



Promoting Accountability of Public Resources

## AUDITOR GENERAL'S REPORT

On the Compliance Audit of Grand Bassa  
County Administration (GBCA)

For the Period July 1, 2018 to December  
31, 2023

September 2025



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

**Republic of Liberia**



**TRANSMITTAL LETTER**

**THE HONORABLE SPEAKER OF THE HOUSE OF REPRESENTATIVES AND THE**

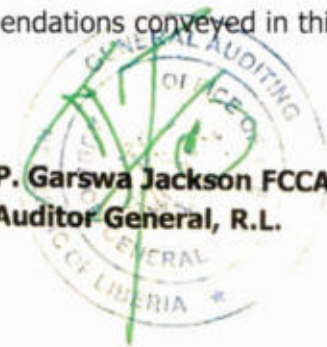
**HONORABLE PRESIDENT PRO- TEMPORE OF THE HOUSE OF SENATE**

We have undertaken a compliance audit of the Government of Liberia Domestic Debts for the for the period 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.

Findings conveyed in this report were formally communicated to the authorities of the Grand Bassa County Administration (GBCA) 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 Liberia Senate to consider the implementation of the recommendations conveyed in this report with urgency.

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



**Monrovia, Liberia**

April 2026

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**Acronyms/Abbreviations/Symbols**

Acronyms/Abbreviations /Symbol	Meaning
AG	Auditor General
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigative Professional
CV	Curriculum Vitae
CSA	Civil Service Agency
COSO	Committee of Sponsoring Organizations of the Treadway Commission
FCCA	Fellow Member of the Chartered Certified Accountant
GBCA	Grand Bassa County Administration
GAC	General Auditing Commission
GOL	Government of Liberia
ID	Identification
IFMIS	Integrated Financial Management Information System
ISSAIs	International Standards of Supreme Audit Institutions
L\$	Liberian Dollar
LRA	Liberia Revenue Authority
MIA	Ministry of Internal Affairs
MS	Microsoft
MFDP	Ministry of Finance and Development Planning
NASSCORP	National Social Security and Welfare Corporation
NIR	National Identification Registry
PAN	Personnel Action Notice
PFM Act	Public Finance Management Act
PMC	Project Management Unit
PIT	Personal Income Tax
OAG	Office of Auditor General
RL	Republic of Liberia
TOR	Terms of Reference
US\$	United States Dollar



April 23, 2026

Hon. Karyou Johnson

**Superintendent**

Grand Bassa County

Buchanan, Liberia

Ref: **Compliance Audit of the Expenditures and Operations of the Grand Bassa County Administration, CDF, SDF & Assets for the Fiscal periods July 1, 2018 to December 31, 2023**

**Adverse Conclusion**

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

Based on the audit work performed, we found that, because of the significance of the matters noted in the Basis for Adverse Conclusion Paragraphs below, the Expenditures and Operations of the Grand Bassa County Administration (GBCA) are not in compliance with the Revenue Code of Liberia Act of 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) for the period July 1, 2018 to December 31, 2023.

**Basis for Adverse Conclusion**

We identified multiple issues of significant materiality that affected the operations of Grand Bassa County Administration (GBCA) 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:

**Governance**

Management conducted the affairs of the County without evidence of:

- Approved strategic and operational plans
- Functional County Council
- County Council Meeting Minutes
- Senior Management Meeting Minutes
- Monitoring & Evaluation
- Annual Reports for the period under audit
- Approved Organogram
- Training and Development Plan



### **Budget Management**

Management administered the County without evidence of:

- Functional Budget Committee
- A Budget Unit
- Disclosure of Internally Generated Revenue for the period under audit
- Internal Budget for the period under audit.

In addition, there were Discrepancy between IFMIS Ledger and Fiscal Outturn Reports amounting to US\$1,006,517.38.

### **Financial Reporting**

During the period under audit, Management administered the County without Evidence of Approved Financial Manual and an Automated Financial Management System/ Accounting Software.

In addition, Management did not account for Cash and in-Kind contributions amounting to US\$167,389.64 from Arcelor Mittal Liberia.

### **Personnel Management**

During the period under audit, there was no evidence that management withheld and remitted to NASSCORP, employer's and employees' social security contributions. Furthermore, there was no evidence of Exit Conference for separated staff.

### **Expenditure Management**

Management administered the County without withholding and Remittance of Good and Service Tax amounting to US\$83,494.47 and L\$7,477,037.03 for the period under audit.

### **Inadequate Supporting Documents**

Management made payment amounting to US\$304,448.11 and L\$3,014,100.00 without evidence of adequate supporting .

### **Fuel Consumption Log**

Management purchased fuel and gas for vehicles and generators amounting to US\$11,492.00 and L\$241,380.00 without Consumption Log to justify whether the petroleum products were used for the intended purposes.

### **Procurement Management**

The following Irregularities are associated with Procurement Management for the period under audit:

- Management entered into Contract amounting to US\$1,928,868.76 without the signatures of the Minister of Finance and Development Planning (MFDP) and the Minister of Justice.
- A variance amounting to US\$11,492.00 and L\$241,380.00 exist between Contract Price and the amount paid to Contractors

- Management made payments amounting to US\$320,540.04 and L\$38,250,000.00 for the period under audit without evidence of an approved procurement plan.
- Management leased residential building amounting to US\$30,000.00 for the period under audit without GSA authorization.

### **Fixed Assets Management**

The following irregularities are associated with the County fixed assets management:

- Several earth moving equipment (Yellow machines) were abandoned in various locations without evidence of security protection.
- 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.
- 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

### **Project Management**

Management administered the County and made payments to contractors amounting to US\$1,878,368.07 and L\$96,656,763.66 without evidence of ensuring that Advance Payment Guarantee was secured to avoid the contractors from abandoning the contracts.

Management made payments amounting to US\$577,340.04 and L\$58,905,000.00 for the below projects without evidence of implementation of the project's deliverables for the period under audit.

Management made second phase payments per contracts to contractors amounting to L\$39,780,000.00 without evidence of subsequent performance of the required services for the second phase of the contracts as required.

Management made payments amounting to US\$680,065.67 and L\$42,755,007.28 for several projects that appeared uncompleted and abandoned beyond the approved timelines per the terms and conditions of the contracts.

The above issues have a pervasive impact on the County Administration's compliance with relevant laws, regulations and other administrative processes causing material non-compliance and raising concerns about the County Administration's adherence to the required compliance framework.

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

**Monrovia, Liberia**

April 2026

## INTRODUCTION

The audit of the Grand Bassa County Administration (GBCA) was commissioned by the Auditor General for the period July 1, 2018 to December 31, 2023.

## BACKGROUND

Grand Bassa County was established in 1833, it is one of the original three counties that formed the Republic of Liberia. The capital city, Buchanan, is named after Thomas Buchanan, the first Governor of the Commonwealth of Liberia. The county is bordered by Margibi County to the northwest, Bong County to the north, Nimba County to the east, and Rivercess County to the south and east. It is also home to the Atlantic Ocean, with Buchanan serving as the county's port. The county's economy is primarily based on agriculture, with crops such as rubber, oil palm, and subsistence crops cultivated by its residents. Fishing is an important economic activity due to its coastal location. Grand Bassa County is also known for its cultural heritage, with attractions like the Kokon Ecolodge at Bassa Point and the historical buildings in nearby Edina. The county's flag features a royal blue cloth with the Liberian flag and two red and two white stripes, symbolizing loyalty and the county historical significance.

## KEY PERSONNEL

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

Name	Position	Tenure
Hon. Janjay Baikpeh	Superintendent	2018-2023
Hon. Levi Williams	Superintendent	July 4, 2023
Hon. Moses Henry	PMC Chair	2018-2023
Hon. Daniel Willie	Assistant Superintendent for Fiscal Affairs	2018-2023
Hon. Alfred Zondoe	County Inspector	2018-2023

## Subject Matter

Validation of the GBCA Operations with special emphasis on: (a) Income from GoL and donors; (b) Expenditure for CDF, SDF, goods, works and services, Assets, and personal compensation; (c) Internal Control Systems (Governance and operational structures) of the County for the periods July 1, 2018 to December 31, 2023.



## **Audit Criteria**

### **The following criteria were used:**

- Local Government Act of 2018
- Public Procurement & Concessions Act and its Regulations
- The Revenue Code of Liberia 2000 as Amended in 2011
- The NASSCORP New Act and published February 13, 2017
- PFM Act of 2009 as Amended and Restated in 2019 and its Regulations
- The Civil Service Standing Order of 2012
- The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities
- National Budget for the fiscal periods 2017/2018, 2018/2019, 2019/2020, 2020/2021, 2021, 2022, and 2023

## **Audit Methodology**

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

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

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

## **Limitation of Responsibility**

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

## 1 DETAILED FINDINGS AND RECOMMENDATIONS

### 1.1 Governance

#### 1.1.1 No Strategic and Operational Plan

##### Criteria

- 1.1.1.1 Regulation D.19 (1)(b) of the PFM Act of 2009 as amended and restated 2019 states "A head of government agency shall prepare a strategic plan which shall include a definition of the Government agency's mission, goals, objectives, outputs and activities".
- 1.1.1.2 Additionally, Regulation D.22 (1 & 2) of the PFM Act of 2009 as amended and restated 2019 states: 1) "On receipt of estimates from ministries and agencies, the Minister shall cause to be conducted budget hearings to review strategic plans and estimates of the government agencies concerned in order to ensure that these plans and estimates are in accordance with the Government's macroeconomic policy and fiscal framework. 2) Where necessary, the Minister may require a government ministry or agency to make adjustments to its strategic plans and estimates in order to fulfill the requirements of the Government's macro-economic policy and fiscal framework."

##### Observation

- 1.1.1.3 During the audit, we observed that Management conducted the affairs of the County without evidence of approved strategic and operational plans for the period under audit.

##### Risk

- 1.1.1.4 Short, medium and long-term goals of the County may not be identified, pursued and implemented thereby impairing the achievement of the county's objectives.
- 1.1.1.5 Failure to develop 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

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



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

**Management's Response**

- 1.1.1.9 *The Auditors claim is correct. However, we are at the verge of completing the County five years Strategy plan and next the operational plan.*

**Auditor General's Position**

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

**1.1.2 No Evidence of a Functional County Council**

**Criteria**

- 1.1.2.1 Section 1.4 of the Local Government Act of 2018 states that "The Local Government Act shall apply to all local government structures and functions herein developed from central government to local government as contained in the Administrative Procedure Manual published by the Minister responsible for Local government, except that said Manual shall be confirmed to the Act and those functions that are exclusively reserved for the national government.
- 1.1.2.2 Chapter 2 of Local Government Act of 2018 defines the powers and authority of local government and calls for the establishment of local government structures. These structures include county councils and county administrations, as well as sub-county local government comprising districts, chiefdoms, clans, towns and municipalities.
- 1.1.2.3 Section 2.3 of the Local Government Act of 2018 states that the County Council shall be comprised of the following members:
- a. The County Council of Chiefs-3 representatives (2 chiefs, one of whom shall be the head of the Council of Chiefs, plus and Elder appointed by the Council);
  - b. The County Women Organization, 1 representative;
  - c. The Youth organization-2 representatives (a male and a female, one of home shall be the head of the organization);
  - d. The County organization of people with disabilities-1 representative; and
  - e. The County organization of Civil Society organization associations-2 representatives (a male and a female one of whom shall be the head of the organization)

**Observation**

- 1.1.2.4 During the audit, we observed no evidence of a functional County Council as required by the 2018 Local Government Act.



**Risk**

- 1.1.2.5 The strategic oversight over the function of the County may be impaired. This may impair the achievement of the County's objectives.
- 1.1.2.6 Management may override policies and procedures that may adversely impact the operations of the County.
- 1.1.2.7 Management may not implement internal and external audit recommendations due to the absence of a functional County Council.

**Recommendation**

- 1.1.2.8 Management should liaise with the appropriate authorities to establish a functional County Council comprising of the required constituency representation.
- 1.1.2.9 The County Council should be made functional evidence by periodic meetings' minutes and activities reports. Evidence of periodic meeting minutes and activities reports should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.1.2.10 *The Auditors claim is correct. For the audit period, there was no county council because Central Government has not given the go ahead regarding its implementation. However, the County currently has a functional Council.*

**Auditor General's Position**

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

**1.1.3 Lack of County Council Meeting Minutes**

**Criteria**

- 1.1.3.1 Section 2.8 (a), (b) and (c) of the Local Government Act of 2018 states that " the Council shall meet at least once every quarter, but shall meet in emergency or special sessions as may be called either by the Superintendent, chair of the Council, or by a resolution signed by at least three members; Decisions of the County Council shall be disseminated using the best medium of public information, education and communication available to the county; and the Council shall ensure broad-based citizens' participation in its decision-making on significant issues of the county such as the annual county budget and county development plan. Popular participation shall be ensured through Town-Hall meetings and consultation with citizens.

**Observation**

- 1.1.3.2 During the audit, we observed no evidence of County Council's meeting minutes to facilitate oversight and review of Management functions.



**Risk**

- 1.1.3.3 The strategic oversight over the function of Management may be impaired. This may impair the achievement of the County's objectives.
- 1.1.3.4 Management may override the County policies and procedures that may adversely impact the operations of the County.
- 1.1.3.5 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**

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

**Management's Response**

- 1.1.3.8 *The Auditors claim is correct. For the audit period, there was no county council because Central Government has not given the go ahead regarding its implementation. However, the County currently has a functional Council.*

**Auditor General's Position**

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

**1.1.4 Lack of Senior Management Meeting Minutes**

**Criteria**

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



### **Observation**

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

### **Risk**

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

### **Recommendation**

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

### **Management's Response**

- 1.1.4.6 *The Auditors claim is correct. For the audit period, there was no county council because Central Government has not given the go ahead regarding its implementation. However, the County currently has a functional Council.*

### **Auditor General's Position**

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

## **1.1.5 Lack of Monitoring & Evaluation**

### **Criteria**

- 1.1.5.1 Section 5.6 of the Local Government Act of 2018 states that "in conformity with the practices of good governance, local governments shall, in collaboration with the Governance Commission undertake performance monitoring and evaluation of their programs. The Minister responsible for Local Government shall prescribe the frequency, coverage and from which monitoring and evaluation shall take place.
- 1.1.5.2 Regulation A.15 (1) of the PFM Act of 2009 as amended and restated 2019 states: "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless, and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal controls to mitigate these risks".



**Observation**

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

**Risk**

- 1.1.5.4 In the absence of effective monitoring and evaluation, the County Administration deliverables may not be achieved up to approved specifications and within approved timelines.
- 1.1.5.5 Value for money may not be achieved and County's resources may be subjected to misapplication and misappropriation.

**Recommendation**

- 1.1.5.6 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**

- 1.1.5.7 *The Auditors claim is correct. For the audit period, functional Monitoring and Evaluation Committee (M&E) was not in place. However, the County currently has a functional Council.*

**Auditor General's Position**

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

**1.1.6 No Annual Reports**

**Criteria**

- 1.1.6.1 Regulation L.5 (1) of the PFM Act of 2009 as amended and restated 2019 states: that A head of Agency responsible for administering a Special Fund shall prepare an annual report and financial statements of transactions in relation to the Special Fund, which shall be separately certified by the Auditor-General.
- 1.1.6.2 Regulation A.15(1) of the PFM Act of 2009 as amended and restated 2019 states: "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks".



**Observation**

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

**Risk**

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

**Recommendation**

- 1.1.6.6 Management should facilitate the preparation and approval of administrative and operational activities reports on an annual basis. The reports should cover the proposed goals for the fiscal year, achievement against those goals, significant activities and challenges and measures to mitigate challenges in the near future. The report should 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.
- 1.1.6.7 The report should be approved by the head of the County and subsequently submitted to the Offices of the Auditor General, the Comptroller and Accountant General and the Sector Minister. Evidence of approved annual administrative and operational activities reports should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.1.6.8 *The Auditors claim is correct. We will facilitate the preparation and approval of administrative and operational activities reports on an annual basis.*

**Auditor General's Position**

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

**1.1.7 Lack of Approved Organogram**

**Criteria**

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



**Observation**

- 1.1.7.2 During the audit, we observed no evidence of an approved organogram showcasing approved hierarchical structure/chain of command of the County and line of reporting. The organogram presented for audit purposes was not approved by the relevant authorities/County Council as required.

**Risk**

- 1.1.7.3 The concepts of segregation of duties and checks and balances may not be achieved which may impair effective coordination, reporting and the operations of the County.
- 1.1.7.4 A clearly defined reporting structure may not be established thereby impairing segregation of duties and checks and balances.

**Recommendation**

- 1.1.7.5 Management should develop, approve and operationalize an organogram that details established hierarchical structure, clearly defined reporting channels and authorities and responsibilities within the entity. The approved organogram should be reflective of the current operations and practices at the County. Evidence of approved organogram should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.1.7.6 *The Auditors claim is correct. For the audit period, there was no county council because Central Government had not given the go ahead regarding its implementation. However, the County currently has a functional Council.*

**Auditor General's Position**

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

**1.1.8 Lack of Training and Development Plan**

**Criteria**

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



**Observation**

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

**Risk**

- 1.1.8.4 Lack of training and development plans may result in training programs not being able to address employees' training needs and performance deficiencies.
- 1.1.8.5 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.
- 1.1.8.6 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**

- 1.1.8.7 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.
- 1.1.8.8 Evidence of annual capacity development plan should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.1.8.9 *The Auditors claim is correct. For the audit period, there was no county council because Central Government has not given the go ahead regarding its implementation. However, the County currently has a functional Council.*

**Auditor General's Position**

- 1.1.8.10 Management's assertions did not adequately address the issue raised. The absence of the County Council does not negate the preparation of annual training and development plan. Therefore, we maintained our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

**1.2 Budget Management**

**1.2.1 No Evidence of a Functional Budget Committee**

**Criteria**

- 1.2.1.1 Regulation D.16.1 of the PFM Act of 2009 as amended and restated 2019 states that "Every head of government agency shall establish a Budget Committee which shall be responsible for budget formulation, implementation, monitoring and evaluation made up of (a) the head of government agency, who shall be the chairperson; and (b) Heads of budget management centers or cost centers)".



**Observation**

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

**Risk**

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

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

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

**Recommendation**

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

**Management's Response**

1.2.1.7 *The Auditors claim is correct. For the audit period, there was no county council because Central Government has not given the go ahead regarding its implementation. However, the County currently has a functional Council.*

**Auditor General's Position**

1.2.1.8 Management's assertions did not adequately address the issue raised. The absence of the County Council does not negate the formulation of the budget committee. Therefore, we maintained our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

**1.2.2 No Evidence of a Budget Unit**

**Criteria**

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



**Observation**

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

**Risk**

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

**Recommendation**

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

**Management's Response**

- 1.2.2.6 *The Auditors claim is correct. For the audit period, there was no county council because Central Government has not given the go ahead regarding its implementation. However, the County currently has a functional Council.*

**Auditor General's Position**

- 1.2.2.7 Management's assertions did not adequately address the issue raised. The absence of the County Council does not negate the formulation and operationalization of a budget unit. Therefore, we maintained our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

**1.2.3 No Evidence of Internal Budget**

**Criteria**

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



### **Observation**

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

### **Risk**

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

### **Recommendation**

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

### **Management's Response**

- 1.2.3.8 *The Auditors claim is correct. For the audit period, there was no county council because Central Government has not given the go ahead regarding its implementation. However, the County currently has a functional Council.*

### **Auditor General's Position**

- 1.2.3.9 Management's assertions did not adequately address the issue raised. The absence of the County Council does not negate the preparation of annual internal budget. Therefore, we maintained our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

## **1.2.4 Under Disbursement of Appropriation**

### **Criteria**

- 1.2.4.1 Regulation E.7 (1) (2) of the Public Financial Management Act of 2009 as amended and restated 2019 requires that a head of government agency shall inform the sector minister or appropriate authority immediately of any circumstances that are likely to affect materially the budgetary results either through revenue and expenditure or other receipts and payments of the Government agency. The sector minister or the appropriate authority shall take the necessary steps to bring to the notice of the Minister any warnings of significant or material budget variations.



### Observation

- 1.2.4.2 During the audit, we observed that Management did not receive the approved budgetary allotments for several fiscal years amounting to US\$4,343,020.00. We observed no evidence of notice of warning of significant or material budget variations from the sector minister or Minister for the under disbursement of approved budgetary allotments to the county authority as required. **See Table 1 below for details.**

**Table 1: Under Disbursement of Appropriation**

Year	Budget Amount US\$ A	Outturn Amount US\$ B	Variances US\$ C=A-B
2018/2019	1,077,335.00	901,740.00	175,595.00
2019/2020	1,509,182.00	103,125.00	1,406,057.00
2020/2021	2,767,111.00	13,243.00	2,753,868.00
2022	1,813,661.00	1,806,161.00	7,500.00
<b>Total</b>	<b>7,167,289.00</b>	<b>2,824,269.00</b>	<b>4,343,020.00</b>

### Risk

- 1.2.4.3 Facilitating unauthorized under disbursements of approved appropriation to the County may impair the achievement of the County's mandates and objectives.
- 1.2.4.4 Management may be non-compliant with Regulation E.7 (1) (2) of the Public Financial Management Act of 2009 as amended and restated 2019.

### Recommendation

- 1.2.4.5 Going forward, Management should perform periodic reconciliations between the approved budgeted revenue and actual receipts. Variances identified should be investigated and discussed with the relevant authorities of the Ministry of Internal Affairs and the Ministry of Finance and Development Planning for resolution where applicable.
- 1.2.4.6 In instances of under disbursement of approved allotments, Management should communicate to the sector minister (the Minister of Internal Affairs) indicating any circumstances that are likely to affect materially the budgetary results either through revenue and expenditure. The sector minister should subsequently communicate to the Minister bringing to his attention any warnings of significant or material budget variations.
- 1.2.4.7 Evidence of the above communication and the subsequent approved recast budget should be adequately documented and filed to facilitate future review.

### Management's Response

- 1.2.4.8 *The Auditors claim is correct that we underspend/under disbursed. We requested several times for allotment and what MFDP allotted is what we had to disbursed.*



### Auditor General's Position

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

### 1.2.5 Excess Expenditure Over Approved Appropriation

#### Criteria

- 1.2.5.1 Regulation B.24 (1, 2 and 3) of the PFM Act of 2009 as restated in 2019 states: "(1) A head of government agency shall prioritize the Government agency's activities and ensure that related expenditures are within the cash flow plans and budget ceilings or such other ceilings as determined by the Minister".
- 1.2.5.2 Regulation E.13 (1 and 2) of the PFM Act of 2009 as restated in 2019 states: "(1) If additional funds are required because of increased activity costs that could not be foreseen when the annual estimates were presented, application for supplementary estimate shall be made to the Minister through the Line Minister, Sector Minister, or appropriate authority. (2) The accompanying memorandum shall explain how the extra costs became necessary".

#### Observation

- 1.2.5.3 During the audit, we observed that Management expended in excess of its approved budget for two fiscal periods amounting to US\$1,795,050.00 without evidence of supplementary or recast budgets. **See table 2 below for details.**

**Table 2: Excess Expenditure Over Approved Appropriation**

Year	Budget Amount US\$ A	Outrun Amount US\$ B	Variances US\$ C=A-B
Special Budget year July - Dec .2021	103,125.00	1,765,000.00	(1,661,875.00)
2023	1,209,333.00	1,342,508.00	(133,175.00)
<b>Total</b>	<b>1,312,458.00</b>	<b>3,107,508.00</b>	<b>(1,795,050.00)</b>

#### Risk

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



### **Recommendation**

- 1.2.5.8 Management should account for the expenditures in excess of the approved budget limits without evidence of supplementary and /or recast budget for the period cataloged in table 2 above.
- 1.2.5.9 Management should ensure that expenditures are within the approved budget limits at all times and where applicable, supplementary and /or approval for recast budget is acquired. Copies of the required documentation should be maintained for administrative and audit purposes.
- 1.2.5.10 Management should perform periodic (at least quarterly) reconciliation between budgeted and actual revenue and expenditure. Gaps identified should be used to govern future revenue collection and disbursement activities.
- 1.2.5.11 Periodic budget performance reports should be adequately documented and filed to facilitate future review.
- 1.2.5.12 Going forward, Management should ensure that all excess expenditure exceeding authorized limits are approved by the National Legislature.
- 1.2.5.13 Management should ensure that a Statement of Excess Expenditure is prepared and submitted to the National Legislature in a timely manner consistent with Section 24(1-2) of the PFM Act of 2009 as amended and restated 2019.
- 1.2.5.14 Evidence of a Statement of Excess Expenditure should be adequately documented and filed to facilitate future review.

### **Management's Response**

- 1.2.5.15 *The Auditors claim is correct. We take note and will ensure that there is no reoccurrence.*

### **Auditor General's Position**

- 1.2.5.16 Management's assertion did not adequately address the issues raised. Management did not account for the expenditures in excess of the approved budget limits without evidence of supplementary and /or recast budget for the period cataloged in table 2 above as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

## **1.2.6 Discrepancy between IFMIS Ledger and Fiscal Outturn Reports**

### **Criteria**

- 1.2.6.1 Regulation C. 8 (2) of the PFM Act of 2009 as amended and restated 2019 stipulates that "the head of agency or spending unit shall have overall responsibility and accountability for the collection and receipt of all subsidies or the financial administration of the monies voted by Legislature for, or applied by statute to, the services under the control of his or her ministry or agency".



1.2.6.2 Furthermore, Regulation E.1 (a) and (b) of the PFM Act of 2009 as amended and restated 2019 state that:

- a) "Total aggregate allotments for a particular appropriation line in a given fiscal year may not exceed the amount appropriated for that line in the annual appropriations act, amended from time to time through budgetary reallocations made pursuant to Section 25 of the Public Finance Management Act 2009 and Supplementary Appropriations Acts;
- b) Total payments for a detailed budget line in a given fiscal year may not exceed the allotments issued against that budget line".

**Observation**

1.2.6.3 During the audit, we observed that expenditures per the IFMIS Ledgers did not reconcile with expenditures per the Fiscal Outturn Reports for Grand Bassa County for several fiscal years under audit. **See Table 3 below for details.**

**Table 3: Discrepancy between IFMIS Ledgers and Fiscal Outturn Reports**

No.	Fiscal Year	IFMIS Amount US\$ A	Outturn Amount US\$ B	Variance US\$ C=A-B
1	2018/2019	355,779.51	901,740.00	-545,960.49
2	2019/2020	274,311.66	103,125.00	171,186.66
3	2020/2021	3,423,030.00	13,243.00	3,409,787.00
4	Special Budget year July - Dec .2021	1,542,665.00	1,765,000.00	-222,335.00
5	Jan. 1, 2022-Dec. 31, 2022	1,342,508.21	1,806,161.00	-463,652.79
6	Jan. 1, 2022-Dec. 31, 2022	0.00	1,342,508.00	-1,342,508.00
<b>Total</b>		<b>6,938,294.38</b>	<b>5,931,777.00</b>	<b>1,006,517.38</b>

**Risk**

- 1.2.6.4 The completeness and accuracy of expenditures may not be assured.
- 1.2.6.5 Revenue and expenditures may be misstated.

**Recommendation**

- 1.2.6.6 Management should fully account for the variances between the IFMIS Ledgers and Fiscal Outturn Reports comprehensively cataloged in table 3 above.
- 1.2.6.7 Going forward, Management should perform periodic reconciliation between the IFMIS Ledgers and the Fiscal Outturn Reports. Variances identified should be investigated and adjusted where applicable in a timely manner.
- 1.2.6.8 Evidence of periodic reconciliation reports should be adequately documented and filed to facilitate future review.



### **Management's Response**

- 1.2.6.9 *The Auditors claim is correct. We take note and will ensure to perform periodic reconciliation between the IFMIS Ledgers and the Fiscal Outturn Reports if any variance is identified, we will report same.*

### **Auditor General's Position**

- 1.2.6.10 Management's assertion did not adequately address the issues raised. Management did not account for the variances between the IFMIS Ledgers and Fiscal Outturn Reports comprehensively cataloged in table 3 above as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

## **1.2.7 Non-Disclosure of Internally Generated Revenue**

### **Criteria**

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

### **Observation**

- 1.2.7.2 During the audit, we observed that Management did not disclose nor provide detailed information on internally generated revenue from hall rental for the period under review.

### **Risk**

- 1.2.7.3 The completeness and accuracy of revenue may not be assured; therefore, the financial statements may be misstated.
- 1.2.7.4 Management may not fully account for activities/assets of the County.
- 1.2.7.5 All collections of fees for services and/or rental of properties may not be deposited in the County's bank account.

### **Recommendation**

- 1.2.7.6 Management should develop, approve and operationalize policy to regulate the projection, collection and recording of internally generated revenue. Evidence of approved policy should be adequately documented and filed to facilitate future review.
- 1.2.7.7 Management should ensure that internally generated revenue is comprehensively projected and recorded in the County's annual budget. Subsequently, Management should ensure that



all internally generated revenue is recorded in the County's financial statements and expenditure reports.

- 1.2.7.8 Management should ensure that payments of all fees for services and/or rental of property are deposited directly in a designated account.
- 1.2.7.9 Management should establish subsidiary ledgers for each source of revenue. Subsequently, Management should perform periodic reconciliation among invoices, receipts, bank statements and the subsidiary ledgers (including the financial statements). Differences identified should be investigated and adjusted in a timely manner.

#### Management's Response

- 1.2.7.10 *The Auditors claim is correct. We take note and will ensure to develop, approve and operationalize policy to regulate the projection, collection and recording of internally generated revenue.*

#### Auditor General's Position

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

### 1.2.8 No Evidence of Quarterly Budget Performance Reports

#### Criteria

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

#### Observation

- 1.2.8.2 During the audit, we observed that Management operated the County without evidence of Quarterly and Annual Budget Performance Reports as required. **See Table 4 below for Details.**

**Table 4: No Evidence of Quarterly Budget Performance Reports**

No	Budget Period	Total Expenditure in USD as per Period
1	July 1, 2018 to June 30, 2019	901,740.00
2	July 1, 2019 to June 30, 2020	103,125.00
3	July 1, 2020 to June 30, 2021	13,243.00
4	July 1, 2021 to December 31, 2021	1,765,000.00
5	January 1, 2022 to December 31, 2022	1,806,161.00
6	January 1, 2023 to December 31, 2023	1,342,508.00
	<b>Grand Total</b>	<b>5,931,777.00</b>



**Risk**

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

**Recommendation**

- 1.2.8.4 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.
- 1.2.8.5 Evidence of Quarterly and Annual Budget Performance Reports should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.2.8.6 *The Auditors claim is correct. We take note and will ensure that Quarterly and Annual Budget Performance Reports are prepared on a timely basis.*

**Auditor General's Position**

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

**1.3 Financial Reporting**

**1.3.1 Lack of Approved Financial Manual**

**Criteria**

- 1.3.1.1 Regulation I. A.5 (1) of the PFM Act of 2009 as amended and restated 2019 states "A head of government agency shall with the approval of the Minister issue an accounting manual to suit the operations and regulate the financial matters of the Government agency, indicating:
- a) The duties to be performed by specified officers,
  - b) The accounts to be kept and returns to be submitted, and
  - c) Such other instructions as may be required for the proper conduct of the financial matters of the Government agency.

- 1.3.1.2 Furthermore, Regulation I. A.5 (1) of the PFM Act of 2009 as amended and restated 2019 requires the accounting manual shall contain relevant procedures for the keeping of accounts, preparation and format of financial statements, Government agency chart of accounts, and all administrative issues relating to the keeping and preparation of government accounts."

**Observation**

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



**Risk**

- 1.3.1.4 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**

- 1.3.1.5 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 County's Finance Department. The manual should also catalog all processes over initiation, authorization and recording for each account balance. Management should facilitate timely and periodic update of approved financial manual to reflect the current operations of the Finance Department and amendments made to the PFM Acts and Regulations.
- 1.3.1.6 Evidence of approved financial manual should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.3.1.7 *The Auditors claim is correct. We take note and will ensure to develop, approve and operationalize a comprehensive financial manual, outlining all accounting procedures, processes, systems and controls to be used by staff of the County Finance Department.*

**Auditor General's Position**

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

**1.3.2 Lack of Automated Financial Management System/ Accounting Software**

**Criteria**

- 1.3.2.1 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.
- 1.3.2.2 Furthermore, Regulation I. A.5 (1) of the PFM Act of 2009 as amended and restated 2019 requires that the accounting manual shall contain relevant procedures for the keeping of accounts, preparation and format of financial statements, Government agency chart of accounts, and all administrative issues relating to the keeping and preparation of government accounts."



**Observation**

- 1.3.2.3 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**

- 1.3.2.4 The completeness and accuracy of accounting transactions may not be assured. This may lead to misstatement of the financial statements of the County.
- 1.3.2.5 Accounting data security, integrity, completeness and accuracy may be impaired.
- 1.3.2.6 Management may not account for all of its transactions.

**Recommendation**

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

**Management's Response**

- 1.3.2.10 *The Auditors claim is correct. We take note and will ensure to procure and operationalize a functional accounting software to facilitate complete, accurate and real-time recording of all financial transactions of the County.*

**Auditor General's Position**

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

**1.3.3 Non-Preparation and Submission of Financial Statements**

**Criteria**

- 1.3.3.1 Regulation Part I.11 (1) of the PFM Act of 2009 as amended and restated 2019 states that, "the 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**

- 1.3.3.2 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).

#### **Risk**

- 1.3.3.3 The failure of Management to prepare and present approved financial statements may deny the users of financial statements relevant information important for decision making. Management may not fully account for activities of the County.

#### **Recommendation**

- 1.3.3.4 Management should prepare and present financial statements in line with the GoL reporting framework.
- 1.3.3.5 Going forward, Management should ensure that approved financial statements 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.

#### **Management's Response**

- 1.3.3.6 *The Auditors claim is correct. We take note and will ensure to prepare and present financial statements in line with the GoL reporting framework hereafter.*

#### **Auditor General's Position**

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

### **1.3.4 Non-Accounting for Cash and in-Kind Contributions from Arcelor Mittal Liberia**

#### **Criteria**

- 1.3.4.1 Regulation G.3 (D) of the PFM Regulations of 2009 states” 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**

- 1.3.4.2 During the audit, we observed that Management did not account for cash and kind contributions amounting to US\$167,389.64 confirmed by and received from Arcelor Mittal Liberia as required. As a result, we could not validate the usage of the funds and in-kind



contributions. **See Table 5 and Annexure 6 below for Details.**

**Table 5: Non-Accounting for Cash and in-Kind Contributions from Arcelor Mittal Liberia**

No.	Year	Cash Disbursed in US\$	Kind in US\$	Total Paid US\$
		A	B	C=A+B
1	2019	7,414.60	77,350.00	84,764.60
2	2020	12,434.00	5,480.00	17,914.00
3	2021	36,924.52	27,786.52	64,711.04
	<b>Total</b>	<b>56,773.12</b>	<b>110,616.52</b>	<b>167,389.64</b>

### Risk

- 1.3.4.3 The non-accounting for cash and in-kind contributions may facilitate misappropriation of funds.
- 1.3.4.4 Fair presentation, full disclosure, understandability and reconciliation of the cash and in-kind contributions may be impaired.
- 1.3.4.5 Management may not fully account for activities of the County.

### Recommendation

- 1.3.4.6 Management should fully account for cash and in-kind contributions from Arcelor Mittal Liberia comprehensively cataloged in table 5 and annexure 6.
- 1.3.4.7 Going forward, Management should liaise with the relevant authority at donor entities to provide a comprehensive report on the details and value (including the basis on which the value is determined) for cash and in-kind contributions made to the county.
- 1.3.4.8 Management should facilitate full and adequate disclosure of all cash and in-kind contributions on the face and in the notes to the financial statements where applicable to facilitate completeness, accuracy, fair presentation and full disclosure of the financial statements.

### Management's Response

- 1.3.4.9 *The Auditors claim is correct. However, we will disclose all cash and in-kind contributions on the face and in the notes to the financial statements next time.*

### Auditor General's Position

- 1.3.4.10 Management's assertion did not adequately address the issues raised. Management did not account for cash and in-kind contributions from Arcelor Mittal Liberia comprehensively cataloged in table 5 and annexure 6 above as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.



## 1.4 Personnel Management

### 1.4.1 Lack of Approved Human Resource Policies and Procedures

#### Criteria

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

#### Observation

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

#### Risk

- 1.4.1.4 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

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

#### Management's Response

- 1.4.1.9 *The Auditors claim is correct. We take note and will ensure to develop, approve and operationalize human resources policies and procedures for the effective and efficient operations of human resources activities of the County.*

#### Auditor General's Position

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



## 1.4.2 Non-competitive Recruitment of Employees

### Criteria

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

### Observation

- 1.4.2.2 During the audit, we observed that Management did not facilitate competitive recruitment for 14 (Fourteen) staff employed during the period under audit. **See Table 6 for Details:**

**Table 6: Non-competitive Recruitment of Employees**

No	Replacee	Replaced	Assigned Area	Position	Payroll No.	Remark
1.	Theophilus	Abigail Nylander	Superintendent's Office	Liaison Officer	07-61-111-0004	Abandoned
2.	Kate McGee	Marie Parker	Superintendent's Office	Steward	07-61-111-0014	Abandoned
3.	Jackson Mcceedyu	Darius Garpee	Superintendent's Office	Driver	07-61-111-0022	Abandoned
4.	Jackson Williams	David Peters	Buchanan City Corporation	City Cleaner	07-13-970-0048	Abandoned
5.	Emerson N. Sayon	Exodus Sarway	Buchanan City Corporation	City Inspector	07-13-940-0452	Abandoned
6.	Eric Dennis	John Kanque	Worr Administration	Clerk	07-460-13-0070	Abandoned
7.	Elijah Gaye	Moses Charlie	Yeabloe Administration	Clerk	07-46-013-0103	Abandoned
8.	Sampson D. Moses	James Kormen	Wee Stat. District # 3	Secretary	07-61-111-0076	Abandoned
9.	Sampson Y. T Paygar	Victor Kpahdyu	Gorgblee District # 3	Clerk	07-61-111-0049	Abandoned
10.	Matthew Joe	Amos Sieh	Doegbahn District # 4	Clerk	07-61-111-0080	Abandoned
11.	Moore A. Zahyou	Anthony Williams	Kporkon District # 1	District Agri. Cod.	07-13-599-0312	Abandoned



No	Replacee	Replaced	Assigned Area	Position	Payroll No.	Remark
12.	Theophilus Chea	Samuel Paegar	None	Clerk	07-61- 111-0066	Abandoned
13.	Thomas S. Andrews	David Mason	District # 4	Secretary	07-46- 013-0096	Abandoned
14.	Thomas G. Barnie	Alfred Whoyou	District # 4	Interpreter	07-13- 071-0502	Abandoned

### Risk

1.4.2.3 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the County.

1.4.2.4 Management may be non-compliant with Chapter 1 Section 2 (1.2.1 and 1.2.2) of the Standing Orders for the Civil Service of 2012.

### Recommendation

1.4.2.5 Management should ensure that all recruitment activities are carried out in full compliance with the approved/adopted human resources policy.

1.4.2.6 Management should ensure that all employees' files contain the relevant supporting document indicative of proper vetting (an approved job description, publication of vacancies, job related test/ interview questions and background check information) in line with the approved/adopted human resources policy. Evidence of approved hiring records should be adequately documented and filed to facilitate future review.

### Management's Response

1.4.2.7 *The Auditors claim is correct. We take note and will ensure that all recruitment activities are carried out in full compliance with the approved/adopted human resources policy.*

### Auditor General's Position

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

## 1.4.3 Inadequate Records in Personnel Files

### Criteria

1.4.3.1 Chapter 1 Section 1 (1.2.5) of the Standing Orders for the Civil Service of 2012 states: "Personnel records on all Classified Civil Servants throughout their careers are maintained by the Division of Personnel Records and Research. It is also responsible for ensuring that information about an individual, including, for example, the position he occupies and the salary he draws, is transmitted efficiently among all the agencies concerned. These would normally be the originating ministry, the Ministry of Finance (which pays salaries), the Bureau of the Budget (which approves salaries), and the CSA itself. The form used for recording all this



information is the Personnel Action Notice (or PAN) form). There are two types of PAN forms; one for the Clerical Staff and the other for Non-clerical Staff. Non-clerical Staff include professional, administrative, and general category staff. Other documents handled by the Division are Employment Record Forms, Duty Statements, and letters of appointment, dismissal, or resignation. This Division will also research to improve the service”.

### **Observation**

- 1.4.3.2 During the audit, we observed from a sample of twenty-eight (28) employees’ files reviewed no evidence of employment letters, term of reference, police clearance, curriculum vitae and copies of credential. **See Annexure 2 for Details.**

### **Risk**

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

### **Recommendation**

- 1.4.3.5 Management should ensure that all employees’ files are updated to contain essential documents such as letters of application, employment/appointment letters, contracts, credentials, job description or terms of reference (TOR), personnel action notice (PAN), Curriculum Vitae (CV), Police clearance, etc. to enable administration regulate the activities of its personnel effectively.
- 1.4.3.6 Management should institute periodic review / inspection of personnel files to validate the completeness of personnel records.
- 1.4.3.7 Management should institute an electronic document management system by scanning all documents in employees’ files and create electronic files for each employee. This control will facilitate more effective document retention and archiving system, along with manual records.

### **Management’s Response**

- 1.4.3.8 *The Auditors claim is correct. We take note and will ensure that all employees’ files are updated to contain essential documents.*

### **Auditor General’s Position**

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



**1.4.4 Unapproved Salary Scales/Structure for PMC Support Staff**

**Criteria**

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

**Observation**

1.4.4.2 During the audit, we observed no evidence of an approved salary structure instituted for the County Project Management Committee and support staff. **See Table 7 Below for Details:**

**Table 7: Unapproved Salary Scales/Structure for PMC Support Staff**

No.	Name	Position	Salary Per County Payroll US\$
1.	Moses Gbezongar Henry	Chairman	1,000.00
2.	Charles T. Dobson	Treasurer	950.00
3.	H. Uriah Bryant	Comptroller	900.00
4.	L. Dakanah Mitchell	Accountant	525.00
5.	Magnus D. Jakpah	Draftsman	400.00
6.	Abraham K. Moore	Engineer	400.00
7.	Christian S. Logan	Project Planner	250.00
8.	Jackson T. Maceelyu	Chauffeur	275.00
9.	Benjamin Adams	Procurement Officer	300.00
<b>Total per Month</b>			<b>5,000.00</b>

1.4.4.3 Further, we observed that the salaries of some of the positions mentioned in Table 7 above did not reconcile with the approved GoL Harmonized Pay Grade.

**Risk**

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

**Recommendation**

1.4.4.5 Management should develop, approve and operationalize a salary structure to regulate salary disbursement at the entity. The approved salary structure should comprehensively catalog the various positions at the entity and respective pay grades for each position. Alternatively, Management should officially adopt and operationalize the GoL Harmonization Pay Grade for disbursement of salaries at the entity.



- 1.4.4.6 Management should ensure that all adjustments to the payroll are approved by the relevant authority, supported by the required documentation and consistent with approved salary structure and the Human Resource policy of the entity.
- 1.4.4.7 Evidence of approved salary structure, evidence of adoption of GoL Harmonization Pay Grade (where applicable), and all relevant supporting records for adjustments to the payroll should be adequately documented and filed to facilitate future review.

#### **Management's Response**

- 1.4.4.8 *The Auditors claim is correct. The Legislative caucus decided the salary of the PMC staff. Hereafter, we will consider GoL harmonized pay grade.*

#### **Auditor General's Position**

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

### **1.4.5 Lack of Automated Payroll Management System**

#### **Criteria**

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

#### **Observation**

- 1.4.5.3 During the audit, we observed no evidence of an automated centralized payroll management system to facilitate the effective payroll management of the County.

#### **Risk**

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



### **Recommendation**

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

### **Management's Response**

- 1.4.5.10 *The Auditors claim is correct. We will procure and operationalize a functional payroll system to facilitate complete, accurate and real-time recording of all payroll transactions of the County.*

### **Auditor General's Position**

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

## **1.4.6 Lack of Segregation of Duties in Payroll Management**

### **Criteria**

- 1.4.6.1 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities provides that 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**

- 1.4.6.2 During the audit, we observed no evidence that monthly payroll originated from the Human Resource Unit and forwarded to the Finance Unit for processing.
- 1.4.6.3 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**

- 1.4.6.4 Lack of segregation of duties of such key functions may impair checks and balances, thereby, leading to misappropriation of the County's fund.



1.4.6.5 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.

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

#### **Recommendation**

1.4.6.7 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/units and the Human Resource Department for validation before submission to MFDP for processing.

1.4.6.8 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**

1.4.6.9 *The Auditors claim is correct. We will procure and operationalize a functional payroll system to facilitate complete, accurate and real-time recording of all payroll transactions of the County.*

#### **Auditor General's Position**

1.4.6.10 Management's assertion did not adequately address the issues raised. Management did not facilitate comprehensive segregation of duties and checks and balances between the Human Resource and Finance Units. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

### **1.4.7 Non-remittance of NASSCORP's Contributions**

#### **Criteria**

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

#### **Observation**

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



**Risk**

- 1.4.7.3 Management may be non-compliant with NASSCORP General Regulations of 2018 which may result to penalties and fines.
- 1.4.7.4 Potential retirees of GoL may be denied required pension benefits due to non-compliance with the Regulation.
- 1.4.7.5 The completeness and accuracy of social security contributions for employees may be misstated.
- 1.4.7.6 This may lead to inaccurate computation of employees' social security benefits.
- 1.4.7.7 Non-remittance of social security contributions may lead to misapplication / misappropriation of the fund.
- 1.4.7.8 Miscomputation of the social security benefit may lead to misstatement of social security contributions and subsequently the financial statements.

**Recommendation**

- 1.4.7.9 A payment plan should be crafted and agreed between Management and NASSCORP Management for full settlement of all arrears. Management should budget for and ensure full compliance to the terms of the agreed payment plan. Management should also ensure that future employers' contributions are adequately provided for in the approved budget on an annual basis.
- 1.4.7.10 Management should facilitate full payment of employees and employer's contributions to NASSCORP on a consistent and timely basis.
- 1.4.7.11 Management should ensure that a comprehensive reconciliation is performed with NASSCORP records to ensure that individual employees social security contributions are duly allocated and compiled to validate the completeness and accuracy of employees' social security contributions.
- 1.4.7.12 Going forward, monthly remittance of NASSCORP contributions should be accompanied by a listing of employees and their social security numbers for ease of allocation to employees' NASSCORP accounts respectively.
- 1.4.7.13 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**

- 1.4.7.14 *The Auditors claim is correct. We will work with MFDP that withhold all deductions for subsequent remittance and prepare monthly reconciliation hereafter.*



### **Auditor General's Position**

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

### **1.4.8 Salary Disbursed not Reconciled to Payroll**

#### **Criteria**

1.4.8.1 Regulations T.3(1e) of the PFM Act of 2009 as amended and restated 2019 states "The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: the amount of salary and other allowances authorized for payment to each staff is not exceeded".

1.4.8.2 Section 36 (1) of the 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**

1.4.8.3 During the audit, we observed no evidence of reconciliation between net salaries per the approved payroll and net salaries disbursed in employees bank accounts.

#### **Risk**

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

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

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

#### **Recommendation**

1.4.8.7 Management should account for the variances identified between the net salaries per the approved payroll and the net salaries disbursed in employees' bank/mobile money accounts.

1.4.8.8 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**

- 1.4.8.9 *We will work with MFDP and ensure to start performing monthly reconciliation between the net salaries per the approved payroll and the net salaries disbursed in employees' bank/mobile money accounts.*

### **Auditor General's Position**

- 1.4.8.10 Management's assertion did not adequately address the issues raised. Management did not account for the variances identified between the net salaries per the approved payroll and the net salaries disbursed in employees' bank/mobile money accounts as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

## **1.4.9 No Approved Job Description**

### **Criteria**

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

### **Observation**

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

### **Risk**

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

### **Recommendation**

- 1.4.9.5 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.



1.4.9.6 Management should ensure that employees are familiarized with and capacitated to perform approved job descriptions. Management should facilitate the performance of periodic training to upgrade the capacity of staff to perform approved roles and responsibilities.

1.4.9.7 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**

1.4.9.8 *We will prepare and approve job descriptions for each personnel at all levels of the organization.*

**Auditor General's Position**

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

**1.4.10 Lack of Attendance Log**

**Criteria**

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

**Observation**

1.4.10.2 During the audit, we observed no evidence of daily attendance log to authenticate staff attendance on a daily basis.

1.4.10.3 Additionally, there was no evidence of approved and updated personnel roster.

**Risk**

1.4.10.4 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.

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

**Recommendation**

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



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

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

#### **Management's Response**

1.4.10.9 *We will prepare and ensure that all staff sign the daily attendance records.*

#### **Auditor General's Position**

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

### **1.4.11 No Employees Performance Appraisal**

#### **Criteria**

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

#### **Observation**

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

#### **Risk**

1.4.11.3 The lack of periodic performance appraisal may lead to unnoticed and/or consistent poor performance by employees of the entity, thereby impairing the achievement of the entity's objectives.

1.4.11.4 In the absence of a documented performance evaluation system, employee development plan may not be achieved thereby impairing the achievement of the entity's objectives.

1.4.11.5 Employees may be promoted or demoted on a discretionary basis.

#### **Recommendation**

1.4.11.6 Management should facilitate the conduct of periodic performance evaluations for all staff.

1.4.11.7 Performance goals should be clearly defined and documented for all positions.



- 1.4.11.8 Employees should be familiarized with performance goals and be given the opportunity to periodically evaluate themselves against set goals. Subsequently, performance managers/supervisors should evaluate the performance of assigned employees against set goals and update the employees about the result of the evaluation including areas of targeted development.
- 1.4.11.9 Management should solicit post feedback from employees about the fairness of the performance evaluation system and make adjustments where applicable.
- 1.4.11.10 Documentation for performance evaluation should be adequately filed to facilitate future review.

#### **Management's Response**

- 1.4.11.11 *We will ensure to conduct periodic performance evaluations for all staff.*

#### **Auditor General's Position**

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

### **1.4.12 No Reconciliation between Personnel Listing and Payroll**

#### **Criteria**

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

#### **Observation**

- 1.4.12.2 During the audit, we observed no evidence of monthly reconciliation between the personnel listing and the monthly payroll.
- 1.4.12.3 Further, we obtained no evidence of a comprehensive personnel listing for the County Administration.

#### **Risk**

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



### **Recommendation**

- 1.4.12.6 Going forward, Management should develop a comprehensive personnel listing cataloging all staff of the entity. 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. All columns should be populated with the required information indicated above.
- 1.4.12.7 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.
- 1.4.12.8 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**

- 1.4.12.9 *We will develop a comprehensive personnel listing cataloging all staff of the County.*

### **Auditor General's Position**

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

## **1.4.13 Non-Performance of Exit Conference for Resignation**

### **Criteria**

- 1.4.13.1 Regulation A.15 of the PFM Act of 2009 as amended and restated 2019 states that "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks.
- 1.4.13.2 Further, the Committee of sponsoring Organizations of the Treadway Commission (COSO) Internal Control Framework on control activities states "institutions deployed control activities through policies that establish what is expected and procedures that put policies into action". Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity.

### **Observation**

- 1.4.13.3 During the audit, we observed that Management did not perform exit conference for staff who had resigned during the period under review.



**Risk**

- 1.4.13.4 In the absence of an exit conference upon resignation, Management may not be aware of the underlying reason (s) for employees' resignation. This may lead to high labor turnover of employees.

**Recommendation**

- 1.4.13.5 Management should facilitate the performance of exit conference for all staff departing the entity to ascertain the reason(s) for resignation.
- 1.4.13.6 Management should catalog reason(s) obtained from exiting staff during the exit conference to aid in the formulation of employee's development plan. Existing resources should be used to resolve significant issues raised by exiting personnel.
- 1.4.13.7 Evidence of exit conference and actions to address significant concerns should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.4.13.8 *We will hereafter perform exit conference for all staff departing the entity to ascertain the reason(s) for resignation.*

**Auditor General's Position**

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

**1.5 Cash Management**

**1.5.1 Non-Performance of Bank Reconciliation**

**Criteria**

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

**Observation**

- 1.5.1.2 During the audit, we observed no evidence of monthly bank reconciliation statements for the periods under audit.

**Risk**

- 1.5.1.3 Failure to prepare bank reconciliation statements may lead to untimely detection of errors or omissions and fraud.



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

**Recommendation**

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

1.5.1.6 Evidence of monthly bank reconciliation reports should be adequately documented and filed to facilitate future review.

**Management's Response**

1.5.1.7 *We will ensure hereafter to prepare monthly bank reconciliation reports are prepared for each operational and designated account established by the county.*

**Auditor General's Position**

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

**1.5.2 Non-Disclosure of Bank Account**

**Criteria**

1.5.2.1 Regulation C.8 (1& 2) of the PFM Act of 2009 as restated in 2019 states: "(1) A head of a government agency or spending unit shall be personally and pecuniary responsible to Legislature for the use of funds under their control. (2) A head of agency or spending unit shall have overall responsibility and accountability for the collection and receipt of all revenues or the financial administration of the monies voted by Legislature for, or applied by statute to, the services under the control of his or her ministry or agency".

1.5.2.2 Additionally, Regulation C.8 (4) of the PFM Act of 2009 as restated in 2019 states: "A head of agency or spending unit shall: (a) manage and reconcile the bank accounts authorized for the Agency by the Minister".

**Observation**

1.5.2.3 During the audit, we observed that Management did not disclose one (1) of its bank accounts domiciled at the Guaranty Trust Bank Liberia Limited. **See Table 8 below for Details.**

1.5.2.4 Additionally, we observed that US\$200,000.00 was deposited in Fiscal Year 2019/2020 from BMC International. However, we observed no evidence of expenditure reports for the utilization of the funds and bank reconciliation statements of the bank account.



**Table 8: Non-Disclosure of Bank Accounts**

Account Title	Account Status	Account Numbers	CCY	Balance as at Jan 2024
GRD BASSA SCHOLARSHIP COMMIT	Active	0465104/002/0001/000	USD	266.70

**Risk**

- 1.5.2.5 The non-disclosure of bank account may facilitate misappropriation of the County funds.
- 1.5.2.6 Fair presentation, full disclosure, understandability and reconciliation of the cash balances may not be assured. This may lead to misstatement of cash balances.
- 1.5.2.7 Management may not fully account for activities of the County.
- 1.5.2.8 Cash and bank balances reported in the financial statements may be misstated.
- 1.5.2.9 In the absence of expenditure reports for utilization of funds, payments may be made for goods not delivered or services not performed. Goods delivered or services performed may not meet the approved specifications.
- 1.5.2.10 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payments may not be assured. This may lead to misappropriation of the entity's funds.

**Recommendation**

- 1.5.2.11 Management should fully account for the US\$200,000.00 received from BMC International and expanded without evidence of expenditure/liquidation reports, as part of Management's response to this Management Letter.
- 1.5.2.12 Going forward, Management should fully disclose all of its bank accounts on the face and notes of the financial statements.
- 1.5.2.13 Management should formally communicate with all banking institutions to disclose all the County's bank accounts maintain by banking institutions, the status of the bank accounts, signatories to the accounts and the bank statements for reasonable periods.
- 1.5.2.14 Subsequently, Management should review the bank statements for unusual transactions, investigate and resolve unusual transactions, authorize the immediate closure of all inactive bank/mobile money accounts and regularize the signatories to reflect the current senior management team.

**Management's Response**

- 1.5.2.15 *The Auditors claim is correct. However, we will ensure to always disclose all necessary information needed timely.*



### **Auditor General's Position**

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

### **1.5.3 Irregularities Associated with Exchange Rate**

#### **Criteria**

- 1.5.3.1 IAS 21, "The Effects of Changes in Foreign Exchange Rates" outlines how to account for foreign currency transactions and operations in financial statements, and also how to translate financial statements into a presentation currency. An entity is required to determine a functional currency (for each of its operations if necessary) based on the primary economic environment in which it operates and generally records foreign currency transactions using the spot conversion rate to that functional currency on the date of the transaction.
- 1.5.3.2 Regulation F.1. part 4 of the PFM Act of 2009 as Amended and Restated 2019 states that (4) Where the government debt is revalued in Liberian dollars, obligations denominated in foreign exchange other than the United States dollar shall be translated at the exchange rate of the Central Bank of Liberia as of the date of revaluation.

#### **Observation**

- 1.5.3.3 During the audit, we observed that Management paid staff and contractors at an unauthorized CBL rate of L\$153.00 for the year 2023 while the CBL approved exchange rates were: March@L\$160, April@L\$164, May@L\$169, June@L\$170, July@184, Aug.@L\$186, Oct.@L\$188, Dec.@L\$189 which caused a variance amounting to L\$16,841,978.53. **See Annexure 1 for Details:**

#### **Risk**

- 1.5.3.4 Failure to use the appropriate exchange rate, closing cash balance may be misstated. The completeness and accuracy of closing cash balance may not be assured.
- 1.5.3.5 If foreign currency transactions are material and translation rate(s) used is misstated, the financial statements may be misstated.

#### **Recommendation**

- 1.5.3.6 Management should provide substantial justification for not paying Contractors with the required CBL rate.
- 1.5.3.7 Going forward, during the conversion of foreign currency transactions, Management should use spot rates during the immediate delivery of services and the closing rates for conversion of balance sheet/statement of financial position items at period end.



### **Management's Response**

- 1.5.3.8 *The Auditors claim is correct. However, we will ensure to always use GoL approved foreign exchange rate.*

### **Auditor General's Position**

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

## **1.6 Expenditure Management**

### **1.6.1 Non-Withholding and Remittance of Good and Service Tax**

#### **Criteria**

- 1.6.1.1 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."
- 1.6.1.2 Section 52. part a of the Revenue Code states that "A taxpayer is required to pay the correct tax liability on or before the payment due date. If a taxpayer does not pay by that date (determined with regard to any granted extension of time to make payment) the amount shown as tax liability on the taxpayer's return, a penalty is imposed.

#### **Observation**

- 1.6.1.3 During the audit, we observed no evidence of goods and services tax (GST) being withheld and remitted into the GoL Revenue Account for the purchases of goods, works and services from vendors amounting to US\$83,494.47 and L\$7,477,037.03. **See Annexures 3 for Details:**

#### **Risk**

- 1.6.1.4 Failure to withhold and remit GST may deny GoL of the much-needed tax revenue.
- 1.6.1.5 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.
- 1.6.1.6 Non-remittance of withholding taxes may lead to an overstatement of the cash book and subsequently the financial statements.

#### **Recommendation**

- 1.6.1.7 Management should provide substantive justification for not withholding and remitting GST as required.



- 1.6.1.8 Going forward, Management should withhold GST on all goods and services procured and facilitate full remittance of GST to the general revenue account in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.
- 1.6.1.9 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**

- 1.6.1.10 *The Auditor's claim is correct. We will work with MFDP to ensure that withholding taxes remittances reconciliation is monthly hereafter.*

**Auditor General's Position**

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

**1.6.2 Payment without Evidence of Adequate Supporting Documents**

**Criteria**

- 1.6.2.1 Regulation D.14 of the PFM Act of 2009 as Amended and Restated 2019 states that, "Where in the National Budget or supplementary appropriations, budgetary classifications are made for expenditures of a confidential nature; the details of such classification shall be presented and agreed with the leadership of the Legislature. (2) After agreeing with Leadership of the Legislature, then the summary, subtotal or total shall be shown in the National Budget or added to another figure in the National Budget or the Supplementary Budget."
- 1.6.2.2 Regulation P.9 (2) of the PFM Act of 2009 as Amended and Restated 2019 states that "Payments except for statutory transfers and debt services shall be supported by invoices, bills and other documents in addition to the payment vouchers."

**Observation**

- 1.6.2.3 During the audit, we observed no evidence of adequate supporting documents such as; payment vouchers, invoices, delivery notes, etc. for various expenditures amounting to US\$304,448.11 and L\$3,014,100.00 to validate the authenticity of the transactions. **See Table 9 for Details.**

**Table 9: Payments Made Without Supporting Documents**

No	Date	Descriptions	Check #	Expenditure Amount	
				US\$	L\$@153
1	31-Aug-20	County's support to BSA.	Ck #426739	24,842.50	
2	19-Jan-21	First payment for clinic construction in Bleazee, Dist. #3	Ck #505744	30,000.00	
3	19-Jan-21	Additional support to BSA.	Ck #505732	25,000.00	
4	19-Jan-21	First payment for construction of	Ck #505735	24,935.00	



AUDITOR GENERAL'S REPORT On the  
Compliance Audit of Grand Bass County Administration (GBCA)  
For the Period July 1, 2018 to December 31, 2023

No	Date	Descriptions	Check #	Expenditure Amount	
				US\$	L\$@153
		Owensgrove Market			
5	16-Feb-21	Final payment of additional support to BSA.	Ck #505752	10,000.00	
6	13-Apr-21	Part payment of the 2nd payment for Commissioner Residence in Kpoewein	Ck #505772	5,404.87	
7	17-May-21	2nd payment for Owensgrove Market.	Ck #505778	19,948.00	
8	17-Aug-21	Completion of 2nd payment for construction of Commissioner's residence.	Ck #356972	14,255.23	
9	25-Oct-21	Payment for the supply of 6,925 gallons of petroleum products	Ck #549635	27,700.00	
10	17-Nov-21	District Tour of the Superintendent.	Ck #549653	14,868.00	
11	05-Jan-22	Balance payment to BSA for 2021/2022 County Meet	Ck #549687	15,000.00	
12	12-Jan-22	Renovation work at Adm Bldg Conference Hall & portion of the Superintendent's Compound in Buchanan.	Ck #549692	17,499.18	
13	03-Feb-22	Payment for a Toyota Hilux Vehicle (Pick-up) for the PMC.	Ck #549710	34,000.00	
14	16-Mar-22	Payment for 13th County Sitting Program	Ck #524954	15,995.33	
15	30-Mar-22	Additional payment for the hosting of 13th County Sitting.	Ck #524963	15,000.00	
16	26-Sep-22	County's contribution to census activities in Grand Bassa.	Ck #541495	10,000.00	
17	22-Mar-23	DSA, feeding, media coverage & scratch card for Sup Office.	Ck #00337014		948,600.00
18	07-Jul-23	Payment for two projectors for PMC.	Ck #00337067		229,500.00
19	02-Oct-23	Support to Superintendent's Office.	Ck #00355382		1,071,000.00
20	02-Oct-23	Final payment for amount loaned to BSA for 2022/2023 County Meet.	Ck #00355385		765,000.00
<b>Grand Total</b>				<b>304,448.11</b>	<b>3,014,100.00</b>

### Risk

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



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

#### **Recommendation**

- 1.6.2.8 Management should fully account for expenditure made without adequate supporting documents comprehensively catalogued in table 9 above as part of Management's response to this Management Letter.
- 1.6.2.9 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.
- 1.6.2.10 Additionally, Management should facilitate the operationalization of the electronic document management system by ensuring that all relevant source and supporting documents are scanned, attached to the transaction (in the accounting software for financial transactions), archived and maintained to facilitate future review.

#### **Management's Response**

- 1.6.2.11 *The former officials were contacted but could not provide respond. However, we ensure all transactions are supported by the requisite supporting documents hereafter.*

#### **Auditor General's Position**

- 1.6.2.12 Management's assertion did not adequately address the issues raised. Management did not account for expenditures made without adequate supporting documents 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.

### **1.6.3 No Generator / Vehicle Fuel Consumption Log**

#### **Criteria**

- 1.6.3.1 Regulations A.3 (1) of the PFM Act of 2009 states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called



upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister.”

### Observation

- 1.6.3.2 During the audit, we observed no evidence of generators and vehicles fuel consumption logs, purchase orders, delivery notes etc. to validate the authenticity of fuel expenditures amounting to US\$11,492.00 and L\$241,380.00. **See Table 10 below for Details.**

**See Table 10: No Generator / Vehicle Fuel Consumption Log**

No.	Fuel Expenditure listing	Payee	PV#	PV Date	Amount	
					US\$	L\$
1	Part payment against five thousand, three hundred seventy -six (us 5,376.00) for the supply of 1,536 gallons of petroleum products- oct.2017 -mar. 2018.	Too Blessed Filling Station	066	17-Apr-19		160,920.00
2	Payment for the supply of 142 gallons of petroleum products for county generator(s) PMC vehicle(s) and motor bike	Too Blessed Filling Station	082	8-May-19		80,460.00
3	Payment for 1,600gals of petroleum products	Too Blessed Filling Station	165	31-Aug-20	6,400.00	
4	Payment for additional petroleum products (548) for the county adm.	Too Blessed Filling Station	254	24-Feb-21	2,192.00	
5	Payment for an additional 378 gallons of petroleum products	Too Blessed Filling Station	274	17-May-21	1,500.00	
6	Payment for 200 gallons of petroleum product for vehicles	Too Blessed Filling Station	492	21-Apr-22	1,400.00	
<b>Grand Total</b>					<b>11,492.00</b>	<b>241,380.00</b>

- 1.6.3.3 Additionally, we observed no evidence of a fuel management policy to regulate the procurement, distribution, consumption and reporting of fuel for the county.

### Risk

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



### **Recommendation**

- 1.6.3.7 Management should account for the fuel expenditures without adequate supporting documents comprehensively catalogued in Table 10 above.
- 1.6.3.8 Management should develop, approve and operationalize a policy on fuel procurement, distribution, consumption and ensure that proper records are maintained.
- 1.6.3.9 Management should maintain fuel consumption and distribution logs to aid the entity manage cost and inform future purchase.
- 1.6.3.10 Evidence of approved fuel policy and all other fuel procurement, distribution, and consumption records should be adequately documented and filed to facilitate future review.
- 1.6.3.11 Going forward, Management should conduct periodic reconciliation between the fuel procured and the distribution logs. Variances identified should be investigated and adjusted where applicable in a timely manner. Evidence of periodic reconciliation reports should be adequately documented and file to facilitate future review.

### **Management's Response**

- 1.6.3.12 *We will develop a policy on fuel procurement, distribution, consumption and ensure that proper records are maintained. However, when this issue was raised last year, we spoke with the former officials and they had nothing extra to say.*

### **Auditor General's Position**

- 1.6.3.13 Management's assertion did not adequately address the issues raised. Management did not account for the fuel expenditures 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.

## **1.7 Procurement Management**

### **1.7.1 Non-Application of Required Procurement Method Criteria**

- 1.7.1.1 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".



1.7.1.2 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

- 1.7.1.3 During the audit, we observe the following irregularities associated with the procurement system:
- 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 for several procurement transactions of the County. **See Table 11 below for details.**

**Table 11: Non-Application of Required Procurement Method**

No.	Project	Contractor	Applied Procurement Method	Required Procurement Method	Amount	
					L\$@153	US\$
1	Referral Hospital	JEAMCCO	Non-competitive	NCB		200,000.00
2	Gben River Bridge	JEAMCCO	Non-competitive	NCB	7,650,000.00	51,800.00
<b>Grand Total</b>					<b>7,650,000.00</b>	<b>251,800.00</b>

### Risk

- 1.7.1.4 In the absence of quarterly and annual procurement activities reports, Management may be noncompliant with the PPC Act of 2005 as amended and restated in 2010.
- 1.7.1.5 Management may not adequately account for its procurement activities and impair effective monitoring of its procurement activities by the PPCC.



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

### Recommendation

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

### Management's Response

- 1.7.1.10 *We take note and will take corrective action hereafter.*

### Auditor General's Position

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

## 1.7.2 Contract without Finance and Justice Ministries Signature and Attestation

### Criteria

- 1.7.2.1 Regulations 03 part 10 of the Amended and Restated Public Procurement and Concessions (PPCC) Act of 2010 states that when the contract price of the procurement exceeds US\$250,000.00 (Two Hundred-Fifty Thousand United States Dollars), The Minister of Finance shall take part in the negotiations and signings of contracts and the contract shall be attested to by the Ministry of Justice.

### Observation

- 1.7.2.2 During the audit, we observed that Management entered into contracts for the construction of Gben River Bridge in Electoral District #5, and construction of Diahnn Bridge and St. John Bridge in Electoral District #2 amounting to US\$1,928,868.76 without evidence of approval from the Minister Finance and the Minister Justice as required. **See 12 below for details.**

**Table 12: Contracts Without the Finance and Justice Ministries Attestation**

No	Contract Package	Contractor	Contract Price
			US\$
1.	Construction of Gben Bridge	JEAMCCO	935,930.62

No	Contract Package	Contractor	Contract Price
			US\$
2.	Construction of Diahnn Bridge	JEAMCCO	496,167.61
3.	St. John Bridge	Mabotee Group of Company	496,770.53
	<b>Grand Total</b>		<b>1,928,868.76</b>

### Risk

- 1.7.2.3 Management may be non-compliant with Regulations 03 part 10 of the Amended and Restated Public Procurement and Concessions (PPCC) Act of 2010.
- 1.7.2.4 In the absence of approval by the requisite authorities, value for money may not be achieved and procurement transactions may be subjected to misappropriation.
- 1.7.2.5 In the instance of litigation, the required documentations may not be available.

### Recommendation

- 1.7.2.6 Management should provide substantive justification for entering into procurement contracts in excess of US\$250,000.00 without the approval of the Minister of Finance and the Minister of Justice as required.
- 1.7.2.7 Going forward, Management should ensure that all contracts valued at US\$250,000.00 and above are approved by the Minister of Finance and the Minister of Justice as required. Evidence of approved contracts should be adequately documented and filed to facilitate future review.

### Management's Response

- 1.7.2.8 *The former officials were contacted but could not provide respond. However, we will ensure all contracts are signed as required hereafter.*

### Auditor General's Position

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

## 1.7.3 Variances Between Approved Contract Price and Amount Paid to Contractors.

### Criteria

- 1.7.3.1 Regulations P.4 part 2, 3, & 4 of the PFM Act of 2009 as Amended and Restated 2019 states that Expenditure commitments shall be controlled against spending and procurement plans approved by the Minister, based on allocations and allotments from approved budgets; and a head of government agency shall make an expenditure commitment only against the procurement plan approved for the Government Agency, office or unit in accordance with the Public Procurement and Concessions Act (2005). (3) At minimum a procurement plan shall include proper descriptions of the procurement items, the estimated contract value, the value



and procurement method relating to the annual portion of a multi-year contract, the procurement method and when the item(s) is/are needed. (4) Any changes to approved procurement plan during the year shall be approved by the Head of the Government Agency and the Minister shall be notified of the relevant changes no later than seven (7) days following the quarter in which those changes occurred.

### Observation

- 1.7.3.2 During the audit, we observed that Management made payments amounting to US\$49,970.92 to contractors above the approved contract prices. **See Table 13 Below for Details.**

**Table 13: Variances Between Approved Contract Price and Amount Paid to Contractors.**

No.	Contract Package	Approved Contract Amount in US\$ US\$ (A)	Expenditure Amount		Variance in US\$ A-B+C=D
			L\$@153 US\$ (B) +	US\$ US\$ (C)	
1.	Renovation of Geeble Public School	14,500.00		18,500.00	4,000.00
2.	Barsigiah Clinic	129,928.99	1,987,912.17	146,936.10	30,000.00
3.	Construction of Garduor School	89,989.54	3,820,390.11	80,990.59	15,970.96
	<b>Grand Total</b>	<b>234,418.53</b>	<b>5,808,302.28</b>	<b>246,426.69</b>	<b>49,970.92</b>

### Risk

- 1.7.3.3 Payments in excess of approved contract price may lead to misapplication/misappropriation of public funds. This may impair the achievement of value for money.

### Recommendation

- 1.7.3.4 Management should provide substantive justification for facilitating payments in excess of the approved contract price, as part of Management's response to this Management Letter.
- 1.7.3.5 Going forward, Management should ensure that all payments for contracts are made consistent with the terms and conditions of the contracts including the approved contract price.

### Management's Response

- 1.7.3.6 *The former officials were contacted but could not provide response. However, we will ensure all contracts are signed as required hereafter.*

### Auditor General's Position

- 1.7.3.7 Management's assertion did not adequately address the issues raised. Management did not provide substantive justification for facilitating payments in excess of the approved contract price as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

#### 1.7.4 Payments made Outside of Approved Procurement Plan

##### Criteria

- 1.7.4.1 Regulations P.4 part 2, 3, & 4 of the PFM Act of 2009 as Amended and Restated 2019 states that Expenditure commitments shall be controlled against spending and procurement plans approved by the Minister, based on allocations and allotments from approved budgets; and a head of government agency shall make an expenditure commitment only against the procurement plan approved for the Government Agency, office or unit in accordance with the Public Procurement and Concessions Act (2005). (3) At minimum a procurement plan shall include proper descriptions of the procurement items, the estimated contract value, the value and procurement method relating to the annual portion of a multi-year contract, the procurement method and when the item(s) is/are needed. (4) Any changes to approved procurement plan during the year shall be approved by the Head of the Government Agency and the Minister shall be notified of the relevant changes no later than seven (7) days following the quarter in which those changes occurred.

##### Observation

- 1.7.4.2 During the Audit, we observed that Management made payments to several companies amounting to US\$320,540.04 and L\$38,250,000.00 which were not included in the approved procurement plans and for which No Objections were obtained. **See Table 14 Below for Details:**

**Table 14: Payments made Outside of Approved Procurement Plan**

No.	Contract Package	Location	Contractors	Expenditure Amount	
				L\$@153	US\$
2	Camphor Mission Bridge	ED#3	Favor Business Center Construction	15,300,000.00	162,769.48
3	St. John River Bridge	District#2	Mabotee Group of Companies	15,300,000.00	157,770.56
	Survey of Land	Buchanan	Vansig Construction	1,500,000.00	
4	15meter bridge St. John dist.#2 (Baa Bridge)	St. John dist.#2	Marietta, Engineering & Const. company	3,825,000.00	
5	Blagbahn Bridge	ED #5	ECHO Group of Companies	3,825,000.00	
<b>Grand Total</b>				<b>53,250,000.00</b>	<b>320,540.04</b>

##### Risk

- 1.7.4.3 Expenditures not included in the approved procurement plan and for which No Objections were obtained may lead to discretionary expenditure, waste and impair value for money. This may lead to misapplication and misappropriation of public funds.

##### Recommendation

- 1.7.4.4 Management should provide substantive justification for facilitating expenditures not included in the approved procurement plans and for which No Objections were obtained.



- 1.7.4.5 Management should facilitate the approval of annual procurement plans by PPCC. All unplanned procurement activities should be subsequently submitted to PPCC for approval before execution.

**Management's Response**

- 1.7.4.6 *We take note and will act in line with the PPCC hereafter. Again, the former county officials were contacted and did not respond. We take management recommendation for the future.*

**Auditor General's Position**

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

**1.7.5 Lease of Residential Building without GSA Authorization**

**Criteria**

- 1.7.5.1 Regulations V-3 (2) of the PFM Act of 2009 as Amended and Restated 2019 states that The Register of Lands and Buildings shall record the mirrored details from the General Services Agency of each parcel of land and each building and the terms on which it is held, with reference to the conveyance, address, area, dates of acquisition, disposal or major change in use, capital expenditure, lease terms, maintenance contracts and other pertinent management details

**Observation**

- 1.7.5.2 During the audit, we observed that Management entered into a lease agreement and made payments for six (6) years (October 2020 to October 2026) lease on a residential building for doctors of the Liberian Government Hospital in Buchanan for an amount of US\$30,000.00 without evidence of GSA authorization. **See Table 15 for Details:**

**Table 15: Lease of Residential Building without GSA Authorization**

No.	Description	Payee	PV Date	PV #	Amount
					US\$
1	Payment of a four (4) year lease on a residential building for the doctors of the Liberian Government Hospital in Buchanan	Julia Duncan Cassell	Oct. 12, 2020	196	20,000.00
2	Payment of lease on Doctors' Quarter Residence for an additional period of 2 years 2024- 2026.		Mar. 22, 2023		0716
<b>Total</b>					<b>30,000.00</b>

**Risk**

- 1.7.5.3 Management may be non-complaint with Regulations V-3 (2) of the PFM Act of 2009 as Amended and Restated 2019. This may impair the achievement of value for money and facilitate misappropriation of public funds



1.7.5.4 In the instance of a litigation the required documentation may not be available.

**Recommendation**

1.7.5.5 Management should provide substantive justification for entering into a lease agreement without the approval of the GSA.

1.7.5.6 Going forward, Management should request and obtained the authorization of the GSA before commencement of all transfers, leases, loans or sale of assets. Evidence of GSA authorization and lease agreement should be adequately documented and filed to facilitate future review.

**Management's Response**

1.7.5.7 *We take note and will act accordingly by seeking the authorization of the GSA before commencement of all transfers, leases, loans or sale of assets.*

**Auditor General's Position**

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

**1.7.6 Irregularities Associated with Purchase and Survey of Lands**

**Criteria**

1.7.6.1 Regulations V.3 of the PFM Act of 2009 as Amended and Restated 2019 states that The Head of government agency shall be responsible for maintaining a register of Lands and Buildings under his control or possession as prescribed by the General Services Agency Act. (2) The Register of Lands and Buildings shall record the mirrored details from the General Services Agency of each parcel of land and each building and the terms on which it is held, with reference to the conveyance, address, area, dates of acquisition, disposal or major change in use, capital expenditure, lease terms, maintenance contracts and other pertinent management details.

1.7.6.2 Regulations P.14 (1) of the PFM Act of 2009 as Amended and Restated 2019 states that Where an unauthorized or irregular payment has been made as a result of an incorrect certificate or document, the officer who signed the certificate or document shall be required to explain the circumstances leading to the error and if he is found to be negligent, he shall be held responsible and shall be surcharged with any loss arising there from.

1.7.6.3 Additionally, Regulations P.14 (2) of the PFM Act of 2009 as Amended and Restated 2019 states that where an unauthorized or irregular payment has been made as a result of a forged certificate or document, the officer who signed the certificate or document shall be required to explain the circumstances leading to the forgery and he shall be investigated and prosecuted in accordance with the laws of Liberia.



**Observation**

- 1.7.6.4 During the audit, we observed that due to litigation associated with the purchase of one (1) lot of land in Buchanan City, Management made payment amounting to US\$20,000.00 through Grand Bassa Magisterial Court Sheriff for onward payment to the land owner, Mr. Nelson Deputies. Instead, we observed that Mr. Nelson Deputies received US\$18,000.00 in two installments evidenced by receipts, while the balance US\$2,000.00 could not be accounted for. As a result, Management was yet to receive the title deed as at the time of the audit execution.
- 1.7.6.5 Additionally, Management made payment amounting to L\$1,530,000.00 to Vansig Construction and Survey for the survey of the County lands located in various locations without evidence of titled deeds and conduct of the surveys. **See Table 16 for Details:**

**Table 16: Irregularities Associated with Purchased and Surveyed of Lands**

Description	Payee	PV Date	PV #	Check #	Amount in L\$ @ 153
Payment for the Survey of 150 Acres of Government Land in County	Vansig Const. & Survey	Mar. 28, 2023	0733		1,530,000.00

**Risk**

- 1.7.6.6 Payments for land without receipt of titled deed, ownership and control of the land may lead to misappropriation of public funds.
- 1.7.6.7 Payment for survey of lands without evidence of performance of service may lead to misappropriation of public funds.
- 1.7.6.8 Value for money may not be achieved and County's funds may be subjected to misappropriation.

**Recommendation**

- 1.7.6.9 Management should account for the outstanding US\$2,000.00 for the purchase of the land, as part of Management's response to this Management Letter.
- 1.7.6.10 Management should also account for the L\$1,530,000.00 disbursed for the survey of land without evidence of the conduct of the survey, as part of Management's response to this Management Letter.
- 1.7.6.11 Going forward, Management should liaise with the relevant authorities of the Court to disburse the outstanding funds to the land owner and facilitate subsequent receipt of the title deed. Evidence of the probated title deed should be adequately documented and filed to facilitate future review.



### **Management's Response**

- 1.7.6.12 *We will liaise with the relevant authorities of the Court to disburse the outstanding funds to the land owner and facilitate subsequent receipt of the title deed.*

### **Auditor General's Position**

- 1.7.6.13 Management's assertion did not adequately address the issues raised. Management did not account for the outstanding US\$2,000.00 for the purchase of the land above as requested. Management also did not account for the L\$1,530,000.00 disbursed for the survey of land without evidence of the conduct of the survey. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

## **1.7.7 Irregularity Associated with the Procurement of Generator**

### **Criteria**

- 1.7.7.1 Regulations P.10 of the PFM Act of 2009 as Amended and Restated 2019 states that Any public officer, including a Minister and head of any government institution, commission, board who signs a voucher, a check, a document or record pertaining to accounts shall ensure that: (a) there is sufficient evidence that payment is being made for work duly performed, goods delivered or services duly received in accordance with the contract and the price to be paid is also in accordance with the contract.
- 1.7.7.2 Regulations P.14 part (1) of the PFM Act of 2009 as Amended and Restated 2019 states that Where an unauthorized or irregular payment has been made as a result of an incorrect certificate or document, the officer who signed the certificate or document shall be required to explain the circumstances leading to the error and if he is found to be negligent, he shall be held responsible and shall be surcharged with any loss arising there from.

### **Observation**

- 1.7.7.3 During the audit, we observed that Management made payment amounting to L\$1,683,000.00 to S.S. Hardware Center located in Clara Town for the supply of 35KVA Macforth MF Generator. However, we observed that a 15KVA Macforth MF Generator was delivered. **See picture Below for Details:**



**Picture 1: 15KVA Macforth MF Generator**



**Risk**

- 1.7.7.4 Payments may be made for goods not delivered. Goods delivered may not meet the approved specifications.
- 1.7.7.5 Value for money may not be achieved and County funds may be subject to misappropriation and theft.

**Recommendation**

- 1.7.7.6 Management should provide substantive justification for non-delivery of the 35KVA paid for by the County.
- 1.7.7.7 Going forward, Management should ensure that goods/works/services paid for are delivered in line with the required technical specifications/drawing/Scope/TOR.

**Management's Response**

- 1.7.7.8 *We take note and will ensure that goods/works/services paid for are delivered in line with the required technical specifications/drawing/Scope/TOR.*

**Auditor General's Position**

- 1.7.7.9 Management's assertion did not adequately address the issue raised. Management did not provide substantive justification for non-delivery of the 35KVA paid for by the County as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

## 1.8 Fixed Assets Management

### 1.8.1 Irregularities Associated with Fixed Assets

#### Criteria

- 1.8.1.1 Regulations V.2 of the PFM Act of 2009 and revised in 2019 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: (a) preventive mechanisms are in place to eliminate theft, losses, wastage and misuse; and (b) inventory levels are at an optimum and economical level. Additionally, V.3 of the PFM Act of 2009 and revised in 2019 states that' The Head of Government Agency must ensure that processes (whether manual or electronic) and procedures are in place for the effective, efficient, economical and transparent use of the assets assigned to the institution.

#### Observation

- 1.8.1.2 During the audit, we observed the following irregularities associated with the GBCA Fixed Assets Management System:
- There was no evidence of a fixed assets management policy.
  - There was no evidence of a fixed assets register
  - The fixed assets register did not contain all the relevant columns.
  - The fixed assets register was not regularly updated.
  - Some fixed assets were not coded
  - There was no evidence of periodic physical verification of assets by Management.
  - There was no evidence of movement of assets form.
  - Fixed assets within a given vicinity were not displayed as required.

#### Risk

- 1.8.1.3 Fixed Assets Register may be misstated (Over/understated).
- 1.8.1.4 Assets may be damaged or impaired but their values are still on the books.
- 1.8.1.5 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.8.1.6 The lack of asset movement log may make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.
- 1.8.1.7 Assets not coded may be susceptible to theft or diverted to personal use.
- 1.8.1.8 Also, assets may be exchanged or stolen when not coded.



### **Recommendation**

- 1.8.1.9 Management should develop, approve and operationalize a fixed asset management policy to regulate fixed assets activities of the entity.
- 1.8.1.10 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.
- 1.8.1.11 Management should initiate/enforce a systematic fixed assets coding system to ensure all fixed assets are uniquely identified. This control will facilitate the efficient and effective periodic fixed asset verification exercises. Discrepancies in coding identified during verification should be updated in a timely manner.
- 1.8.1.12 Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets. Evidence of physical verification should be adequately documented and filed to facilitate future review.
- 1.8.1.13 The Fixed Assets Register should be updated periodically to reflect all the entity's assets.
- 1.8.1.14 Fixed Assets within a particular vicinity should be clearly displayed as required by the PFM Act.
- 1.8.1.15 A movement of Asset Form should be filled and authorized before assets are moved from one location to another. The Fixed Asset Register should be updated to reflect the change in location of assets.

### **Management's Response**

- 1.8.1.16 *We take note and will ensure to develop, approve and operationalize a fixed asset management policy to regulate fixed assets activities of the county.*

### **Auditor General's Position**

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

## **1.8.2 Fixed Assets Not Verified**

### **Criteria**

- 1.8.2.1 Section V.1 (2) of the PFM Act of 2009 as amended and restated in 2019 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: (a) preventive mechanisms are in place to eliminate theft, losses, wastage and misuse; and (b) inventory levels are at an optimum and economical level. (3) The Head of Government Agency must ensure that processes (whether manual or electronic) and procedures are in place for the effective, efficient, economical and transparent use of the assets assigned to the institution.



**Observation**

1.8.2.2 During the audit, we observed that Management procured the following fixed assets during the period under audit. However, these fixed assets were not made available for physical verification during our physical verification exercise. **See Table 16 for Details**

**Table 16: Fixed Assets Not Verified**

No.	Items	Qty.	Amount Paid	
			L\$	US\$
1.				7,000.00
2.	Motorbikes (TVS)			40,980.00
3.	Motorcycle for PMC		275,400.00	
4.	Dump Truck			25,000.00
5.	MAG Generator			5,000.00
6.				
7.	of Generator			
8.				3,750.00
9.	A set of Living & Dining Room Chairs			
10.	Grass cutting machine		351,900.00	
11.	Saw STHIL 070			3,000.00

**Risk**

- 1.8.2.3 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 objectives.
- 1.8.2.4 Fixed Assets Register may be misstated (Over/understated).
- 1.8.2.5 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.8.2.6 The lack of asset movement log may make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.

**Recommendation**

- 1.8.2.7 Management should account for fixed assets not made available for physical verification comprehensively catalogued in Table 16, as part of Management's response to this Management Letter.
- 1.8.2.8 Going forward, Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets. Evidence of physical verification should be adequately documented and filed to facilitate future review.
- 1.8.2.9 The Fixed Assets Register should be updated periodically to reflect all entity's assets.
- 1.8.2.10 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act.



- 1.8.2.11 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 asset.

**Management's Response**

- 1.8.2.12 *We take note and will conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets.*

**Auditor General's Position**

- 1.8.2.13 Management's assertion did not adequately address the issues raised. Management did not account for fixed assets not made available for physical verification comprehensively catalogued in Table 16 above as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

**1.8.3 Abandoned and Scraped Asset- Yellow Machine**

**Criteria**

- 1.8.3.1 Section V.1 (2) of the PFM Act of 2009 as amended and restated in 2019 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: (a) preventive mechanisms are in place to eliminate theft, losses, wastage and misuse; and (b) inventory levels are at an optimum and economical level. (3) The Head of Government Agency must ensure that processes (whether manual or electronic) and procedures are in place for the effective, efficient, economical and transparent use of the assets assigned to the institution.

**Observation**

- 1.8.3.2 During the audit, we observed that Management abandoned the County Motor Grader (Yellow Machine) thereby resulting into the equipment being scraped by unknown individuals in Electoral District 4. **See picture 2 Below for Details:**

**Picture 2**





### **Risk**

- 1.8.3.3 Inadequate maintenance, storage and usage of fixed assets may impair value for money and lead to misappropriation of fixed assets of the County.

### **Recommendation**

- 1.8.3.4 Management should provide substantive justification why an asset of such significant value was abandoned leading to the inoperable state of the asset.
- 1.8.3.5 Management should liaise with the General Services Agency (GSA) to facilitate the immediate disposal of the assets consistent with the Regulations.
- 1.8.3.6 Going forward, Management should ensure that all fixed assets procured for the County operations are maintained in workable conditions and available for use at all times. Management should facilitate routine repairs and maintenance for fixed assets equipment and ensure that all fixed assets are maintained in safe custody.

### **Management's Response**

- 1.8.3.7 *We take note and will ensure that all fixed assets procured for the County operations are maintained in workable conditions and available for use at all times. Moreover, we will liaise with the General Services Agency (GSA) to facilitate the immediate disposal of assets.*

### **Auditor General's Position**

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

## 1.9 Project Management

### 1.9.1 Lack of Advance Payment Guarantee

#### Criteria

- 1.9.1.1 Section II. of the Standard Bidding Documents (Bidding Data Sheet) states that The Advance Payment shall be limited to 35 percent of the Contract Price. The amount shall be adequate to minimize the needs of the Contractor to borrow for the Contract, notably in foreign currency(ies).

#### Observation

- 1.9.1.2 During the audit, we observed that Management made payments to contractors amounting to US\$1,878,368.07 and L\$96,656,763.66 without evidence of ensuring that Advance Payment Guarantee was secured to avoid the contractors from abandoning the contracts. As a result, Management received no recovery of funds for several contracts deliverables which were not implemented. **See Annexure 4 for Details.**

#### Risk

- 1.9.1.3 In the absence of Advance Payment Guarantees, funds may not be recovered due to non-implementation of contract deliverables. This may lead to misappropriation of the County's funds.

#### Recommendation

- 1.9.1.4 Management should provide substantive justification for not initiating advance payment guarantees consistent with the terms and conditions of the contracts.
- 1.9.1.5 Going forward, Management should initiate advance payment guarantees consistent with the terms and conditions of the contracts to ensure that funds are recovered due to non-implementation of contract deliverables.
- 1.9.1.6 Management should develop, approved and operationalize a work plan to facilitate the smooth implementation of service for all contractors. The work plan should comprehensively catalog phases of deliverable 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.
- 1.9.1.7 Management should facilitate periodic monitoring and evaluation of all contract deliverables to ensure value for money is achieved and contract deliverables are optimized. Discrepancies identified should be investigated and resolved in a timely manner. Evidence of periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.



**Management's Response**

1.9.1.8 *We take note and will ensure that periodic monitoring and evaluation of all contract deliverables is done to ensure value for money is achieved.*

**Auditor General's Position**

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

**1.9.2 Non-Implementation of Projects Deliverables**

**Criteria**

1.9.2.1 Regulations P.12 of the PFM Act of 2009 as Amended and Restated 2019 states that Where the officer signing the payment voucher cannot himself check that the services, goods or works for which payment is being made have been received, he shall ensure that the voucher is supported by original copies of supporting documents such as contract, local purchase order, goods received note, and a certificate or other endorsement such as an annotated rubber stamp signed by an officer who can attest to the correctness of the fact.

1.9.2.2 Regulation 19 (1), (2), (3) and (4) of the Public Procurement and Act states that the head of the Procuring Entity shall have oversight responsibility for the administration of the procurement contract. (2) Procuring Entity may set up a team for the administration and monitoring of the performance of procurement contracts entered into by the Entity. (3) The Procuring Entity shall: (a) develop a contract administration mechanism that prescribes: (i) obligations of the Procuring Entity and the successful bidder under the contract, (ii) expected or contractual compliance (iii) completion date of the obligations under the contract (iv) Agency / official responsible for the execution of the prescribed obligation. (b) Prepare written periodic updates on compliance with obligations under the contract. (4) In the event that the entity is of the view that the procurement contract requires periodic written update, it shall spell out the period of review leading to the updates in writing and assign the responsibility of preparing the updates to named officials of the entity.

**Observation**

1.9.2.3 During the audit, we observed that Management made payments amounting to US\$577,340.04 and L\$58,905,000.00 for the below projects without evidence of implementation of the project's deliverables. **See Table 17 below for Details:**

**Table 17: Non-Implementation of Projects Deliverables**

No	Project	Contractor	Voucher No.	Cheque No.	Amount Paid as per Contractor	
					L\$ @153	US\$
1	Construction of Gbein Bridge (1stpayment)	JEAMCCO	453	00356942		51,800.00

No	Project	Contractor	Voucher No.	Cheque No.	Amount Paid as per Contractor	
					L\$ @153	US\$
	Construction of Gbein Bridge (2nd payment US\$50,000.00@153)		730	00337105	7,650,000.00	
2	Construction of Modern Referral Hospital	JEAMCCO	329	00505818		200,000.00
3	35 handpumps (US\$ 105,000.00@153)	Diahn Blae Water	722	05002643	16,065,000.00	
4	St. John Bridge (1 <sup>st</sup> payment)	Mabotee	376	00549654		157,770.56
	St. John Bridge (2nd and final Payment US\$100,000.00@L\$153)		789	00337062	15,300,000.00	
5	Camphor Mission Bridge	Favor Business Center Construction	377	00549655		162,769.48
	Camphor Mission Bridge (2nd and final Payment US\$50,000.00@153)		788	00337068	15,300,000.00	
6	Duu River Bridge (Rally Road Bridge) (1st Payment US\$30,000.00@153)	Wreyou Construction Company	734	00337096	4,590,000.00	
7	Ferry terminal in Edina City		As per Cash Book	Ck #505788		5,000.00
<b>Total</b>					<b>58,905,000.00</b>	<b>577,340.04</b>

### Risk

- 1.9.2.4 Management failure to ensure that services paid for are delivered in a timely manner, may lead to non-achievement of project objectives.
- 1.9.2.5 Project deliverables may not be implemented within the approved timelines. This may lead to increased overhead costs and non-achievement of project objectives.
- 1.9.2.6 Payments may be made for service not performed and value for money may be impaired.
- 1.9.2.7 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

- 1.9.2.8 Management should provide substantive justification why project deliverables paid for comprehensively catalogued in table 17 above had not been implemented as at the time of the execution of the audit.

- 1.9.2.9 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.
- 1.9.2.10 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.
- 1.9.2.11 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**

- 1.9.2.12 *We take note and will ensure that periodic monitoring and evaluation of all contract deliverables is done to ensure value for money is achieved.*

#### **Auditor General's Position**

- 1.9.2.13 Management's assertion did not adequately address the issues raised. Management did not provide substantive justification why project deliverables paid for comprehensively catalogued in table 17 above had not been implemented as at the time of the execution of the audit as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

### **1.9.3 Second Phase Payment without Evidence of Work Performed**

#### **Criteria**

- 1.9.3.1 Regulations P.12 of the PFM Act of 2009 as Amended and Restated 2019 states that Where the officer signing the payment voucher cannot himself check that the services, goods or works for which payment is being made have been received, he shall ensure that the voucher is supported by original copies of supporting documents such as contract, local purchase order, goods received note, and a certificate or other endorsement such as an annotated rubber stamp signed by an officer who can attest to the correctness of the fact.
- 1.9.3.2 Regulation 19 (1), (2), (3) and (4) of the Public Procurement and Act states that the head of the Procuring Entity shall have oversight responsibility for the administration of the procurement contract. (2) Procuring Entity may set up a team for the administration and monitoring of the performance of procurement contracts entered into by the Entity. (3) The Procuring Entity shall: (a) develop a contract administration mechanism that prescribes: (i) obligations of the Procuring Entity and the successful bidder under the contract, (ii) expected or contractual compliance (iii) completion date of the obligations under the contract (iv) Agency / official responsible for the execution of the prescribed obligation. (b) Prepare written periodic updates on compliance with obligations under the contract. (4) In the event that the entity is

of the view that the procurement contract requires periodic written update, it shall spell out the period of review leading to the updates in writing and assign the responsibility of preparing the updates to named officials of the entity.

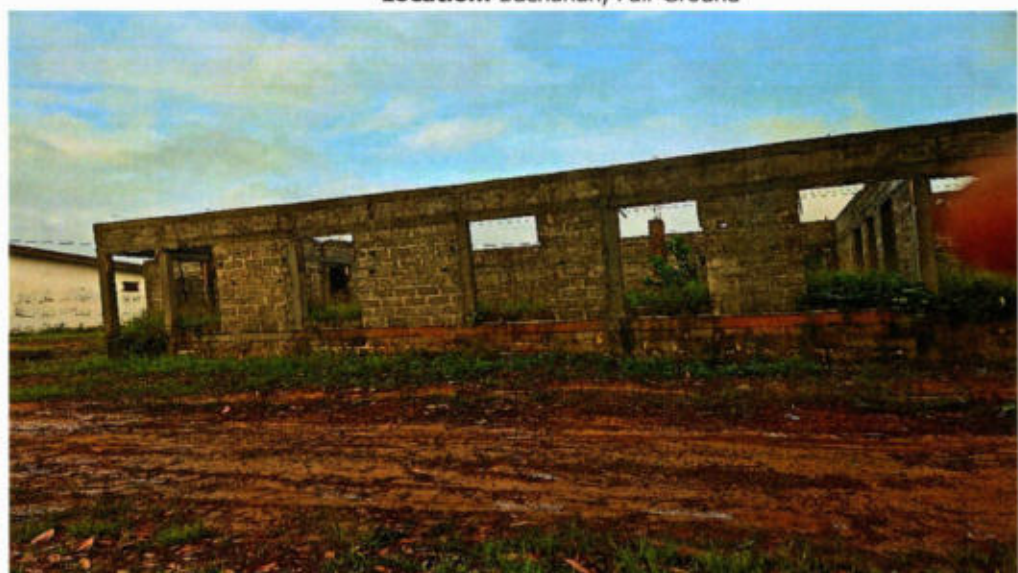
**Observation**

1.9.3.3 During the audit, we observed that Management disbursed the second phase payments per contracts to contractors amounting to L\$39,780,000.00 without evidence of subsequent performance of the required services for the second phase of the contracts as required. **See Table 18 Below with exhibits attached:**

**Table 18: Second Phase Payment without Evidence of Work Performed**

No	Projects	Location	Contractors	Term of Payments	Amount in L\$
1	Construction of Boglay Clinic	Boglay Town District #2	Buchanan Business Services Inc.	2nd Payment (US\$60,000.00@153)	9,180,000.00
2	Construction of the Gorblee City Hall	Wayzohn City	Wreyou Construction Company	2nd Payment (US\$50,000.00@153)	7,650, 000.00
3	Construction of the Buchanan District Office	Buchanan City	Gbeh Contractor Services Inc	2nd Payment (US\$50,000.00@153)	7,650, 000.00
4	Construction of the Harmonville Town Hall	Neekreen	Menwhen Business Inc.	2nd Payment (US\$50,000.00@153)	7,650, 000.00
5	Construction of the Lloydsville Administrative Building	ED#1	Marietta Engineering & Const. Company	2nd Payment (US\$50,000.00@153)	7,650, 000.00
<b>Grand Total</b>					<b>39,780,000.00</b>

**Contractor:** Gbeh Contractor Services Inc.  
**2<sup>nd</sup> Payment:** L\$7,650, 000.00  
**Location:** Buchanan, Fair Ground



**Risk**

- 1.9.3.4 Management failure to ensure that services paid for are delivered in a timely manner, may lead to non-achievement of project objectives.
- 1.9.3.5 Project deliverables may not be implemented within the approved timelines. This may lead to increased overhead costs and non-achievement of project objectives.
- 1.9.3.6 Payments may be made for service not performed and value for money may be impaired.
- 1.9.3.7 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**

- 1.9.3.8 Management should provide substantive justification why project deliverables paid for comprehensively catalogued in table 18 above had not been implemented as at the time of the execution of the audit.
- 1.9.3.9 Management should assess the current status of the work performed, the contractor's 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.
- 1.9.3.10 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.
- 1.9.3.11 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.
- 1.9.3.12 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**

- 1.9.3.13 *Since the audit team left, we engaged all of the contractors and work is going while some projects completed and some are almost completed. However, we take note and will ensure that periodic monitoring and evaluation of all contract deliverables is done to ensure value for money is achieved.*

**Auditor General's Position**

- 1.9.3.14 Management's assertion did not adequately address the issues raised. Management did not provide substantive justification why project deliverables paid for comprehensively catalogued



in table 18 above had not been implemented as at the time of the execution of the audit as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

#### 1.9.4 Uncompleted and Abandoned Construction Works

##### Criteria

1.9.4.1 Section 41 (1) (a) to (c) of the Amended and Restated Public Procurement and Concessions (PPCC) Act of 2010 states that "the Procuring Entity shall be responsible for the administration and monitoring of contracts entered into by the Entity. The contract administration and monitoring functions shall include at least the following:

- a) Ensuring that contractor complies with the specifications and terms of the contract;
- b) Ensuring that the contract is being performed on schedule;
- c) Ensuring that, payments made to the contractors are in accordance with the terms of the contract."

1.9.4.2 The Public Procurement and Concessions Commission Act Of 2005 of As Amended and Restated In 2010 Regulations section 19 (1) states that the head of the Procuring Entity shall have oversight responsibility for the administration of the procurement contract. (2) Pursuant to section 41 of the Act, the Procuring Entity may set up a team for the administration and monitoring of the performance of procurement contracts entered into by the Entity. (3) The Procuring Entity shall: (a) develop a contract administration mechanism that prescribes: (i) obligations of the Procuring Entity and the successful bidder under the contract, (ii) expected or contractual compliance (iii) completion date of the obligations under the contract (iv) Agency / official responsible for the execution of the prescribed obligation. (b) Prepare written periodic updates on compliance with obligations under the contract. (4) In the event that the entity is of the view that the procurement contract requires periodic written update, it shall spell out the period of review leading to the updates in writing and assign the responsibility of preparing the updates to named officials of the entity. (5) Where the context requires, the head of the Procuring Entity shall ensure that the contract administration and monitoring mechanism takes into account the need to link approval of financial disbursement to the performance of the obligations in accordance with the terms of the contract.

##### Observation

1.9.4.3 During the audit, we observed that Management made payments amounting to US\$680,065.67 and L\$42,755,007.28 for several projects that appeared uncompleted and abandoned beyond the approved timelines per the terms and conditions of the contracts. **See Annexure 5 for Details.**



**Location:** Diahn River Bridge District-2

**Contractor:** JEAMCO Inc.

**Payment Received:** US\$222,559.83 and L\$15,300,000.00



**Risk**

- 1.9.4.4 Management failure to ensure that services paid for are delivered in a timely manner, may lead to non-achievement of project objectives.
- 1.9.4.5 Project deliverables may not be implemented within the approved timelines. This may lead to increased overhead costs and non-achievement of project objectives.



- 1.9.4.6 Payments may be made for services not performed and value for money may be impaired.
- 1.9.4.7 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**

- 1.9.4.8 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.
- 1.9.4.9 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.
- 1.9.4.10 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.
- 1.9.4.11 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.
- 1.9.4.12 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**

- 1.9.4.13 *Well noted. Please find attached photos of the current status of the work performed and ongoing. Some uncompleted and abandoned projects have been completed since the auditors left and some are near completion and works are currently ongoing across the districts to complete them. Moving forward, we will do the needful as we are doing now to ensure all projects are completed and in use.*
- 1.9.4.14 *Please find below current status of some uncompleted and abandoned projects after the auditors left the county. works are still ongoing on the various project sites as of now.*





1.9.4.15 *District One Football Field Fencing was at 40% during the audit period and is now at 100% completed pending dedication for use by the citizens.*



1.9.4.16 *Construction of Bokay Town Market was at 20% when the auditor left but now it is at 85% completed and work is still ongoing on the site.*



1.9.4.17 Construction of Lloydsville Administration Building was at 25% when the auditors left and is now at 80% completion. Work is still ongoing at the site



- 1.9.4.18 *Construction of Baa Bridge St. John River City was at 5% when auditors left the County but now the project is at 80% completed and Work is ongoing.*



- 1.9.4.19 *Construction of Commissioner Residence in Nyonben Town in District 4 was at 70% when auditors left and is now 95% completed. Finishing works painting work is presently ongoing.*



CAMON 40 Pro

23mm f/1.8 1/992s ISO51

- 1.9.4.20 *Construction of Administration Building in Hardlandsville was at 40% when auditors left and is currently at 75% and work is still ongoing on the site.*





CAMON 40 Pro

23mm f/1.8 1/710s ISO50

- 1.9.4.21 *Construction of Wayzohn City Hall in District 3 was at 40% completion and is now at 85% completion pending windows, doors and painting works. Work is still ongoing on the project site.*

#### **Auditor General's Position**

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

### **1.10 Assurance Management**

#### **1.10.1 Lack of Audit Committee**

##### **Criteria**

- 1.10.1.1 Regulations K.10 of the PFM Act of 2009 as amended and restated 2019 states that "a head of government agency or government organization shall in consultation with the internal audit governance board establish and maintain an audit committee for the government agency or organization for which he/she is responsible".
- 1.10.1.2 Further, Regulation K.11(1)(a) of the PFM Act of 2009 as amended and restated 2019 states: "the Audit Committee of Government Agencies or Organizations shall review internal controls, including the scope of internal audit, internal audit Plans, internal audit findings, and recommend to the head of government agency the appropriate action to be taken".

##### **Observation**

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

**Risk**

- 1.10.1.4 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.
- 1.10.1.5 Internal and external audit recommendations may not be monitored and implemented in a timely manner.

**Recommendation**

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

**Management's Response**

- 1.10.1.7 *We take note. We will liaise with the relevant authority (County Council) to establish a functional audit committee.*

**Auditor General's Position**

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

**1.10.2 No Internal Audit Unit**

**Criteria**

- 1.10.2.1 Regulation J-3 (1) of the PFM Act of 2009 as amended and restated 2019 requires that "There shall be established in each government agency or government organization an internal audit unit which shall constitute a part of that institution".

**Observation**

- 1.10.2.2 During the audit, we observed no evidence of an established and functional Internal Audit Unit for the periods under audit.

**Risk**

- 1.10.2.3 The absence of an Internal Audit Unit may deny assurance that risks are appropriately identified and mitigated.
- 1.10.2.4 Systems, controls and compliance activities may not be monitored, thereby impairing the achievement of the entity's objectives.
- 1.10.2.5 External audit recommendations may not be implemented in a timely manner.

**Recommendation**

- 1.10.2.6 Management should establish a functional Internal Audit Unit to provide independent assurance on the effectiveness of the entity's risk management, governance and internal control processes.



- 1.10.2.7 Management should ensure that the Internal Audit Unit is made fully functional evidenced by the conduct of periodic risk assessments, internal audits and implementation of internal and external audit recommendations.
- 1.10.2.8 Periodic risk assessments and internal audit reports as well as evidence of implementation of internal and external audit recommendations should be adequately documented and filed to facilitate future review.

#### **Management Response**

- 1.10.2.9 *We take note. We will ensure to establish a functional Internal Audit Unit in the County.*

#### **Auditor General's Position**

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

### **1.10.3 No Evidence of Approved Internal Audit Charter**

#### **Criteria**

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

#### **Observation**

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



**Risk**

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

**Recommendation**

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

**Management's Response**

- 1.10.3.8 *We take note. We will liaise with the relevant authority (County Council) and IAA to develop and approve an Internal Audit Charter.*

**Auditor General's Response**

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

**1.10.4 No Evidence of Approved Internal Audit Plan**

**Criteria**

- 1.10.4.1 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**

- 1.10.4.2 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**

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

**Recommendation**

- 1.10.4.5 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 Audit Committee for approval and subsequently operationalized.

**Management's Response**

- 1.10.4.6 *We take note. We will liaise with the relevant authority (County Council) and IAA to develop and approved an Internal Audit Plan.*

**Auditor General's Response**

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

**1.11 IT System and Computerized Environment**

**1.11.1 Lack of Disaster Recovery Plan**

**Criteria**

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

**Observation**

- 1.11.1.2 During the audit, we observed no evidence of a disaster recovery plan.

**Risk**

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



**Recommendation**

- 1.11.1.4 Management should develop, approve and operationalize a disaster recovery plan to help mitigate the risk of loss of transaction data and information in the event of a negative occurrence.
- 1.11.1.5 Evidence of an approved disaster recovery plan should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.11.1.6 *We take note. We will liaise with the relevant authority (County Council) and built/develop a disaster recovery plan.*

**Auditor General's Position**

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



**ANNEXURES**

**Annexure 1: Irregularities Associated with Exchange Rate**

NO.	Description	Reference	Date	Amount in US\$	Amount Paid in L\$ @153	CBL Rate	Amount per CBL Rate	Variance B/W
	A	B	C	D	E	F	G	(E-G)
1	PMC Charman's honorarium - Dec., 2022 to Feb., 2023	Ck #00000072	7-Mar-23	2,700.00	413,100.00	160.00	432,000.00	18,900.00
2	PMC Treasurer's honorarium - Oct., 2022 to Feb., 2023	Ck #00000052	7-Mar-23	4,275.00	654,075.00	160.00	684,000.00	\$29,925.00
3	PMC Comptroller's honorarium - Dec., 2022 to Feb., 2023	Ck #00337074	7-Mar-23	2,430.00	371,790.00	160.00	388,800.00	17,010.00
4	PMC Accountant's honorarium - Oct., 2022 to Feb., 2023	Ck #05002645	7-Mar-23	2,362.50	361,462.50	160.00	378,000.00	16,537.50
5	PMC Draftsman's honorarium - Oct., 2022 to Feb., 2023	Ck #00000055	7-Mar-23	1,800.00	275,400.00	160.00	288,000.00	12,600.00)
6	PMC Engineer's honorarium - Oct., 2022 to Feb., 2023	Ck #05002639	7-Mar-23	1,800.00	275,400.00	160.00	288,000.00	12,600.00
7	PMC Project Planner's honorarium - Oct., 2022 to Feb., 2023	Ck #00000057	7-Mar-23	1,125.00	172,125.00	160.00	180,000.00	7,875.00



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	A	B	C	D	E	F	G	(E-G)
8	PMC Procurement Officer's honorarium - Oct., 2022 to Feb., 2023	Ck #00000058	7-Mar-23	1,350.00	206,550.00	160.00	216,000.00	9,450.00
9	PMC Chauffeur's honorarium - Oct., 2022 to Feb., 2023	Ck #00000059	7-Mar-23	1,237.50	189,337.50	160.00	198,000.00	8,662.50
10	PMC W/H Taxes - Oct., 2022 to Feb., 2023	Ck #00000074	7-Mar-23	2,120.00	324,360.00	160.00	339,200.00	14,840.00)
11	Retention fee for Barseegiah Town Clinic	Ck #00337107	9-Mar-23	12,992.89	1,987,912.17	160.00	2,078,862.40	90,950.23
12	Retention fee for Korkor David Town Clinic	Ck #00337104	9-Mar-23	12,985.00	1,986,705.00	160.00	2,077,600.00	90,895.00
13	Third payment for Yeabloe Market.	Ck #00337101	9-Mar-23	15,000.00	2,295,000.00	160.00	2,400,000.00	105,000.00
14	Repairs & Maintenance - County Vehicles	Ck #00000065	9-Mar-23	10,000.00	1,530,000.00	160.00	1,600,000.00	70,000.00
15	Repairs & Maintenance - County Generators	Ck #00337095	9-Mar-23	5,000.00	765,000.00	160.00	800,000.00	35,000.00



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	A	B	C	D	E	F	G	(E-G)
16	Payment for stationeries	Ck #00337089	9-Mar-23	10,000.00	1,530,000.00	160.00	1,600,000.00	70,000.00
17	Payment for cleaning materials	Ck #00337086	9-Mar-23	2,000.00	306,000.00	160.00	320,000.00	14,000.00
18	Payment for petroleum products for utility.	Ck #00337083	9-Mar-23	6,000.00	918,000.00	160.00	960,000.00	42,000.00
19	Repayment of BSA loan	Ck #00337080	10-Mar-23	25,000.00	3,825,000.00	160.00	4,000,000.00	175,000.00
20	Second & final payment for Camphor Mission Bridge.	Ck #00337068	22-Mar-23	100,000.00	15,300,000.00	160.00	16,000,000.00	700,000.00
21	Second & final payment for St. John Community Bridge.	Ck #00337062	22-Mar-23	100,000.00	15,300,000.00	160.00	16,000,000.00	700,000.00
22	Second payment for Lloydsville Administrative Building constuction	Ck #00337059	22-Mar-23	50,000.00	7,650,000.00	160.00	8,000,000.00	350,000.00
23	Second payment for Harmonville Town Hall	Ck #00337056	22-Mar-23	50,000.00	7,650,000.00	160.00	8,000,000.00	350,000.00



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NO.	Description	Reference	Date	Amount in US\$	Amount Paid in L\$ @153	CBL Rate	Amount per CBL Rate	Variance B/W
	A	B	C	D	E	F	G	(E-G)
	constuction							
24	Second payment for Boglay Town Clinic construction.	Ck #00337053	22-Mar-23	60,000.00	9,180,000.00	160.00	9,600,000.00	420,000.00
25	Second payment for Buchanan District Office	Ck #00337050	22-Mar-23	50,000.00	7,650,000.00	160.00	8,000,000.00	350,000.00
26	For Solar Panels and installation	Ck #00337047	22-Mar-23	19,553.78	2,991,728.78	160.00	3,128,605.26	136,876.48
27	PMC Charman's honorarium - March, 2023	Ck #00337044	22-Mar-23	900.00	137,700.00	160.00	144,000.00	6,300.00
28	PMC Treasurer's honorarium - March, 2023	Ck #00337041	22-Mar-23	855.00	130,815.00	160.00	136,800.00	5,985.00
29	PMC Comptroller's honorarium - March, 2023	Ck #00337038	22-Mar-23	810.00	123,930.00	160.00	129,600.00	5,670.00
30	PMC Accountant's honorarium - March, 2023	Ck #00337035	22-Mar-23	472.50	72,292.50	160.00	75,600.00	3,307.50
31	PMC Draftsman's honorarium - March, 2023	Ck #00337032	22-Mar-23	360.00	55,080.00	160.00	57,600.00	2,520.00



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NO.	Description	Reference	Date	Amount in US\$	Amount Paid in L\$ @153	CBL Rate	Amount per CBL Rate	Variance B/W
	A	B	C	D	E	F	G	(E-G)
32	PMC Engineer's honorarium - March, 2023	Ck #00337029	22-Mar-23	360.00	55,080.00	160.00	57,600.00	2,520.00
33	PMC Project Planner's honorarium - March, 2023	Ck #00337026	22-Mar-23	225.00	34,425.00	160.00	36,000.00	1,575.00
34	PMC Procurement Officer's honorarium - March, 2023	Ck #00337023	22-Mar-23	270.00	41,310.00	160.00	43,200.00	1,890.00
35	PMC Chauffeur's honorarium - March, 2023	Ck #00337020	22-Mar-23	247.50	37,867.50	160.00	39,600.00	1,732.50
36	PMC W/H Taxes - March, 2023	Ck #00337017	22-Mar-23	500.00	76,500.00	160.00	80,000.00	3,500.00
37	DSA, feeding, media coverage & scratch card for Sup Office.	Ck #00337014	22-Mar-23	6,200.00	948,600.00	160.00	992,000.00	43,400.00
38	Petroleum products for Sup. Office.	Ck #00337011	22-Mar-23	1,500.00	229,500.00	160.00	240,000.00	10,500.00
39	Grass-cutting machine for Sup. Office	Ck #00337008	22-Mar-23	2,300.00	351,900.00	160.00	368,000.00	16,100.00



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NO.	Description	Reference	Date	Amount in US\$	Amount Paid in L\$ @153	CBL Rate	Amount per CBL Rate	Variance B/W
	A	B	C	D	E	F	G	(E-G)
40	Garduor Town School Completion	Ck #00337005	22-Mar-23	24,969.87	3,820,390.11	160.00	3,995,179.20	174,789.09
41	Second payment for Wayzohn City Hall Construction	Ck #00337002	22-Mar-23	50,000.00	7,650,000.00	160.00	8,000,000.00	350,000.00
42	Final payment to BSA for 2022/2023 County Meet.	Ck #00336999	22-Mar-23	14,897.00	2,279,241.00	160.00	2,383,520.00	104,279.00
43	Doctors' Quarter lease extension	Ck #00336996	22-Mar-23	10,000.00	1,530,000.00	160.00	1,600,000.00	70,000.00
44	Road rehabilitation in the districts.	Ck #00336993	24-Mar-23	25,000.00	3,825,000.00	160.00	4,000,000.00	175,000.00
45	Extension work on Nyonben Town Commissioner Residence	Ck #05002652	24-Mar-23	10,000.00	1,530,000.00	160.00	1,600,000.00	70,000.00
46	County support to LOIC	Ck #05002649	24-Mar-23	10,000.00	1,530,000.00	160.00	1,600,000.00	70,000.00
47	County support to Grand Bassa County WASH Team.	Ck #05002646	24-Mar-23	5,000.00	765,000.00	160.00	800,000.00	35,000.00
48	Installation of 35 hand pumps in the districts.	Ck #05002643	27-Mar-23	105,000.00	16,065,000.00	160.00	16,800,000.00	735,000.00



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	A	B	C	D	E	F	G	(E-G)
49	First payment to construct Bokay Town Market.	Ck #05002640	27-Mar-23	33,496.73	5,125,000.00	160.00	5,359,477.12	234,477.12
50	To construct fence around District #1 mini stadium.	Ck #05002637	27-Mar-23	25,000.00	3,825,000.00	160.00	4,000,000.00	175,000.00
51	For petroleum products (4,000 gals.)	Ck #05002634	27-Mar-23	24,000.00	3,672,000.00	160.00	3,840,000.00	168,000.00
52	For a consignment of medical drugs	Ck #05002631	27-Mar-23	34,995.00	5,354,235.00	160.00	5,599,200.00	244,965.00
53	County support to Buchanan Elem. Demo. School	Ck #05002628	28-Mar-23	5,000.00	765,000.00	160.00	800,000.00	35,000.00
54	First payment in the addendum for extension work on Diahn Bridge	Ck #05002625	28-Mar-23	100,000.00	15,300,000.00	160.00	16,000,000.00	700,000.00
55	To survey 150 acres of government lands in the County.	Ck #00337108	28-Mar-23	10,000.00	1,530,000.00	160.00	1,600,000.00	70,000.00
56	Gben River Bridge 2nd payment	Ck #00337105	28-Mar-23	50,000.00	7,650,000.00	160.00	8,000,000.00	350,000.00



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	A	B	C	D	E	F	G	(E-G)
57	County support to GBUSU Operations.	Ck #00337102	29-Mar-23	5,000.00	765,000.00	160.00	800,000.00	35,000.00
58	County support to BYC	Ck #00337099	28-Mar-23	5,000.00	765,000.00	160.00	800,000.00	35,000.00
60	First payment for Duu River Bridge construction.	Ck #00337096	13-Apr-23	30,000.00	4,590,000.00	164.00	4,920,000.00	330,000.00
61	Beautification of Edina City	Ck #00337093	13-Apr-23	5,000.00	765,000.00	164.00	820,000.00	55,000.00
62	County support to Watch Forum.	Ck #00337090	13-Apr-23	3,000.00	459,000.00	164.00	492,000.00	33,000.00
63	County support to Kpanay High School.	Ck #00337087	13-Apr-23	5,000.00	765,000.00	164.00	820,000.00	55,000.00
64	County support to Deaf & Dumb Community.	Ck #00337084	13-Apr-23	3,000.00	459,000.00	164.00	492,000.00	33,000.00
65	County support to Disabled Community	Ck #00337081	13-Apr-23	5,000.00	765,000.00	164.00	820,000.00	55,000.00
66	County support to Grand Bassa University.	Ck #00337078	13-Apr-23	7,000.00	1,071,000.00	164.00	1,148,000.00	77,000.00
67	Beautification of St. John River City	Ck #00337075	13-Apr-23	5,000.00	765,000.00	164.00	820,000.00	55,000.00



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	A	B	C	D	E	F	G	(E-G)
68	Beautification of Wayzohn City	Ck #00337072	13-Apr-23	5,000.00	765,000.00	164.00	820,000.00	55,000.00
69	County support to Rescue Mission.	Ck #00337069	13-Apr-23	5,000.00	765,000.00	164.00	820,000.00	55,000.00
70	County support to Grand Bassa CEO's Office.	Ck #00337066	20-Apr-23	4,000.00	612,000.00	164.00	656,000.00	44,000.00
71	County support to Light FM 90.9	Ck #00337063	20-Apr-23	2,300.00	351,900.00	164.00	377,200.00	25,300.00
72	County support to Ablee-Jay Radio 94.3 FM	Ck #00337060	20-Apr-23	2,300.00	351,900.00	164.00	377,200.00	25,300.00
73	County support to Ablee-Jay Online TV	Ck #00337057	20-Apr-23	900.00	137,700.00	164.00	147,600.00	9,900.00
74	County support to Radio Dukpa FM 89.1	Ck #00337054	20-Apr-23	2,300.00	351,900.00	164.00	377,200.00	25,300.00
75	County support to Magic Radio FM 99.3	Ck #00337048	20-Apr-23	2,300.00	351,900.00	164.00	377,200.00	25,300.00
76	County support to Voice of Wee FM 97.5	Ck #00337045	20-Apr-23	2,300.00	351,900.00	164.00	377,200.00	25,300.00



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	A	B	C	D	E	F	G	(E-G)
77	PMC Charman's honorarium - April, 2023	Ck #00337042	20-Apr-23	900.00	137,700.00	164.00	147,600.00	9,900.00
78	PMC Treasurer's honorarium - April, 2023	Ck #00337039	20-Apr-23	855.00	130,815.00	164.00	140,220.00	9,405.00
79	PMC Comptroller's honorarium - April, 2023	Ck #00337036	20-Apr-23	810.00	123,930.00	164.00	132,840.00	8,910.00
80	PMC Accountant's honorarium - April, 2023	Ck #00337033	20-Apr-23	472.50	72,292.50	164.00	77,490.00	5,197.50
81	PMC Draftsman's honorarium - April, 2023	Ck #00337030	20-Apr-23	360.00	55,080.00	164.00	59,040.00	3,960.00
82	PMC Engineer's honorarium - April, 2023	Ck #00337027	20-Apr-23	360.00	55,080.00	164.00	59,040.00	3,960.00
83	PMC Project Planner's honorarium - April, 2023	Ck #00337024	20-Apr-23	225.00	34,425.00	164.00	36,900.00	2,475.00
84	PMC Procurement Officer's honorarium - April,	Ck #00337021	20-Apr-23	270.00	41,310.00	164.00	44,280.00	2,970.00



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	A	B	C	D	E	F	G	(E-G)
	2023							
85	PMC Chauffeur's honorarium - April, 2023	Ck #00337018	20-Apr-23	247.50	37,867.50	164.00	40,590.00	2,722.50
86	PMC W/H Taxes - April, 2023	Ck #00337015	20-Apr-23	500.00	76,500.00	164.00	82,000.00	5,500.00)
87	County support to District Offices in the County.	Ck #00337012	20-Apr-23	15,000.00	2,295,000.00	164.00	2,460,000.00	165,000.00
88	First payment to construct the 15-meter Baa Bridge in St. John.	Ck #00337009	10-May-23	25,000.00	3,825,000.00	169.00	4,225,000.00	400,000.00
89	To renovate Sup Compound, Sup & Asst Sups Offices & furniture.	Ck #00337006	10-May-23	14,948.09	2,287,057.77	169.00	2,526,227.21	239,169.44
90	County support to Diahn-Blae Radio FM 98.1	Ck #00337003	16-May-23	2,300.00	351,900.00	169.00	388,700.00	36,800.00
91	To renovate to PMC Offices at the Adm. Bldg.	Ck #00337000	16-May-23	5,494.47	840,653.91	169.00	928,565.43	87,911.52
92	County support to	Ck #00336997	22-May-			169.00		36,800.00



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	A	B	C	D	E	F	G	(E-G)
	Radio Gbehzohn.		23	2,300.00	351,900.00		388,700.00	
93	PMC Charman's honorarium - May, 2023	Ck #00336994	22-May-23	900.00	137,700.00	169.00	152,100.00	14,400.00
94	PMC Treasurer's honorarium - May, 2023	Ck #05002653	22-May-23	855.00	130,815.00	169.00	144,495.00	13,680.00
95	PMC Comptroller's honorarium - May, 2023	Ck #05002650	22-May-23	810.00	123,930.00	169.00	136,890.00	12,960.00
96	PMC Accountant's honorarium - May, 2023	Ck #05002647	22-May-23	472.50	72,292.50	169.00	79,852.50	7,560.00
97	PMC Draftsman's honorarium - May, 2023	Ck #05002644	22-May-23	360.00	55,080.00	169.00	60,840.00	5,760.00
98	PMC Engineer's honorarium - May, 2023	Ck #05002641	22-May-23	360.00	55,080.00	169.00	60,840.00	5,760.00
99	PMC Project Planner's honorarium - May, 2023	Ck #05002638	22-May-23	225.00	34,425.00	169.00	38,025.00	3,600.00
100	PMC Procurement Officer's	Ck #05002635	22-May-23	270.00	41,310.00	169.00	45,630.00	4,320.00



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	A	B	C	D	E	F	G	(E-G)
	honorarium - May, 2023							
101	PMC Chauffeur's honorarium - May, 2023	Ck #05002632	22-May-23	247.50	37,867.50	169.00	41,827.50	3,960.00
102	PMC W/H Taxes - May, 2023	Ck #05002629	22-May-23	500.00	76,500.00	169.00	84,500.00	8,000.00
103	Payment for 1 unit 35KVA Macforth Generator	Ck #05002626	23-May-23	11,000.00	1,683,000.00	169.00	1,859,000.00	176,000.00
104	County support to Empire TV Bassa	Ck #05002623	24-May-23	900.00	137,700.00	169.00	152,100.00	14,400.00
105	County support to Orphanages	Ck #00337106	7-Jun-23	5,000.00	765,000.00	170.00	850,000.00	85,000.00
106	Purchase & instillation of Solar panels for 2 Clinics & prison compound	Ck #00337103	7-Jun-23	23,794.00	3,640,482.00	170.00	4,044,980.00	404,498.00
107	Blaygbahn Bridge - 1st payment	Ck #00337100	9-Jun-23	25,000.00	3,825,000.00	170.00	4,250,000.00	425,000.00
108	PMC Treasurer's honorarium - June, 2023	Ck #00337097	20-Jun-23	855.00	130,815.00	170.00	145,350.00	14,535.00
109	PMC Comptroller's honorarium - June,	Ck #00337094	20-Jun-23	810.00	123,930.00	170.00	137,700.00	13,770.00



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	A	B	C	D	E	F	G	(E-G)
	2023							
110	PMC Accountant's honorarium - June, 2023	Ck #00337091	20-Jun-23	472.50	72,292.50	170.00	80,325.00	8,032.50
111	PMC Draftsman's honorarium - June, 2023	Ck #00337088	20-Jun-23	360.00	55,080.00	170.00	61,200.00	6,120.00
112	PMC Engineer's honorarium - June, 2023	Ck #00337085	20-Jun-23	360.00	55,080.00	170.00	61,200.00	6,120.00
113	PMC Project Planner's honorarium - June, 2023	Ck #00337082	20-Jun-23	225.00	34,425.00	170.00	38,250.00	3,825.00
114	PMC Procurement Officer's honorarium - June, 2023	Ck #00337079	20-Jun-23	270.00	41,310.00	170.00	45,900.00	4,590.00
115	PMC Chauffeur's honorarium - June, 2023	Ck #00337076	20-Jun-23	247.50	37,867.50	170.00	42,075.00	4,207.50
116	PMC W/H Taxes - June, 2023	Ck #00337073	20-Jun-23	400.00	61,200.00	170.00	68,000.00	6,800.00
117	To rehabilitate	Ck #00337070	5-Jul-23	100,000.00		184.00		3,100,000.00



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	A	B	C	D	E	F	G	(E-G)
	roads in the County.				15,300,000.00		18,400,000.00	
118	Payment for two projectors for PMC.	Ck #00337067	7-Jul-23	1,500.00	229,500.00	184.00	276,000.00	46,500.00
119	Payment for two Cameras for PMC.	Ck #00337064	7-Jul-23	500.00	76,500.00	184.00	92,000.00	15,500.00
120	Part payment of 2nd payment for Dist. #1 Mini Stadium	Ck #00337061	10-Jul-23	20,000.00	3,060,000.00	184.00	3,680,000.00	620,000.00
121	PMC Treasurer's honorarium - July, 2023	Ck #00337058	20-Jul-23	855.00	130,815.00	184.00	157,320.00	26,505.00
122	PMC Comptroller's honorarium - July, 2023	Ck #00337055	20-Jul-23	810.00	123,930.00	184.00	149,040.00	25,110.00
123	PMC Accountant's honorarium - July, 2023	Ck #00337052	20-Jul-23	472.50	72,292.50	184.00	86,940.00	14,647.50
124	PMC Draftsman's honorarium - July, 2023	Ck #00337049	20-Jul-23	360.00	55,080.00	184.00	66,240.00	11,160.00
125	PMC Engineer's honorarium - July, 2023	Ck #00337043	20-Jul-23	360.00	55,080.00	184.00	66,240.00	11,160.00



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	A	B	C	D	E	F	G	(E-G)
126	PMC Project Planner's honorarium - July, 2023	Ck #00337040	20-Jul-23	225.00	34,425.00	184.00	41,400.00	6,975.00
127	PMC Procurement Officer's honorarium - July, 2023	Ck #00337037	20-Jul-23	270.00	41,310.00	184.00	49,680.00	8,370.00
128	PMC Chauffeur's honorarium - July, 2023	Ck #00337034	20-Jul-23	247.50	37,867.50	184.00	45,540.00	7,672.50
129	PMC W/H Taxes - July, 2023	Ck #00337031	20-Jul-23	400.00	61,200.00	184.00	73,600.00	12,400.00
130	Payment for two TVS motorbikes (125cc)	Ck #00337028	3-Aug-23	1,800.00	275,400.00	186.00	334,800.00	59,400.00
131	County support to LACSA Radio FM 92.5	CK #00337025	3-Aug-23	2,300.00	351,900.00	186.00	427,800.00	75,900.00
132	County's support to Women Organizations.	Ck #00337022	3-Aug-23	5,000.00	765,000.00	186.00	930,000.00	165,000.00
133	PMC Engineer's honorarium advance for 3	Ck #00337019	3-Aug-23	1,080.00	165,240.00	186.00	200,880.00	35,640.00



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	A	B	C	D	E	F	G	(E-G)
	months - Aug. - Oct., 2023							
134	Withholding Taxes from PMC Engineer for 3 months - Aug. - Oct., 2023	Ck #00337016	3-Aug-23	120.00	18,360.00	186.00	22,320.00	3,960.00)
135	Reimbursement of amount borrowed for Hon. Hans Barchue's funeral	Ck #00355415	2-Oct-23	6,250.00	956,250.00	188.00	1,175,000.00	218,750.00
136	PMC Charman's honorarium - August & September, 2023	Ck #00355412	2-Oct-23	1,800.00	275,400.00	188.00	338,400.00	63,000.00
137	PMC Treasurer's honorarium - August & September, 2023	Ck #00355409	2-Oct-23	1,710.00	261,630.00	188.00	321,480.00	59,850.00
138	PMC Comptroller's honorarium - August & September, 2023	Ck #00355406	2-Oct-23	1,620.00	247,860.00	188.00	304,560.00	56,700.00
139	PMC Accountant's honorarium - August &	Ck #00355403	2-Oct-23	945.00	144,585.00	188.00	177,660.00	33,075.00



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	A	B	C	D	E	F	G	(E-G)
	September, 2023							
140	PMC Engineer's honorarium - August & September, 2023	Ck #00355400	2-Oct-23	720.00	110,160.00	188.00	135,360.00	25,200.00
141	PMC Project Planner's honorarium - August & September, 2023	Ck #00355397	2-Oct-23	450.00	68,850.00	188.00	84,600.00	15,750.00
142	PMC Procurement Officer's honorarium - August & September, 2023	Ck #00355354	2-Oct-23	540.00	82,620.00	188.00	101,520.00	18,900.00
143	PMC Chauffeur's honorarium - August & September, 2023	Ck #00355391	2-Oct-23	495.00	75,735.00	188.00	93,060.00	17,325.00
144	PMC W/H Taxes - August & September, 2023	Ck #00355388	2-Oct-23	920.00	140,760.00	188.00	172,960.00	32,200.00
145	Final payment for amount loaned to	Ck #00355385	2-Oct-23	5,000.00	765,000.00	188.00	940,000.00	175,000.00



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	A	B	C	D	E	F	G	(E-G)
	BSA for 2022/2023 County Meet.							
146	Support to Superintendent's Office.	Ck #00355382	2-Oct-23	7,000.00	1,071,000.00	188.00	1,316,000.00	245,000.00
147	PMC Charman's honorarium - October, 2023	Ck #00355379	23-Oct-23	900.00	137,700.00	188.00	169,200.00	31,500.00
148	PMC Treasurer's honorarium - October, 2023	Ck #00355376	23-Oct-23	855.00	130,815.00	188.00	160,740.00	29,925.00
149	PMC Comptroller's honorarium - October, 2023	Ck #00355373	23-Oct-23	810.00	123,930.00	188.00	152,280.00	28,350.00
150	PMC Accountant's honorarium - October, 2023	Ck #00355370	23-Oct-23	472.50	72,292.50	188.00	88,830.00	16,537.50
151	PMC Draftsman's honorarium - October, 2023	Ck #00355367	23-Oct-23	360.00	55,080.00	188.00	67,680.00	12,600.00
152	PMC Project Planner's honorarium - October, 2023	Ck #00355364	23-Oct-23	225.00	34,425.00	188.00	42,300.00	7,875.00



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	A	B	C	D	E	F	G	(E-G)
153	PMC Procurement Officer's honorarium - October, 2023	Ck #00355361	23-Oct-23	270.00	41,310.00	188.00	50,760.00	9,450.00
154	PMC Chauffeur's honorarium - October, 2023	Ck #00355358	23-Oct-23	247.50	37,867.50	188.00	46,530.00	8,662.50
155	PMC W/H Taxes - October, 2023	Ck #00355355	23-Oct-23	460.00	70,380.00	188.00	86,480.00	16,100.00
156	Balance payment on funeral loan	Ck #00355352	5-Dec-23	1,919.93	293,750.00	189.00	362,867.65	69,117.65
157	PMC Charman's honorarium - November & December, 2023	Ck #00355349	5-Dec-23	1,800.00	275,400.00	189.00	340,200.00	64,800.00
158	PMC Treasurer's honorarium - November & December, 2023	Ck #00355346	5-Dec-23	1,710.00	261,630.00	189.00	323,190.00	61,560.00
159	PMC Comptroller's honorarium - November & December, 2023	Ck #00355343	5-Dec-23	1,620.00	247,860.00	189.00	306,180.00	58,320.00
160	PMC Accountant's honorarium -	Ck #00355340	5-Dec-23	945.00	144,585.00	189.00	178,605.00	34,020.00



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	A	B	C	D	E	F	G	(E-G)
	November & December, 2023							
161	PMC Draftsman's honorarium - November & December, 2023	Ck #00355337	5-Dec-23	720.00	110,160.00	189.00	136,080.00	25,920.00
162	PMC Project Planner's honorarium - November & December, 2023	Ck #00355331	5-Dec-23	450.00	68,850.00	189.00	85,050.00	16,200.00
163	PMC Procurement Officer's honorarium - November & December, 2023	Ck #00355328	5-Dec-23	540.00	82,620.00	189.00	102,060.00	19,440.00
164	PMC Chauffeur's honorarium - November & December, 2023	Ck #00355325	5-Dec-23	495.00	75,735.00	189.00	93,555.00	17,820.00
165	PMC W/H Taxes - November & December, 2023	Ck #00355319	5-Dec-23	920.00	140,760.00	189.00	173,880.00	33,120.00
166	Payment for stationery items.	Ck #00355316	6-Dec-23	900.00	137,700.00	189.00	170,100.00	32,400.00



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NO.	Description	Reference	Date	Amount in US\$	Amount Paid in L\$ @153	CBL Rate	Amount per CBL Rate	Variance B/W
	A	B	C	D	E	F	G	(E-G)
	<b>Grand Total</b>			<b>1,526,596.77</b>	<b>233,569,305.74</b>		<b>250,411,284.27</b>	<b>16,841,978.53</b>

**Annexure 2: Inadequate Records in Personnel Files**

No.	Name	Assigned Area	Position	Payroll No.	Remarks
1.	Wokie M. Gardiner	Superintendent's Office	Personnel Analyst	07-61-1110093	No TOR, Letter of Employment. CV, Credential & Police Clearance
2.	Theophilus	Superintendent's Office	Liaison Officer	07-61-111-0004	No TOR, Letter of Employment. CV, Credential & Police Clearance
3.	Kate McGee	Superintendent's Office	Steward	07-61-111-0014	No TOR, Letter of Employment. CV, Credential & Police Clearance
4.	Sally Scott	District # 3	UTC	07-46-013-0094	No TOR, Letter of Employment. CV, Credential & Police Clearance
5.	Miatta Mingle	Buchanan City Corporation	City Clerk	07-13-940-1441	No TOR, Letter of Employment. CV, Credential & Police Clearance
6.	Rose Greeves	Buchanan City Corporation	Messenger	07-61-111-0036	No TOR, Letter of Employment. CV, Credential & Police Clearance
7.	Jackson Williams	Buchanan City Corporation	City Cleaner	07-13-970-0048	No TOR, Letter of Employment. CV, Credential & Police Clearance
8.	Emerson N. Sayon	Buchanan City Corporation	City Inspector	07-13-940-0452	No TOR, Letter of Employment. CV, Credential & Police Clearance
9.	Opa Spiller	Buchanan City Corporation	City Cleaner	07-13-970-0344	No TOR, Letter of Employment. CV, Credential & Police Clearance
10.	Eric Dennis	Worr Administration	Clerk	07-460-13-0070	No TOR, Letter of Employment. CV, Credential & Police Clearance



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<b>No.</b>	<b>Name</b>	<b>Assigned Area</b>	<b>Position</b>	<b>Payroll No.</b>	<b>Remarks</b>
11.	Garpue D. Joe	Gozohn Clan District # 1	Clerk	07-13-071-0447	No TOR, Letter of Employment. CV, Credential & Police Clearance
12.	Elijah Gaye	Yeabloe Administration	Clerk	07-46-013-0103	No TOR, Letter of Employment. CV, Credential & Police Clearance
13.	Cesar Harrington	St. John River	Administrative Assistant	07-460-13-0104	No TOR, Letter of Employment. CV, Credential & Police Clearance
14.	Emmanuel Garkpah	Chan Clan District # 2	Clerk	48-13-007-0031	No TOR, Letter of Employment. CV, Credential & Police Clearance
15.	Moses Momo	Wee Stat. District # 3	UTC	07-13-071-0477	No TOR, Letter of Employment. CV, Credential & Police Clearance
16.	Justin B. Joe	Wee Stat. District # 3	Administrative Assistant	48-13-007-0044	No TOR, Letter of Employment. CV, Credential & Police Clearance
17.	Sampson D. Moses	Wee Stat. District # 3	Secretary	07-61-111-0076	No TOR, Letter of Employment. CV, Credential & Police Clearance
18.	SampsonY. T Paygar	Gorgblee District # 3	Clerk	07-61-111-0049	No TOR, Letter of Employment. CV, Credential & Police Clearance
19.	Andrew Zeon	Glow Clan District # 3	UTC	07-13-071-0506	No TOR, Letter of Employment. CV, Credential & Police Clearance
20.	Moses Harmon	Leegba Clan District # 3	UTC	48-13-0070-056	No TOR, Letter of Employment. CV, Credential & Police Clearance
21.	David Konbah	Payuway Clan District # 3	Clerk	07-13-970-0449	No TOR, Letter of Employment. CV, Credential & Police Clearance
22.	Matthew Joe	Doegbahn District # 4	Clerk	07-61-111-0080	No TOR, Letter of Employment. CV, Credential & Police Clearance
23.	Moore A. Zahyou	Kporkon District # 1	District Agri. Cod.	07-13-599-0312	No TOR, Letter of Employment. CV, Credential & Police Clearance
24.	Theophilus Chea	None	Clerk	07-61-111-0066	No TOR, Letter of Employment. CV,



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No.	Name	Assigned Area	Position	Payroll No.	Remarks
					Credential & Police Clearance
25.	Thomas S. Andrews	District # 4	Secretary	07-46-013-0096	No TOR, Letter of Employment. CV, Credential & Police Clearance
26.	Daniel Menyou	Superintendent's Office	Cleaner	07-13-599-0883	No TOR, Letter of Employment. CV, Credential & Police Clearance
27.	Luther Glay	Superintendent's Office	Interpreter	07-13-109-0003	No TOR, Letter of Employment. CV, Credential & Police Clearance
28.	Thomas G. Barnie	District # 4	Interpreter	07-13-071-0502	No TOR, Letter of Employment. CV, Credential & Police Clearance

**Annexure 3 Non-Withholding and Remittance of GST**

No	Projects (A)	Contractor (B)	Total Payment Received		Tax Rate @4% (E)	Total Tax Payable	
			US\$ (C)	L\$ (D)		US\$ (CxE)	L\$ (DxE)
1	Barclayville public school	Siahn Development Inc	23,500.00		4%	940.00	0.00
2	Geeblee public school	Siahn Development Inc	18,500.00		4%	740.00	0.00
3	Buchanan Police Station	Siahn Development Inc	3,499.74		4%	139.99	0.00
4	Health Center	Siahn Development Inc	26,000.00		4%	1,040.00	0.00
5	Maintenance of Public Building	Siahn Development Inc		257,472.00	4%	0.00	10,298.88
6	One Lot of Land	Lue Montgomery	20,000.00		4%	800.00	0.00
7	Two tricycles	Marsarco Auto Service, INC	7,000.00		4%	280.00	0.00
8	Supply of 41 Motor Cycles	Marsarco Auto Service	40,980.00		4%	1,639.20	0.00
9	Supply of Medicak Drugs for korkor David & Barsigiah Town Clinics	G2 Pharmacy		5,354,234.00	4%	0.00	214,169.36



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No	Projects (A)	Contractor (B)	Total Payment Received		Tax Rate @4% (E)	Total Tax Payable	
			US\$ (C)	L\$ (D)		US\$ (CxE)	L\$ (DxE)
10	Consignment of Medical Drugs	G2 Pharmacy	28,948.00		4%	1,157.92	0.00
11	Supply of Spare Parts( Yellow Machine)	Mama & Sons Inc	29,215.00		4%	1,168.60	0.00
12	Chain Saw(STIHL)	Mama & Sons Inc	3,000.00		4%	120.00	0.00
13	Repairs & Maintenance	Mama & Sons Inc	5,425.00	6,665,004.00	4%	217.00	266,600.16
14	Purchase of Generator	S.S Hardware Center		1,683,000.00	4%	0.00	67,320.00
15	Gbeh River Bridge	JEAMCCO INC	51,800.00	7,650,000.00	4%	2,072.00	306,000.00
16	Commissioner Residence	JEAMCCO INC	54,633.60		4%	2,185.34	0.00
17	Zuahgar Town Bridge	JEAMCCO INC	143,218.39		4%	5,728.74	0.00
18	Diahn River Bridge	JEAMCCO INC	222,559.83	15,300,000.00	4%	8,902.39	612,000.00
19	Modern Referral Hospital	JEAMCCO INC	200,000.00	0.00	4%	8,000.00	0.00
20	Walker Town Public School	Unity Business INC	15,079.39	1,986,705.00	4%	603.18	79,468.20
21	Korkor David Public Clinic	Unity Business INC	116,865.00		4%	4,674.60	0.00
22	Primary Health Center	Unity Business INC	116,936.10	1,987,912.17	4%	4,677.44	79,516.49
23	Youth Center	Unity Business INC	49,958.92		4%	1,998.36	0.00
24	Boglay Town Market	Unity Business INC		5,125,000.00	4%	0.00	205,000.00
25	Mini Stadium	Unity Business INC		6,885,000.00	4%	0.00	275,400.00
26	Gardour Public Schoo	Quality Engineering & Construction Services	80,990.59		4%	3,239.62	0.00
27	Gardour Town Public School	Wreyou Construction Company		3,820,390.11	4%	0.00	152,815.60
28	Gorblee Hospital	Wreyou Construction Company		7,650,000.00	4%	0.00	306,000.00



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			US\$ (C)	L\$ (D)		US\$ (CxE)	L\$ (DxE)
29	Rally Road Bridge	Wreyou Construction Company		4,590,000.00	4%	0.00	183,600.00
30	Gorblee Hospital	K. Kartik Stationery Station	19,815.00		4%	792.60	0.00
31	Yeabloe Market	Karlontuah Group Investment, INC	30,000.00	2,295,000.00	4%	1,200.00	91,800.00
32	Camphor Mission Bridge	Favor Business Center Construction	162,769.48	15,300,000.00	4%	6,510.78	612,000.00
33	Blagbahn Bridge	ECHO Group Companies		2,825,000.00	4%	0.00	113,000.00
34	Neekreen Township Agriculture	Boglay Cooperation INC	40,145.01		4%	1,605.80	0.00
35	Solar Panel System	Bro's Electric & Construction Associates, INC	19,553.78	2,991,728.78	4%	782.15	119,669.15
36	Korkor David & Barsigiah Clinic, and Upper Buchanan Central Prison	Bro's Electric & Construction Associates, INC		3,640,482.00	4%	0.00	145,619.28
37	Administrative Building	Buchanan Business Services	70,908.17		4%	2,836.33	0.00
38	Boglay Town Clinic	Buchanan Business Services	40,000.00		4%	1,600.00	0.00
39	Boglay Town Clinic	Buchanan Business Services		9,180,000.00	4%	0.00	367,200.00



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			US\$ (C)	L\$ (D)		US\$ (CxE)	L\$ (DxE)
40	Nyonben Town Commissioner's Residence	DAB Construction Company		1,530,000.00	4%	0.00	61,200.00
41	Four KM of roads in of the five(5) districts of Grand Bassa County.	Gbeh Contractor Services, INC		15,300,000.00	4%	0.00	612,000.00
42	Project management Committee Office	Gbeh Contractor Services, INC		840,539.91	4%	0.00	33,621.60
43	Superintendents Offices	Gbeh Contractor Services, INC		2,287,057.77	4%	0.00	91,482.31
44	Buchanan District Office	Gbeh Contractor Services, INC	40,000.00	7,650,000.00	4%	1,600.00	306,000.00
45	WAW Mini Dump Truck	Evergreen Import & Export (LIB) Corp	25,000.00		4%	1,000.00	0.00
46	Doctor's Residence Renovation	Gbehnzohn Shipping, Trading & Construction, INC	8,500.00		4%	340.00	0.00
47	Lease(Doctor's Quarter)	Julia Duncan Cassell	20,000.00	1,530,000.00	4%	800.00	61,200.00
48	Administrative Building	Marietta Engineering & Company	40,000.00	7,650,000.00	4%	1,600.00	306,000.00
49	15 meter Bridge St. John, District # 2	Marietta Engineering & Company		3,825,000.00	4%	0.00	153,000.00
50	Commissioner Officer in Worr	Menwhen Business, INC	89,891.95	7,650,000.00	4%	3,595.68	306,000.00
51	St. John Bridge	Mabotee Group of Companies	157,770.56		4%	6,310.82	0.00



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			US\$ (C)	L\$ (D)		US\$ (CxE)	L\$ (DxE)
52	St. John Bridge	Mabotee Group of Companies		15,300,000.00	4%	0.00	612,000.00
53	2 Units of MAG Generators	RAJ Enterprises, INC	5,000.00		4%	200.00	0.00
54	Office Equipment	Super Speed Stationeries & Electronics	1,900.00	306,000.00	4%	76.00	12,240.00
55	Gorblee City Hall	The Modular Construction & Business INC	40,000.00		4%	1,600.00	0.00
56	Two PCS of TVS (125 cc) Motor Cycles for the PMC	Trust Business Center		275,400.00	4%	0.00	11,016.00
57	Installation of Solar Panels	Union Strong Group, Inc	17,998.29		4%	719.93	0.00
58	150 Acres of Government Land	Vansig Construction & Survey		1,530,000.00	4%	0.00	61,200.00
59	35 Hand Pumps	Diahn Bae Water		16,065,000.00	4%	0.00	642,600.00
<b>Total</b>			<b>2,087,361.80</b>	<b>186,925,925.74</b>		<b>83,494.47</b>	<b>7,477,037.03</b>

**Annexure 4: Lack of Advance Payment Guarantee**

No	Project	Contractor	Amount paid as per contract	
			L\$@153	US\$
1	Gardour Public School	Quality Engineering & Construction Services		80,990.59
		Wreyou Construction	3,820,390.11	
2	Rally Road Bridge in E.D.@4	Wreyou Construction Company	4,590,000.00	



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No	Project	Contractor	Amount paid as per contract	
			L\$@153	US\$
3	Diahn bridge in Dist. #2	Jeamcco Inc.	15,300,000.00	222,559.83
4	Gben River Bridge in ED#5	Jeamcco Inc.	7,650,000.00	51,800.00
5	Bridge in Zuagar Town	Jeamcco Inc.		128,896.55
6	Modern referral hospital in Buchanan	Jeamcco Inc.		200,000.00
7	Construction of a Youth Center on the Civil Compound in Dist.#5	Unity Business Inc.		49,958.92
8	Construction of a Primary Health Center in Korkor David Town, District # 5,	Unity Business Inc		116,865.00
9	Construction of a Primary Health Center in Bleahzee, District #3 , Grand Bassa County	Unity Business Inc		116,936.10
10	Renovation of the Walker Town public school in District # 5	Unity Business Inc		\$15,079.39
11	Construction of Fence around the Mini-Stadium in Dist #1	Unity Business, Inc.	6,885,000.00	
12	Renovation Barclayville public school in Dist. # 1	Siahn Development Inc		23,500.00
13	Geeblee public school in Dist. # 2	Siahn Development Inc		18,500.00
14	Completion of the final phase of a health care center in Desoe Town dist.#3	Siahn Development Inc		26,000.00
15	Repairs and maintenance work at the superintendent's residence.	Siahn Development Inc	257,472.00	2,500.00
16	Renovation of an office at the Buchanan Police Station Fair Grounds.	Siahn Development Inc		3,499.74
17	Mini Dump Truck (WAW)	EverGreen Import& Export (LIB)Corp		25,000.00
18	Construction of a Commissioner Office in Worr, Dist.#1	Menwhen Business Inc.		49,891.95



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No	Project	Contractor	Amount paid as per contract	
			L\$@153	US\$
19	Administrative Building Lloydsville	Marietta Engineering & Const. Company	7,650,000.00	40,000.00
20	Construction of a 15meter bridge St. John Dist.#2	Marietta Engineering & Const. Company	3,825,000.00	
21	Solar Panel system at the Bassa High School	Bro's. Electric & Const. Assoc. Inc	2,991,728.78	19,553.78
22	Solar panels at the Korkor David & Barsigiah Clinics	Bro's. Electric & Const. Assoc. Inc	3,640,480.00	
23	Rehabilitation of four KM of roads in of the five (5) districts of Grand Bassa County.	Gbeh Contractor Services Inc.	1,530,000.00	
24	Renovation works at the Superintendent's Compound	Gbeh Contractor Services Inc.	2,287,057.77	
25	Construction of the Buchanan District Office in Buchanan	Gbeh Contractor Services Inc.	7,650,000.00	40,000.00
26	for Extension work on the Nyonben Town Commissioner's Residence in Dist. #4	DAB Construction Company	1,530,000.00	
27	Construction of Boglay Town Clinic Dist.#2	Buchanan Business Services	9,180,000.00	40,000.00
	Renovation and extension of Compound #1 Administrative Building in Dist. # 1	Buchanan Business Services		70,908.17
29	Camphor Mission Bridge in ED#3	Favor Business Center Construction	1,530,000.00	162,769.48
30	St. John Bridge in ED#2	Mabotee Group of Companies	1,530,000.00	157,770.56
32	Rehabilitation of Roads	Mama & Sons Holdings	3,825,000.00	
33	Construction of a Market in Yeabloe, Dist. #2	Karlontual Group Investment, Inc.	2,295,000.00	30,000.00
34	Agriculture project in Dist.#3, Grand Bassa-County	Boglay Cooperation Inc.		40,145.01
35	Doctors' residence on Kilby Street and the provision of a set of living & dining room chairs along with a piece of 5.5KVA generator	Gbehzohn Shipping, Trading & Construction, Inc.		8,500.00
36	Payment for the supply of 41 motorcycles	Marsarco Auto Service		40,980.00



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			L\$@153	US\$
37	Two Tricycle for the Beautification of Monrovia Junction	MASARCO Auto Services Inc.(Randall St.)		7,000.00
38	two (2) PCS of TVS(125 cc) motor cycles for the PMC	Trust Business Center	275,400.00	
39	Supply of two Chain Saw STIHL gasoline (070ms 720) for Agriculture project for the Township of Harlandville.	Mama & Son Holdings Inc.		3,000.00
40	Lease on Doctors' Quarter Residence	Julia Duncan Cassell	1,530,000.00	20,000.00
41	Survey of 150 Acres of Government Land in County	Vansig Const. & Survey	1,530,000.00	
42	One (1) town lot of land located Lower Harlandville	Lue Montgomery		20,000.00
43	supply furniture for the Gorblee Hospita	K. Kartik Stationery Station		19,815.00
44	supply of Medical drugs for the Korkor David & Barsigiah Clinics	G-2 Pharmacy , Paynesville City	5,354,235.00	28,948.00
	<b>Grand Total</b>		<b>96,656,763.66</b>	<b>1,881,368.07</b>

**Annexure 5: Incomplete and Abandoned Projects**

No	Projects	Location	Contractors	Amount Paid		Contract Amount	Comments
				L\$ @153	US\$		
1	Construction of a Youth Center	Civil Compound in Dist. #5	Unity Business Inc.		49,958.92	49,958.93	No Septic Tank
2	Construction of Garduor School	Garduor Town	Quality Engineering & Construction Services,		80,990.59	89,989.54	Incomplete Electrical work
			Wreyou Construction Company	3,820,390.11			



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				L\$ @153	US\$		
3	Construction of a Market in Yeabloe	Yeabloe, Dist. #2	Karlontual Group Investment, Inc.	2,295,000.00	30,000.00	49,348.13	Did meet the requirement for the 3rd payment and no evidence of work done for the 3rd Payment
4	Construction of a market in Boglay Town,	ED#2	Unity Business Inc.	5,125,000.00		67,000.00	No rough plumbing, Casting of Floor Foundation, super structure, roof and zinc
5	Construction of a bridge on the Diahn River	District #2	Jeamcco Inc.	15,300,000.00	222,559.83	496,167.61	Incomplete
6	Commissioner's Residence in Dist. #4	Nyonben Town	DAB Construction Company	1,530,000.00	44,255.23	49,190.26	Incomplete
7	Baa Bridge 15mm	Dist.#2 St. John City	Marietta Engineering & Const. Company	3,825,000.00		130,001.44	Incomplete
8	Construction of a Fence around the mini-stadium	District #1	Unity Business, Inc.	6,885,000.00		79,004.91	Incomplete
9	Renovation of Geeble Public School	District#2	Siahn Development Inc.		18,500.00	14,500.00	Incomplete
10	Construction of Primary Health Center	Korkor David Town	Unity Business, Inc.	1,986,705.00	116,865.00	129,850.00	No water tower



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				L\$ @153	US\$		
11	Construction of Primary Health Center	Bleazee Town District#4	Unity Business, Inc.	1,987,912.17	116,936.10	129,928.99	No water tower, no gate to the generator House

**Annexure 6: Non-Accounting for Cash and in-Kind Contributions from Arcelor Mittal Liberia**

No.	Requester	Description of Request	Purpose of Request	Location of Proposed Intervention	Date of Request/Donation	Assessment / Appraisal (date; reference)	Post-Approval Actions	Cash	In-Kind
1	Janjay Baikpeh - Superintendent of Grand Bassa County	Repair of County Administrative Building Generator	To provide electricity for Administration Building	Buchanan, Grand Bassa County	1-May-2019	Approved	Repair of County Administrative Building Generator	3,900.00	
2	Janjay Baikpeh - Superintendent of Grand Bassa County	Repair of 3 ambulances for Liberia Government Hospital	To help improve the health sector in Grand Bassa County	Buchanan, Grand Bassa County, Government Hospital	26-Aug-2019	Approved	Repaired one ambulance	3,514.60	
3	Janjay Baikpeh - Superintendent of Grand Bassa County	Repair of 2 ambulances and electrical wiring at Liberian Government	Transportation - Logistic and	Grand Bassa County	20-Apr-2020	Approved	Vehicle repaired and delivered on 2 June 2020 to County Health Team	5,977.00	



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No.	Requester	Description of Request	Purpose of Request	Location of Proposed Intervention	Date of Request/Donation	Assessment / Appraisal (date; reference)	Post-Approval Actions	Cash	In-Kind
		Hospital							
4	Janjay Baikpeh - Superintendent, Grand Bassa County	Provide in kind materials for repair of 18.75- KVA generator, wiring and light bulbs, three-months' supply of diesel fuel for the	COVID-19 national response	Grand Bassa County POC	19-Jun-2020	Approved	Committed \$7,000 to the electrification of Grand Bassa County POC on June 26, 2020. This amount will cover the repair of an 18.75-KVA generator, wiring and light bulbs, three-months' supply of diesel fuel for the generator and	480.00	
5	Janjay Baikpeh - Superintendent	Repair of 2 ambulances and electrical	Transportation - Logistic and	Grand Bassa County	20-Apr-2020	Approved	Repair of 2 ambulances and electrical	5,977.00	



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No.	Requester	Description of Request	Purpose of Request	Location of Proposed Intervention	Date of Request/Donation	Assessment / Appraisal (date; reference)	Post-Approval Actions	Cash	In-Kind
	nt of Grand Bassa County	wiring at Liberian Government Hospital					wiring at Liberian Government Hospital		
6	Superintendents of Grand Bassa, Bong and Nimba Counties	Financial support to Nimba, Grand Bassa and Bong Counties Teams	It is an extraordinary , citywide inclusive sports event	Nimba, Grand Bassa and Bong Counties	11-Nov-2021	Approved	Presented a check of \$5,000 each to Superintendents of Nimba, Bong and Grand Bassa Counties	5,000.00	
7	Superintendents of Grand Bassa, Bong and Nimba Counties	Financial support to Nimba, Grand Bassa and Bong Counties Teams	To underwrite some cost for the upcoming 2021/2022 National County Sport Meet	Nimba, Grand Bassa and Bong Counties	11-Nov-2021	Approved	To underwrite some cost for the upcoming 2021/2022 National County Sport Meet	5,000.00	



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 Compliance Audit of Grand Bassa County Administration (GBCA)  
 For the Period July 1, 2018 to December 31, 2023

No.	Requester	Description of Request	Purpose of Request	Location of Proposed Intervention	Date of Request/Donation	Assessment / Appraisal (date; reference)	Post-Approval Actions	Cash	In-Kind
8	Hon. Janjay Baikpeh, Supt. Grand Bassa	Road rehabilitation	To enhance free movement of vehicles, motorcycles and pedestrians	Buchanan, Grand Bassa County	5-Aug-2021	Approved	To enhance free movement of vehicles, motorcycles and pedestrians	26,924.52	
9	Janjay Baikpeh - Superintendent of Grand Bassa County	Rehabilitation of 5.5km of community roads (AML equipment, fuel and manpower in Buchanan City)	To ensure free movement of citizens	Grand Bassa County	7-Jan-2019	Approved	Port Technical Team used AML equipment, fuel and manpower to rehabilitated 5.5 km feeder road in Buchanan City		77,350.00
10	Janjay Baikpeh - Superintendent of Grand Bassa County	Financial support to Liberia Government Hospital in Buchanan,	To improve primary health care at the Liberia Government Hospital,	Buchanan, Grand Bassa County	19-Feb-2020	Approved	Donated 125 tons of scrap materials valued at \$7500 to buy drugs and		5,000.00



AUDITOR GENERAL'S REPORT On the  
Compliance Audit of Grand Bassa County Administration (GBCA)  
For the Period July 1, 2018 to December 31, 2023

No.	Requester	Description of Request	Purpose of Request	Location of Proposed Intervention	Date of Request/Donation	Assessment / Appraisal (date; reference)	Post-Approval Actions	Cash	In-Kind
		Grand Bassa County	which was damaged by fire a while ago				medical supplies for the hospital		
11	Janjay Baikpeh - Superintendent, Grand Bassa County	Provide in kind materials for repair of 18.75- KVA generator, wiring and light bulbs, three-months' supply of diesel fuel for the	COVID-19 national response	Grand Bassa County POC	19-Jun-2020	Approved	Provide in kind materials for repair of 18.75-KVA generator, wiring and light bulbs, three-months' supply of diesel fuel for the generator and monthly maintenance of the generator		480.00
12	Janjay Baikpeh - Superintendent	Support in kinds (20 bags of 25kg	Contribution for preparations	Buchanan, Grand Bassa County	7-Apr-2021	Approved	20 bags of 25kg rice and 50 sack of		431.00



AUDITOR GENERAL'S REPORT On the  
 Compliance Audit of Grand Bass County Administration (GBCA)  
 For the Period July 1, 2018 to December 31, 2023

No.	Requester	Description of Request	Purpose of Request	Location of Proposed Intervention	Date of Request/Donation	Assessment / Appraisal (date; reference)	Post-Approval Actions	Cash	In-Kind
	nt, Grand Bassa County	rice and 50 sack of mineral water)	of President George M. Weah visit to Grand Bassa County				water delivered		
13	Hon. Janjay Baikpeh, Supt. Grand Bassa	Road rehabilitation	To enhance free movement of vehicles, motorcycles and pedestrians	Buchanan, Grand Bassa County	5-Aug-2021	Approved	Road rehabilitation completed		26,924.52
14	Janjay Baikpeh - Superintendent, Grand Bassa County	Support in kinds (20 bags of 25kg rice and 50 sack of mineral water)	Contribution for preparations of President George M. Weah visit to Grand Bassa County	Buchanan, Grand Bassa County	7-Apr-2021	Approved	Support in kinds (20 bags of 25kg rice and 50 sack of mineral water)		431.00
<b>Grand Total</b>								<b>\$56,773.12</b>	<b>\$110,616.52</b>



**EXHIBITS**

**Abandoned Construction Works**

**Location:** Diahn River Bridge District-2

**Contractor:** JEAMCO Inc.

**Payment Received:** US\$222,559.83 and L\$15,300,000.00

**Exhibit 1**



**Abandoned Construction Works**

**Location:** Yeabloe Market District-2

**Contractor:** Karlontuah Investment Inc.

**2<sup>nd</sup> and Final Payment:** L\$2,295,000.00

**Exhibit 2**



**Abandoned Construction Works**

**Location:** District 2 St. John City Baa Bridge 15MM

**Contractor:** Marietta Engineering & Const. Company

**Payment received** L\$3,825,000.00

**Exhibit 3**



**Abandoned Construction Works**

**Location:** District #1 Compound 1 Construction of a Fence around the mini-stadium

**Contractor:** Unity Business, Inc.

**Payment received** L\$6,885,000.00

**Exhibit 4**



**Abandoned Construction Works**

**Location:** District #1 Compound21 Construction of a market in Boglay Town,

**Contractor:** Unity Business, Inc.

**Payment received** L\$5,125,000.00

**Exhibit 5**



**Abandoned Construction Works**

**Location:** District #4 Construction of Diahn River Bridge

**Contractor:** Jeamcco Inc.

**Payment received** L\$15,300,000.00 and US\$222,559.83

**Exhibit 6**



**Second Phase Payment Made Without Evidence of Work Done**

**Location:** Blogay Town Clinic District -2

**Contractor:** Buchanan Business Service Inc.

**2<sup>nd</sup> Payment:** L\$9,180,000.00

**Exhibit 7**



**Second Phase Payment Made Without Evidence of Work Done**

**Location:** Buchanan City-District Office-Fair Ground

**Contractor:** Gbeh Contractor Services Inc.

**2<sup>nd</sup> Payment:** L\$7,650, 000.00

**Location:** Buchanan, Fair Ground

**Exhibit 8**



**Second Phase Payment Made Without Evidence of Work Done**

**Location:** Neekreen, Harmonville Town Hall

**Contractor:** Menwhen Business Inc.

**2<sup>nd</sup> Payment:** L\$7,650, 000.00

**Exhibit 9**



**Second Phase Payment Made Without Evidence of Work Done**

**Location:** Lloyds Ville, District 1

**Contractor:** Marietta Engineering & Construction Company

**2<sup>nd</sup> Payment:** \$7,650, 000.00

**Exhibit 10**

