENDED E US\$	BALANCE E= (B-E) US\$
	APPROVED RESOLUTED BUDGET ANALYSIS	2,805,916.40	2,709,191.51	96,724.90	2,060,657.28	648,534.23
A	MAJOR BUDGTLINE	1,585,773.90	1,437,772.60	148,001.31	847,962.50	589,810.09
1	Liabilities Payment	199,684.63	199,684.63	-	199,684.63	-
A	Jungle Water	113,919.63	113,919.63	-	113,919.63	-
B	Ma-Queen	60,365.00	60,365.00	-	60,365.00	-
C	Denton Security	17,900.00	17,900.00	-	17,900.00	-
D	Eddie Tenwah	7,500.00	7,500.00	-	7,500.00	-
2	Sup & Dev. Sup. Compound Repair	42,000.00	41,906.49	93.51	28,423.73	13,482.76
A	Superintendent Compound (60%)	25,200.00	25,143.89	56.11	17,057.23	8,086.66
B	Development Superintendent Compound (40%)	16,800.00	16,762.60	37.40	11,366.50	5,396.10
3	On-going Projects	66,938.73	52,413.25	14,525.49	51,577.28	835.97
A	i.Yeahplay Town. Dist. 3- Elem school	4,970.81	4,970.81	-	4,473.73	497.08
B	ii.Bahn City Dist. 7-city hall	1,373.06	-	1,373.06	-	-
C	iii.Gblolay Town Dist. 5-Yount center	6,228.98	-	6,228.98	-	-
D	iv.Ganta City Dist. 1- Instal Curvert	3,290.03	-	3,290.03	-	-
E	v.Samar Store - Karhla Bridge	16,053.46	16,053.46	-	16,053.46	0
F	vi.TACCO-Zuluyee	10,319.27	-	10,319.27	-	-
G	vii.Focus Const. company- Airfield zone2	3,388.99	3,388.99	-	3,050.09	338.9
H	viii.Gbore Payee Headq. Dist. 4-comm. Comp.	3,876.75	-	3,876.75	-	-



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#	BUDGET VS ACTUAL	BUDGET (A) US\$	APPROVED ALLOTMENT ACTUAL (B) US\$	VARIENCE C=(A-B) US\$	ACTUAL EXPENDED E US\$	BALANCE E= (B-E) US\$
I	ix.Beo-Bleminplay Town Dist. 5-Palava hut	11,768.47	-	11,768.47	-	-
J	Legal Settlement-County Council	-	28,000.00	(\$28,000.00)	28,000.00	-
K	x. Ganta City Dist. 1-culvert project	5,668.96	-	5,668.96	-	-
4	3 Dev. Projects/Undone Projects	140,000.00	137,547.34	2,452.66	66,007.04	71,540.30
A	Gokopa Public School (District #9)	46,666.66	46,030.97	635.69	18,044.14	27,986.83
B	Gbanipea Clinic (District #6)	46,666.66	45,451.89	1,214.77	16,362.68	29,089.21
C	Flumpa Commissioner Compound (Dist.#8)	46,666.68	46,064.48	602.20	31,600.22	14,464.26
5	County Security Council	5,000.00	5,000.00	-	5,000.00	-
6	Disable People Project	40,000.00	40,765.00	(765.00)	15,898.35	24,866.65
7	NCCC Staffs development	50,000.00	50,000.00	-	50,000.00	-
8	NICORA Head Office Completion	30,000.00	30,000.00	-	-	30,000.00
9	Chiefs & Traditional Council HQ	40,000.00	38,917.76	1,082.24	26,664.26	12,253.50
10	NCHT Support	20,000.00	20,000.00	-	20,000.00	-
11	Cities Sanitation Support	30,000.00	30,000.00	-	30,000.00	-
12	Electoral District Scholarship	51,482.29	46,296.96	5,185.33	44,238.03	2,058.93
A	District #1	5,185.33	-	5,185.33	-	-
B	District #2	10,000.00	10,000.00	-	10,000.00	-
C	District #3	5,185.28	5,185.28	-	5,000.00	185.28
D	District #4	5,185.28	5,185.28	-	4,900.00	285.28



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E	District #5	5,185.28	5,185.28	-	4,558.00	627.28
F	District #6	5,185.28	5,185.28	-	4,793.75	391.53
G	District #7	5,185.28	5,185.28	-	5,011.28	174
H	District #8	5,185.28	5,185.28	-	4,975.00	210.28
I	District #9	5,185.28	5,185.28	-	5,000.00	185.28
1	Electoral District					
3	Projects	450,000.00	341,772.00	108,228.00	150,069.57	191,702.43
A	District #1	50,000.00	42,206.50	7,793.50	25,909.24	16,297.26
	Zokeseh Public School Renovation	10,000.00	9,999.00	1.00	3,927.62	6,071.38
	Handpump	40,000.00	32,207.50	7,792.50	21,981.62	10,225.88
B	District #2	50,000.00	-	50,000.00	-	-
C	District #3	50,000.00	50,862.60	(862.60)	34,809.93	16,052.67
	Lugbeyee Clinic Fencing	10,000.00	10,105.20	(105.20)	6,931.87	3,173.33
	Kinnon Clinic	40,000.00	40,757.40	(757.40)	27,878.06	12,879.34
D	District #4	50,000.00	49,202.83	797.17	18,327.56	30,875.27
	Payee Clinic construction	30,000.00	29,998.33	1.67	10,799.40	19,198.93
	Kpairplay Market Hall	20,000.00	19,204.50	795.50	7,528.16	11,676.34
E	District #5	50,000.00	50,000.00	-	-	50,000.00
	Zlan Bridge	50,000.00	50,000.00	-	-	50,000.00
F	District #6	50,000.00	49,456.60	543.40	33,405.94	16,050.66
	Tappeh Memorial School Extension	50,000.00	49,456.60	543.40	33,405.94	16,050.66
G	District #7	50,000.00	50,037.47	(37.47)	19,614.74	30,422.73
	Blehyeepea Clinic				15,682.39	24,323.58



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#	BUDGET VS ACTUAL	BUDGET (A) US\$	APPROVED ALLOTMENT ACTUAL (B) US\$	VARIENCE C=(A-B) US\$	ACTUAL EXPENDED E US\$	BALANCE E= (B-E) US\$
	construction	40,000.00	40,005.97	(5.97)		
	Gbanquoi/Garwonpa Public School Renovation/Extension	10,000.00	10,031.50	(31.50)	3,932.35	6,099.15
H	District #8	50,000.00	-	50,000.00	-	-
I	District #9	50,000.00	50,006.00	(6.00)	18,002.16	32,003.84
	Whoo Bridge construction	50,000.00	50,006.00	(6.00)	18,002.16	32,003.84
14	Affect Communities (20%)	162,068.25	145,559.92	16,508.33	40,243.92	105,316.00
A	District #2	59,425.02	59,425.02	-	-	59,425.02
	Sanniquellie-Mah Admin. District (25%)	40,517.06	40,517.06	-	-	40,517.06
	Bain- Garr Admin. District (11.66%)	18,907.96	18,907.96	-	-	18,907.96
B	District #3	64,827.30	48,318.97	16,508.33	40,243.92	8,075.05
	Yarmein Administrative District:	64,827.30	48,318.97	16,508.33	40,243.92	8,075.05
	Scholarship	18,895.00	18,895.00	-	18,895.00	-
	Younlay Clinic	25,000.00	25,553.97	(553.97)	17,478.92	8,075.05
	Compensation/Scholarship Committee	750.00	750.00	-	\$750.00	-
	Others	17,062.30	-	17,062.30	-	-
	International scholarship	3,120.00	3,120.00	-	3,120.00	-
C	District #8	37,815.93	37,815.93	-	-	37,815.93
	Meinpea-Mah Administrative District (11.66%)	18,907.96	18,907.96	-	-	18,907.96
	Lee-Wehyeepea Admin. District	18,907.97	18,907.97	-	-	18,907.97



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#	BUDGET VS ACTUAL	BUDGET (A) US\$	APPROVED ALLOTMENT ACTUAL (B) US\$	VARIANCE C=(A-B) US\$	ACTUAL EXPENDED E US\$	BALANCE E= (B-E) US\$
	(11.66%)					
15	Electoral Districts Mini Bridge Projects	180,000.00	179,173.27	826.73	44,010.61	135,162.66
A	District #1	20,000.00	20,033.40	(33.40)	7,212.02	12,821.38
B	District #2	20,000.00	20,000.00	-	-	20,000.00
C	District #3	20,000.00	19,883.40	116.60	7,158.02	12,725.38
D	District #4	20,000.00	19,991.07	8.93	7,716.55	12,274.52
E	District #5	20,000.00	20,000.00	-	-	20,000.00
F	District #6	20,000.00	19,633.40	366.60	7,068.02	12,565.38
G	District #7	20,000.00	19,616.00	384.00	7,650.24	11,965.76
H	District #8	20,000.00	20,000.00	-	-	20,000.00
I	District #9	20,000.00	20,016.00	(16.00)	7,205.76	12,810.24
16	Bank Charges	2,000.00	2,609.24	(609.24)	2,518.56	\$90.68
17	Scrap Committee Arear payment	17,600.00	17,600.00	-	17,600.00	-
18	Stationeries & Cleaning NCA	2,500.00	-	2,500.00	-	-
A	Stationeries	1,500.00	-	1,500.00	-	-
B	Cleaning	1,000.00	-	1,000.00	-	-
19	Electricity- Administrative Building	3,500.00	3,500.00	-	1,000.00	2,500.00
	Jungle Energy Power (JEP)	3,500.00	3,500.00	-	1,000.00	2,500.00
20	COUNTY COUNCIL SITTING	53,000.00	53,000.00	-	53,000.00	-
21	Others-Bank error-scholarship	\$ -	2,026.74	(2,026.74)	2,026.52	0.22
	PMC APPROVED				234,397.10	\$19,511.4



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#	BUDGET VS ACTUAL	BUDGET (A) US\$	APPROVED ALLOTMENT ACTUAL (B) US\$	VARIENCE C=(A-B) US\$	ACTUAL EXPENDED E US\$	BALANCE E= (B-E) US\$
	OPERATIONAL BUDGET:	280,591.64	269,108.00	11,483.64		9
1	Personal & Benefits	95,220.00	95,219.50	0.50	78,585.50	16,634.00
a	Senior Staffs & Housing	58,800.00	58,800.00	-	48,540.00	10,260.00
b	Support Staffs	36,420.00	36,419.50	0.50	30,045.50	6,374.00
2	Programs & Meetings	27,242.00	34,276.00	(7,034.00)	26,429.10	7,846.90
a	District Council Sitting	1,800.00	-	1,800.00	-	-
c	Monitoring & Evaluation	-	8,040.00	(8,040.00)	7,429.11	610.89
d	Workshop & Training (PMT)	-	6,490.00	(6,490.00)	6,490.00	-
e	Media Coverage-Projects	7,442.00	9,786.00	(2,344.00)	2,549.99	7,236.01
f	Travels & Accommodations	18,000.00	9,960.00	8,040.00	9,960.00	-
3	Fuel & Lubricants	38,640.00	33,382.50	5,257.50	33,382.50	-
a	Coupon - County Administration	12,000.00	11,250.00	750.00	11,250.00	-
	Coupon - Assessment & Assorted	3,840.00	757.50	3,082.50	757.5	-
b	Coupon - PMC	22,800.00	21,375.00	1,425.00	21,375.00	-
6	Office Supplies & Maintenance	7,700.00	7,070.00	630.00	7,070.00	-
b	Laptop - HP - 3pcs	2,700.00	2,220.00	480.00	2,220.00	-
d	Assorted Stationeries (bulk)	5,000.00	4,850.00	150.00	4,850.00	-
7	Maintenance & Services	10,365.00	-	10,365.00	-	-
a	Repair & Maintenance - 3Vehicles	9,000.00	-	9,000.00	-	-
b	Repair & Maintenance - 3 Computer & Printers	525.00	-	525.00	-	-



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#	BUDGET VS ACTUAL	BUDGET (A) US\$	APPROVED ALLOTMENT ACTUAL (B) US\$	VARIENCE C=(A-B) US\$	ACTUAL EXPENDED E US\$	BALANCE E= (B-E) US\$
c	Repair & Maintenance - Generator	600.00	-	600.00	-	-
d	Repair & Maintenance - Motorcycle	240.00	-	240.00	-	-
8	Motorcycle Purchase - 2TVS Star	2,094.00	2,400.00	(306.00)		-
9	General & Adm. Expenses	87,330.64	86,760.00	570.64	76,530.00	10,230.00
a	Communications - PMC	4,620.00	4,527.82	92.18	4,527.82	-
b	Communications - County Admin	1,800.00	1,764.00	36.00	1,764.00	-
c	Communications - Local Authorities	21,080.64	20,638.18	442.46	20,638.18	-
d	Internet Installation & Subscription	1,200.00	2,400.00	(1,200.00)	1,200.00	1,200.00
e	PMT Support - 4Quarter-9 Teams	7,200.00	7,200.00	-	-	7,200.00
f	Coupon - Local Authorities	48,512.00	45,480.00	3,032.00	45,480.00	-
g	General Claims & Liabilities	2,918.00	4,750.00	(1,832.00)	2,920.00	1,830.00
9	Petty Cash for office	12,000.00	10,000.00	2,000.00	10,000.00	-15,199.41
a	September, 2020	1,000.00	1,000.00	-	760	240
b	October, 2020	1,000.00	1,000.00	-	448.75	551.25
c	November, 2020	1,000.00	1,000.00	-	854.05	-15,053.46
d	December, 2020	1,000.00	-	1,000.00	937.2	-937.2
e	January, 2021	1,000.00	1,000.00	-	1,000.00	-
f	February, 2021				1,000.00	



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#	BUDGET VS ACTUAL	BUDGET (A) US\$	APPROVED ALLOTMENT ACTUAL (B) US\$	VARIENCE C=(A-B) US\$	ACTUAL EXPENDED E US\$	BALANCE E= (B-E) US\$
		1,000.00	1,000.00	-		-
g	March, 2021	1,000.00	1,000.00	-	1,000.00	-
h	April, 2021	1,000.00	1,000.00	-	1,000.00	-
i	May, 2021	1,000.00	1,000.00	-	1,000.00	-
	June	1,000.00	1,000.00	-	1,000.00	-
	July	1,000.00	1,000.00	-	1,000.00	-
	August	1,000.00	-	1,000.00	-	-
C)	APPROVED ROAD WORK BUDGET:	939,550.86	1,002,310.91	(62,760.05)	978,297.68	24,013.23
1	Diesel - Bulk Fuel	306,180.00	287,043.75	19,136.25	287,043.76	(\$0.01)
2	Lubricant	26,250.00	22,500.00	3,750.00	17,300.00	5,200.00
3	Operators Wages & Benefits(12months)	107,125.00	27,000.00	80,125.00	24,734.42	2,265.58
4	Vehicles - 5 Vehicles	180,000.00	176,200.00	3,800.00	176,200.00	-
a	Nissan Patrol - 4*4 jeep-1pc	36,000.00	43,000.00	(7,000.00)	43,000.00	-
b	Double Pickups-4pcs	144,000.00	133,200.00	10,800.00	133,200.00	-
5	Spare parts, Repairs & Maintenance- Machines	300,285.86	488,070.00	(187,784.14)	473,019.50	15,050.50
a	Spare Parts	240,285.86	412,820.00	(172,534.14)	412,820.00	-
b	Repairs & Maintenance	60,000.00	75,250.00	(15,250.00)	60,199.50	15,050.50
6	Bridge Works (Log Bridges)	19,710.00	1,497.16	18,212.84	-	1,497.16
D)	TOTAL APPROVAL(A+B+C =D)	2,805,916.40	2,709,191.51	96,724.90	2,060,657.28	648,534.23



Appendix 3a: No Evidence of Direct Deposits & Third-party Payment for July 2018 to Dec. 2018

Date	Check Num	Payee Name	Description	Amount US\$
07/23/2018	322922	LBDI	Salary as honorarium arrear to PMC Staff and Support staff for the month of January 2018(Chkv#859)	7,605.00
07/23/2018	322923	LBDI	Payment as honorarium to PMC Staff and support staff for the month Feb 2018 (chkv#860)	7,605.00
07/23/2018	322927	LBDI	Payment of Honorarium arrear to PMC -Staff and Support staff for the month of June 2018 (Chk#861)	7,605.00
07/23/2018	322924	LBDI	Payment as honorarium to PMC Staff and Support Staff for the month March 2018(chk#862)	7,605.00
07/23/2018	322925	LBDI	Salary arrear payment for PMC Staff and support staff for the month of April 2018 (chkv#863)	7,605.00
07/23/2018	322926	LBDI	Payment arrear as Honorarium to PMC Staff and Support Staff for the month of May 2018(CHKV#864)	7,605.00
07/23/2018	322919	LBDI	Salary arrear payment to PMC Emergency Road workers for the month of Nov. and Dec. 2017 (Chk#871)	2,671.15
07/23/2018	322921	LBDI	Salary arrear payment to PMC emergency Road Workers for the months of Feb and March 2018(chk#873)	2,134.03
07/23/2018	322928	LBDI	Salary arrear payment for PMC Mechanic for the months of Nov. 2018 (Chkv#874)	2,734.91
07/23/2018	3229232	LBDI	Salary arrear payment to PMC Mechanic for the month of March 2018 (CHKV#878)	1,166.92
07/23/2018	322929	LBDI	Salary arrear payment to PMC Mechanic for the months of Dec. 2017(CHKKV#875)	1,506.39
07/23/2018	322930	LBDI	Salary arrear payment to PMC Mechanic for the month of Jan 2018 (chkv#876)	1,602.50
07/23/2018	322931	LBDI	Salary arrear payment to PMC Mechanic for the month of February 2018 (Chkv#877)	1,552.11
07/23/2018	3229316	LBDI	Salary arrear payment to PMC Securities for the month of March and April 2018 (CHKV#869)	2,250.00
07/23/2018	3229315	LBDI	Salary arrear payment to PMC Securities for the month of Jan and Feb 2018(CHKV#868)	2,340.00
07/23/2018	3229314	LBDI	Salary arrear payment to PMC Securities for the month of Nov. and Dec. 2017 (CHKV#867)	2,340.00
07/23/2018	3229317	LBDI	Salary arrear payment to PMC Securities for the month May and June 2018 (CHKV#870)	2,340.00
07/23/2018	322920	LBDI	Salary arrear payment to PMC emergency Road workers for the month of Jan 2018 (CHKV#872)	1,903.84
07/23/2018	322937	LBDI	Six months arrear payment to Nimba County Scrap committee from Nov 2017 to April 2018 (Chk#882)	7,020.00
07/23/2018	322934	LBDI	Salary arrear payment to PMC Karhla bridge workers	3,406.44



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Date	Check Num	Payee Name	Description	Amount US\$
8			for the month of Jan and Feb 2018(CHKV#880)	
07/23/2018	322933	LBDI	Salary arrear payment to PMC Karhla bridge team for the month of Nov and Dec 2017(Chkv#879)	2,129.70
07/23/2018	322935	LBDI	Salary arrear payment to PMC Karhla bridge team for the month of March 2018 (CHK#881)	745.20
09/05/2018	344429	LBDI	Salary payment to PMC Security for the month of July 2018 (Chkv#962)	1,242.00
09/05/2018	344430	LBDI	Payment to PMC security guard for the month August 2018(chkv963)	1,152.00
09/05/2018	344431	LBDI	Payment representing arrear to the Nimba County scrap committee for May 2018 (Chkv#964)	1,170.00
09/05/2018	344411	LBDI	Payment of Honorarium to PMC Staff and support Staff for the months of August 2016 (CHKV#952)	7,605.00
09/05/2018	344410	LBDI	Payment of Honorarium to PMC Staff and Support for the months of July 2018 (Chkv#951)	7,605.00
10/09/2018	344435	LBDI	Payment for Honorarium to PMC Staff and Support for the month of Sept 2018 (Chkv#968)	7,605.00
10/09/2018	344436	LBDI	Salary payment for security for Sept and supplementary payroll for karhla bridge workers (CHK#970)	2,049.50
11/15/2018	00344443	LBDI	Salary payment to PMC Security for oct and Karhla bridge April 2018 (Chkv#987)	1,835.65
11/15/2018	00344442	LBDI	Honorarium to PMC Staff and Support staff or October 2018 (CHKV#977)	7,605.00
11/15/2018	00344445	LBDI	Payment represents arrear to Nimba scrap committee for the month of June 2018(Chkv#981)	1,170.00
11/15/2018	00344444	LBDI	Payment to the new scrap committee member for the month of Oct. 2018 (chkv#980)	2,183.00
12/12/2018	00344445 2	LBDI	Honorarium to PMC Staff and Support Staff for the month of November 2018 (Chk#988)	7,605.00
12/12/2018	00344445 4	LBDI	Salary to PMC Security for the month of Nov. and Dec. 2018 (Chk#990)	2,700.00
12/12/2018	00344445 5	LBDI	Salary payment for Nimba Scrap Committee for the month of July 2018 (Chk #992)	1,170.00
12/12/2018	00344445 6	LBDI	Salary Payment for Nimba new scrap committee members for Nov & Dec. 2018 (Chk#993)	4,365.00
12/12/2018	00344453	LBDI	Honorarium to PMC Staff and Support Staff for the month of December 2018 (chkv#989)	7,605.00
12/24/2018	00344458	LBDI	Payment of emergency PMC road workers and Mechanic for the month of Nov. & Dec. 2018(Chk#995)	680.73
Total				148,821.07



Appendix 3b: No Evidence of Direct Deposits & Third-party Payment for Sept. 2020 to Aug 2021

No.	Date	Payee	Purpose for payment	Check No.	US\$
4	11/06/20	LBDI	Honorarium to pmc staff and support staff for September 2020 (Chkv#1213)	Chkv#1213	7,141.50
6	11/06/20	LBDI	Petty cash for pmc operation for the month of September to November 2020 (Chkv1209)	Chkv1209	3,000.00
8	11/06/20	LBDI	Honorarium to pmc staff and support staff for October 2020(chkv#1214)	Chkv#1214	7,141.50
9	11/06/20	LBDI	Payment to facilitate 2020/2021 County Council Sitting as allotted in the resolution (Chkv#1208)	Chkv#1208	53,000.00
10	11/06/20	LBDI	Payment to Nimba County 2nd scrap committee for th period of 8 months from Jan to Aug. 220(chkv#...	Chkv#220	17,600.00
14	11/13/20	LBDI	Salary arrear payment for Nimba County PMC of 8 months from jan to Aug. 2020 (chkv#1220)	Chkv#1220	5,932.92
17	01/05/21	LBDI	Honorarium to pmc Senior Staff and Support for the month of December 2020 (Chk#1233)	Chk#1233	7,141.50
18	01/05/21	LBDI	Honorarium payment to pm staff and support staff for the month of November 2020(chk#1244)	Chk#1244	7,141.50
20	01/05/21	LBDI	Salary arrear payment to pmc security for the month of three (3) months from September to Nov. 2...	NA	2,430.00
36	03/16/21	LBDI	Salary for three months to pmc securities for the month of Dec.2020 to February 2021 (Chkv#1289)	Chkv#1289	2,430.00
41	03/16/21	LBDI	Honorarium payment to PMC senior and support staff for the month of January to March (Chkv#1292)	Chkv#1292	21,424.50
102	04/26/21	LBDI	Honorarium to PMC Senior Staff and support staff for the month of April 2021 (Chkv#@1333)	Chkv#@1333	7,141.50
117	06/22/21	LBDI	Honorarium to PMC Senior and Junior staff for the month of May and June 2021 (Chv#1374)	Chv#1374	14,283.00
118	06/22/21	LBDI	Payment of salary to pmc securities for the month of March, April, May and June 2021(Chkv#1375)	Chkv#1375	3,240.00
145	08/03/21	LBDI	Honorarium payment to PMC Senior and support staff for the month of July 2021 (Chkv#1403)	Chkv#1403	7,171.50
TOTAL					166,219.42



Appendix 3c: No Evidence of Direct Deposits & Third-party Payment for Sept. 2020 to Aug 2021

Liberian Dollars Transactions	Date	Payee	Purpose for payment	Check No.	Amount L\$
4	11/13/20	LBDI #2	Payment of arrear for Nimba pmc securities for the period of 8 months - Jan to Aug 2020 (40...	NA	632,844.80
10	01/05/21	LBDI #2	Payment of salary arrear (40%0 for Nimba pmc security for the period of 3 months Sept to Nov. 2...	NA	264,384.00
15	03/16/21	LBDI #2	Payment of salary 40% to pmc securities from December 2020 to February 2021 (Chkv#1074)	Chkv#1074	264,384.00
38	06/22/21	LBDI #2	Payment of salary to pmc securities for the month of March, April, May and June 2021(Chkv#1114	Chkv#1114	370,224.00
50	08/03/21	LBDI#2	Payment of one month salary for pmc securities for the month of July 2021 (Chkv#1128)	Chkv#1128	230,095.92
TOTAL					1,761,932.72

Appendix 3d: No Evidence of Direct Deposit & Third – party for Sept 2021 to Aug. 2022

Date	Payee	Purpose for payment	Check No.	US\$
09/20/2021	LBDI	Honorarium payment to PMC Senior and Support staff for the month of August 2021 (Chkv#1447	601-01 · Salaries Payment	7,141.50
12/20/2021	LBDI	Salary payment to PMC Security 60% for four 4 months Sept to Dec. 2021 (Chkv#1474)	530-06 · Workers' Wages Payment	3,240.00
12/20/2021	LBDI	Payment of honorarium to PMC Staff for the period of 4 months (Chkv#1473)	601-01 · Salaries Payment	28,566.00
01/26/2022	LBDI	Salary payment to pmc securities for the month of January 2022 (Chkv#1479)	530-06 · Workers' Wages Payment	810.00
02/02/2022	LBDI	Honorarium to PMC Senior Staff and support staff for the month of January 2022 (Chkv#1487)	601-01 · Salaries Payment	7,141.50
03/17/2022	LBDI	Salary payment to pmc securities, road workers and mechanic and mechanic (chk#1496)	530-06 · Workers' Wages Payment	7,447.50
03/17/2022	LBDI	Honorarium to pmc to senior and support staff for the month of February and March 2022 (chkv#1495)	601-01 · Salaries Payment	12,915.00
TOTAL US\$				67,261.50



Appendix 3e: No Evidence of Direct Deposit & Third – party for Sept 2021 to Aug. 2022

Date	Pay ee	Purpose for Payment	Check No.	Amount L\$
09/20/2021	LBDI #2	Payment of one salary to PMC Security for the month of August 2021 (Chkv#1136)	Chkv#1136	231,997.50
12/20/2021	LBDI #2	Salary payment to PMC Securities 40% for four (4) months from Sept to Dec. 2021(Chv# 1158)	Chv# 1158	308,923.20
01/26/2022	LBDI #2	Salary payment to PMC Security for the month of January (40%) 2022 (chkv#1160)	Chkv#1160	81,000.00
03/17/2022	LBDI #2	Salary payment for pmc securities, road workers and mechanics for the month of Jan, Feb, March ...	530-06 · Workers' Wages Payment	1,145,202.08
08/16/2022	LBDI #2	Payment of six (6) months Honorarium to PMC senior and support staff from April to Sept. 2022 (...)	601-01 · Salaries Payment	2,384,677.26
TOTAL L\$				4,151,800.04

Appendix 3f: No Direct Deposit & Payment to Third-Party Sept. 2022 to Aug. 2023

Date	Pay ee	Purpose for Payment	Check No.	Amount US\$
01/23/2023	LBDI	Honorarium arrear payment to PMC Senior and support Staff for October to December 2022 (chkv#1508)	609-xx · Bank Service Charges	18,400.00
09/18/2023	LBDI	Honorarium arrear payment to pmc senior and support staff (4) months from Feb to May 2023 Chkv#...	601-01 · Salaries Payment	51,813.00
09/18/2023	LBDI	Payment for four (4) months arrears to PMC Securities from October 2022 to January 2023 (chkv#1536)	530-xx · Road Works _ Yellow Machines	5,400.00
Total				75,613.00

Appendix 3g: No Direct Deposit & Payment to Third-Party Sept. 2022 to Aug. 2023

Date	Payee	Purpose for Payment	Check No.	Amount L\$
09/19/2022	LBDI#2	Payment of three (3) month salary to pmc securities for the month of April, May, and June 2022 (...)	530-06 · Workers' Wages Payment	581,628.60
01/16/2023	LBDI#2	Payment to Nimba County Road workers for work done in district #3,4,5 & 7 and mechanic for the o...	530-06 · Workers' Wages Payment	2,069,109.30
01/16/2023	LBDI #2	Payment of 3 months' salary arrear to pmc Securities for July, August, and Sept. 2022 (Chkv#1273)	Chkv#1273	459,815.40
01/23/2023	LBDI #2	Honorarium arrear payment to PMC Senior and Support staff for the month of January 22023 (601-01 · Salaries Payment	949,588.47



Date	Payee	Purpose for Payment	Check No.	Amount L\$
02/21/2023	LBDI#2	Final payment for lubricant for road works done in Nimba Count as resolute in 2020/2021 County ...	530-02 · Bulk Fuel & Lubricants	805,064.00
12/05/2023	LBDI #2	Payment of five (5) months honorarium to PMC Senior and support staff from June 2022 to Oct. 202...	601-01 · Salaries Payment	6,718,366.13
12/05/2023	LBDI #2	Payment of honorarium to pmc Securities from February to June 2023 (Chkv#1286)	(Chkv#1286)	1,270,012.50
Total				12,853,584.40

Appendix 4: Employees due for Retirement

No	First Name	Middle Name	Last Name	Position	Date of Birth	Date of Employment	Retirement Month	Retirement Age
1	Mary	Kou	Miapeh	Caretaker	12/20/1955	1997	December	67
2	Edward	Y.	Zain	Sectional Clerk	10/24/1958	2003	October	64
3	Tiakpah		Dolo	Caretaker	12/8/1959	2020	December	63
4	David		Doe	District Inspector	3/15/1956	2019	March	66
5	Topoe		Wuo	Messenger	5/5/1960	9/6/2010	May	62
6	Reginald	L.	Yarkpah	Sectional Clerk	4/12/1956	3/30/2013	April	66
7	Paye		Messan	Messenger	12/1/1955	1/1/2015	December	67
8	PAYE		GBUSSEH	County Inspector	6/27/1951		June	71
9	Patrick		Gbosaye	Messenger	6/26/1958	1/1/2004	June	64
10	Nyan	D.	Gborweah	Interpreter	5/15/1960	6/1/2015	May	62
11	Moses	Gonkar nue	Vaye	Agriculture Extension Coordinator	1/5/1961	1/1/2017	January	61
12	Matthew		Wonbeah nyah	Agriculture Extension Coordinator	3/5/1952	1/1/2003	March	70
13	Lernperkeh		Yeanay	Agriculture Extension Coordinator	11/24/1960	1/1/2012	November	62
14	Kou	Y	Tokpah	Caretaker Supervisor	7/26/1957	1/1/2006	July	65
15	Zaye		Suwah	Caretaker	11/22/1962	1/1/2003	November	60



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No	First Name	Middle Name	Last Name	Position	Date of Birth	Date of Employment	Retirement Month	Retirement Age
16	Augustine		Seedeh	Sectional Clerk	8/24/1950	1/1/1997	August	72
17	Joseph	T.	Gbala	CityInspector	11/15/1958	1/1/2002	November	64
18	John	S.	Nanyee	DistrictInspector	8/5/1953	3/30/2013	August	69
19	James	V.	Domie	CityClerk	11/19/1947	1/1/1997	November	75
20	Jacob		Boayue	Painter	4/28/1947	1/1/2005	April	75
21	Humphrey		Saye	DistrictClerk	5/15/1958	6/1/2015	May	64
22	George		Wuotain	CultureInspector	4/10/1942	3/30/2013	April	80
23	Eugene		Gbumeh n	DistrictInspector	1/28/1953	1/1/2008	January	69
24	Peter		Vonleh	Electrician	3/14/1943	1/1/1998	March	79
25	Jackson		Karto	Messenger	1/1/1959	1/1/2003	January	63
26	Evan		Kandea	Caretaker	5/17/1954	1/1/2003	May	68
27	Aaron	S.L.	Daw	AgricultureExtension Coordinator	12/6/1954	1/1/1997	December	68
28	Nyan		Losee	AgricultureExtension Coordinator	1/2/1957	1/1/2003	January	65
29	Austine	L.	Bleh	DistrictClerk	12/24/1960	3/30/2013	December	62
30	Andrew		Gwekolo	DistrictClerk	6/17/1947	1/1/2003	June	75
31	Alice		Slapeh	Caretaker	3/25/1950	1/1/2003	March	72
32	Alice		Kosaah	Caretaker	4/12/1960	1/1/2006	April	62
33	Alfred	D.	Gono	AgricultureExtension Coordinator	9/4/1962	1/1/2003	September	60
34	Fred		Weegbu e	SectionalClerk	1/10/1948	1/1/1997	January	74
35	Stanley		Bella	Horticulturist	5/25/1958	1/1/2003	May	64
36	Nullah		Rozone	Cleaner	6/26/1944	1/1/1997	June	78
37	Barleah		Nahnbut ey	Cleaner	11/16/1955	4/1/2013	November	67
38	Moses		Leagblah	SectionalClerk	3/5/1956	1/1/2004	March	66
39	Peter	F.	Lonpea	AdministrativeAssist ant	2/5/1957	1/1/2003	February	65
40	Andrew		Yormie	CityClerk	3/15/1957	1/1/2003	March	65
41	Joseph	S.	Wonbah	CityInspector	2/15/1942	1/1/2012	February	80
42	James	F.	Barkar	AdministrativeAssist ant	9/9/1957	1/1/2002	September	65
43	Joseph	M.	Gonsahn	DistrictClerk	10/15/1958	1/1/1995	October	64
44	Marcus	S.	Delee	DistrictClerk	10/16/195	3/30/2013	October	64



No	First Name	Middle Name	Last Name	Position	Date of Birth	Date of Employment	Retirement Month	Retirement Age
					8			
45	Wilmot		Wonten	Administrative Assistant	11/15/1960	3/1/2015	November	62
46	Saye		Cole	Messenger	9/2/1953	1/1/2007	September	69
47	George	D.	Paye	Cleaner	12/12/1952	12/1/2014	December	70
48	Marvin		Kwiti	Agriculture Extension Coordinator	10/15/1956	1/1/2002	October	66
49	Better		Kaye	Mason	5/15/1959	1/1/1997	May	63
50	Saye	Peter	Tokpah	Agriculture Extension Coordinator	10/3/1957		October	65
51	Moses	Luogon	Gbakun	District Inspector	10/8/1951	6/1/2017	October	71

Appendix 5a: PMC and Support Staff

No	PER #	FULL NAME	TYPE	TITLE	BASIC SALARY US\$	H. ALLOW US\$	GROSS TOTAL US\$
1	C-01-2021-01	Harris Y. Yeanamie	Senior Staff	Chairman	3,200.00	400.00	3,600.00
2	C-01-2021-01	Sam G. Ta-Kruah, Jr.	Senior Staff	Treasurer	2,800.00	400.00	3,200.00
3	C-01-2021-03	Richard Z. Nyeingar	Senior Staff	Comptroller	2,600.00	400.00	3,000.00
	TOTAL				8,600.00	1,200.00	9,800.00
No	PER #	NAME OF SUPPORT STAFF	TYPE	TITLE	BASIC SALARY US\$	H. ALLOW	GROSS TOTAL US\$
1	C-01-2021-04	Franklin Zeagbean	Supp. Staff	Admin. Assistant	900.00	-	900.00
2	C-01-2021-06	Joyce M. Paye Saah	Supp. Staff	Accounts Technician	730.00	-	730.00
3	C-01-2021-07	Siawaytay Tuah	Supp. Staff	Logistics Officer	720.00	-	720.00
4	C-01-2021-08	Kinnay Ziambo	Supp. Staff	Media Coordinator	450.00	-	450.00
5	C-01-2021-10	Elton Mongar	Supp. Staff	Driver	450.00	-	450.00
6	C-01-2021-11	Abraham Blamo	Supp. Staff	Driver	450.00	-	450.00
7	C-01-2021-12	Raphael Vaye	Supp. Staff	Road work Supervisor	450.00	-	450.00



No	PER #	FULL NAME	TYPE	TITLE	BASIC SALARY US\$	H. ALLOW US\$	GROSS TOTAL US\$
8	C-01-2021-13	Lester Gbalon	Supp. Staff	Receptionist	200.00	-	200.00
9	C-01-2021-14	Mevina Flomo	Supp. Staff	Janitor	200.00	-	200.00
TOTAL					4,550.00	-	4,550.00

Appendix 5b: No Contracts for PMC Security

No	PER #	FULL NAME	TYPE	TITLE	BASIC SALARY US\$	DAYS WORK	D/RATE	GROSS SAL. US\$
1	C-01-2021-1	Albert G. Paye	Contractor	Chief Security	200.00	26	7.69	200.00
2	C-01-2021-2	Peter Gommiah	Contractor	Security	100.00	26	3.85	100.00
3	C-01-2021-3	Peter Sacklo	Contractor	Security	100.00	26	3.85	100.00
4	C-01-2021-5	Marshall Blegaye	Contractor	Security	100.00	26	3.85	100.00
5	C-01-2021-6	Amos Martin	Contractor	Security	100.00	26	3.85	100.00
6	C-01-2021-7	Morris Beahn	Contractor	Security	100.00	26	3.85	100.00
7	C-01-2021-8	Cyrus David	Contractor	Security	100.00	26	3.85	100.00
8	C-01-2021-9	Alex Teo	Contractor	Security	100.00	26	3.85	100.00
9	C-01-2021-10	Emmanual Waatuah	Contractor	Security	100.00	26	3.85	100.00
10	C-01-2021-11	Prince Nathan	Contractor	Security	100.00	26	3.85	100.00
11	C-01-2021-12	Emmanuel Jackson	Contractor	Security	100.00	26	3.85	100.00
12	C-01-2021-13	Thomas Karyea	Contractor	Security	100.00	26	3.85	100.00
13	C-01-2021-14	Daniel Tommy	Contractor	Security	100.00	26	3.85	100.00
14	C-01-	Stanlay T.	Contractor	Security	100.00	26	3.85	100.00

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No	PER #	FULL NAME	TYPE	TITLE	BASIC SALARY US\$	DAYS WORK	D/RATE	GROSS SAL. US\$
	2021-4	Kanweah						
TOTAL					1,500.00		57.69	1,500.00

Appendix 5c: No Contracts for PMC Volunteer Staff

No	PER #	FULL NAME	TYPE	TITLE	BASIC SALARY	LOCATION	DAYS WORK	D/RATE	GROSS SAL.
1	C-01-2022-1	Prince N. Tokpa	Contractor	Log Assistant	200.00	District#4	26	7.69	200.00
2	C-01-2022-2	Alex Beah	Contractor	Tyreman	200.00	District#4	26	7.69	200.00
3	C-01-2022-3	Lawrence Gono	Contractor	Operator -Dozer	375.00	District#4	26	14.42	375.00
4	C-01-2022-4	D. Lawrence Glaywon	Contractor	Helper -Dozer	100.00	District#4	26	3.85	100.00
5	C-01-2022-5	Romeo S. Dolo	Contractor	Operator-Backhoe	375.00	District#4	26	14.42	375.00
6	C-01-2022-6	Phedescio S. Weanquoni	Contractor	Helper-Backhoe	100.00	District#4	26	3.85	100.00
7	C-01-2022-7	Samuel Lonpea	Contractor	Operator -MG	375.00	District#4	26	14.42	375.00
8	C-01-2022-8	Alex Pomola	Contractor	Helper-MG	100.00	District#4	26	3.85	100.00
9	C-01-2022-9	Armstrong Z. Flomo	Contractor	Operator-Truck	200.00	District#4	26	7.69	200.00
10	C-01-2022-10	Philip Gontee	Contractor	Helper -Truck	100.00	District#4	26	3.85	100.00
TOTAL					2,125.00				2,125.00

Appendix 6a: Payment without Evidence of Adequate Supporting Document – July 2018 to Dec. 2018

Date	Name of Payee	Description	Check Num	Amount US\$
07/23/2018	LBDI	Salary as honorarium arrear to PMC Staff and Support staff for the month of January 2018(Chkv#859)	322922	7,605.00
07/23/2018	LBDI	Payment as honorarium to PMC Staff and support staff for the month Feb 2018 (chkv#860)	322923	7,605.00
07/23/2018	LBDI	Payment of Honorarium arrear to PMC -Staff and Support staff for the month of June 2018 (Chk#861)	322927	7,605.00



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Date	Name of Payee	Description	Check Num	Amount US\$
07/23/2018	LBDI	Payment as honorarium to PMC Staff and Support Staff for the month March 2018(chk#862)	322924	7,605.00
07/23/2018	LBDI	Salary arrear payment for PMC Staff and support staff for the month of April 2018 (chkv#863)	322925	7,605.00
07/23/2018	LBDI	Payment arrear as Honorarium to PMC Staff and Support Staff for the month of May 2018(CHKV#864)	322926	7,605.00
07/23/2018	LBDI	Salary arrear payment to PMC Emergency Road workers for the month of Nov. and Dec. 2017 (Chk#871)	322919	2,671.15
07/23/2018	LBDI	Salary arrear payment to PMC emergency Road Workers for the months of Feb and March 2018(chk#873)	322921	2,134.03
07/23/2018	LBDI	Salary arrear payment for PMC Mechanic for the months of Nov. 2018 (Chkv#874)	322928	2,734.91
07/23/2018	LBDI	Salary arrear payment to PMC Mechanic for the month of March 2018 (CHKV#878)	3229232	1,166.92
07/23/2018	LBDI	Salary arrear payment to PMC Mechanic for the months of Dec. 2017(CHKKV#875)	322929	1,506.39
07/23/2018	LBDI	Salary arrear payment to PMC Mechanic for the month of Jan 2018 (chkv#876)	322930	1,602.50
07/23/2018	LBDI	Salary arrear payment to PMC Mechanic for the month of February 2018 (Chkv#877)	322931	1,552.11
07/23/2018	LBDI	Salary arrear payment to PMC Securities for the month of March and April 2018 (CHKV#869)	3229316	2,250.00
07/23/2018	LBDI	Salary arrear payment to PMC Securities for the month of Jan and Feb 2018(CHKV#868)	3229315	2,340.00
07/23/2018	LBDI	Salary arrear payment to PMC Securities for the month of Nov. and Dec. 2017 (CHKV#867)	3229314	2,340.00
07/23/2018	LBDI	Salary arrear payment to PMC Securities for the month May and June 2018 (CHKV#870)	3229317	2,340.00
07/23/2018	LBDI	Salary arrear payment to PMC emergency Road workers for the month of Jan 2018 (CHKV#872)	322920	1,903.84
07/23/2018	LBDI	Six months arrear payment to Nimba County Scrap committee from Nov 2017 to April 2018 (Chk#882)	322937	7,020.00
07/23/2018	LBDI	Salary arrear payment to PMC Karhla bridge workers for the month of Jan and Feb 2018(CHKV#880)	322934	3,406.44
07/23/2018	LBDI	Salary arrear payment to PMC Karhla bridge team for the month of Nov and Dec 2017(Chkv#879)	322933	2,129.70
07/23/2018	LBDI	Salary arrear payment to PMC Karhla bridge team for the month of March 2018 (CHK#881)	322935	745.20
08/22/2018	Gonpa Osund Dahn	Payment to facilitate Nimba County Council sitting 2018/2019 (chk#886)	322938	17,347.00
09/05/2018	LBDI	Salary payment to PMC Security for the month of	344429	1,242.00



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Date	Name of Payee	Description	Check Num	Amount US\$
2018		July 2018 (Chkv#962)		
09/05/2018	LBDI	Payment to PMC security guard for the month August 2018(chkv963)	344430	1,152.00
09/05/2018	LBDI	Payment representing arrear to the Nimba County scrap committee for May 2018 (Chkv#964)	344431	1,170.00
09/05/2018	LBDI	Payment of Honorarium to PMC Staff and support Staff for the months of August 2016 (CHKV#952)	344411	7,605.00
09/05/2018	LBDI	Payment of Honorarium to PMC Staff and Support for the months of July 2018 (Chkv#951)	344410	7,605.00
09/06/2018	MA-QUEEN ADM INC	Part payment of lability of fuel and lubricant for Nimba County Road work (Chkv#955)	344414	35,562.50
10/09/2018	LBDI	Payment for Honorarium to PMC Staff and Support for the month of Sept 2018 (Chkv#968)	344435	7,605.00
10/09/2018	LBDI	Salary payment for security for Sept and supplementary payroll for karhla bridge workers (CHK#970)	344436	2,049.50
11/15/2018	LBDI	Salary payment to PMC Security for oct and Karhla bridge April 2018 (Chkv#987)	00344443	1,835.65
11/15/2018	LBDI	Honorarium to PMC Staff and Support staff or October 2018 (CHKV#977)	00344442	7,605.00
11/15/2018	LBDI	Payment represents arrear to Nimba scrap committee for the month of June 2018(Chkv#981)	00344445	1,170.00
11/15/2018	LBDI	Payment to the new scrap committee member for the month of Oct. 2018 (chkv#980)	00344444	2,183.00
12/12/2018	LBDI	Honorarium to PMC Staff and Support Staff for the month of November 2018 (Chk#988)	003444452	7,605.00
12/12/2018	LBDI	Salary to PMC Security for the month of Nov. and Dec. 2018 (Chk#990)	003444454	2,700.00
12/12/2018	LBDI	Salary payment for Nimba Scrap Committee for the month of July 2018 (Chk #992)	003444455	1,170.00
12/12/2018	LBDI	Salary Payment for Nimba new scrap committee members for Nov & Dec. 2018 (Chk#993)	003444456	4,365.00
12/12/2018	LBDI	Honorarium to PMC Staff and Support Staff for the month of December 2018 (chkv#989)	003444453	7,605.00
12/24/2018	LBDI	Payment of emergency PMC road workers and Mechanic for the month of Nov. & Dec. 2018(Chk#995)	003444458	680.73
Total				201,730.57

Appendix 6b: Payment without Evidence of Adequate Supporting Document - Sept. 2020 to Aug. 2021

Date	Payee	Purpose for payment	Code	Amount US\$
11/6/2020	Richard Z.	Payment for two days pmc	602-04 - Workshop	2,890.00



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Date	Payee	Purpose for payment	Code	Amount US\$
	Nyeingar	operational orientation workshop in Ganta (Chkv#1210)	and Training	
11/6/2020	LBDI	Payment to facilitate 2020/2021 County Council Sitting as allotted in the resolution (Chkv#1208)	540-10 · County Council Sitting	53,000.00
11/6/2020	LBDI	Payment to Nimba County 2nd Scrap committee for the period of 8 months from Jan to Aug. 220(chkv#...	550-11 · Scrap Committee Stipend	17,600.00
11/6/2020	MA-QUEEN ADM INC	Final arrear payment to Adonis D. Menlor for pre-financing 2018 county meet (chkv#1206)	550-10 · Nimba County Sports	10,365.00
1/5/2021	Origin Construction Company	Final payment of retention for Yeaplay old town elementary school dist#3(chkv#1244)	570-01 · Yeaplay Old Town District #3	4,473.73
1/5/2021	Nimba County Health System	Nimba County support to the County Health Team (chkv#1240)	550-15 · Nimba Co. Health Team	20,000.00
1/5/2021	Eddie Z. Tenwah	Final payment of out of court settlement to Mr. Eddie Tenwah (chkv#1241)	540-08 · Court Settlement	7,500.00
1/5/2021	Focus Construction & Architectural Design	Final retention payment to the completion of Air Field Zone#2 elementary school project (chkv#1...	570-06 · Airfield Zone#2 Elementary Sch	3,050.09
1/5/2021	Koman Bartuah	Payment to Nimba County security council to empower local security group for keeping peace and security...	550-12 · Nimba Co. Security Council	5,000.00
1/5/2021	Saclepea City Corporation	Payment for Improvement of Sanitation condition in Saclepea City as allotted in the 2020/2021 County Council ...	540-07 · Sanitation Materials for Cities	5,000.00
1/5/2021	Sanniquellie City Corporation	Payment for improvement of sanitation in Sanniquellie city as allotted in the 2020/2021 Count...	540-07 · Sanitation Materials for Cities	5,000.00
1/5/2021	Karnplay City Corporation	Payment for improvement of Sanitation in Karnplay city as allotted in the 2020/2021 (chkv#1248)	540-07 · Sanitation Materials for Cities	5,000.00
1/5/2021	Bahn City Corporation	Payment for improvement of sanitation in Bahn city as allotted in the 2020/2021 County Counc...	540-07 · Sanitation Materials for Cities	5,000.00



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Date	Payee	Purpose for payment	Code	Amount US\$
1/31/2021	MA-QUEEN ADM INC	Part payment for pre-financing of 2019/2020 county meeting out of (\$121,464.00) as allotted in t...	550-10 · Nimba County Sports	50,000.00
3/1/2021	Tappita City Corporation	60% payment for the improvement of Sanitation in Tappita as allotted during the county sitting (...)	540-07 · Sanitation Materials for Cities	3,000.00
3/16/2021	MA-QUEEN ADM INC	Part payment (50%) for Bulk fuel for Road works and other related activities in the nine districts...	530-xx · Road Works _ Yellow Machines	143,521.88
3/16/2021	Gompa City Corporation	Payment for improvement of sanitation in Gompa City as allotted in 2020/2021 county si...	540-07 · Sanitation Materials for Cities	3,000.00
3/16/2021	Nimba County Community College	Payment to NCCC (60%) or Staff development as allotted during the 2020/2021 County Sitting (Chkv#...	550-14 · Nimba County Comm College	30,000.00
3/16/2021	Kihalil Bro. INC	Part payment of 50% for yellow machine spare parts for road works and other related project act...	530-01 · Machines Spare Parts	206,410.00
3/19/2021	TORMENTAI INC	Liability payment for assorted office supply and stationeries for PMC office use (Chkv#1393	604-05 · Stationeries Supply	1,800.00
3/19/2021	Franklin Zeagbean	Payment of six months internet subscription for pmc activities from Sept 2020 to Feb. 2021 (Chkv...	606-02 · Mobil Internet Cards	1,200.00
3/19/2021	Bob Y. Kartoe	Payment for DSA for monitoring in the nine electoral districts as allotted in the PMC operational budget	606-01 · Mobil Communication Card	1,800.00
4/2/2021	MAT-Enterprise Inc.	Payment for three pcs of HP Laptop Computers for PMC Chairman, Treasurer and Comptroller (CHK#1297	604-02 · Lap Top Computers	2,220.00
4/2/2021	Gelthur Construction Company	Payment of 1st installment (40%) (\$15,086.34 x60%) of renovation work on Supt and Dev. Supt Com...	510-01 · District #1-Bin Garr	9,051.80
4/2/2021	Tormentai Inv	Purchase of assorted Stationeries (60% of 4850) and	604-05 · Stationeries Supply	2,910.00



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Date	Payee	Purpose for payment	Code	Amount US\$
		office supplies for PMC as allotted in the 20...		
4/26/2021	Executive Construction Company	Payment of first installment (40) percent for the construction of comm. Compound in lumpa D#8 (Chkv#1364	580-01 · Flump Commissioner comp.	16,583.21
4/26/2021	Gleewills Liberia Limited	Payment for construction of clinic in Bleinpea District#7- Nimba County	510-01 · District #7- Zor-Geh, Bleinpea	7,205.76
4/26/2021	Sheruf Inc	Payment of First installment (40%) for the construction of Clinic in Kinnon in Dis\$3 (Check#1350)	510-03 · District #3 Gbarley Geh	14,672.66
4/26/2021	Trust & Faith Construction Company	Payment of First installment (40%) for the extension of Tappel Memorial High School Dis#6 (Check#01348	510-06 · District #6 Tappita	17,804.38
4/26/2021	Atlantic Engineering &Construction	Payment of First installment (40%) for the construction of Gbornipea Clinic Dis#6 (Check#01349	510-06 · District #6 Tappita	16,362.68
4/26/2021	Rural Water Supplies	Payment of First installment (40%) for the construction of hand pum in Dis#1(Check#1345	510-01 · District #1- Bin Garr	11,594.70
4/26/2021	Sheruf Inc	Payment of First installment (40%) for the construction of Clinic in Yunlay in Dis#3 (Check#1344	510-03 · District #3 Gbarley Geh	9,199.43
4/26/2021	Sheruf Inc	Payment of First installment (40%) for the construction of Clinic fencing in Lugbeyee in Dis#3(Check#1343	510-03 · District #3 Gbarley Geh	3,637.87
4/26/2021	Atlantic Engineering &Construction	Payment of First installment (40%) for the construction of whoo bridge in district #9 (Check#1343	510-09 · District #9 Yarwin Meinsonnoh	18,002.16
4/26/2021	Twah River Business Limited	Payment of First installment (40%) for the construction of payee Clinic in Dis#4 (Check#1341	510-04 · District #4 Twah River	10,799.40
4/26/2021	LIDA Liberia Limited	Payment of First installment (40%) for the construction of Mini Bridge in Dis#6 (Check#1340)	510-06 · District #6 Tappita	7,068.02
4/26/2021	LIDA Liberia	Payment of First installment	510-01 · District #1-	7,158.02



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Date	Payee	Purpose for payment	Code	Amount US\$
	Limited	(40%) for the construction of Mini Bridge in Dis#1 (Check#1338)	Bin Garr	
4/26/2021	LBDI	Honorarium to PMC Senior Staff and support staff for the month of April 2021 (Chkv#@1333)	601-01 · Salaries Payment	7,141.50
4/26/2021	LIDA Liberia Limited	Payment of 1st installment (40%) for construction of Mini bridges in district #1 (Chk#1339)	510-01 · District #1- Bin Garr	7,212.02
5/17/2021	Kihalil Bro. INC	2nd and final installment payment (50%) for yellow machine spare parts for road work (Chkv#1365)	530-01 · Machines Spare Parts	206,410.00
5/17/2021	God's William Inc	Part payment against lubricant contract for yellow machine and others (Chk#1367)	530-02 · Petroleum & Lubricants	9,400.00
5/17/2021	Joyce M. Paye	Petty cash for the month of April & May 2021 (Chkv#1369)	100-02 · Petty Cash	2,000.00
5/17/2021	Khalil Brother Inc	First installment (35%) payment of yellow machine repair and maintenance work as allotted (Chkv#1366)	530-01 · Machines Spare Parts	26,337.00
5/18/2021	United Brother Excellent Const. Company	Payment of first installment (40%) for the construction of chief Compound in Sanniquellie distri. (Chkv#1371).	540-12-Chief & Traditional Headquarter	15,280.94
5/18/2021	GBK MOTORS	Purchase of one 4x4diesel Jeep for rough road (Nissan Patrol vehicle to be use by the Superintended...Chkv#1370)	530-03 · Light Vehicle & Equipment Puch.	43,000.00
6/22/2021	Sheruf Inc	Payment of 2nd installment (30%) for fencing of clinic in Lugbeyee D#3 Nimba County (Chkv#1395)	500-01 · Yarmine Affected Community	2,105.63
6/22/2021	Menkar Construction Inc	Payment of first installment (40%) for the renovation o Zorkerseh public school in District #1, ...	510-01 · District #1- Bin Garr	2,356.57
6/22/2021	C. Quoi Gonquoi	Purchase of two (2) pcs of motor cycles (TVS) for Nimba County field assessment as allotted in th...	605-05 · Motor bike purchase	2,400.00
6/22/2021	Sheruf Inc	Payment of 2nd installment (30%) for the construction of clinic in Younlay Dist#3	510-03 · District #3 Gbarley Geh	5,274.34



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Date	Payee	Purpose for payment	Code	Amount US\$
		(Chkv# 1394		
6/22/2021	Atlantic Engineering & Construction	Payment of first installment (40%) for the construction of Mini Bridges in dis#7 (Chkv# 1390)	510-07 · District #7 Zoe Geh	7,650.24
6/22/2021	Trust & Faith Construction Company	Payment of 2nd installment (30%) for the construction of Tappah Memorial High School in Dist#6 (...)	510-06 · District #6 Tappita	9,874.48
6/22/2021	Joyce M. Paye Saah	Petty cash replenishment for PMC operations for June 2021 (Chkv# 1379)	100-02 · Petty Cash	1,000.00
6/22/2021	Sheruf Inc	Payment of 2nd installment 30% for the construction of Kinnon Clinic in District #3 (chkv#1393)	500-03 · Bin-Garr Affected Community	8,412.33
6/22/2021	Executive Construction Company	Payment of 2nd installment (30%) for the construction of Flumpa Commissioner compound in Dist#8 ...	580-01 · Fumpa Comm Compound	9,599.83
6/22/2021	Trust & Faith Construction Company	Payment of first installment (40%) for the construction of Mini bridge in Dist#4 (Chkv#1389)	510-04 · District #4 Twah River	7,716.55
6/22/2021	Rural Water Supply Sam & Gen. Company	Payment (30%) for the construction of ten hand pumps in District #1, Ganta city (Chkv#1376)	510-01 · District #1- Bin Garr	6,618.64
6/22/2021	CICA MOTORS LIBERIA INC	Purchase of one Toyota Hilux 4x4 Diesel PICK-up to be use for PMC field operation (Chkv#1402)	530-03 · Light Vehicle & Equipment Puch.	33,300.00
6/22/2021	Twah River Business Limited	Payment of first installment (40%) for the construction of Market Building in Kpairplay town in...	510-04 · District #4 Twah River	7,528.16
6/22/2021	Focus Construction & Architectual Design	Payment of first installment (40%) for the construction of Disable Center/Office in Sanniquellie...	550-13 · Disable (People Living with Dis	15,898.35
6/22/2021	Gleewills Liberia Limited	Payment of first installment (40%) for renovation of School building in Garwonpa Town District #...	510-07 · District #7 Zoe Geh	2,359.41
6/22/2021	Gleewills Liberia Limited	Payment of first installment (40%) for construction of School	510-09 · District #9 Yarwin Mehnonnoh	18,044.14



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Date	Payee	Purpose for payment	Code	Amount US\$
		in Gorkopa District #9 (Chkv#1391		
6/22/2021	Gleewills Liberia Limited	Payment of 1st installment (40%) for the construction of Clinic in Bleayeepea District #7 (Chkv#...	510-07 · District #7 Zoe Geh	15,682.39
6/22/2021	Samar Store	Liability settlement for assorted bridge materials for construction of karhla bridge-Dist#3.	570-05 · Samar Store - Karhla Bridge	9,632.07
8/3/2021	Khalil Brother Inc	Second installment (25%=18,8812.5) and 3rd i installment (20%=15,000) for yellow machine repair a...	530-01 · Machines Spare Parts	33,862.50
8/16/2021	Bob Y. Kartoe	Payment for six days (6) project validation and inspection tour in the nine (9) electoral distr...	602-01 · Travelling and Accommodation	9,705.60
8/16/2021	MA-QUEEN ADM INC	Final payment (50%) for bulk fuel for road works and other related activities in the nine electro...	530-02 · Petroleum & Lubricants	143,521.88
8/16/2021	CICA MOTORS LIBERIA INC	Purchase off three (3) Toyota Hilux 4x4 Diesel pickup for the County Authorities for road works ...	530-03 · Light Vehicle & Equipment Puch.	99,900.00
8/16/2021	God's William Inc	Final payment for Lubricant for road work contract (Chkv#1428)	530-02 · Petroleum & Lubricants	7,900.00
8/17/2021	Gelthur Construction Company	Second installment (30%) for renovation of both superintendent and Dev. Supt compound for 2020/2...	540-15 · Renovation of Supt Compound	8,505.31
8/18/2021	United Brother Excellent Const. Company	Payment of 2nd installment (30%) for construction of Chief compound in Sanniquellie city distric...	510-02 · District #2 Sanniquellie Mahn	6,829.99
TOTAL				1,531,340.66

Appendix 6c: Payment without Evidence of Adequate Supporting Document - Sept. 2020 to Aug. 2021

Date	Payee	Purpose for Payment	Check No.	Amount L\$
3/1/20 21	Tappita City Corporation#2	40% Payment for the improvement of sanitation in Tappita city as allotted during the 2020/2021 co...	540-07 · Sanitation Materials for Cities	345,804.00
3/16/2 021	Gompa City Corporation#2	Payment (40%) for the improvement of sanitation in Ganta	540-07 · Sanitation	345,804.00



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Date	Payee	Purpose for Payment	Check No.	Amount L\$
		City as allotted during the 220/2021...	Materials for Cities	
3/16/2021	Nimba County Community College #2	Payment to NCCC for Staff development as allotted during the 2020/2021 county sitting (Chkv#1066)	550-14 · Nimba County Comm College	3,458,040.00
4/2/2021	Gelthur Construction Company #2	Payment of 1st installment (40%) (\$15,086.34 x40%) or renovation work on Supt and Dev. Supt Com...	54-15 - Renovation of Supt Compound	1,043,975.42
4/2/2021	TORMENTAI INC#2	Purchase of assorted Stationeries and office supplies for PMC as allotted in the 2020/2021 budget...	604-05 · Stationeries Supply	335,620.00
6/21/2021	Menkar Construction Inc#2	Payment of first installment (40%) for the renovation o Zorkerseh public school in District #1, ...	510-01 · District #1- Bin Garr	370,224.00
6/22/2021	Sheruf Inc#2	Payment of 3rd installment (30%) for fencing of clinic in Lugbeyee District #3 (Chkv#1124)	500-01 · Yarmine Affected Community	203,686.62
6/22/2021	Sheruf Inc#2	Payment of 2nd installment (30%) for the construction of clinic in Younlay Dist#3 (Chkv#1123)	510-03 · District #3 Gbarley Geh	515,082.31
6/22/2021	Trust & Faith Construction Company#2	Payment of 2nd installment (30%) for the construction of Tappeh Memorial High School in Dist#6 (...)	510-06 · District #6 Tappita	981,620.83
6/22/2021	Executive Construction Company #2	Payment of 2nd installment (30%) for the construction of Flumpa Commissioner compound in Dist#8 ...	580-01 · Fumpa Comm Compound	928,504.62
6/22/2021	Water Supply Sam & Gen. Comp	Payment for the construction of ten hand pumps in District #1,Ganta city (Chkv#1116)	510-01 · District #1- Bin Garr	645,883.00
6/22/2021	Right Vision General Cont & Furniture #2	Payment of retention for the completion of Garplay commissioner compound in District #4 (chkv#1117)	608-01 · General Claims	76,787.20
6/22/2021	Gleewills Liberia Limited#2	Payment of first installment (40%) for the renovation of School in Garwonpa town district #7 (Chk...	510-07 · District #7 Zoe Geh	269,601.92
6/22/2021	Samar Store2	Liability settlement for assorted bridge materials for construction of karhla bridge Dist#3..	570-05 · Samar Store - Karhla Bridge	1,100,625.00
7/19/2021	Sheruf Inc#2	Payment of 2nd installment 30% for the construction of Kinnon Clinic in District #3 (chkv#1122)	500-03 · Yarmine Affected Community	821,532.19
8/16/2021	Bob Y. Kartoe#2	Payment of daily sustenance's	602-01 ·	515,000.00



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Date	Payee	Purpose for Payment	Check No.	Amount L\$
021		allowance (DSA) for County Adm. and PMC in Monrovia	Travelling and Accommodation	
8/17/2021	Bob Y. Kartoe#2	Payment for six days (6) project validation and inspection tour in the nine (9) electoral distr...	602-01 · Travelling and Accommodation	1,105,920.77
8/17/2021	Gelthur Construction Comprny #2	Second installment (30%) for renovation of both superintendent and Dev. Supt compound for 2020/2...	540-15 · Renovation for Supt Compound	825,899.00
8/23/2021	United Brother Excel. Const. Company#2	Payment of 2nd installment (30%) for construction of Chief compound in Sanniquellie city distruc...	510-02 · District #2 Sanniquellie Mahn	778,255.51
TOTAL				14,667,866.39

Appendix 6d: Payment without Evidence of Adequate Supporting Document for Sept. 2021 to Aug. 2022

Date	Payee	Purpose for Payment	Check No.	Amount US\$
09/20/2021	Trust & Faith Construction Company	Payment (60% of third installment (20%) of contract for Tappeh Memorial High Scholl Extension in...	510-06 · District #6 Tappita	5,727.07
09/20/2021	Africa Methodist Episcopal	Payment of financial aid to Nimba Student at African Methodist Epis University for students at @...	560-02 · Scholarship Payment	442.00
09/20/2021	LIDA Liberia Limited	Payment of 2nd installment for construction of Mini Bridges in district #1 (Chkv#1458)	510-01 · District #1- Bin Garr	3,533.88
09/20/2021	Atlantic Engineering & Construction	Payment of 2nd installment 30% for the construction o Gbarnipea Clinic in District \$6 (Chkv#1450)	580-03 · Gbarnipea Clinic Project - D#6	8,017.72
09/20/2021	NICORA	Full payment of NICORA for construction of Nimba County Radio Station in Sanniquellie city (Chkv...	550-02 · NICORA	18,000.00
09/20/2021	Twah River Business Limited	Payment of 2nd installment for construction of clinic in Gbor Payee District #4 (Chkv#1461)	510-04 · District #4 Twah River	5,291.70
09/20/2021	Sanniquellie Mahn Cons. Firm	Advance payment (60%) for construction of four mini bridges in Electoral Dist.#2 (Chkv#1459)	510-02 · District #2 Sanniquellie Mahn	4,653.84
09/20/2021	Menkar Construction Inc	Payment of 2nd installment 30% for renovation of Zorkerseh public School in Ganta (Chkv#1143)	510-01 · District #1- Bin Garr	1,767.00
09/20/2021	Focus Construction & Architectural Design	Payment of 2nd installment for construction of Disable Center in Sanniquellie Ciityn Nimba Count...	550-13 · Disable (People Living with Dis	7,190.70



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Date	Payee	Purpose for Payment	Check No.	Amount US\$
09/30/20 21	Rural Water Supply Sam & Gen. Company	Payment (60%) of 3rd installment (20%) for the construction of ten hand pump in District #1 (Chk...	510-01 · District #1- Bin Garr	3,768.28
12/13/20 21	Nimba Community College	Payment of financial Aid to Nimba Students from Dst#1 from GUMHS (Chkv#1468	560-02 · Scholarship Payment	4,032.00
12/13/20 21	Gelthur Construction Company	Payment of 3rd installment (20% (for renovation of both Superintendent and Dev Supt. compound (...	540-15 · Renovation for Supt Compound	4,903.60
12/13/20 21	Atlantic Engineering &Construction	Reimbursement if over tax deduction from first installment payment for construction of Gbarnipea...	-SPLIT-	3,056.65
12/13/20 21	Gleewills Liberia Limited	Payment of 2nd installment (30%) for the construction of clinic in Blehyyeepea Town of #7 (chkv#1...	510-07 · District #7 Zoe Geh	7,057.07
01/26/20 22	MAT INTERPRISE INC	Payment of stationery and office materials for Nimba county Administration (Chkv#1481)	540-04 · Stationeries & Supply	2,500.00
01/26/20 22	Nimba Community College	Payment of financial aid to Nimba Students at NCCC as allotted in the 2020/2022 County sitting (...	560-02 · Scholarship Payment	385.00
01/26/20 22	Baptist Seminary	Payment of financial aid to Nimba students at Baptist Seminary for district #1 as allotted in ...	560-02 · Scholarship Payment	250.00
01/26/20 22	Focus Construction & Architectural Desig#	Payment of 3rd installment (20%) for construction of people living with disability office in san...	550-13 · Disable (People Living with Dis	4,758.97
03/17/20 22	United Brother Excellent Const. Company	Payment of 3rd installment (30%) for the construction of chief compond in Sanniquellie city diztr...	540-12 · Chief & Traditional Headquarter	4,576.73
03/17/20 22	sanniquellie Mahn Cons. Firm	Payment of (30%) for the construction of four (4) mini bridges in electoral district #2, sanniq...	510-02 · District #2 Sanniquellie Mahn	3,490.48
05/17/20 22	Atlantic Engineering &Construction	Payment of second installment (30%) for the construction of whoo bridges in district #9(chkv#1168	510-09 · District #9 Yarwin Mehnonsoh	8,776.08
05/17/20 22	LIDA Liberia Limited	Payment of 3rd installment (20%) for construction of mini bridges in District #1 plus bal. tax w...	510-01 · District #1- Bin Garr	2,704.51
05/17/20 22	LIDA Liberia Limited	Payment of 3rd installment (30%) for construction of mini bridges in District #6 plus bal. tax w...	510-06 · District #6 Tappita	3,799.06
05/17/20 22	Focus Construction & Architectural Desig#	Payment of first installment (40%) for construction of mini bridges in district #8, (Chkv#1497	510-08 · District #8 Saclepea Mahn	4,703.40



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Date	Payee	Purpose for Payment	Check No.	Amount US\$
08/16/2022	Atlantic Engineering & Construction	Payment for the completion of mini bridges in Fledin and Miaplay in district # 7 (2nd installment...	510-07 · District #7 Zoe Geh	3,442.61
12/17/2021	MA-QUEEN ADM INC	Part payment of liability for prefinancing of NIImba Team in the National County sport meet 2019...	102-01 · Central Bank of Liberia	22,000.00
12/17/2021	God's William Inc	Part payment of liability for prefinancing of Nimba Team in the National County Sports meets 2...	102-01 · Central Bank of Liberia	75,000.00
TOTAL US\$				213,828.35

Appendix 6e: Payment without Evidence of Adequate Supporting Document for Sept. 2021 to Aug. 2022

Date	Payee	Purpose for Payment	Check No.	Amount L\$
09/20/2021	Rural Water Supply Sam & Gen. Comp	Payment (40%) of 3rd installment (20%) for the construction of ten hand pump in District #9 (Chkv...	510-01 · District #1- Bin Garr	31,718.82
09/20/2021	Trust & Faith Construction Company#2	Payment (40%) of third installment (20%) contract for Tappeh Memorial High Extension (Chk# 1139)	510-06 · District #6 Tappita	656,131.55
09/20/2021	LIDA Liberia Limited#2	Payment of 2nd installment (40%) for construction of Mini Bridges in district #9 (Chkv# 1458)	510-01 · District #1- Bin Garr	404,804.85
09/20/2021	Atlantic Engineering & Construction #2	Payment (40%) of 2nd installment (30%) for the construction o Gbarnipea Clinic in District \$6 (...)	580-03 · Gbarnipea Clinic Project - D#6	918,563.00
09/20/2021	NICORA#2	Full payment to f NICORA (40%) for construction of NIMBA County Radio Station in Sanniquellie ci...	550-02 · NICORA	2,062,200.00
09/20/2021	Twah River Business Limited#2	Payment of 2nd installment (40%) for construction of clinic in Gbor Payee District #4 (Chkv#1461)	510-04 · District #4 Twah River	606,252.43
09/20/2021	Sanniquellie Mahn Cons. Firm#2	Advance payment (40%) for construction of four mini bridges in Electoral Dist.#2 (Chkv#1459)	510-02 · District #2 Sanniquellie Mahn	533,174.80
09/20/2021	Menkar Construction Inc#2	Payment of 2nd installment 30% for renovation of Zorkerseh puublic School in Ganta (Chkv#1143)	510-01 · District #1- Bin Garr	202,440.68
09/20/2021	Focus Construction & Architctual Desg#2	Payment of 2nd installment for construction of Disable Center in Sanniquellie Clityn Nimba Count...	550-13 · Disable (People Living with Dis	823,814.53



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Date	Payee	Purpose for Payment	Check No.	Amount L\$
09/20/2021	Liberia Reenue Authority#2	Payment of tax withholding from Contractor's labour cost for ongoing and finished project in Nimba...	510-10 · Contractor Labour tax	1,388,828.85
12/13/2021	Ganta United Methodist High School	Payment of financial Aid to Nimba Students from Dst#1 from GUMHS (Chkv#1157)	560-02 · Scholarship Payment	74,600.00
12/13/2021	University of Liberia#2	Payment of financial aid to Nimba Students at UL from district #1 (Chkv#1156	Chkv#1156	47,600.00
12/13/2021	Gleewills Liberia Limited#2	Payment of 2nd installment (30%) for the construction of clinic in Blehyeepea Town of #7 (chkv#1...	510-07 · District #7 Zoe Geh	673,715.33
12/13/2021	Gelthur Construction Company #2	Payment of 3rd installment 20% for the renovation of both superintendent and Dev. Supt compound ...	540-15 · Renovation for Supt Compound	468,078.99
01/26/2022	Focus Construction & Architectural Desg#2	Payment of 3rd installment (20%) for construction of people living with disability office in san...	550-13 · Disable (People Living with Dis	453,752.68
03/17/2022	Sanniquellie Mahn Cons. Firm#2	Payment of 30% for the construction of four mini bridges in election district #2 40%) (Chkv1164)	510-02 · District #2 Sanniquellie Mahn	357,821.19
03/17/2022	United Brother Excel. Const. Company#2	Payment of (20%) for construction of chief compound in Sanniquellie city district #2 (chkv1165)	540-12 · Chief & Traditional Headquarter	469,125.64
05/17/2022	Atlantic Engineering &Construction #2	Payment of second installment (30%) for the construction of whoo bridges in district #9(chkv#1168	510-09 · District #9 Yarwin Mehnonnoh	474,087.04
05/17/2022	Focus Construction & Architectural Desg#2	Payment of first installment (40%) for construction of mini bridges in district #8, (Chkv#1167)	510-08 · District #8 Saclepea Mahn	884,599.60
05/17/2022	LIDA Liberia Limited#2	Payment of 2nd installment for mini bridges iin district #6 =, Nimba County (chkv#1172)	510-06 · District #6 Tappita	272,604.59
05/17/2022	LIDA Liberia Limited#2	Payment of 3rd installment (20%) for construction of mini bridges in district #1 plus withholding...	510-01 · District #1- Bin Garr	382,933.09
08/16/2022	Atlantic Engineering &Construction	Payment of 2nd Installment for the completion of mini bridges in Fledin and Miaplay Dis#7 (Chk#1261	510-07 · District #7 Zoe Geh	348,850.00



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Date	Payee	Purpose for Payment	Check No.	Amount L\$
	#2			
TOTAL				12,535,697.66

Appendix 6f: Payment without Evidence of Adequate Supporting Document Sept. 2022 to Aug. 2023

Date	Payee	Purpose for Payment	Check No.	Amount US\$
2/21/2023	God's William Inc	Final arrear payment for financing 2020/2021 County meet (Chkv#1513)	Chkv#1513	91,677.00
2/21/2023	MA-QUEEN ADM INC	Financial arrear payment for pre-financing 2021/2022 county meet (chkv#1514)	chkv#1514	199,960.87
2/21/2023	MA-QUEEN ADM INC	Final arrear payment for pre-financing of 2022/2023 county meet (chkv#1510)	chkv#1510	177,033.84
2/21/2023	MA-QUEEN ADM INC	Payment for pre-financing of 2019/2020 county sport meet (chkv#1509)	chkv#1509	80,000.00
2/21/2023	God's William Inc	Fina payment for lubricant to pmc road work done in 2022 as allocated i the caucus 2023 resolution...	530-02 · Bulk Fuel & Lubricants	5,260.00
2/21/2023	Gelthur Constructi on Company	Payment of 10% retention for renovation work on both the Superintendent and Development Supt com...	540-15 · Renovation for Supt Compound	4,106.83
2/21/2023	Sheruf Inc	Payment of third installment (20%) for construction of Younlay Clinic in District #3) chkv#1519)	chkv#1519	5,008.57
3/30/2023	Sheruf Inc	Payment of third installment (20%) for construction o Kinon Clinic in District #3 Nimba County (...)	510-03 · District #3 Gbarley Geh	7,988.45
3/30/2023	Sheruf Inc	Payment of third installment (20%) for construction of Lugbahyee Clinic fencing in District #3 Ni...	510-03 · District #3 Gbarley Geh	1,980.62
8/7/2023	Executive Constructi on Company	Payment of retention (10%) for construction of Flumpa commission compound in district \$8 (chkv\$1527)	chkv\$1527	2,708.59
8/7/2023	Twah River Business Limited	Payment of second installment (30%) for construction of Kpairplay Market in district #4 (Chkv#1533)	Chkv#1533	3,381.79
8/7/2023	LIDA Liberia	Payment of third installment (20%) for construction of mini bridges in District	510-06 · District #6 Tappita	2,297.11



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Date	Payee	Purpose for Payment	Check No.	Amount US\$
	Limited	#6 Nimba County...		
8/7/2023	LIDA Liberia Limited	Payment of second installment (30%) for construction of mini bridges in district #3 Nimba vounty...	510-03 · District #3 Gbarley Geh	3,480.75
9/19/2022	Executive Constructi on Company	Payment of 3rd installment (20%) for construction of Flumpa Commission compound Dist#8 (Check#1506)	Check#1506	5,417.18
9/19/2022	Gleewills Liberia Limited	Payment of 2nd phase for the completion of mini bridges in Guotiyee and Nyounkiayee in District...	500-08 · Mehnpea Mehn Affected Community	3,512.81
8/7/2023	Trust & Faith Constructi on Company	Payment of 3rd installment (20%) for construction of mini bridges in District \$4(chkv#1534)	chkv#1534	3,858.27
Total				597,672.68

Appendix 6g: Payment without Evidence of Supporting Document Sept. 2022 to Aug. 2023

Date	Payee	Purpose for Payment	Check No.	Amount L\$
09/19/2022	Executive Construction Company#2	Payment of 3rd installment (20%) for construction of Flumpa Commission compound Dist#8 (Check#1266)	510-06 · District #6 Tappita	555,694.73
09/19/2022	Gleewills Liberia Limited#2	Payment of 2nd phase for the completion of mini bridges in District#9 (40%) Chkv#1262)	510-09 · District #9 Yarwin Mehnsonnoh	355,964.54
12/12/2022	Gleewills Liberia Limited#2	Payment of 3rd installment (20%) for the construction of 3 mini bridges in Dist. #9 (Chkv#1268)	510-09 · District #9 Yarwin Mehnsonnoh	599,375.39
12/12/2022	Trust & Faith Construction Company#2	Payment of 2nd installment (30%) for the construction of 3 mini bridges in district #4 (chkv1269	510-04 · District #4 Twah River	888,714.68
01/16/2023	LBDI#2	Payment to Nimba County Road workers for work done in district #3,4,5 & 7 and machinic for the o...	530-06 · Workers Wags Payment	2,069,109.30
02/21/2023	LBDI#2	Final payment for lubricant for road works done in Nimba Count as resolute in 2020/2021 County ...	530-02 · Bulk Fuel & Lubricants	805,064.00
08/07/2023	Trust & Faith Construction Company#2	Payment of retention (10%) for completion of Tappah Memorial High School in Dist. #6 Nimba Count...	510-06 · District #6 Tappita	885,119.33
08/07/2023	LIDA Liberia Limited#2	Payment of second installment payment (20%) for construction of Mini bridge in Dist. #6 Nimba Cou...	510-06 · District #6 Tappita	284,013.00



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Date	Payee	Purpose for Payment	Check No.	Amount L\$
08/07/2023	Executive Construction Company #2	Payment of retention (10%) for construction of Flumpa commission compound in Dis#8	510-01 · District #1- Bin Garr	334,891.00
08/07/2023	LIDA Liberia Limited#2	Payment of second installment payment (30%) for construction of mini bridges in Dis#3 (chkkv#1279)	510-01 · District #1- Bin Garr	430,359.93
08/07/2023	Twah River Business Limited#2	Payment of second installment (30%) for construction of kainplay market in Ditriect #4 Nimba coun...	510-xx · Electoral District Projects	418,123.27
Total				7,626,429.17

Appendix 7: Contribution or Financial Aid to Institutions Sept. 2020 to Aug. 2021

Date	Payee	Purpose for payment	Check No.	US\$
04/02 /21	Liberia International Christian College	Payment of financial aid to Nimba Student at LICC for D#2,3,4&8 representing electoral district ...	560-02 · Scholarship Payment	2,650.00
04/02 /21	Post Academy High School	Payment of financial aid to Nimba Student at Post Academy for D#2, representing electoral distr...	560-02 · Scholarship Payment	780.00
04/02 /21	Sanniquellie Central High	Payment of financial aid to Nimba Students at SCH for D#2r for 2020/2021 budget (Chkv#1318	Chkv#1318	690.00
04/02 /21	LEVI H. Martin High School	Payment of financial aid to Nimba Students at Levi Martin High School for D#2r for 2020/2021 budgetChkv#1325)	Chkv#1325	675.00
04/02 /21	Shirley Memorial High School	Payment of financial Aid to Nimba Student at SMHS District #2 representing electoral district Fi...	560-02 · Scholarship Payment	575.00
04/02 /21	St. Mary Catholic School	Payment of financial Aid to Nimba Student St. Mary Catholic Sch. District #2 representing electoral district Fina...	560-02 · Scholarship Payment	675.00
04/02 /21	Nimba County Community College	Payment of financial Aid to Nimba Student NCCC District #2 ,3,4,6, representing electoral distr...	560-02 · Scholarship Payment	7,603.00
04/02 /21	BONG COUNTY TECHNICAL COLLEGE	Payment of financial aid to Nimba Students at BTC for district #3 representing electoral district...	560-02 · Scholarship Payment	330.00
04/02 /21	University of Liberia	Payment of financial aid to Nimba Students at UL for district #2, 4, & 6 representing elector...	560-02 · Scholarship Payment	1,060.00
04/02 /21	ADVENTIST UNIVERSITY OF WEST AFRICA	Payment of financial Aid to Nimba Students at AUWA for Disttrict#3,4,8 representing elect. distr...	560-02 · Scholarship Payment	2,600.00
04/02	Liberia Dujor	Payment of financial Aid to Nimba Students at	560-02 ·	250.00



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Date	Payee	Purpose for payment	Check No.	US\$
/21	Technical College	Dujar S. College for District#3, representing elec...	Scholarship Payment	
04/02 /21	Barshell University	Payment of financial Aid to Nimba Students at Bardhell University for District#3, representing...	560-02 · Scholarship Payment	2,225.00
04/02 /21	Monrovia Bible College	Payment of financial Aid to Nimba Students at Monrovia Bible college or District# 2,3,4,6 &8...	560-02 · Scholarship Payment	2,285.00
04/02 /21	LICESESS MOBILE TEACHER TRAINING COLLEGE	Payment of financial Aid to Nimba Students at LICOCESS for District# 3, representing elect. dis...	560-02 · Scholarship Payment	250.00
04/02 /21	AFRICA METHODIST EPISCOPAL	Payment of financial Aid to Nimba Students at AMEZU for District# 2, 3,4,6, & 8 representing ...	560-02 · Scholarship Payment	1,325.00
04/02 /21	SMYTH INSTITUTE OF MGT & TECHNOLOGY	Payment of financial Aid to Nimba Students at Smyth Institute for D#2,3,6,&8 representing elect...	560-02 · Scholarship Payment	1,580.00
04/02 /21	AFRICA METHODIST EPISCOPAL ZION UNI.	Payment of financial aid to Nimba district 2,3, &8 representing Elect. district and Affected com...	560-02 · Scholarship Payment	1,875.00
04/02 /21	STALLA MARIS POLYTECHNIC	Payment of financial aid to Nimba Student at SMP for district 2,3,4,6 representing elect.district...	560-02 · Scholarship Payment	2,315.00
04/02 /21	United Methodist University	Payment of financial aid to Nimba Student at UMU for district 2,4,6 & 8 representing elect.dis...	560-02 · Scholarship Payment	3,950.00
04/02 /21	starz College of Science & Technology	Payment of financial aid to Nimba Student at STARZ University for district 2,3, 4. & 8 represent...	560-02 · Scholarship Payment	1,810.00
04/02 /21	BLUE CHREST UNIVERSITY	Payment of financial aid to Nimba Student at STARZ University for district ,3, representing ele...	560-02 · Scholarship Payment	500.00
04/02 /21	Net Liberia Vocational Training	Payment o financial aid to Nimba Students from District #6 (Chkv#1329	Chkv#1329	75.00
04/02 /21	Media Aid Foundation	Payment o financial aid to Nimba Students from District #4 (Chkv#1329	Chkv#1329	100.00
04/02 /21	African Methodist Epis. Zion University	Payment o financial aid to Nimba Students from District #7 (Chkv#1356	Chkv#1356	75.00



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Date	Payee	Purpose for payment	Check No.	US\$
04/02 /21	Tubman University	Payment o financial aid to Nimba Students from District #2 (Chkv#1313)	Chkv#1313	130.00
04/02 /21	African Bible College	Payment o financial aid to Nimba Students from District #2 (Chkv#1308	Chkv#1308	450.00
04/02 /21	Cencil University	Payment o financial aid to Nimba Students from District #3 (Chkv#1302	Chkv#1302	200.00
04/26 /21	African Methodist Epis. Zion University	Payment of financial aid to Nimba Students of Distict# (Check #1363	Check #1363	75.00
04/26 /21	Nimba County Community College	Payment of financial aid to Nimba Students from Distict# 1& 9 (Check #1362	Check #1362	3,056.97
04/26 /21	Barshell University	Payment of financial aid to Nimba Students of Distict#9 (Check #1361	Check #1361	1,230.00
04/26 /21	Barshell University	Payment of financial aid to Nimba Students of Distict#7(Check #1359	Check #1359	750.00
04/26 /21	LIBERIA International Christian College	Payment of financial aid to Nimba Students of Distict#7(Check #1359	Check #1359	504.00
04/26 /21	Nyamehto Kieppeh	Compensation payment and office supplies to District#8 Scholarship Committee (Chkv#1355	602-06 Scholarship Committee operation	280.00
04/26 /21	Cepres Liberia Inc	Payment of financial aid to Nimba Students of Distict#7(Check (1357)	Chkv#1355	150.00
04/26 /21	Cepres Liberia Inc	Payment of financial aid to Nimba Students at Cepress from Distict #7 (Chkv#1092	Chkv#1092	150.00
04/26 /21	Itoka Quoi2	Compensation and office supplies payment to District #9 scholarship committee (Chkv#1332	Chkv#1332	250.00
05/13 /21	Esther Bakon School of Nursing	Payment of financial aid to Nimba Students from District #4 (CHKV#1299)	ChkV#129 9	225.00
05/17 /21	Isaac N. Zodah	Compensation/ facilitation fees payment to District #3 scholarship Committee (Chkv#1372	Chkv#1372	750.00
05/17 /21	Baptist Seminary	Payment of financial Aid to Nimba Students at Baptist Seminar for District#4 students 2020 (Chkv#1373)	Chkv#1373	155.00
05/18 /21	Cottington University	Financial aid to Nimba student at Cottington University (chkv#1301)	Chkv#1301	4,582.00
06/22 /21	Madison Dahn	Payment of international scholarship fees for student attending in Sierraleone as allotted in D#...	560-02 Scholarship Payment	1,560.00



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Date	Payee	Purpose for payment	Check No.	US\$
06/22 /21	Robert S. Sonwarbi	Payment of international scholarship fees for student attending in Sierraleone as allotted in D#...	560-02 · Scholarship Payment	1,560.00
06/22 /21	Betty G. Parkerson	Payment of compensation to District #2 - Scholarship committee (Chkv#1386)	Chkv#1386	1,080.00
07/02 /21	Cepres University	Payment of financial Aid to Nimba Students at Cepress University for Distrrict#3&8, representing...	560-02 · Scholarship Payment	1,750.00
08/16 /21	United Methodist University	Payment of financial aid UMU or District #5 students for 2020/2021 budget (Chkv#1436)	Chkv#1436	363.00
08/17 /21	University of Liberia	Payment of financial aid UL or District #5 students for 2020/2021 budget (Chkv#1432	Chkv#1432	90.00
08/17 /21	Liberia International Christian College	Payment of financial aid LICC for District #5 students for 2020/2021 budget (Chkv#1429	Chkv#1429	726.00
08/17 /21	Starz College of Science & Technology	Payment of financial aid to Staxz college for District #5 students for 2020/2021 budget (Chkv#1434	Chkv#1434	150.00
08/17 /21	Bong Technical College	Payment of financial aid to Bong Technical college for District #5 students for 2020/2...	560-02 · Scholarship Payment	150.00
08/17 /21	Savation Army	Payment of financial aid to Salvation Army for District #5 students for 2020/2021 budget (Chkv...	560-02 · Scholarship Payment	121.00
08/17 /21	Nimba County Community College	Payment of financial aid to NCCC for District #5 students for 2020/2021 budget (Chkv#1431	Chkv#1431	330.00
08/17 /21	Barshell University	Payment of financial aid to Bashell University for District #5 students for 2020/2021 budget ...	560-02 · Scholarship Payment	484.00
08/17 /21	Monrovia Bible College	Payment of financial aid to MBC for District #5 students for 2020/2021 budget (Chkv#11438	Chkv#1143 8	605.00
08/17 /21	Cepres Liberia Inc	Payment of financial aid to Cepress for District #5 students for 2020/2021 budget (Chkv#1436	Chkv#1436	847.00
08/23 /21	Symthe Institute of Mgt & Technology	Payment of financial aid to Symth Institute or District #5 students for 2020/2021 budget (Chkv#...	560-02 · Scholarship Payment	271.00
Total				59,277.97



Appendix 8: Fixed Assets Register

No	Asset Name/Description	Assets Code	Serial Number (where applicable)	Date of purchase	Date Asset was Turned over	Fully depreciated in line with GOL/PFM? Yes or No	Disposed in line with GSA Act/Processes? Yes or No	Proceeds fully deposited in GOL A/c? Yes or No	Deposit slip/transfer reference # (see deposit slip/record and confirm)	Disposed Asset written off FAR Yes or No	Comment
1	Toyota Hilux PickUp	GSA-MIA-04-11	AHTFK22G9030963 35	N/A	N/A	No	No	No	No	No	Asset was not turned over during the transition by Hon. Saye E. L. Mussah, former Fiscal Affairs Sup. During the verification, it was revealed that the Pickup bought and sold by Hon. Mussah wife. This transaction was done by Mr. Amos B. Dougbah, Cell# 0770347098.
2	Toyota Hilux PickUp	GSA-MIA-04-14	AHTF22G50309272 21	N/A	N/A	No	No	No	No	No	Asset was not turned over during the transition by Mr. B. Mark



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No	Asset Name/Description	Assets Code	Serial Number (where applicable)	Date of purchase	Date Asset was Turned over	Fully depreciated in line with GOL/PFM? Yes or No	Disposed in line with GSA Act/Processes? Yes or No	Proceeds fully deposited in GOL A/c? Yes or No	Deposit slip/transfer reference # (see deposit slip/record and confirm)	Disposed Asset written off FAR Yes or No	Comment
											Gbeinwon, former County Inspector. During the verification, it was revealed that the PickUp was removed by B. Mark Gbeinwon, former County Inspector and sold by Amos B. Dougbah, Cell#0770347098, and released by HR Darus Vage, Cell#0770435561.
3	Toyota Hilux PickUp	GSA-MIA-04-15	AHTF22G50309272 21	N/A	N/A	No	No	No	No	No	Asset was not turned over during the



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No	Asset Name/Description	Assets Code	Serial Number (where applicable)	Date of purchase	Date Asset was Turned over	Fully depreciated in line with GOL/PFM? Yes or No	Disposed in line with GSA Act/Processes? Yes or No	Proceeds fully deposited in GOL A/c? Yes or No	Deposit slip/transfer reference # (see deposit slip/record and confirm)	Disposed Asset written off FAR Yes or No	Comment
											transition by Hon. Nelson Korquoi, former Superintendent. During the verification, Hon. Korquoi said he has documents relative to asset and will furnish the team with same.
4	Toyota Hilux PickUp	GSA-MIA-04-12	AHTF22G50309272 21	N/A	N/A	No	No	No	No	No	Asset was not turned over by Hon. Riley G. Myers. During the verification, it was revealed that Hon. Myers removed the PickUp from the Development



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No	Asset Name/Description	Assets Code	Serial Number (where applicable)	Date of purchase	Date Asset was Turned over	Fully depreciated in line with GOL/PFM? Yes or No	Disposed in line with GSA Act/Processes? Yes or No	Proceeds fully deposited in GOL A/c? Yes or No	Deposit slip/transfer reference # (see deposit slip/record and confirm)	Disposed Asset written off FAR Yes or No	Comment
											Superintendent Compound.
5	Toyota Land Cruiser PickUp	GSA-MIA-04-16	JTEB711704317026	N/A	N/A	No	No	No	No	No	Asset was not turned over by Hon. Nelson Korquoi during the transition. It was taken to Monrovia since 2019 by Hon. Nelson Korquoi. However, he promised to furnish the team with document concerning the Jeep.
6	Yamaha	NA	3HA-205975	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the transition.



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7	Yamaha	NA	3HA-207419	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the transition.
8	Yamaha	NA	3HA-205978	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the transition.
9	Yamaha	NA	3HA-204155	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the transition.
10	Yamaha	NA	3HA-207355	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the



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No	Asset Name/Description	Assets Code	Serial Number (where applicable)	Date of purchase	Date Asset was Turned over	Fully depreciated in line with GOL/PFM? Yes or No	Disposed in line with GSA Act/Processes? Yes or No	Proceeds fully deposited in GOL A/c? Yes or No	Deposit slip/transfer reference # (see deposit slip/record and confirm)	Disposed Asset written off FAR Yes or No	Comment
											transition.
11	Yamaha	NA	3HA-207362	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the transition.
12	Yamaha	NA	3HA-2077359	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the transition.
13	Yamaha	NA	3HA-207858	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the transition.
14	Yamaha	NA	3HA-207360	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was



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											not turned over during the transition.
15	Yamaha	NA	3HA-207870	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the transition.
16	Yamaha	NA	3HA-207356	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the transition.
17	Yamaha	NA	3HA-2077414	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the transition.
18	Yamaha	NA	3HA-207354	N/A	N/A	No	No	No	No	No	This asset assigned to staff



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No	Asset Name/Description	Assets Code	Serial Number (where applicable)	Date of purchase	Date Asset was Turned over	Fully depreciated in line with GOL/PFM? Yes or No	Disposed in line with GSA Act/Processes? Yes or No	Proceeds fully deposited in GOL A/c? Yes or No	Deposit slip/transfer reference # (see deposit slip/record and confirm)	Disposed Asset written off FAR Yes or No	Comment
											of the NCA was not turned over during the transition.
19	Yamaha	NA	3HA-207531	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the transition.
20	Yamaha	NA	3HA-207418	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the transition.
21	Yamaha	NA	3HA-2077361	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the transition.



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22	Yamaha	MIA-MC-157	LBPKE-179000008857	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the transition.
23	Yamaha	MIA-MC-156	3HA-211986	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the transition.
24	JINCHENG	NA	JC126FMI	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the transition.
25	JINCHENG	NA	JC126FMI	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the



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No	Asset Name/Description	Assets Code	Serial Number (where applicable)	Date of purchase	Date Asset was Turned over	Fully depreciated in line with GOL/PFM? Yes or No	Disposed in line with GSA Act/Processes? Yes or No	Proceeds fully deposited in GOL A/c? Yes or No	Deposit slip/transfer reference # (see deposit slip/record and confirm)	Disposed Asset written off FAR Yes or No	Comment
											transition.
26	JINCHENG	NA	"	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the transition.
27	LIFAN (Cycle Wagon)	NA	LF200ZH-1	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the transition.
28	JCM (GY Cycle)	NA	NA	N/A	N/A	No	No	No	No	No	This asset assigned to staff of the NCA was not turned over during the transition.



Appendix 9: Stolen / Missing Spare Parts from the Earth Moving Equipment

Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY							
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks
Alternator	177-9953			0	0	1		1	1,850.00	1,850.00	Stolen / Missing Parts
Tie Rod	204-3080			0	0	5		5	100	500.00	Stolen / Missing Parts
Fuel Filter	299-8229			0	0	1		1	40	40.00	Stolen / Missing Parts
Shield	612-662			0	0	24		24	55	1,320.00	Stolen / Missing Parts
Skirt Piston	2382-710B			0	0	6		6	270	1,620.00	Stolen / Missing Parts
Ring Piston	4P1659FP			0	0	6		6	200	1,200.00	Stolen / Missing Parts
Ring Piston	1095-319FP			0	0	6		6	150	900.00	Stolen / Missing Parts
Ring Piston	1687-212FP			0	0	6		6	210	1,260.00	Stolen / Missing Parts



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY							
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks
Piston Crown	1337-098T			0	0	6		6	525	3,150.00	Stolen / Missing Parts
Liner	1482-125FP			0	0	6		6	195	1,170.00	Stolen / Missing Parts
Seal Liner	104-3560			0	0	6		6	45	270.00	Stolen / Missing Parts
Fuel Cap	7X7700			0	0	1		1	100	100.00	Stolen / Missing Parts
Sensor	274-6719			0	0	3		3	450	1,350.00	Stolen / Missing Parts
Switch Assy	118-3534			0	0	1		1	650	650.00	Stolen / Missing Parts
Lamp	4493			0	0	5		5	70	350.00	Stolen / Missing Parts
Lamp	3463			0	0	5		5	70	350.00	Stolen / Missing Parts



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY								
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks	
Sensor	224-5530			0	3	0		3	450	1,350.00	Stolen / Missing Parts	
Sensor	106-0543			0	12	0		12	380	4,560.00	Stolen / Missing Parts	
Turbo Charger				0	0	0	1	1	3,800.00	3,800.00	Stolen / Missing Parts	
Repair Kit		Lift Cylinder	6	9	0	0		9	350	3,150.00	Stolen / Missing Parts	
Hydraulic Hose		Lift Cylinder	12	8	18	0	10	36	300	10,800.00	Stolen / Missing Parts	
Fuel Tank Cover				2	0	0		2	200	400.00	Stolen / Missing Parts	
A. SUB-TOTAL - Bull Dozer (D7RII - BRM00964)										40,140.00		
Motor Grader (140K - SLZ-00506) All Three Pieces fully repaired and ready for operations												
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost	Total	Remarks	



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY								
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks	
Inner Tube	1400R24	Short Nipple	12	18	0	0		18	100.00	1,800.00	Stolen / Missing Parts	
Transmission Oil Filter	328-3655		6	8	0	0		8	40.00	320.00	Stolen / Missing Parts	
Key		Switch	3	0	0	0	4	4	10.00	40.00	Stolen / Missing Parts	
Fuse	9W-1442		1	30	0	0		30	90.00	2,700.00	Stolen / Missing Parts	
II				0	3	0		3	400.00	1,200.00	Stolen / Missing Parts	
Hydraulic Hose			12	1	0	0	6	7	300.00	2,100.00	Stolen / Missing Parts	
Repair Kit		Blade Tip Cylinder	3	6	0	0		6	400.00	2,400.00	Stolen / Missing Parts	
Valve Pump				0	0	0	1	1	2,800.00	2,800.00	Stolen / Missing Parts	



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY								
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks	
Electric Fuel Pump	1908970		1	0	1	1	1	3	2,150.00	6,450.00	Stolen / Missing Parts	
B. SUB-TOTAL -Motor Grader (140K - SLZ-00506)										19,810.00		
Front End Loader - (966H - TAL-00515). Two pieces fully repaired and ready for road works												
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost	Total	Remarks	
Tire Nipples				4	0	0		4	100.00	400.00	Stolen / Missing Parts	
Battery	12V/150AMP		6	12	0	0		12	175.00	2,100.00	Stolen / Missing Parts	
Fuel Water Separator	326-1644		12	24	0	0		24	35.00	840.00	Stolen / Missing Parts	
Transmission Filter	328-3655		12	21	0	0		21	35.00	735.00	Stolen / Missing Parts	
Inner Tube	26.5-25	Short Nipples	12	12	12	0		24	200.00	4,800.00	Stolen / Missing Parts	



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY								
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks	
Key	8H-5306/N/A	Sets	3	0	0	0	10	10	10.00	100.00	Stolen / Missing Parts	
II	1918304			0	4	0		4	400.00	1,600.00	Stolen / Missing Parts	
Electronic Level	307-4671			0	0	1		1	1,200.00	1,200.00	Stolen / Missing Parts	
Turbo Charger			1	1	1	0		2	2,250.00	4,500.00	Stolen / Missing Parts	
Hydraulic Hose		Angle Cylinder	6	5	0	0	10	15	300.00	4,500.00	Stolen / Missing Parts	
C. SUB-TOTAL Front-End Loader - (966H - TAL-00515)										20,775.00		
Soil Compactor - (CS-56 - FLS-00847). All three pieces have been fully repaired and ready for deployment												
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost	Total	Remarks	



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Bull Dozer (D7R11 - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY							
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks
Inner Tube	23.1-26		6	4	6	0		10	100.00	1,000.00	Stolen / Missing Parts
Keys		Sets	3	27	0	0		27	10.00	270.00	Stolen / Missing Parts
Fuses		Assorted	3	27	0	0		27	80.00	2,160.00	Stolen / Missing Parts
Valve with spring and watcher and seal				24	0	0		24	135.00	3,240.00	Stolen / Missing Parts
Disc Retain	177-0014			0	1	0		1	810.00	810.00	Stolen / Missing Parts
Piston Brake	177-0013			0	1	0		1	2,070.00	2,070.00	Stolen / Missing Parts
Seal Brake	205-0192			0	1	0		1	150.00	150.00	Stolen / Missing Parts
Seal Brake	205-0191			0	1	0		1	108.00	108.00	Stolen / Missing Parts



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Bull Dozer (D7R11 - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY								
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks	
Disc	151-7510			0	2	0		2	270.00	540.00	Stolen / Missing Parts	
Chim Kit	151-7514			0	1	0		1	30.00	30.00	Stolen / Missing Parts	
Needle	151-7513			0	10	0		10	40.00	400.00	Stolen / Missing Parts	
Ring Set	151-7505			0	3	0		3	17.00	51.00	Stolen / Missing Parts	
Ring Set	151-7511			0	1	0		1	5.00	5.00	Stolen / Missing Parts	
Coil Solenoid	321-5994			0	1	0		1	645.00	645.00	Stolen / Missing Parts	
Valve Sol	185-0008			0	1	0		1	760.00	760.00	Stolen / Missing Parts	
Valve	6D-1432			0	1	0		1	760.00	760.00	Stolen / Missing Parts	



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY								
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks	
Nipple	5K-2408			0	2	0		2	90.00	180.00	Stolen / Missing Parts	
Union	4D-6585			0	1	0		1	180.00	180.00	Stolen / Missing Parts	
Bolt Hex	1523001 ST			0	6	0		6	10.00	60.00	Stolen / Missing Parts	
Sensor	266-0136			0	3	0		3	400.00	1,200.00	Stolen / Missing Parts	
Sensor	266-1475			0	3	0		3	400.00	1,200.00	Stolen / Missing Parts	
Needle	151-7513			0	6	0		6	40.00	240.00	Stolen / Missing Parts	
Switch	273-0282			0	3	0		3	250.00	750.00	Stolen / Missing Parts	
Sensor	1078618ST			0	3	0		3	400.00	1,200.00	Stolen / Missing Parts	



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY							
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks
Spacer	4P-8525			0	6	0		6	75.00	450.00	Stolen / Missing Parts
Bracket Complete Box				0	0	1		1	450.00	450.00	Stolen / Missing Parts
Manifold Gasket				0	0	1		1	105.00	105.00	Stolen / Missing Parts
Fuel Filter Base				0	0	1		1	110.00	110.00	Stolen / Missing Parts
Caterpillar Bolt 4"				0	0	40		40	20.00	800.00	Stolen / Missing Parts
Water Hose				0	0	1		1	105.00	105.00	Stolen / Missing Parts
Connection	357-8714			0	0	1		1	240.00	240.00	Stolen / Missing Parts
Clamp	4T4986			0	0	4		4	75.00	300.00	Stolen / Missing Parts



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY								
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks	
Clamp	9X2201			0	0	1		1	90.00	90.00	Stolen / Missing Parts	
Bolt	610-456			0	0	8		8	80.00	640.00	Stolen / Missing Parts	
Bolt	8T4182			0	0	4		4	65.00	260.00	Stolen / Missing Parts	
Bolt	2089-282			0	0	4		4	65.00	260.00	Stolen / Missing Parts	
Bolt	614-793			0	0	4		4	45.00	180.00	Stolen / Missing Parts	
Bolt	2388-292			0	0	4		4	65.00	260.00	Stolen / Missing Parts	
Bolt	610-217			0	0	11		11	40.00	440.00	Stolen / Missing Parts	
Bolt	1035-687			0	0	1		1	90.00	90.00	Stolen / Missing Parts	



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY							
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks
Bolt	1837-121			0	0	4		4	35.00	140.00	Stolen / Missing Parts
Washer	9N0869			0	0	2		2	50.00	100.00	Stolen / Missing Parts
Clamp	8T6702			0	0	3		3	75.00	225.00	Stolen / Missing Parts
Clamp	8T4984			0	0	5		5	75.00	375.00	Stolen / Missing Parts
Gasket	2818-744			0	0	1		1	60.00	60.00	Stolen / Missing Parts
Mount	1550-576			0	0	8		8	75.00	600.00	Stolen / Missing Parts
Sensor	2785-273			0	0	1		1	300.00	300.00	Stolen / Missing Parts
Sensor	2380-118			0	0	1		1	300.00	300.00	Stolen / Missing Parts



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY				Total Qty Supplied	U/Cost \$US	Total \$US	Remarks
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul				
Pulley	390-7340			0	0	2		2	315.00	630.00	Stolen / Missing Parts
Fuel Hose				0	0	1		1	250.00	250.00	Stolen / Missing Parts
Gasket	437-4170			0	0	1		1	60.00	60.00	Stolen / Missing Parts
Gasket	2780-017			0	0	1		1	60.00	60.00	Stolen / Missing Parts
Spring Sit				0	4	0		4	400.00	1,600.00	Stolen / Missing Parts
Water Hose				0	2	0		2	80.00	160.00	Stolen / Missing Parts
Water Hose Clamp				0	4	0		4	20.00	80.00	Stolen / Missing Parts
Cylinder Head Gasket				2	0	0		2	500.00	1,000.00	Stolen / Missing Parts



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Bull Dozer (D7R11 - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY							
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks
Miro Seal Glass				1	0	0		1	1,200.00	1,200.00	Stolen / Missing Parts
Drum Seal				3	0	0		3	250.00	750.00	Stolen / Missing Parts
Big Equalizer				0	2	0		2	450.00	900.00	Stolen / Missing Parts
Small Equalizer				0	2	0		2	270.00	540.00	Stolen / Missing Parts
Ring Set	151-7491			0	2	0		2	400.00	800.00	Stolen / Missing Parts
Circlip	743538ST			0	1	0		1	160.00	160.00	Stolen / Missing Parts
Gear Sum	151-7486			0	1	0		1	1,400.00	1,400.00	Stolen / Missing Parts
Fuel Tank Cap				2	0	0		2	100.00	200.00	Stolen / Missing Parts



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY							
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks
Brake Switch	347-8607			0	0	2		2	300.00	600.00	Stolen / Missing Parts
Fuel Bold				0	0	2		2	50.00	100.00	Stolen / Missing Parts
Fuel Line Complete				0	0	6		6	90.00	540.00	Stolen / Missing Parts
Cylinder Head Bolt				0	0	14		14	75.00	1,050.00	Stolen / Missing Parts
Fuel Rail				0	0	1		1	490.00	490.00	Stolen / Missing Parts
Pressure Valve				0	0	1		1	600.00	600.00	Stolen / Missing Parts
Rocker Arm Shaft Complete				0	0	1		1	1,300.00	1,300.00	Stolen / Missing Parts
Exhaust Manifold Spacer				0	0	9		9	60.00	540.00	Stolen / Missing Parts



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Bull Dozer (D7R11 - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY								
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks	
Exhaust Manifold Bolt				0	0	9		9	45.00	405.00	Stolen / Missing Parts	
Master Switch				0	0	1		1	220.00	220.00	Stolen / Missing Parts	
Fuel Rail Bolt for				0	0	9		9	30.00	270.00	Stolen / Missing Parts	
Air Hose				0	0	2		2	100.00	200.00	Stolen / Missing Parts	
Switch Assy.	118-3534			0	0	1		1	750.00	750.00	Stolen / Missing Parts	
Lamp	4493			0	0	5		5	70.00	350.00	Stolen / Missing Parts	
Lamp	3463			0	0	5		5	70.00	350.00	Stolen / Missing Parts	
Air Hose	285-8862			0	0	0	2	2	250.00	500.00	Stolen / Missing Parts	



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY								
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks	
Complete Switch and Key				0	0	0	4	4	550.00	2,200.00	Stolen / Missing Parts	
Fuel Filter	299-8229			0	0	0	1	1	75.00	75.00	Stolen / Missing Parts	
Filter Base	368-5934			0	0	0	1	1	1,250.00	1,250.00	Stolen / Missing Parts	
Bracket	305-6157			0	0	0	1	1	650.00	650.00	Stolen / Missing Parts	
Plastic Glass Sheet				0	0	0	5	5	680.00	3,400.00	Stolen / Missing Parts	
Plastic Glass Glow				0	0	0	10	10	120.00	1,200.00	Stolen / Missing Parts	
Pack Bolt Screw				0	0	0	2	2	350.00	700.00	Stolen / Missing Parts	
Set of Battery Terminal				0	0	0	10	10	15.00	150.00	Stolen / Missing Parts	



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY								
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks	
Air Element				0	0	0	12	12	100.00	1,200.00	Stolen / Missing Parts	
Air Element	2245-6375			0	0	0	12	12	150.00	1,800.00	Stolen / Missing Parts	
Rolling Pump	2245-6376			0	0	0	1	1	4,500.00	4,500.00	Stolen / Missing Parts	
D. SUB-TOTAL Soil Compactor - (CS-56 - FLS-00847)										60,069.00		
Crawler Track Excavator (320DL - KGL-06138). All three pieces have been fully repaired and tested												
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost	Total	Remarks	
Fanbelt Pulley	266-6337		3	1	3	0		4	150.00	600.00	Stolen / Missing Parts	
Hydraulic Hose		Boom Cylinder	12	19	0	0		19	300.00	5,700.00	Stolen / Missing Parts	



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY				Total Qty Supplied	U/Cost \$US	Total \$US	Remarks
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul				
Hydraulic Hose		Stick Cylinder	12	0	14	4		18	300.00	5,400.00	Stolen / Missing Parts
Hydraulic Hose				0	0	14		14	300.00	4,200.00	Stolen / Missing Parts
Starter	M008760871			0	0	1		1	1,400.00	1,400.00	Stolen / Missing Parts
Meter Fuel Hose				0	0	15		15	40.00	600.00	Stolen / Missing Parts
Fuel Hose Clamp				0	0	10		10	10.00	100.00	Stolen / Missing Parts
Valve	TU4452			0	0	1		1	1,000.00	1,000.00	Stolen / Missing Parts
Special Glass for Filter	343-5527			0	2	0		2	100.00	200.00	Stolen / Missing Parts
Brace Washer				0	0	6		6	5.00	30.00	Stolen / Missing Parts



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY				Total Qty Supplied	U/Cost \$US	Total \$US	Remarks
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul				
Water Pump				0	0	0	1	1	3,200.00	3,200.00	Stolen / Missing Parts
Hand Pump				0	0	1		1	290.00	290.00	Stolen / Missing Parts
Complete Fuel Pump	324-0532			0	0	1		1	4,800.00	4,800.00	Stolen / Missing Parts
Alternator	212-8561			0	0	1		1	1,850.00	1,850.00	Stolen / Missing Parts
Alternator Pully				0	0	1		1	550.00	550.00	Stolen / Missing Parts
Turbo	287-0049			0	0	1		1	3,500.00	3,500.00	Stolen / Missing Parts
Lamp	4493			0	0	5		5	70.00	350.00	Stolen / Missing Parts
Lamp	3463			0	0	5		5	70.00	350.00	Stolen / Missing Parts



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY								
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks	
Fuel Tank Cap			3	4	0	0		4	100.00	400.00	Stolen / Missing Parts	
E. SUB-TOTAL - Crawler Track Excavator (320DL - KGL-06138)										34,520.00		
Soil Backhoe (428E - DPH-02500). All three pieces have been fully repaired and ready for deployment												
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost	Total	Remarks	
Repair Kit		Steering Cylinder	12	14	0	0		14	250.00	3,500.00	Stolen / Missing Parts	
Battery	12V/100AMP		3	4	0	0		4	100.00	400.00	Stolen / Missing Parts	
Alternator				0	0	2		2	1,850.00	3,700.00	Stolen / Missing Parts	
Lamp	4493			0	0	5		5	70.00	350.00	Stolen / Missing Parts	



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY							
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks
Lamp	3463			0	0	5		5	70.00	350.00	Stolen / Missing Parts
Water Pump				0	1	0		1	650.00	650.00	Stolen / Missing Parts
Piston Arm				1	0	0		1	600.00	600.00	Stolen / Missing Parts
F. Soil Backhoe (428E - DPH-02500)										9,550.00	
Tipper Truck (Renault - 3800XL). Two pieces have been fully repaired and ready for deployment											
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost	Total	Remarks
Engine Oil Filter	742-1561-284		8	11	0	0		11	35.00	385.00	Stolen / Missing Parts
Engine By-Pass Filter	742-156-1278		6	8	0	0		8	35.00	280.00	Stolen / Missing Parts
Wheel Bolts & Nuts				20	0	0		20	15.00	300.00	Stolen / Missing Parts



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY							
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks
Fuel Filter	742-097-2291		6	8	0	0		8	35.00	280.00	Stolen / Missing Parts
Fuel Water Separator	742-075-4418		6	8	0	0		8	50.00	400.00	Stolen / Missing Parts
Tyre	13R22.5	Rear	12	33	0	0		33	300.00	9,900.00	Stolen / Missing Parts
Brake Lining		Rear	8	16	0	0		16	150.00	2,400.00	Stolen / Missing Parts
Battery	12V/120 AMP		4	8	0	0		8	120.00	960.00	Stolen / Missing Parts
Tie Rod			2	6	0	0		6	100.00	600.00	Stolen / Missing Parts
Turbo Charger			1	0	1	0	2	3	800.00	2,400.00	Stolen / Missing Parts
Fanbelt	10PK1334		6	10	0	0		10	60.00	600.00	Stolen / Missing Parts



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY				Total Qty Supplied	U/Cost \$US	Total \$US	Remarks
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul				
Shock Absorber		Cabin	6	8	0	0		8	100.00	800.00	Stolen / Missing Parts
Spring Assy		Rear	2	4	0	0		4	600.00	2,400.00	Stolen / Missing Parts
Complete main valve				0	0	1		1	2,000.00	2,000.00	Stolen / Missing Parts
Water hose				0	0	1		1	100.00	100.00	Stolen / Missing Parts
Mean Gear for Gear Box				0	0	2		2	600.00	1,200.00	Stolen / Missing Parts
Release Gear for Gear Box				0	0	2		2	500.00	1,000.00	Stolen / Missing Parts
Mean Bearing for Gear Box				0	0	1		1	250.00	250.00	Stolen / Missing Parts
Gear Box Seal				0	0	1		1	200.00	200.00	Stolen / Missing Parts



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY								
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks	
Yard Terminal Cable				0	0	5		5	40.00	200.00	Stolen / Missing Parts	
Yard Terminal Cable				0	0	6		6	80.00	480.00	Stolen / Missing Parts	
Set Battery Terminal				0	0	4		4	10.00	40.00	Stolen / Missing Parts	
Hydraulic Hose				2	0	0		2	300.00	600.00	Stolen / Missing Parts	
Hydraulic Fittings				2	0	0		2	180.00	360.00	Stolen / Missing Parts	
Air Hose				0	0	0		0	100.00	100.00	Stolen / Missing Parts	
Air Fittings				4	0	0		4	50.00	200.00	Stolen / Missing Parts	
Muffler				0	3	0		3	450.00	1,350.00	Stolen / Missing Parts	



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY								
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks	
Trucking ring				4	0	0		4	250.00	1,000.00	Stolen / Missing Parts	
Air hose	30 meters			33	0	0		33	45.00	1,485.00	Stolen / Missing Parts	
Air Fittings				7	0	0		7	25.00	175.00	Stolen / Missing Parts	
Electrical Nozzle				0	0	0	6	6	1,100.00	6,600.00	Stolen / Missing Parts	
G. SUB-TOTAL - Tipper Truck (Renault - 3800XL)										39,045.00		
Low-bed (Renault - 440DXL). Fully repaired and functional												
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost	Total	Remarks	
Inner Tube	13R22.5		6	8	0	0		8	30.00	240.00	Stolen / Missing Parts	
Brake Chamber				1	0	0		1	400.00	400.00	Stolen / Missing Parts	



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Bull Dozer (D7RII - BRM00964). Two pieces fully repaired and ready for work				MONTHS OF SUPPLY							
Part Name	Part No	Comment	Qty Req.	21-Apr	21-May	21-Jun	21-Jul	Total Qty Supplied	U/Cost \$US	Total \$US	Remarks
H. SUB-TOTAL – Low-bed (Renault - 440DXL)										640.00	
GRAND-TOTAL: A+B+C+D+E+F+G+H										795,337,999.00	

Appendix 8: Unverified Projects

District	Project	Quantity	Adm. District	Implementing Company	Location	Project cost	Status	Percentage	Comment
1	Construction of Mini Bridge	5	Bain Garr	LIDA Liberia Limited	Ganta (LPRC Zone 1) Boe- Community Jacob Town	20,000.00	Out of Five (5) Mini Bridges only three (3) were verified. The rest was not seen nor verified.	100%	Not verified
2	Construction of Mini Bridge	4		Sanniqueellie-Mah, Firm Inc.	Sehyi - Gboah, Dist. #2	19,888.20	Fully completed and in use.	100%	Not verified
3	Fencing of Clinic	1		Sheruf, Inc.	Lugbeyee Town	10,105.20	Planting of iron poles and welding works significantly completed.	95%	Not verified
	Construction of bridges	1		LIDA Liberia Limited	Gbeh Peela	N/A	N/A	100%	Not verified
4	Construction of Clinic	1		Twah River Business Center, Inc.	Gbor Payee	29,998.33	Roofing and zincing are completed, plastering fully	90%	Not verified



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District	Project	Quantity	Adm. District	Implementing Company	Location	Project cost	Status	Percentage	Comment
							completed, ceiling works completed, door frames completed and finishing works pending.		
	Construction of Market Hall	1		Twah River Business Center, Inc.	Kpairplay Town, Dist. #4	19,204.50	Roofing and zincing completed while electrical works, ceiling, flood casting and latrine works are pending.	70%	Not verified
	Construction of Mini Bridges	3		Trust Faith Construction Company	Sankarplay - Siaplay, Behplay - Gbehbounla Senlay - Gborwea	19,991.07	Fully completed and in use.	100%	Not verified
6	Construction of Clinic	1		Atlantic Engineering and Construction Company Limited	4G Community, Gbarnipea/Greenpea Town	45,451.89	Fully Completed	100%	Not verified
	Construction of Mini Bridges	3		LIDA Liberia Limited	Gbanplay - Lorplay Gbeletuo to Toweh Town	N/A	Fully Completed and in use.	100%	Not verified
7	Construction of Clinic	1		Gleewill Liberia Limited	Blehyeepea Town	N/A	Roofing and zincing works completed. Plastering, Doors and Windows installation as well as plumbing, electrical and ceiling works are pending.	50%	Not verified
	Construction of Mini Bridges	3		Atlantic Engineer and Construction Company Limited	Miaplay Yeazlea - Lee River Fleadin - Forkoleh River Blevalay - Paine River	19,616.00	Fully Completed and in use	100%	Not verified
8	Construction	3		Focus Construction	Wala Town, Wala	20,100.00	Casting of abutment	70%; 40% &	Not



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District	Project	Quantity	Adm. District	Implementing Company	Location	Project cost	Status	Percentage	Comment
	of Mini Bridges			and Architectural Company	bridge, Tainay Bridge, Kpain Bunnidine high way, Yonquoyee Bridge, Kpain - Bunndine high way.		footing completed 40% Decommissioning of existing log bridge completed and in use	35%	verified
9	Construction of Mini Bridges	4		Gleewill Liberia Limited	Yeboun Bridge (Nenia - Nyontiayee) Gain Bridge (Duotoin - Voipa) Kpein Bridge (Zekepa) Nuon Bridge (Nuonpia - Ziah)	20,016.00	Completed pending backfill 95%; Excavation works completed and abutment and abutment walls are being raised 80% work done. Excavation works completed and abutment walls are being raised 80% work done. Excavation works completed and abutment walls are being raised 80%	95%; 80%; 80% & 80%	Not verified

Appendix 9: Irregularities Associated with PMC (80%) Projects Contract Administration

NO.	DATE	PROJECT TITLE	CONTRACTOR	CONTRACTOR ADDRESS	PROJECT LOCATION	DISTRICT	COST (US\$)
1	1-Feb-21	Construction of Clinic in Gbarnipea	Atlantic Engineering and Construction Company Ltd	Zolia-Yarzue Building, Paynesville City, Montserrado	Gbarnipea Town	6	45,451.89
2	1-Feb-21	Construction of People Living with Disability	Focus Construction and Architectural Design Inc.	Robert Street, Monrovia	Sanniquellie City	2	40,765.00



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NO.	DATE	PROJECT TITLE	CONTRACTOR	CONTRACTOR ADDRESS	PROJECT LOCATION	DISTRICT	COST (US\$)
		Office					
3	1-Feb-21	Construction of Commissioner's Compound in Flumpa	Executive Construction Company	Gbatu Quarter, Ganta City	Flumpa Town	8	46,064.48
4	1-Feb-21	Construction of Tapitta Memorial High School Extension	Trust and Faith Construction Company Inc.	Aminata Gas Station, Saclepea Road, Ganta	Tapitta City	6	49,456.60
5	1-Feb-21	Renovation of Superintendent and Assitant Superintendent for Development Compound	Gelthur Consruction and Maintenance Company	Saclepea City, Nimba County	Sanniquellie City	2	41,906.49
6	1-Feb-21	Construction of ten sets of Hand Pump	Rural Water Supply, Sanitation and General Construction	Ganta City	Ganta City: Boe Community, Guinea Road, LPMC Bye pass, LPRC Zone 1, Gleyenuluu, Gleyenuluu, Civil Compound, Royal Community, Gowee Town and Wlenla Town	1	32,207.50
7	1-Feb-21	Construction of Chief and Traditional Council Headquarters in Sanniquellie	United Brothers Excellence Construction Company	Bahn City	Sanniquellie City	2	38,917.76



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NO.	DATE	PROJECT TITLE	CONTRACTOR	CONTRACTOR ADDRESS	PROJECT LOCATION	DISTRICT	COST (US\$)
8	1-Feb-21	Construction of Whoo Bridge in District #9	Atlantic Engineering and Construction Company Ltd	Zolia-Yarzue Building, Paynesville City, Montserrado	Electoral District # 9	9	50,006.00
9	1-Feb-21	Construction of School in Gorkopa Town, Dist. # 9	Gleewills Liberia Ltd.	Police Academy Junction, Monrovia	Gorkopa Town	9	46,030.97
10	7-Jun-21	Renovation of Garwonpa School	Gleewills Liberia Ltd.	Police Academy Junction, Monrovia	Garwonpa Town	7	10,031.50
11	28-Mar-22	Construction of three Mini Bridges in Dist. # 8	Focus Construction and Architectural Design Inc.	Robert Street, Monrovia	Electoral District # 8	8	20,100.00
12	1-Feb-21	Construction of three Mini Bridges in Dist. # 4	Trust and Faith Construction Company Inc.	Aminata Gas Station, Saclepea Road, Ganta	Electoral District # 4	4	19,991.07
13	1-Feb-21	Construction of Clinic in Blehyeepea	Gleewills Liberia Ltd.	Police Academy Junction, Monrovia	Blehyeepea Town	7	40,005.97
14	1-Feb-21	Construction of Clinic in Kpairplay	Twah River Business Inc.	Boe Community, Ganta City	Kpairplay Town	4	19,204.50
15		Construction of four mini bridges in Dist. # 9	Gleewills Liberia Ltd.	Police Academy Junction, Monrovia	Yeboun Bridge (Nenla-Nyontiayee), Gain Bridge (Duotoin-Voipa), Kpein Bridge (Zekepa), Nuon Bridge (Nuonpia-Ziah)	9	20,016.00
16	1-Feb-21	Fencing of Clinic in Lugbeyee	Sheruf Inc.	Charlie Kpowin Community, Sanniquellie City	Lugbeyee Town	3	10,105.20



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NO.	DATE	PROJECT TITLE	CONTRACTOR	CONTRACTOR ADDRESS	PROJECT LOCATION	DISTRICT	COST (US\$)
17	1-Feb-21	Construction of Clinic in Younlav	Sheruf Inc.	Charlie Kpowin Community, Sanniquellie City	Younlay Town	3	25,553.97
18	1-Feb-21	Construction of Clinic in Kinnon	Sheruf Inc.	Charlie Kpowin Community, Sanniquellie City	Kinnon Town	3	40,757.40
19	1-Feb-21	Construction of Clinic in Gbor Payee	Twah River Business Inc.	Boe Community, Ganta City	Gbor Payee Town	4	29,998.33
20	1-Feb-21	Construction of three Mini Bridges in Dist. # 1	LIDA (Liberia Ltd)	Police Academy Junction, Monrovia	Ganta: LPRC Zone 1, Boe Community, Jacob Town	1	20,033.40
21	7-Jun-21	Renovation of Zoekeseh School	MenKaR Construction Inc.	Ganta City	Ganta City	1	9,999.00
22	1-Feb-21	Construction of four mini bridges in Dist. # 6	LIDA (Liberia Ltd)	Police Academy Junction, Monrovia	Electoral Dist. # 6	6	19,633.40
23	7-Feb-23	Construction of 4 Mini Bridges in District # 2	Sanniquellie Mah Construction Firm Inc.	Sanniquellie City	Electoral Dist. # 2	2	19,888.20
24	1-Feb-21	Construction of 3 Mini Bridges in District # 3	LIDA (Liberia Ltd)	Police Academy Junction, Monrovia	Electoral Dist. # 3	3	19,883.40
TOTAL							666,551.43

Appendix 10: Outstanding amount for ongoing projects

Project	Project update as of De.2023	Cost US\$	1st inst. US\$	2nd inst. US\$	3rdinst. US\$	Total US\$	Balance (10%) US\$	Total Payment US\$	Balance US\$
Construction of Mini Bridges in	LIDA Liberia Limited	20,033.40	7,212.02	5,889.45	4,507.51	17,608.98	2,424.42	17,608.98	2,424.42



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Project	Project update as of De.2023	Cost US\$	1st inst. US\$	2nd inst. US\$	3rdinst. US\$	Total US\$	Balance (10%) US\$	Total Payment US\$	Balance US\$
Dist. #1									
Construction of Mini Bridges in Dist. #3	LIDA Liberia Limited	19,883.40	7,158.02	5,815.89	-	12,973.91	6,909.49	12,973.91	6,909.49
Construction of Mini Bridges in Dist. #4	Trust and Faith Construction Company Inc	19,991.07	7,716.55	5,787.41	3,858.27	17,362.23	2,628.84	17,362.23	2,628.84
Construction of Mini Bridges in Dist. #6	LIDA Liberia Limited	19,633.40	7,068.02	6,331.77	3,828.50	17,228.29	2,405.11	17,228.29	2,405.11
Construction of Mini Bridges in Dist. #7	Atlantic Engineering and Construction Company Ltd	19,616.00	7,650.24	5,737.68	-	13,387.92	6,228.08	13,387.92	6,228.08
Construction of Mini Bridges in Dist. #9	Gleewills Liberia Limited	20,016.00	7,205.76	5,854.68	3,903.20	16,963.64	3,052.36	16,963.64	3,052.36
Construction of Whoo Bridge	Atlantic Engineering and Construction Company Ltd	50,006.00	18,002.16	14,626.80	-	32,628.96	17,377.04	32,628.96	17,377.04
Construction of Payee Clinic	Twah River Business Inc.	29,998.33	10,799.40	8,819.50	-	19,618.90	10,379.43	19,618.90	10,379.43



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Project	Project update as of De.2023	Cost US\$	1st inst. US\$	2nd inst. US\$	3rdinst. US\$	Total US\$	Balance (10%) US\$	Total Payment US\$	Balance US\$
Construction of Gbarnipea Clinic	Atlantic Engineering and Construction Company Ltd	45,451.89	16,362.68	13,362.87	-	29,725.55	15,726.34	29,725.55	15,726.34
Construction of Clinic in Kinnon	SHERUF INC	40,757.40	14,672.66	13,205.33	7,988.00	35,865.99	4,891.41	35,865.99	4,891.41
Construction of Clinic in Younlay	SHERUF INC	25,553.97	9,199.43	8,279.48	5,008.57	22,487.48	3,066.49	22,487.48	3,066.49
Fencing of Clinic in Lugbeyee	SHERUF INC	10,105.20	3,637.87	3,294.00	1,980.62	8,912.49	1,192.71	8,912.49	1,192.71
Construction of Clinic in Blehyeepea	Gleewills Liberia Limited	40,005.97	15,682.39	11,761.79	-	27,444.18	12,561.79	27,444.18	12,561.79
Construction of Chief and Traditional Council Headquarters	United Brohters Excellence Construction Company	38,917.76	15,567.10	11,675.33	7,627.88	34,870.31	4,047.45	34,870.31	4,047.45
Construction of People Living with Disability Office	Focus Construction and Architectural Company	40,765.00	15,898.35	11,984.50	7,931.62	35,814.47	4,950.53	35,814.47	4,950.53
Construction of School in	Gleewills Liberia Limited	46,030.97	18,044.14	-	-	18,044.14	27,986.83	18,044.14	27,986.83



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Project	Project update as of De.2023	Cost US\$	1st inst. US\$	2nd inst. US\$	3rdinst. US\$	Total US\$	Balance (10%) US\$	Total Payment US\$	Balance US\$
Gorkopa									
Construction of Market in Kpairplay	Twah River Business Inc.	19,204.50	7,528.16	5,636.31	-	13,164.47	6,040.03	13,164.47	6,040.03
Renovation of Zokerseh Public School	Menkar Const.Company	9,999.00	3,927.61	2,945.01	-	6,872.62	3,126.38	6,872.62	3,126.38
Construction of Mini Bridges in Dist.#2	Sanniquellie Mah	19,888.20	7,756.40	5,817.46	-	13,573.86	6,314.34	13,573.86	6,314.34
Construction of mini bridges in Dist. #8	Focus Construction and Architectural Company	20,100.00	7,839.00	-	-	7,839.00	12,261.00	7,839.00	12,261.00
Construction of Elementary school in Garwonpa Public School	Gleewills Liberia Limited	10,031.50	3,932.32	-	-	3,932.32	6,099.18	6,099.18	6,099.18
Total		565,988.96	212,860.28	146,825.26	46,634.17	406,319.71	159,669.25	408,486.57	159,669.25

