



## **Management Letter**

### **On the Financial Statements Audit of Bong County Technical College**

*For The Period July 1, 2018 to December 31, 2023*



**Promoting Accountability of Public Resources**

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

**Monrovia, Liberia**  
December 2025

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## Acronyms

Acronyms/Abbreviations/Symbols	Meaning
AG	Auditor General
BCTC	Bong County Technical College
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigative Professional
DSA	Daily Sustenance Allowance
FAR	Fixed Asset Register
FCCA	Fellow Member of the Association of Chartered Certified Accountants
GAC	General Auditing Commission
GST	Goods and Services Tax
GOL	Government of Liberia
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
LRA	Liberia Revenue Authority
L\$	Liberian Dollars
ML	Management Letter
NCB	National Competitive Bidding
PAN	Personnel Action Notice
PFM	Public Financial Management
PIT	Personal Income Tax
PPCA	Public Procurement & Concession Commission Act
PPCC	Public Procurement & Concession Commission
PV#	Payment Voucher Number
RFQ	Request for quotation
TOR	Term of Reference
US\$	United state Dollars



Hon. Charles K. Mulbah, Ph.D  
**Board Chairperson**  
Bong County Technical College  
Gboveh Hill, Gbarnga City  
Bong County, Liberia

April 6, 2026

Dear Hon. Mulbah:

**MANAGEMENT LETTER ON THE FINANCIAL STATEMENTS AUDIT OF THE BONG COUNTY  
TECHNICAL COLLEGE FOR THE PERIOD JULY 1 2018 TO DECEMBER 31, 2023**

The Financial Statements of the Bong County Technical College for the period July 1, 2018 to December 31, 2023 were subject to audit by the Auditor General (AG) consistent with the AG mandate as provided for in Section 2.1.3 of the GAC Act of 2014 as well as the Engagement Terms of Reference.

**INTRODUCTION**

The audit of the Bong County Technical College for the period July 1, 2018 through to December 31, 2023 has been completed, and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

**SCOPE AND DETERMINATION OF RESPONSIBILITY**

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable assurance that, in all material respects, fair presentation is achieved in the annual financial statements. An audit includes:

- Examination on a test basis of evidence supporting the amounts and disclosures in the financial statements;
- Assessment of the accounting principles used and significant estimates made by management; and
- Evaluation of the overall financial statement presentation.

The audit also included an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters.

The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Bong County Technical College Management. Our responsibility is to express an opinion on these financial statements.

**Key Management Personnel**

Name	Position	Tenure
Dr. Roland C. Y. Massaquoi	President	2017 - 2024
Dr. Andrew S. Allakamine	Vice President/Administration	2028 – 2024
Prof. Franklin N. Cassell	Vice President/AA	2018 - 2023
David K. Mator, Jr	Comptroller	2010 – July 2024
Jackson F. Nyarkpai	Senior Accountant	September 2015 - Present

**APPRECIATION**

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the Bong County Technical College Management during the audit.

Thank you as we strive to promote accountability, transparency, and good governance across the Government of Liberia.

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



**Monrovia, Liberia**  
April 2026



## 1. DETAILED FINDINGS AND RECOMMENDATIONS

### 1.1 Governance

#### 1.1.1 Lack of Functional Board of Trustees

##### Criteria

1.1.1.1 Article III, section 2 of the Bong County Technical College Act states that "The Board of Trustees shall be appointed by the President of the Republic of Liberia who shall be visitor of the College. The Minister of Education of the Republic of Liberia and the Director General of the National Commission on Higher Education shall be EX-Officio members of the Board but shall have no office on the Board. They shall remain in office until their successors are elected".

1.1.1.2 Article IV, Section 1 of the Bong County Technical College 'Power and Duties of the Board' states, that the authority for the government and control of the college is hereby vested in the Board of Trustees of the Bong County Technical College.

##### Observation

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

##### Risk

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

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

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

##### Recommendation

1.1.1.7 Management should liaise with the appropriate authorities to establish a functional Board of Trustees.

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

##### Management's Response

1.1.1.9 *Management did not provide response to this issue.*

##### Auditor General's Position

1.1.1.10 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

### 1.1.2 Lack of Board Meeting Minutes

#### Criteria

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

#### Observation

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

#### Risk

- 1.1.2.3 The strategic oversight over the function of Management may be impaired. This may impair the achievement of the institution's objectives.
- 1.1.2.4 Management may override institutional policies and procedures that may adversely impact the operations of the entity.
- 1.1.2.5 Monitoring and evaluation of the mandate and strategic and operational objectives of the entity may be impaired. This may impair the achievement of approved deliverables of the entity.

#### Recommendation

- 1.1.2.6 Management should facilitate the conduct of periodic Board meetings. The board'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.
- 1.1.2.7 The Board should also institute a platform for following up on decisions made at the Board's meeting. An update on progress towards the agreed-upon actions/deliverables should be discussed during current meetings to track institutional progress and plan for future activities.

#### Management's Response

- 1.1.2.8 *Management did not provide response to this issue.*

#### Auditor General's Position

- 1.1.2.9 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

### 1.1.3 No Monitoring & Evaluation

#### Criteria

- 1.1.3.1 Regulation A.15 (1) of the PFM Act of 2009 as amended and restated in 2019 states that "a

head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless, and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal controls to mitigate these risks.

#### **Observation**

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

#### **Risk**

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

#### **Recommendation**

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

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

- 1.1.3.7 *Management did not provide response to this issue.*

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

- 1.1.3.8 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

### **1.1.4 No Strategic and Operational Plan**

#### **Criteria**

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

### **Observation**

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

### **Risk**

1.1.4.4 Short, medium, and long-term goals of the entity may not be identified, pursued, and implemented thereby impairing the achievement of the organization's objectives.

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

### **Recommendation**

1.1.4.6 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.

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

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

### **Management's Response**

1.1.4.9 *Management did not provide response to this issue.*

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

1.1.4.10 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

## **1.1.5 Lack of Senior Management Meeting Minutes**

### **Criteria**

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

### **Observation**

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

**Risk**

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

**Recommendation**

- 1.1.5.4 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.
- 1.1.5.5 Management should also institute a platform for following up on decisions made at Senior Management meetings. An update of progress towards previous meeting agreed actions/deliverables should be discussed during current meetings, as a medium for tracking institutional progress and planning for future activities.

**Management's Response**

- 1.1.5.6 *Management did not provide response to this issue.*

**Auditor General's Position**

- 1.1.5.7 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.1.6 No Annual Report**

**Criteria**

- 1.1.6.1 According to COSO Framework 2011, paragraph 148, "senior management and the board of directors establish the organizational structure and reporting lines necessary to plan, execute, control and periodically assess the activities of the entity. This goal is to provide for clear accountability and information flow within and across the overall entity, and its subunits".
- 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 review.

**Risk**

- 1.1.6.4 Significant activities, achievements, challenges, and measures to mitigate challenges may not be adequately documented. This may impair institutional performance measurement and the development of remediation strategies to address existing challenges and constraints.

- 1.1.6.5 Information to facilitate institutional memory, expedite learning curves, and provision of the 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, achievements against those goals, significant activities and challenges, and measures to mitigate challenges in the near future. The report should also contain the entity's audited financial statements (or at least a management account) to adequately inform stakeholders about the annual financial activities of the entity.

- 1.1.6.7 The report should be approved by the head of the entity and subsequently submitted to the Board of Trustees, the Offices of the Auditor General, the Comptroller and Accountant General, and the Sector Minister (The Education 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 *Management did not provide response to this issue.*

**Auditor General's Position**

- 1.1.6.9 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.1.7 Lack of Audit Committee**

**Criteria**

- 1.1.7.1 Regulation K.10 of the PFM Act of 2009 as amended and restated 2019 states that "the head of government agency or government organization shall in consultation with the internal audit governance board establish and maintain an audit committee for the government agency or organization for which he/she is responsible."
- 1.1.7.2 Further, Regulation K.11(1),(a) of the PFM Act of 2009 as amended and restated 2019 states that the Audit Committee of Government Agencies or Organizations shall review internal controls, including the scope of internal audit, internal audit Plans, internal audit findings, and recommend to the head of government agency the appropriate action to be taken.
- 1.1.7.3 Additionally, Regulation K.12(1-5) of the PFM Act of 2009 as amended and restated states that "(1) Members of the Audit Committee shall be appointed by the Internal Audit Governance Board. (2) Membership of the Audit Committee shall consist of three or more persons as determined by the Internal Audit Governance Board, or any other enactment, each of whom shall satisfy independence, financial literacy, and experience requirements and any other regulatory requirements. (3) The majority of the members of the Committee shall not be full-time employees of the government agency or organization and may or may not be accountants or auditors by profession or experts in the fields of accounting or auditing. (4) In the case of a Government Agency or state-owned enterprise, at least one person shall be

from outside the public service. (5) At least one Committee member shall be a designated "audit committee financial expert" who shall be an accountant or auditor by profession or expert in the fields of accounting or auditing.

**Observation**

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

**Risk**

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

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

**Recommendation**

1.1.7.7 Management should liaise with the relevant authority to establish a functional audit committee. Evidence of periodic meeting minutes and activity reports should be adequately documented and filed to facilitate future review.

**Management's Response**

1.1.7.8 *Management did not provide response to this issue.*

**Auditor General's Position**

1.1.7.9 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.1.8 No Training and Development Plan**

**Criteria**

1.1.8.1 The Committee of Sponsoring Organizations of the Trade-way 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 college.

1.1.8.4 Additionally, we observed the need for qualified staff(s) and laboratory equipment in various departments such as the Department of Computer Engineering, Department of Civil



Engineering, Department of Mining Engineering, Department of Agriculture Technology, Department of Education, and Department of Health Sciences. **See Exhibit 1 for details.**

### **Risk**

- 1.1.8.5 Lack of training and development plans may result in training programs not being able to address employees' training needs and performance deficiencies.
- 1.1.8.6 In the absence of an annual training plan, training may be conducted arbitrarily. This may impair the development plan and the required capacity of the entity's staff.
- 1.1.8.7 In the absence of periodic training/capacity-building initiatives, staff may not obtain the required capacity needed to achieve the entity's objectives.
- 1.1.8.8 Lack of laboratory equipment may hinder students' ability to gain practical experience.
- 1.1.8.9 The absence of necessary equipment and materials for conducting experiments may impede students' ability to acquire new knowledge and formulate scientific explanations.
- 1.1.8.10 The underutilization of science laboratory facilities by teachers may negatively impact students' learning outcomes.

### **Recommendation**

- 1.1.8.11 Management should develop, approve, and operationalize a comprehensive training plan that addresses the strategic capacity needs of the staff of the entity. The requisite training and capacity development plan for each unit should be identified and scheduled.
- 1.1.8.12 Evidence of the annual capacity development plan should be adequately documented and filed to facilitate future review.
- 1.1.8.13 Management should facilitate the establishment of standardized labs that are equipped with essential materials to enhance the practical learning of students.

### **Management's Response**

- 1.1.8.14 *Management did not provide response to these issues.*

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

- 1.1.8.15 In the absence of a response from Management, we maintain 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 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, evidenced by the non-provision of attendance records, meeting minutes, and periodic activity reports.

**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 activity reports. Evidence of attendance records, meeting minutes, and periodic activity reports should be adequately documented and filed to facilitate future review.

**Management's Response**

1.2.1.7 *Management did not provide response to these issues.*

**Auditor General's Position**

1.2.1.8 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.2.2 No Evidence of a Budget Unit**

**Criteria**

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

**Observation**

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

**Risk**

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

**Recommendation**

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

**Management's Response**

- 1.2.2.6 *Management did not provide response to this issue.*

**Auditor General's Position**

- 1.2.2.7 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.2.3 No Evidence of Quarterly and Annual Budget Performance Reports**

**Criteria**

- 1.2.3.1 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**

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

**Risk**

- 1.2.3.3 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.
- 1.2.3.4 In the absence of quarterly and annual budget performance reports, budget deviations may go unchecked, leading to misalignment with organizational goals.

**Recommendation**

- 1.2.3.5 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.

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

**Management's Response**

- 1.2.3.7 *Management did not provide response to this issue.*

**Auditor General's Position**

- 1.2.3.8 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.3 Financial Reporting**

**1.3.1 No Evidence of a Comprehensive 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 that the approved 2015 financial manual did not comprehensively catalogue activities over initiation, authorization, and reporting for all account balances, class of transactions, and other financial management activities of the entity. The manual was not reflective of the current financial management functions of the entity.

**Risk**

- 1.3.1.4 In the absence of an updated 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.
- 1.3.1.5 Failure to update financial policies and procedures, Financial Manual may not be applicable, legal, and in line with changing accounting standards.



**Recommendation**

- 1.3.1.6 Management should develop, approve, and operationalize a comprehensive financial manual, outlining all accounting procedures, processes, systems, and controls to be used by staff of the entity’s Finance Department. The manual should also catalog all processes over the initiation, authorization, and recording of each account balance. Management should facilitate timely and periodic updates of the approved financial manual to reflect the current operations of the Finance Department and amendments made to the PFM Acts and Regulations.
- 1.3.1.7 Evidence of approved and updated financial manuals should be adequately documented and filed to facilitate future review.

**Management’s Response**

- 1.3.1.8 *Management did not provide response to this issue.*

**Auditor General’s Position**

- 1.3.1.9 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.3.2 General Ledger Figures Not Reconciled to Financial Statements Figures**

**Criteria**

- 1.3.2.1 Section 36(1) of the Amended and restated Public Financial Management (PFM) Act of 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 an instruction issued by the Minister”.

**Observation**

- 1.3.2.2 During the audit, we observed variances among figures reported in the general ledger and the financial statements. **See Table 1 below for details.**

**Table 1: General Ledger Figures Not Reconciled to Financial Statements Figures**

Fiscal Period	Revenue			Payments		
	General Ledger US\$	Financial Statements US\$	Variance	General Ledger US\$	Financial Statements US\$	Variance
FY2018/2019	795,023.39	935,629.69	-140,606.30	752,711.58	978,547.43	-225,835.85
FY2019/2020	188,504.43	813,425.61	-624,921.18	235,514.59	863,220.39	-627,705.80
FY2020/2021	210,395.39	891,158.95	-680,763.56	184,759.77	867,952.96	-683,193.19
SBY2021	117,676.61	437,107.74	-319,431.13	122,131.93	456,313.80	-334,181.87
FY2022	24,645.00	1,690,811.55	-1,666,166.55	84,598.33	1,692,290.85	-1,607,692.52
FY2023	7,376.37	1,073,055.66	-1,065,679.29	21,800.48	1,072,750.02	-1,050,949.54

**Risk**

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



1.3.2.4 A misstated financial statement may facilitate fraudulent financial reporting and mislead the users of the financial statements.

1.3.2.5 Management may not account for all its transactions.

**Recommendation**

1.3.2.6 Management should account for the variances identified between the general ledger and the financial statements.

1.3.2.7 Management should adjust the financial statements by the variances observed between the general ledger and the financial statements.

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

**Management's Response**

1.3.2.9 *Management did not provide response to this issue.*

**Auditor General's Position**

1.3.2.10 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.3.3 Inadequate Disclosure of Payments Made by Other Government Entities**

**Criteria**

1.3.3.1 Regulation O.24 (1) and (2) of the PFM Act of 2009 as amended and restated 2019 states "A Head of Government Agency shall ensure that his accounts are properly maintained and are correct at all times".

1.3.3.2 Section 2.1.11 of the International Public Sector Accounting Standard (IPSAS) Cash Basis 2017 states, when during the reporting period a reporting entity has been formally advised that payments have been made to directly settle its obligations or purchase goods and services for its benefit by third parties, or the entity has otherwise verified that such payments have been made, the entity is encouraged to disclose in notes to the financial statements:

- a) Total payments made by such third parties; and
- b) A sub-classification of the total amount of such payments using a classification basis appropriate to the entity's operation

**Observation**

1.3.3.3 During the audit, we observed that Management did not adequately disclose the details of US\$1,464,879.49 of payments made by other government entities. **See Table 2 below for details.**



**Table 2: Inadequate Disclosure of Payments Made by Other Government Entities**

No	Description	Fiscal Year	Amount
1	Payment by Other Government Entity	2019/2020	479,751.23
2	Payment by Other Government Entity	2020/2021	668,718.56
3	Payment by Other Government Entity	SPY 2021	316,409.70
<b>Total</b>			<b>1,464,879.49</b>

1.3.3.4 Further, we observed no evidence of source documents/records such as names of entities that made these payments, the purpose of payments, and subsequent usage of the funds including, receipts, payment vouchers, or liquidation reports (where applicable).

**Risk**

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

1.3.3.6 Fair presentation and full disclosure may be impaired

1.3.3.7 Management may not fully account for activities/assets of the entity.

1.3.3.8 All funds received may not be deposited in the entity's bank account.

1.3.3.9 Revenue and expenditure may be understated.

**Recommendation**

1.3.3.10 Management should fully account for all receipts from GoL entities by adjusting the financial statements to disclose the sources of all receipts in the notes to the financial statements. Subsequently, Management should also account for all expenditures from receipts from GoL entities through the provision of adequate supporting documents. Evidence of the adjusted financial statements, ledgers for receipts and expenditures from other GoL entities, and all relevant supporting documentation for receipts and expenditures from other GoL entities should be submitted to the Office of the Auditor General, as part of Management's response to this Management Letter.

1.3.3.11 Going forward, Management should facilitate full disclosure for all transactions. Management should ensure that detailed reconciling notes are prepared and disclosed for all bulk figures reported on the face of the financial statements.

1.3.3.12 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.

1.3.3.13 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**

1.3.3.14 *Management did not provide response to this issue.*

**Auditor General's Position**

1.3.3.15 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.3.4 Untimely Preparation and Submission of Financial Statements**

**Criteria**

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

**Observation**

1.3.4.2 During the audit, we observed that Management did not facilitate the timely preparation of financial statements as required.

**Risk**

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

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

**Recommendation**

1.3.4.5 Management should prepare, approve, and present IPSAS Cash Basis Financial Statements in line with the GoL reporting framework for the entity.

1.3.4.6 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.

1.3.4.7 All approved periodic (Quarterly and Annual) financial statements should be adequately documented and filed to facilitate future review.

**Management's Response**

1.3.4.8 *Management did not provide response to this issue*

**Auditor General’s Position**

1.3.4.9 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.3.5 IFMIS Ledger Figures Not Reconciled to the Financial Statements**

**Criteria**

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

1.3.5.2 Furthermore, Regulation E.1 (a) and (b) of the PFM Act of 2009 as amended and restated 2019 states 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**

1.3.5.3 During the audit, we observed that the actual allotment per the IFMIS records did not reconcile with the actual amount reported in the entity’s financial statements. **See Table 3 below for details.**

**Table 3: IFMIS Ledgers Figures not Reconciled to the Financial Statements**

Authorized Allocation/Appropriation/Actual	IFMIS/GoL Ledger	Financial Statement	Variances
	US\$	US\$	US\$
	(A)	(B)	(C=A-B)
FY 2018/2019	840,767.04	765,118.34	<b>75,648.70</b>
FY 2019/2020	725,238.36	725,238.36	<b>0.00</b>
FY 2020/2021	826,944.68	825,193.25	<b>1,751.43</b>
SY 2021	389,649.38	385,598.02	<b>4,051.36</b>
FY 2022	1,292,909.64	1,614,060.21	<b>-321,150.57</b>
FY 2023	1,018,891.64	960,294.99	<b>58,596.65</b>

**Risk**

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



**Recommendation**

- 1.3.5.5 Management should fully account for the variances between the actual allotment reported in the IFMIS ledger and the financial statements and adjust the financial statements where applicable.
- 1.3.5.6 Going forward, Management should perform/conduct periodic reconciliation between the IFMIS ledger and the entity's ledger/financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner. Evidence of periodic reconciliation reports should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.3.5.7 *Management did not provide response to this issue.*

**Auditor General's Position**

- 1.3.5.8 In the absence of a response from Management, 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 its human resource activities.
- 1.4.1.3 Furthermore, 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 entity may lead to arbitrary decisions that may be non-compliant with applicable laws and regulations and may impair the achievement of the entity'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 entity.
- 1.4.1.6 Alternatively, Management should adopt and operationalize the Civil Service Standing Order to guide the human resources activities of the entity.



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 reviews to ensure consistency of approved human resources policies and practices at the entity.

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

1.4.1.9 *Management did not provide response to these issues.*

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

1.4.1.10 In the absence of a response from Management, we maintain 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 Section 1.2.1 of the Standing Order for the Civil Service Agency under recruitment required that the institution's head must notify the Civil Service Agency, giving full details and indicating whether the position is to be temporary or permanent. Funds for salary payment for the position must be allotted within the personnel budget ceiling of the institution.

1.4.2.2 After this is confirmed, the department of Administration initiates the employment process by advertising the job internally and/or externally. However, the Civil Service Agency must ensure that the vacancies are filled by qualified personnel and anyone being considered for the position must first have been certified as eligible, having sat and passed the relevant civil service examination.

#### **Observation**

1.4.2.3 During the audit, we observed that Management did not facilitate competitive recruitment for several staff employed during the period under review.

#### **Risk**

1.4.2.4 Management may be non-compliant with Section 1.2.1 of the Standing Order for the Civil Service Agency.

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

#### **Recommendation**

1.4.2.6 Management should provide substantive justification for not facilitating competitive recruitment for employees.

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

1.4.2.8 Management should ensure that all employees' files contain the relevant supporting

documents indicative of proper vetting (an approved job description, publication of vacancies, job related test/ interview questions, and background check information) in line with the approved/adopted human resources policy. Evidence of approved hiring documentation should be adequately documented and filed to facilitate future review.

### **Management's Response**

1.4.2.9 *Management did not provide response to this issue.*

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

1.4.2.10 In the absence of a response from Management, we maintain 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 5.8 of the CSA Standing Order of 2012 states that "the below-listed documents make up the employee's file and must remain in the file as part of the employee's records:

- A. Employment Letter
- B. Resume;
- C. Credentials;
- D. Personal data;
- E. Job description;
- F. All subsequent warnings or commendation; and
- G. Annual appraisal forms and related evaluation forms."

### **Observation**

1.4.3.2 During the audit, we observed that Management did not maintain personnel records such as letters of application, employment letters, credentials, job descriptions, appointments, terms of reference, Personnel Action Notice (PAN), (where applicable) for employees of the institution.

### **Risk**

1.4.3.3 Management may be non-compliant with Chapter 5.8 of the CSA Standing Order of 2012.

1.4.3.4 Failure to maintain essential personnel records may lead to Management's inability to manage or regulate the activities of its personnel effectively.

1.4.3.5 Management may recruit staff that do not meet the required qualifications and experience to contribute to the overall objectives of the entity. This may impair the achievement of the entity's objectives.

### **Recommendation**

1.4.3.6 Management should ensure that all employees' files are updated to contain essential documents such as letters of application, letters of employment, contracts, credentials, terms of reference, police clearances, medical certificates, Personnel Action Notice (PAN), etc. to enable Administration to regulate the activities of its personnel effectively.

1.4.3.7 Management should institute periodic review/inspection of personnel files to validate the completeness of personnel records.

1.4.3.8 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 a more effective document retention and archiving system, along with manual records.

**Management's Response**

1.4.3.9 *Management did not provide response to this issue.*

**Auditor General's Position**

1.4.3.10 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.4.4 Unapproved Salary Scales/Structure**

**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 "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 at the entity.

**Risk**

1.4.4.3 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**

1.4.4.4 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 the respective pay grades for each position.

1.4.4.5 Management should ensure that all adjustments to the payroll are approved by the relevant authority, supported by the required documentation, and consistent with the approved salary structure and the Human Resource policy of the entity.

1.4.4.6 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**

1.4.4.7 *Management did not provide response to this issue.*

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

1.4.4.8 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

## **1.4.5 No Automated Payroll Management System**

### **Criteria**

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

### **Observation**

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

### **Risk**

1.4.5.3 Data integrity, security and completeness and accuracy of payroll records may be impaired.

1.4.5.4 In the absence of a centralized payroll management system, the computation of taxes, other deductions and net salaries may be impaired.

1.4.5.5 Management may not account for all its payroll transactions.

### **Recommendation**

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

1.4.5.7 An automated control should be established such that transactions (along with supporting documents) posted by 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.

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

### **Management's Response**

1.4.5.9 *Management did not provide response to this issue.*

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

- 1.4.5.10 In the absence of a response from Management, we maintain 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 According to COSO Framework 2011, paragraph 148, "senior management and the board of directors establish the organizational structure and reporting lines necessary to plan, execute, control and periodically assess the activities of the entity. This goal is to provide for clear accountability and information flow within and across the overall entity, and its subunits".

#### **Observation**

- 1.4.6.2 During the audit, we observed no evidence that monthly payroll originated from the Human Resource Unit and was 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 departments/units to review and corroborate salaries to be disbursed to personnel of respective departments/units.
- 1.4.6.4 Further, we observed no evidence that the Internal Audit Department performed post-reconciliation among the net salary per the payroll journals, the debit instructions issued to the banks, and the bank statements to corroborate that approved net salaries were reconciled to actual disbursements.
- 1.4.6.5 Moreover, we observed no evidence of approved payroll presented by the Management of BCTC for the period under audit.

#### **Risk**

- 1.4.6.6 Lack of segregation of duties of such key functions may impair checks and balances, thereby, leading to misappropriation of the entity's fund.
- 1.4.6.7 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.
- 1.4.6.8 Approved adjustments to the payroll may not be implemented.
- 1.4.6.9 Unauthorized adjustments may be undetected leading to misappropriation of the entity's fund.

#### **Recommendation**

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

- 1.4.6.11 The Internal Audit Department should facilitate post-reconciliation among the net salary per the payroll journals, the debit instructions issued to the banks, and the bank statements to corroborate that approved net salaries were reconciled to actual disbursements on a monthly basis.
- 1.4.6.12 Evidence of approved monthly payroll journals, approved adjustments to the payroll, post-disbursement reconciliation, and all other relevant supporting records should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.4.6.13 *Management did not provide response to this issue.*

**Auditor General's Position**

- 1.4.6.14 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.4.7 Employee Serving in Dual Capacity**

**Criteria**

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

**Observation**

- 1.4.7.2 During the audit, we observed that the Human Resources Director also served as the Procurement Director of the entity.

**Risk**

- 1.4.7.3 Lack of segregation of duties of such key functions may impair checks and balances, thereby leading to misappropriation of the entity's assets.

**Recommendation**

- 1.4.7.4 Going forward, Management should facilitate segregation of duties between the human resources and procurement functions of the entity. Management should ensure that two separate individuals with the relevant qualification and experience are immediately hired/assigned to manage the human resources and procurement functions of the entity.

**Management's Response**

- 1.4.7.5 *Management did not provide response to this issue.*

**Auditor General's Position**

- 1.4.7.6 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

#### **1.4.8 Non-Withholding and Remittance of Income Tax**

##### **Criteria**

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

##### **Observation**

- 1.4.8.3 During the audit, we observed no evidence of Personal Income Tax (PIT) being withheld and remitted into GoL Revenue Account for Income Tax for employees' salaries disbursed through the entity's internal payroll.

##### **Risk**

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

##### **Recommendation**

- 1.4.8.7 Management should provide substantive justification for not withholding and remitting PIT.
- 1.4.8.8 Going forward, Management should withhold PIT on all disbursement of remunerations and facilitate full remittance of PIT to the general revenue account in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.
- 1.4.8.9 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**

- 1.4.8.10 *Management did not provide response to this issue.*

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

- 1.4.8.11 In the absence of a response from Management, we maintain our findings and

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

#### 1.4.9 Non-remittance of Social Security Contributions

##### Criteria

- 1.4.9.1 Section 89.16(a) of the NASSCORP New Act published in 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."
- 1.4.9.2 Furthermore, Regulation B.25 (1) & (2) of the Public Financial Management Act of 2009, states that a head of government agency shall ensure that moneys are utilized in a manner that secures both optimum value for money and the intention of the Legislature.  
 (2) The head of a government agency shall ensure that moneys approved for the Government agency or budgeted amounts are used lawfully. An expenditure shall not be a lawfully incurred expenditure and payment shall be rejected unless the amount is:
- a) being used or to be used for the purpose stated in the budget,
  - b) being spent or to be spent in accordance with the expenditure classification in the budget, and
  - c) within the limit or the maximum amount in the approved budget for that fiscal year and subsequent allotments for those specific budget items.

##### Observation

- 1.4.9.3 During the audit, we observed that Management withheld employees' contributions in the total amount of US\$149,696.16 for the periods under audit without evidence of remittance to NASSCORP. Further, we observed that Management used the said amount withheld from employees to finance its operations during the periods under audit contrary to Regulation B.25 (1) (2) of the PFM Act of 2009 as amended and restated 2019. **See Table 4 below for details.**

**Table 4: Non-remittance of Social Security Contributions**

Fiscal Year	Amount Deducted	Status
2018/2019	18,178.60	Not remitted
2019/2020	26,093.55	Not remitted
2020/2021	26,771.59	Not remitted
July - Dec. 2021	26,533.90	Not remitted
Jan. to Dec. 2022	26,059.26	Not remitted
Jan. to Dec. 2023	26,059.26	Not remitted
<b>Total</b>	<b>149,696.16</b>	

1.4.9.4 Additionally, we observed no evidence that Management withheld and remitted employer's contributions to NASSCORP for the periods under audit.

**Risk**

1.4.9.5 Management may be non-compliant with NASSCORP General Regulations of 2018, which may result in penalties and fines.

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

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

1.4.9.8 Non-remittance of social security contributions may lead to misapplication/misappropriation of the fund.

**Recommendation**

1.4.9.9 Management should fully account for the employees' contributions withheld and not remitted to NASSCORP.

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

1.4.9.11 Management should facilitate full payment of employees' and employers' contributions to NASSCORP on a consistent and timely basis.

1.4.9.12 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.

1.4.9.13 Going forward, monthly remittance of social security contributions should be accompanied by a listing of employees and their social security numbers for ease of allocation to employees' social security accounts, respectively.

1.4.9.14 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**

1.4.9.15 *Management did not provide response to these issues.*

**Auditor General's Position**

1.4.9.16 In the absence of a response from Management, we maintain our findings and

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

#### **1.4.10 Non-adherence to Direct Deposit Payments**

##### **Criteria**

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

##### **Observation**

- 1.4.10.2 During the audit, we observed that some employees who were processed through the entity's internal payroll received salary disbursement through the issuance of checks or disbursement of cash, non-compliant with Regulation H. 8 (4) of the Public Financial Management Act of 2009 as amended and restated in 2019.

##### **Risk**

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

##### **Recommendation**

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

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

- 1.4.10.8 *Management did not provide response to this issue.*

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

- 1.4.10.9 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.4.11 Personnel Listing not reconciled to Payroll**

**Criteria**

1.4.11.1 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**

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

1.4.11.3 Further, we observed that the personnel listing did not reconcile to the payroll. We also observed more personnel recorded on the payroll than the number of personnel reported in the personnel listing, and vice versa. **See Table 5 below for details:**

**Table 5: Personnel Listing not reconciled to Payroll**

Month/Year	Personnel Listing	Payroll	Variance
18-Jul	120	128	8
18-Sep	120	101	19
18-Nov	120	70	50
18-Dec	120	87	33
19-Mar	120	96	24
19-Apr	120	91	29
19-May	120	96	24
20-Jul	120	142	-22
20-Aug	120	147	-27
21-Aug	120	130	-10
21-May	120	125	-5
22-Jan	120	125	-5
22-Apr	120	121	-1
23-Sep	120	126	-6
23-May	120	118	2

**Risk**

1.4.11.4 The lack of a comprehensive personnel listing may impair the effective monitoring of employees of the entity.

1.4.11.5 Non-reconciliation of the personnel listing to the payroll may lead to illegitimate personnel/ghosts being compensated for services not performed.

**Recommendation**

1.4.11.6 Management should account for the variances identified between the personnel listing and approved payroll comprehensively catalogued in the table 5 above.



- 1.4.11.7 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.
- 1.4.11.8 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.
- 1.4.11.9 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**

- 1.4.11.10 *Management did not provide response to these issues.*

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

- 1.4.11.11 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

### **1.4.12 No Approved Job Description**

#### **Criteria**

- 1.4.12.1 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**

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

#### **Risk**

- 1.4.12.3 In the absence of an approved job description for staff, work may be performed on a discretionary basis.
- 1.4.12.4 Clearly defined tasks 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**

- 1.4.12.5 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 letters and made available to employees before the commencement

of service. A formal communication detailing approved job descriptions should be forwarded to all existing staff. The approved job description should be periodically adjusted to reflect the current operations of the entity.

- 1.4.12.6 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.
- 1.4.12.7 Evidence of approved job descriptions, subsequent adjustments, and periodic training of staff should be adequately documented and filed to facilitate future review.

**Management’s Response**

- 1.4.12.8 *Management did not provide response to this issue.*

**Auditor General’s Position**

- 1.4.12.9 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.4.13 Non-Monitoring of Attendance Log**

**Criteria**

- 1.4.13.1 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**

- 1.4.13.2 During the audit, we observed that the daily attendance logs were not adequately supervised or monitored by the staff of the Human Resources Department. As such, sixteen employees/teachers of the entity did not sign the daily attendance log for sixty working days within the period of three months. **See Table 6 below for details.**

**Table 6: Daily Attendance Log Not Sign for Sixty Working Days**

Name of Employee	Department	Period of Absence
Moses K. Flomo	Engineering	July to September 2021, March to May 2022
Emmanuel Gbarnjah	Engineering	July to September 2021, March to May 2022
Timothy Kennedy	Health Sciences	July to September 2021, March to May 2022
Barnard N. Damey	Engineering	July to September 2021, March to May 2022
Solomon B. Yah	Health Sciences	July to September 2021, March to May 2022
Arthur B. Cassell		July to September 2021, March to May 2022
Kelvin S. Keytue	Health Sciences	July to September 2021, March to May 2022
A. Derkarmue Kollie	Health Sciences	July to September 2021, March to May 2022
Darius Korquoi	Engineering	July to September 2021, March to May 2022
McDonald G. Kpadeh	Health Sciences	July to September 2021, March to May 2022



Name of Employee	Department	Period of Absence
Sumo Momolu	Engineering	July to September 2021, March to May 2022
Shelor Namue	Education	July to September 2021, March to May 2022
Fredrick K. Saah	Health Sciences	July to September 2021, March to May 2022
Benedick K. Sayeh		July to September 2021, March to May 2022
Isaac Flomo Sulonteh	Agriculture	July to September 2021, March to May 2022
Relhetta J. Wreh	Education	July to September 2021, March to May 2022

1.4.13.3 Further, Personnel are processed on the payroll without reference to the signed daily attendance log.

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

**Risk**

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

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

**Recommendation**

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

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

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

**Management's Response**

1.4.13.10 *Management did not provide response to these issues.*

**Auditor General's Position**

1.4.13.11 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.



#### 1.4.14 Irregularities Associated with Attendance Log

##### Criteria

- 1.4.14.1 Section 17.11 of the Decent Work Act of 2015 states, "(a) An employer shall keep an accurate record of work performed by each employee and the remuneration paid for such work. (b) An employer shall keep the records required under this section throughout the employment of any employee and for a period of five years following the termination of the employee's employment.
- 1.4.14.2 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

- 1.4.14.3 During the audit, we observed the following irregularities associated with the daily attendance logs of the entity:
- The attendance logs were kept at the same spot for days before filing them in the human resources department.
  - The attendance logs appeared not to be monitored as information (sign-in/sign-out periods, signature) required by the existing form was observed to be consistently unavailable.
  - No evidence of periodic validation/spot check of the attendance logs to authenticate the validity of information recorded.

##### Risk

- 1.4.14.4 Failure to maintain and monitor comprehensive personnel attendance records may result in compensation of non-deserving employees. This practice may cultivate an inappropriate work culture at the entity and may subsequently impair the operations and performance of the entity.
- 1.4.14.5 The absence of comprehensive and accurate attendance logs 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.
- 1.4.14.6 Attendance logs with inadequate columns may impair Management's ability to determine and keep appropriate records of employees' actual hours worked.

##### Recommendation

- 1.4.14.7 Management should ensure that all staff sign the daily attendance records. The daily attendance sheet should include the following columns: name of employee, department, position, signatures, and time for in and out periods.
- 1.4.14.8 Management should conduct periodic spot checks to ascertain the authenticity of the attendance records. The attendance records including spot check records should be adequately documented and filed to facilitate future review.

- 1.4.14.9 Management should ensure that personnel attendance records are regularly monitored by designated staff and that employees should be reprimanded in line with the entity's employees' handbook for failing to report to work. Evidence of periodic monitoring should be adequately documented and filed to facilitate future review.
- 1.4.14.10 Subsequently, Management should ensure that staff attendance processes are fully automated to facilitate effective monitoring, data integrity, and accurate record keeping.
- 1.4.14.11 Staff attendance records should also be utilized during the monthly processing of payroll. Delinquent staff should be penalized consistent with the approved human resource policy.

**Management's Response**

- 1.4.14.12 *Management did not provide response to this issue.*

**Auditor General's Position**

- 1.4.14.13 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.4.15 No Employee Performance Appraisal**

**Criteria**

- 1.4.15.1 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**

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

**Risk**

- 1.4.15.3 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.
- 1.4.15.4 In the absence of a documented performance evaluation system, an employee development plan may not be achieved thereby impairing the achievement of the entity's objectives.
- 1.4.15.5 Employees may be promoted or demoted on a discretionary basis.

**Recommendation**

- 1.4.15.6 Management should facilitate the conduct of periodic performance evaluations for all staff. Performance goals should be clearly defined and documented for all positions.
- 1.4.15.7 Employees should be familiarized with performance goals and be given the opportunity to

periodically evaluate themselves against set goals. Subsequently, performance managers/supervisors should evaluate the performance of assigned employees against set goals and update the employees about the result of the evaluation including areas of targeted development.

- 1.4.15.8 Management should solicit post feedback from employees about the fairness of the performance evaluation system and make adjustments where applicable.
- 1.4.15.9 Documentation for performance evaluation should be adequately filed to facilitate future review.

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

- 1.4.15.10 *Management did not provide response to this issue.*

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

- 1.4.15.11 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

### **1.4.16 Casual Laborers without Contracts**

#### **Criteria**

- 1.4.16.1 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Controls Framework requires that "management should interpret the regulations and procedures and develop into its own human resources policies and procedures. The human resource policy should regulate matters such as orientation, training, promotions, and compensation. This policy also explains the minimum qualification and experience criteria for recruiting skilled and competent staff, training and continuous development of employees, skills retention and monitoring of the competency of staff in place to ensure that skilled and competent staff is retained and assessed."
- 1.4.16.2 Furthermore, Section 13.1 (C) of the Decent Work Act of 2015 requires that "a contract of employment may require that an employee serve a probationary period, provided that it shall not be more than three months."

#### **Observation**

- 1.4.16.3 During the audit, we observed no evidence of contracts, policies, and procedures developed to regulate the activities of individuals serving as casual laborers with the Bong County Technical College (BCTC).
- 1.4.16.4 Additionally, we observed the following irregularities associated with payments of casual laborers.
- No evidence of casual laborers listing.
  - Several payments were made in the names of employees of the entity for subsequent disbursement to casual workers.

- Payments were made through the issuance of checks or disbursement of cash. **See Appendix 1 for details.**

### **Risk**

- 1.4.16.5 The lack of Human Resource policy and procedures may lead to Management's inability to manage or regulate the activities of the casual laborers of the entity.
- 1.4.16.6 In the instance of breach of terms of contracts, documentation to facilitate litigation may not be available. This may lead to financial and/or reputational losses.
- 1.4.16.7 Payments to casual workers may not be consistent with the approved terms and conditions. This may lead to dispute, breach of contract, litigation, financial losses and/or reputational damages.
- 1.4.16.8 Perpetually maintaining staff on contracts may deny them protection guaranteed under the Civil Service Standing Order and the Decent Work Act of 2015.
- 1.4.16.9 Paying cash to employees for subsequent disbursement to casual laborers may facilitate misappropriation of funds.

### **Recommendation**

- 1.4.16.10 Management should develop, approve, and operationalize a policy that regulates the terms of employment of casual workers. Also, Management should develop, approve, and operationalize periodic contracts for casual workers detailing terms of employment consistent with the approved policy.
- 1.4.16.11 Management should ensure that staff who have successfully completed the probationary period are fully employed, as indicated by the Civil Service Standing Order and the Decent Work Act of 2015.
- 1.4.16.12 All payments for services to casual workers should be made directly to the contractors' bank/mobile money accounts.

### **Management's Response**

- 1.4.16.13 *Management did not provide response to this issue.*

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

- 1.4.16.14 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

## **1.4.17 Exited Individual Maintained on Payroll**

### **Criteria**

- 1.4.17.1 Regulations T.8 of the PFM Act of 2009 states that "Unless the effective date is otherwise specified under any other enactment, the effective date shall be in the case of
- a. a deceased public officer, the three months following the date of death;

- b. convicted officers, the date of conviction;
- c. leave without pay, the date approved for the leave;
- d. officers absent without leave, the first day of such absence; or
- e. resignation and retirement, the effective date for stoppage shall be the earlier of: date of absence; or date specified on a relevant document.”

**Observation**

- 1.4.17.2 During the audit, we observed that Dr. Charles K. Mulbah, Vice President for Research and Development was granted a leave of absence for three months on an official function on behalf of the institution. However, we observed that the Vice President for Research and Development was absent from work for an additional fifteen months with no evidence of formal excuse, but was maintained on the payroll and paid the total amount of US\$34,312.50 for the period stated above.

**Risk**

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

**Recommendation**

- 1.4.17.5 Management should provide substantive justification why the staff was maintained on the payroll beyond the approved leave of absence.
- 1.4.17.6 Management should ensure that exiting personnel are removed from the payroll within the statutory period.
- 1.4.17.7 Going forward, Management should perform periodic (monthly) reviews of the payroll to ensure that exited personnel have been removed from the payroll within the statutory period. Staff maintained beyond the approved timeline should be immediately removed from the payroll.

**Management’s Response**

- 1.4.17.8 *Management did not provide response to this issue.*

**Auditor General’s Position**

- 1.4.17.9 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.4.18 Non-Documentation of Adjustments (Joiners, Leavers, etc)**

**Criteria**

- 1.4.18.1 Regulations T.8 of the PFM Act of 2009 as amended and restated 2019 states that “Unless the effective date is otherwise specified under any other enactment, the effective date shall be in the case of a. a deceased public officer, the three months following the date of death;
- a. convicted officers, the date of conviction;



- b. leave without pay, the date approved for the leave;
- c. officers absent without leave, the first day of such absence; or
- d. resignation and retirement, the effective date for stoppage shall be the earlier of: date of absence; or date specified on a relevant document.”

**Observation**

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

**Risk**

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

**Recommendation**

- 1.4.18.6 Management should facilitate comprehensive documentation of all payroll adjustments (joiners, leavers, promotions, demotions, suspensions, etc.) on a monthly basis by the HR Department. All adjustments to the payroll should be cataloged by the Human Resources Department and submitted to the Finance Department for processing. Subsequently, the Finance Department should submit the adjusted payroll to the head of each department/unit and the Human Resource Department for validation before submission to MFDP for processing.
- 1.4.18.7 Evidence of periodic adjustments to the payroll journals and all other relevant supporting records should be adequately documented and filed to facilitate future review.
- 1.4.18.8 Going forward, Management should perform periodic (monthly) reviews of the payroll to ensure that exited personnel have been removed from the payroll within the statutory period. Staff maintained beyond the approved timeline should be immediately removed from the payroll.

**Management’s Response**

- 1.4.18.9 *Management did not provide response to this issue.*

**Auditor General’s Position**

- 1.4.18.10 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.4.19 Employees Due for Retirement**

**Criteria**

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

1.4.19.2 Additionally, Section 5 (3.5.2) states that agency Heads shall submit at quarterly intervals to the Director-General a list of all employees who are due for retirement. Agency Heads shall ensure that such details are submitted to the Director-General at least 3 months prior to the date of retirement of the employee concerned. A list recording details of all retired Civil Servants throughout the civil service shall be maintained by the Director General.

**Observation**

1.4.19.3 During the audit, we observed that 15 staff of the entity who had met the requirements for retirement were still employed and maintained on the personnel listing as of December 31, 2023. **See Table 7 below for details.**

**Table 7: Employees Due for Retirement**

Name of employee	Position	Date of Birth	Age
Mogana S. Flomo, Sr.	Assistant Professor II	16-Jul-55	69
Joshua D. B. Giddings	Assistant Professor I	23-Aug-49	75
John Y. Gormuyor	Assistant Professor I	9-Nov-53	71
Edwin Kwakpae	Instructor I	17-Mar-57	67
Sylvester Lahai	Instructor I	11-May-56	68
Patrick T. D. Lewis, SR.	Instructor II	3-Feb-57	67
Una D. Moiffee	Clinical Instructor III	9-Apr-57	67
Benedict Sayeh		19-Jun-54	70
Molley O. K. Tokpah	Acting Comptroller	29-Oct-59	65

**Risk**

- 1.4.19.4 Employees may have exceeded the required age limit of active employment, thereby impairing productivity and efficiency in government operations.
- 1.4.19.5 Failure of the system to trigger employees due for retirement may lead to pensioners being on active assignment which may subsequently lower productivity in the public service.

**Recommendation**

- 1.4.19.6 Management should ensure that employees due for retirement are honorably retired/pensioned in line with the relevant laws, regulations, and policies.
- 1.4.19.7 Management should ensure that a trigger is activated on the proposed automated human resources systems to prompt users of the system of employees due for retirement. Management should ensure that the listing of employees due for retirement is communicated to employees at least 6 months before the date of retirement in accordance with Section IV.8.2 of the BCTC Human Resources Handbook.
- 1.4.19.8 Management should conduct routine data integrity checks and perform periodic systems updates to identify irregularities relative to employees due for retirement. Discrepancies identified should be reported, investigated, and resolved in a timely manner.

**Management’s Response**

1.4.19.9 *Management did not provide response to this issue.*



**Auditor General’s Position**

1.4.19.10 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.5 Cash Management**

**1.5.1 Variances Between Ending and Beginning Cash Balances**

**Criteria**

1.5.1.1 Section 36(1) of the PFM Act of 2009 as amended and restated in 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 instructions issued by the Minister”.

1.5.1.2 Part 1.3.12 (a)-(c) of the Revised Cash Basis IPSAS (November 2017) provides that the statement of cash receipts and payments shall present the following amounts for the reporting period:

- Total cash receipts of the entity showing separately a sub-classification of total receipts using a classification basis appropriate to the entity’s operations;
- Total cash payments of the entity showing separately a sub-classification of total cash payments using a classification basis appropriate to the entity’ operations; and
- Beginning and closing cash balances for the entity.

1.5.1.3 Additionally, Section 1.3.27 of IPSAS Cash Basis of Accounting requires that “financial statements shall present information that is:

- a) Understandable;
- b) Relevant to the decision-making and accountability needs of users;
- c) A faithful representation of the cash receipts, cash payments, and cash balances of the entity and the other information disclosed in the financial statement, in that it is:
  - (i) Complete; (ii) Neutral and (iii) Free from material error;”

**Observation**

1.5.1.4 During the audit, we observed variances between the figures reported as the ending and beginning cash balances in the financial statements for FY 2019/2020 to FY 2023. **See Table 8 below for details.**

**Table 8: Variances Between Ending and Beginning Cash Balances**

Description	Financial Statement	Re-computed	Variance
<b>FY 2018/2019</b>			
Total receipts	935,629.69	935,629.69	
Total Payments	978,547.43	978,547.43	



Description	Financial Statement	Re-computed	Variance
Net change in cash (receipts less payments)	-42,917.74	-42,917.74	
Cash at the beginning of the fiscal year	92,547.50	92,547.50	
Foreign currency translation difference	126.88	126.88	
<b>Cash at the End of the quarter - Operational Fund</b>	<b><u>49,756.64</u></b>	<b><u>49,756.64</u></b>	<b>0.00</b>
<b>FY 2019/2020</b>			
Total receipts	813,425.61	813,425.61	0.00
Total Payments	863,220.39	863,220.39	0.00
Net change in cash (receipts less payments)	-49,794.78	-49,794.78	0.00
Cash at the beginning of the fiscal year	68,554.47	49,756.64	18,797.83
Foreign currency translation difference	0.00	0.00	0.00
<b>Cash at the End of the quarter - Operational Fund</b>	<b><u>18,759.69</u></b>	<b><u>-38.14</u></b>	<b><u>18,797.83</u></b>
<b>FY 2020/2021</b>			
Total receipts	891,158.95	891,158.95	0.00
Total Payments	867,952.96	867,952.96	0.00
Net change in cash (receipts less payments)	23,205.99	23,205.99	0.00
Cash at the beginning of the fiscal year	1,597.50	-38.14	1,635.64
Foreign currency translation difference	1,069.21	1,069.21	0.00
<b>Cash at the End of the quarter - Operational Fund</b>	<b><u>25,872.70</u></b>	<b><u>24,237.06</u></b>	<b><u>1,635.64</u></b>
<b>SY 2021</b>			
Total receipts	437,107.74	437,107.74	0.00
Total Payments	456,313.80	456,313.80	0.00
Net change in cash (receipts less payments)	-19,206.06	-19,206.06	0.00
Cash at the beginning of the fiscal year	25,872.70	24,237.06	1,635.64
Foreign currency translation difference	-681.85	-681.85	0.00
<b>Cash at the End of the quarter - Operational Fund</b>	<b><u>5,984.79</u></b>	<b><u>4,349.15</u></b>	<b><u>1,635.64</u></b>
<b>FY 2022</b>			
Total receipts	1,690,811.55	1,690,811.55	0.00
Total Payments	1,692,290.85	1,692,290.85	0.00
Net change in cash (receipts less payments)	-1,479.30	-1,479.30	0.00
Cash at the beginning of the fiscal year	5,984.79	4,349.15	1,635.64
Foreign currency translation difference	-1556.00	-1556.00	0.00
<b>Cash at the End of the quarter - Operational Fund</b>	<b><u>2,949.38</u></b>	<b><u>1,313.85</u></b>	<b><u>1,635.53</u></b>
<b>FY 2023</b>			
Total receipts	1,073,055.66	1,073,055.66	0.00
Total Payments	1,072,750.02	1,072,750.02	0.00
Net change in cash (receipts less payments)	305.64	305.64	0.00
Cash at the beginning of the fiscal year	2,949.38	1,313.85	1,635.53
Foreign currency translation difference	(2,053.00)	(2,053.00)	0.00
<b>Cash at the End of the quarter - Operational Fund</b>	<b><u>1,201.62</u></b>	<b><u>-433.51</u></b>	<b><u>1,635.13</u></b>

Description	Financial Statement	Re-computed	Variance
Fund			

**Risk**

- 1.5.1.5 Misstated opening balances may lead to the subsequent financial statements being misstated. This may lead to the financial statements not presenting true and fair view to the end users.
- 1.5.1.6 The completeness and accuracy of the closing cash balances may not be assured. Fair presentation and full disclosure may also be impaired.

**Recommendation**

- 1.5.1.7 Management should adjust the financial statements by the variances observed between the ending and beginning cash balances. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management’s response to this Management Letter.
- 1.5.1.8 Going forward, Management should ensure that the closing balances of the prior period reconcile with the opening balances of the current period for fair presentation, full disclosure, completeness and accuracy of the financial statements.

**Management’s Response**

- 1.5.1.9 *Management did not provide response to this issue.*

**Auditor General’s Position**

- 1.5.1.10 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.5.2 Irregularities Associated with Bank Reconciliation**

**Criteria**

- 1.5.2.1 Regulation R3 of the PFM Act of 2009 as amended and restated 2019 states: “The balance of every bank account as shown in a bank statement shall be reconciled with the corresponding cashbook balance at least once every month, and the reconciliation statement shall be filed or recorded in the cash book or the reference to the date and number thereof.”

**Observation**

- 1.5.2.2 During the audit, we observed the following irregularities associated with bank reconciliations:
  - Management did not facilitate the timely preparation of monthly bank reconciliations as required by Regulation R3 of the PFM Act of 2009 as amended and restated 2019.
  - Monthly bank reconciliation statements prepared by Management did not show the names and titles/positions of the preparer, reviewer, and person responsible for approving the bank reconciliation statements.
  - Management maintained three bank accounts during the periods under audit.



However, there was no indication of which bank account was used per transaction in the ledger.

- We also observed that Management provided general ledgers with no ending balances to compare with the balances indicated in the financial statements and the statements of bank reconciliation.

#### **Risk**

- 1.5.2.3 Failure to adequately prepare, review, and approve monthly bank reconciliation statements in a timely manner may lead to untimely detection of errors or omissions and fraud.
- 1.5.2.4 Management may not fully account for its transactions.
- 1.5.2.5 The lack of the title of the preparer, reviewer, and the personnel responsible for the approval of bank reconciliation statements may make it difficult to determine the level of experience and seniority of the preparer, reviewer, and approval.
- 1.5.2.6 Segregation of duties and checks and balances may be impaired.
- 1.5.2.7 Failure to clearly distinguish transactions per bank account may impair easy referencing, reconciliation and review.

#### **Recommendation**

- 1.5.2.8 Management should facilitate the timely preparation of bank reconciliation statements as per Regulation R3 of the PFM Act of 2009 as amended and restated 2019.
- 1.5.2.9 Management should ensure that the titles of the preparer, reviewer, and approval of the bank reconciliation statements are indicated adjacent to their signatures to validate the existence of segregation of duties, checks and balances, and a comprehensive review system.
- 1.5.2.10 Monthly bank reconciliation statements should be adequately documented and filed to facilitate future review.
- 1.5.2.11 Management should clearly distinguish all transactions recorded in the general ledger per bank account to facilitate easy referencing, reconciliation, and review.

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

- 1.5.2.12 *Management did not provide response to these issues.*

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

- 1.5.2.13 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

### **1.5.3 No Petty Cash System**

#### **Criteria**

- 1.5.3.1 Regulation S.2 (2) of the PFM Act of 2009 as restated in 2019 states: "Strong rooms, safes or

strong boxes provided for the safe custody of public moneys and valuables in a government agency's departments and offices in which such moneys or valuables are received and retained either temporarily or permanently, shall be fitted with two different locks, the keys or combinations of which shall be held by the head of government agency and the Controller".

**Observation**

1.5.3.2 During the audit, we observed that Management did not maintain a petty cash/impress system for the period under review.

1.5.3.3 Additionally, we observed no evidence of a petty cash policy to regulate petty cash management at the entity.

**Risk**

1.5.3.4 In the absence of petty cash/imprest system, petty cash may not be available to procure supplies and services of very minimum value.

1.5.3.5 Management may endure the rigors of exhausting the procurement procedures for the purchase of supplies and services of very minimum value. This may impair the efficient operations of the entity.

1.5.3.6 In the absence of a petty cash policy, petty cash may be used on a discretionary basis. This practice may facilitate non-compliance with approved procurement laws and regulations.

**Recommendation**

1.5.3.7 Management should develop, approve, and operationalize a petty cash policy to govern the management of petty cash of the entity. The policy should include provisions for the following:

- Nature of petty cash transactions
- The size of the petty cash/impress
- The threshold of petty cash transactions
- The custodian and safe of petty cash
- Activities over processing petty cash and disbursement of petty cash transactions
- Activities over replenishment of petty cash

1.5.3.8 All relevant supporting documents including approved petty cash policy and payment vouchers for petty cash disbursement and replenishment should be adequately documented and filed to facilitate future review.

**Management's Response**

1.5.3.9 *Management did not provide response to this issue.*

**Auditor General's Position**

1.5.3.10 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

## 1.6 Procurement Management

### 1.6.1 Irregularities Associated with Procurement Management

#### Criteria

- 1.6.1.1 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.
- 1.6.1.2 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

- 1.6.1.3 During the audit, we observed the following irregularities associated with the procurement system:
- There was no functional procurement committee, evidenced by the absence of meeting minutes and periodic reports.
  - There was no evidence of periodic (quarterly and annual) procurement activities report submitted to PPCC.
  - No evidence of application of the requisite methods (Request for quotation, national competitive bidding, sole sourcing, restricted bidding, international competitive bidding, etc.) where applicable.

#### Risk

- 1.6.1.4 In the absence of a functional procurement committee, the entity's procurement processes may be discretionary.
- 1.6.1.5 In the absence of quarterly and annual procurement activities reports, Management may be in noncompliance with the PPC Act of 2005, as amended and restated in 2010.

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

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

#### **Recommendation**

1.6.1.8 Management should establish a functional procurement committee, evidenced by the documentation of meeting minutes and periodic reports.

1.6.1.9 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.

1.6.1.10 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.

1.6.1.11 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**

1.6.1.12 *Management did not provide response to these issues.*

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

1.6.1.13 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

### **1.6.2 Quarterly reports not prepared and submitted to PPCC**

#### **Criteria**

1.6.2.1 Section 43.9 of the PPCA of 2005 as amended in 2010 states: "procuring entity shall forward to the Public Procurement & Concessions Commission (PPCC) on a quarterly basis a report for monitoring and evaluation purposes of the contracts awarded during the preceding quarter".

#### **Observation**

1.6.2.2 During the audit, there was no evidence that Management prepared and submitted to the PPCC, quarterly reports of contracts awarded during the fiscal period to enable the PPCC to conduct monitoring and evaluation on contracts awarded as required.

#### **Risk**

1.6.2.3 The lack of quarterly procurement activities reports may impair effective monitoring, compliance, transparency, and accountability.

1.6.2.4 Management may be in non-compliance with the PPC Act.

### **Recommendation**

- 1.6.2.5 Management should ensure that quarterly procurement activities reports are prepared and submitted to PPCC as required. Evidence of quarterly procurement activities reports should be adequately documented and filed to facilitate future review.

### **Management's Response**

- 1.6.2.6 *Management did not provide response to this issue.*

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

- 1.6.2.7 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

## **1.7 Expenditure Management**

### **1.7.1 Irregularities Associated with the Construction of the Bong County Technical College Administrative Complex**

#### **Criteria**

- 1.7.1.1 Section 41 (1) (a) to (c) of the Amended and Restated Public Procurement and Concessions (PPC) 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 functions shall include at least the following:

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

- 1.7.1.2 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**

- 1.7.1.3 During the audit, we observed the following irregularities associated with the construction of the Bong County Technical College Administrative Complex:

- Management made full payment to J3 Construction and Development Services for the completion of the Bong County Technical College and Administrative Complex, amounting to US\$495,000.00, without evidence of adequate supporting documents such as requests for payments, payment vouchers, invoices, service/job completion certificates, periodic reports.
- Total payments amounting to US\$495,000.00 were not posted in the General Ledger.
- A contract was developed and entered into on June 4, 2023; however, there is no evidence of an annual procurement plan approved by PPCC for FY 2023. Therefore, the procurement method used could not be validated.

- No evidence of work schedule and bill of quantity (BOQ).
- No evidence of a competitive bidding process for vendor selection.
- Payment of 36% of the contract was to be paid to the contractor upon the provision of Bank Guarantee value at US\$50,000.00, however, there was no such evidence provided by Management.
- Although full payment was made, the college and the administrative complex remain uncompleted at the end of the period stipulated in the contract. **See Exhibit 2 below for details.**
- We also observed that Management made full payment in 2022 to Delta Architecture and Construction Company for the completion of the Bong Technical College and Administrative Complex amounting to US\$900,000.00 without evidence of adequate supporting documents such as contracts, requests for payments, payment vouchers, invoices, service/job completion certificates, periodic reports. The building was still observed to be uncompleted as at the time of the audit.
- Total payments amounting to US\$900,000.00 were not posted in the General Ledger.

### **Risk**

- 1.7.1.4 Payments may be made for services not performed or not performed up to approved specifications.
- 1.7.1.5 The absence of adequate supporting documentation for transactions may lead to fraudulent financial management practices through the processing and disbursement of illegitimate transactions.
- 1.7.1.6 Management may override the procurement processes by completing disbursement without utilizing the required procurement methods.
- 1.7.1.7 Failure to complete fully paid construction on schedule may lead to non-achievement of the entity's objectives and misappropriation of the entity's funds.
- 1.7.1.8 Management may incur additional overhead expenditures to complete overdue deliverables.
- 1.7.1.9 The absence of effective monitoring and evaluation of deliverables may deny the achievement of value for money during the execution of the construction.

### **Recommendation**

- 1.7.1.10 Management should account for full and additional payments made without completion of the project as at December 31, 2023 as enshrined in the contract agreement. Management should also fully account for total expenditure amounting to US\$1,395,000.00 (US\$495,000.00 + US\$900,000.00) expenditures made without adequate supporting documents.

- 1.7.1.11 Going forward, Management should develop, approve, and operationalize a work plan to facilitate the smooth implementation of service for all contractors. 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 upon with the contractors and included as supplementary documentation to the approved contracts.
- 1.7.1.12 Management should ensure that the contractors submit a job completion certificate upon completion of phases of deliverables and validate the deliverables before further payments are made to contractors.
- 1.7.1.13 Management should facilitate periodic monitoring and evaluation of contract activities to ensure that services paid for are performed in a timely manner consistent with approved work plans and contracts.
- 1.7.1.14 Evidence of approved work plans, contracts, budgets, copies of checks and payment vouchers, periodic monitoring and evaluation reports and all other relevant procurement records should be adequately documented and filed to facilitate future review.
- 1.7.1.15 Management should ensure all transactions are supported by the requisite 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.
- 1.7.1.16 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**

- 1.7.1.17 *Management did not provide response to these issues.*

**Auditor General's Position**

- 1.7.1.18 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.7.2 Irregularities Associated with the Reporting of the Tuition-Free Allotment**

**Criteria**

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

**Observation**

- 1.7.2.2 During the audit, we observed the following irregularities associated with the Government



(GoL) Tuition-Free Policy support to Bong County Technical College.

- Tuition-Free Policy funds allocated to BCTC, amounting to US\$238,19 for the period July 1, 2021, to December 31, 2023, were not posted to the College's general ledger. **See Table 9 below for details.**
- No evidence of liquidation reports on the usage of allotments disbursed by MFDP for the Tuition-Free program.

**Table 9: Irregularities Associated with the Reporting of the Tuition-Free Allotment**

Fiscal Year	Actual Amount Received	Status
	US\$	
July 1 to December 31, 2021	60,000.00	Not posted to the ledger
January 1 to December 31, 2022	119,998.16	Not posted to the ledger
January 1 to December 31, 2023	58,200.00	Not posted to the ledger
<b>Total</b>	<b>238,198.16</b>	

**Risk**

- 1.7.2.3 The completeness and accuracy of revenue and expenditure may not be assured; therefore, the financial statement may be misstated. Management may not account for all the transactions.
- 1.7.2.4 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payments may not be assured. This may lead to misappropriation of the entity's funds.
- 1.7.2.5 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

**Recommendation**

- 1.7.2.6 Management should fully account for allotment disbursed by MFDP for the Tuition Free program.
- 1.7.2.7 Management should update the general ledger to reflect the Tuition Free allotment and adjust the financial statements accordingly. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.
- 1.7.2.8 Management should perform periodic reconciliation among the bank statements, general ledger and the financial statements. Variances identified should be investigated and adjusted (where applicable) in a timely manner. Evidence of periodic reconciliation reports should be adequately documented and filed to facilitate future review.
- 1.7.2.9 Management should facilitate the preparation of periodic liquidation reports for tuition free allotment disbursed by MFDP. Management should ensure all transactions are supported by the requisite 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. Periodic liquidation reports along with all relevant supporting records should be adequately documented and filed to facilitate future review.

- 1.7.2.10 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**

- 1.7.2.11 *Management did not provide response to this issue.*

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

- 1.7.2.12 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

### **1.7.3 Third-Party Payment made to Employees of the Entity**

#### **Criteria**

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

#### **Observation**

- 1.7.3.2 During the audit, we observed that Management made several third-party payments amounting to US\$116,332.00 to employees of the entity rather than making direct payments to service providers or their legally authorized representatives. **See Appendix 2 for details:**

#### **Risk**

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

#### **Recommendation**

- 1.7.3.5 Management should initiate and complete all procurement processes as required by the PPCC and the Public Financial Management Act.
- 1.7.3.6 All payments for goods and services procured by the entity should be made directly to the vendor or its legally authorized representative.
- 1.7.3.7 Alternatively, Management should utilize the mobile money platform by transferring funds directly to vendors while maintaining the relevant source and supporting documentation.

### **Management's Response**

- 1.7.3.8 *Management did not provide response to this issue.*

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

- 1.7.3.9 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

## **1.7.4 Non-Withholding and Remittance of GST**

### **Criteria**

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

### **Observation**

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

### **Risk**

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

### **Recommendation**

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

### **Management's Response**

- 1.7.4.9 *Management did not provide response to these issues.*

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

- 1.7.4.10 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

### **1.7.5 No Delivery Notes and Job Completion Certificates**

#### **Criteria**

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

#### **Observation**

- 1.7.5.2 During the audit, we observed that Management authorized several payments amounting to US\$82,092.00 and L\$11,029,845.84 for goods and services without evidence of delivery notes for goods delivered and job completion certificates for services completed to validate the authenticity of the transactions and receipt of goods and services delivered. **See Appendix 3 for details.**

- 1.7.5.3 Additionally, we observed that several of these payment vouchers were not prepared and signed by the chief accountant nor verified by the Internal Audit Unit.

- 1.7.5.4 Furthermore, we also observed no evidence of dates payment vouchers were verified and approved by those authorized to do so.

#### **Risk**

- 1.7.5.5 In the absence of delivery notes, payments may be made for goods not received or the approved quantity and specifications of goods may not be received. In the absence of job completion certificates, payments may be made for services not performed or the approved specifications of services may not be performed.

- 1.7.5.6 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payments may not be assured. This may lead to misappropriation of public funds.

- 1.7.5.7 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices through the processing and disbursement of illegitimate transactions.

- 1.7.5.8 Management may override the procurement processes by completing disbursement without utilizing the required procurement processes.

- 1.7.5.9 Management may be non-compliant with Regulation P.9 (2) of the PFM Act of 2009 as amended and restated 2019.

#### **Recommendation**

- 1.7.5.10 Management should ensure that delivery notes are received for all goods procured to validate that goods paid for including the required specifications were delivered to the end user. (The delivery note should be uniquely coded to reflect the specific transactions).

- 1.7.5.11 Delivery orders should be signed by the vendors, the procurement officer, the storeroom officer, and an internal auditor/assurance officer.
- 1.7.5.12 Management should ensure that job completion certificates are submitted by vendors/consultants upon the completion of all services. Management should facilitate the timely review of all completed services against approved specifications/contracts and approve the job completion certificates accordingly.
- 1.7.5.13 Evidence of delivery notes for all goods received and job completion certificates for all services performed should be adequately documented and filed to facilitate future review.
- 1.7.5.14 Management should ensure that all payment vouchers are prepared by the Chief Accountant, and approved by the Comptroller and the President as required. The dates of preparation and approval of the payment vouchers should be included on the face of the payment vouchers.

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

- 1.7.5.15 *Management did not provide response to these issues.*

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

- 1.7.5.16 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

### **1.7.6 Irregularities Associated with Travel Expenditures**

#### **Criteria**

- 1.7.6.1 Section 29 of the GoL Revised Travel Ordinance 2016/2017 states that "Upon return from abroad, officials are required to submit to the Financial Regulations Unit of the Ministry of Finance and Development Planning, a Travel Settlement Form as per Annexure-II and copy of certificates for workshops, seminars, etc., used ticket stubs, copy of passport within 14 days from the date of return from tour or before the date of next journey, whichever is earlier. In very exceptional cases where the second granted with the specific written approval of the official concerned, explaining the reasons thereof".

#### **Observation**

- 1.7.6.2 During the audit, we observed the following irregularities associated with travel expenditures:
- Rates for travel expenditures were not consistent with the national travel ordinance.  
**See Appendix 4 for details**
  - Incidental allowances were not duly retired/accounted for.
  - No evidence of travel activities reports for travel expenditures.

#### **Risk**

- 1.7.6.3 Non-compliance with the national travel ordinance or the entity's approved travel ordinance where applicable, may lead to misappropriation of public funds. Travel expenditures may be disbursed above the approved rates.
- 1.7.6.4 Non-approval of travel expenditures by the relevant authority may facilitate illegitimate travel expenditures.

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

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

**Recommendation**

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

1.7.6.8 Management should utilize the national travel ordinance for computation of all travel-related expenditures. Alternatively, Management should utilize the approved travel ordinance of the entity, where applicable.

1.7.6.9 All incidental allowances should be duly retired/accounted for through the filing and subsequent approval of the travel settlement form. The form should be accompanied by original copies of receipts and travel activity reports to justify the regularity of the transactions.

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

**Management's Response**

1.7.6.11 *Management did not provide response to these issues.*

**Auditor General's Position**

1.7.6.12 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.7.7 Generator/Vehicle Fuel Consumption Log**

**Criteria**

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

**Observation**

1.7.7.2 During the audit, we observed the following irregularities associated with the college's fuel/gasoline management:

- No evidence of approved policy detailing the processes of acquisition, distribution,



reporting, and monitoring of fuel/gasoline operations.

- No evidence of reports, and distribution logs for fuel procured and distributed to senior Management.
- No evidence of generators and vehicles fuel consumption logs presented for review.
- No evidence of monitoring and evaluation of fuel/gasoline operations by an independent senior officer of the college to ensure checks and balances.

### **Risk**

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

### **Recommendation**

- 1.7.7.6 Management should develop, approve, and operationalize a policy on fuel distribution, consumption, and purchase, and ensure that proper records are maintained.
- 1.7.7.7 Management should maintain a fuel consumption and distribution log to aid the entity manage costs and inform future purchases.
- 1.7.7.8 Evidence of approved fuel policy and all other fuel procurement, consumption, and distribution records should be adequately filed to facilitate future review.

### **Management's Response**

- 1.7.7.9 *Management did not provide response to these issues.*

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

- 1.7.7.10 In the absence of a response from Management, 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 Asset Management**

#### **Criteria**

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

### Observation

- 1.8.1.2 During the audit, we observed the following irregularities associated with the entity's Fixed Assets Management System:
- There was no evidence of a fixed assets management policy.
  - The fixed assets register did not contain all the relevant columns such as serial numbers, location of assets, etc.
  - The fixed assets register was not regularly updated.
  - Most fixed assets of the entity were not seen. **See Appendix 5 for details:**
  - Some fixed assets of the entity were not coded. **See Appendix 6 for details:**
  - There was no evidence of periodic physical verification of assets by Management
  - There was no evidence of movement of assets form.
  - There was no history of disposal of assets.
  - Fixed assets within a given vicinity were not displayed as required by the PFM Act

### Risk

- 1.8.1.3 Fixed Assets may be misstated (Over/understated).
- 1.8.1.4 Fixed 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, or subjected to personal use or theft.
- 1.8.1.6 The lack of an 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 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of the entity's objectives.
- 1.8.1.8 Fixed Assets not coded may be susceptible to theft or diverted to personal use.

### 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 *Management did not provide response to these issues.*

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

1.8.1.17 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

### **1.9 Inventory Management**

#### **1.9.1 Irregularities Associated with Inventory Management System**

##### **Criteria**

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

##### **Observation**

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

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

##### **Risk**

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

- 1.9.1.4 Inventory may be susceptible to theft if kept in unsecured custody.
- 1.9.1.5 Inventory may be susceptible to damage or misappropriation if stored in an inappropriate environment.
- 1.9.1.6 Inventory may not be duly accounted for in the absence of a comprehensive inventory management system and non-performance of periodic physical verification.
- 1.9.1.7 Inventory may be misappropriated leading to a decline in operational activities.

**Recommendation**

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

**Management's Response**

- 1.9.1.14 *Management did not provide response to these issues.*

**Auditor General's Position**

- 1.9.1.15 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit

**1.10 Revenue Management**

**1.10.1 Irregularities Associated with Internally Generated Revenue (Fees)**

**Criteria**

- 1.10.1.1 Regulation O.1.1&2 of the PFM Act of 2009 as restated in 2019 states "(1) All government

agencies shall provide in their annual budgetary estimates, their expected revenue collections and internally generated funds. (2) A head of government agency is personally responsible for ensuring that adequate safeguards exist and are applied for the assessment, collection of, and accounting for such revenues and other public moneys relating to their agencies, departments, or office”.

**Observation**

1.10.1.2 During the audit, we observed the following irregularities associated with internally generated revenue:

- No evidence of policy to regulate the projection, collection, and recording of internally generated revenue/fees
- The internally generated revenue was not comprehensively projected and reported in the entity's approved internal budget.
- No evidence of reconciliation between deposit slips and bank statements.
- No evidence of an automated billing system for the generation of invoices for internally generated revenue.
- No evidence of periodic internally generated revenue reports.

**Risk**

1.10.1.3 Internally generated revenue may be projected, collected, and reported on a discretionary basis.

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

1.10.1.5 Management may not fully account for activities/assets of the entity.

1.10.1.6 All collections of fees for services may not be deposited in the entity's bank account.

1.10.1.7 Internally generated revenue may be susceptible to theft.

**Recommendations**

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

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

1.10.1.10 Management should perform periodic reconciliation amongst the deposit slips, bank statements, general ledger, and the financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner.

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

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



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

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

1.10.1.14 *Management did not provide response to these issues.*

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

1.10.1.15 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

### **1.11 Assurance Management**

#### **1.11.1 No Internal Audit Unit**

##### **Criteria**

1.11.1.1 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**

1.11.1.2 During the audit, we observed no evidence of an established and functional Internal Audit Unit evidenced by the absence of periodic risk assessments, internal audit reports, and follow-up on the implementation of internal and external audit recommendations.

##### **Risk**

1.11.1.3 The absence of an Internal Audit Unit may deny assurance that risks are appropriately identified and mitigated.

1.11.1.4 Systems, controls, and compliance activities may not be monitored, thereby impairing the achievement of the entity's objectives.

1.11.1.5 External audit recommendations may not be implemented in a timely manner.

##### **Recommendation**

1.11.1.6 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. Alternatively, Management should liaise with the relevant authority at the Internal Audit Agency to manage the internal audit function of the entity.

1.11.1.7 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 assessments, internal audits of selected management functions, and a schedule for follow-up on the implementation of internal and external audit recommendations. The annual internal audit plan should be submitted to the Board of Trustees for approval and subsequently operationalized.

1.11.1.8 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.

1.11.1.9 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's Response**

1.11.1.10 *Management did not provide response to this issue.*

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

1.11.1.11 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

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

#### **Criteria**

1.11.2.1 Part J 1(10) of the PFM Regulations states that "To enhance enforcement of powers and provide the Internal Audit Governance Board with a regulatory operational framework, a Public Sector Internal Audit Charter shall be provided to encompass internal audit mandate, functions and powers of the Internal Audit Governance Board".

1.11.2.2 The International Standards for Professional Practice of Internal Auditing Paragraph 1100 states that "the internal audit activity maintained by agencies and ministries must be independent, and internal auditors must be objective in performing their work."

1.11.2.3 Regulation J.3 (4b) of the PFM Act of 2009 states: "(4) Subject to the Public Finance Management Act 2009 or any other enactment, an internal audit unit established under sub-regulation (1): shall carry out internal audit of its institution and shall submit reports on the internal audit it carries out in accordance with section 38 (3) and (4) of the Public Finance Management Act 2009; the Internal Audit Governance Board standards and procedures; the Government Agency or Government Organization's accounting and auditing instructions; and International Public Sector Accounting Standards, International Organization of Supreme Audit Institutions (INTOSAI) Standards, and Institute of Internal Auditors Standards as adopted by the Government of Liberia;"

#### **Observation**

1.11.2.4 During the audit, we observed no evidence of an approved internal audit charter by the board of Trustees to enhance the independence of the internal auditors at the entity.

**Risk**

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

**Recommendation**

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

**Management's Response**

- 1.11.2.8 *Management did not provide response to this issue.*

**Auditor General's Position**

- 1.11.2.9 In the absence of a response from Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

## APPENDIXES

### Appendix 1: Irregularities associated with payments of casual laborers

Date	Num	Name	Memo	Amount
<b>51125 casual laborers compensation</b>				
<b>FY 2018/2019</b>				
11-Oct-18	00000512	Roland C. Massaquoi	compensation for auditorium	38.71
2-Nov-18	186771	Anna Siako Mbaku	Compensation/BCTC Rubber Nursery project	216.97
6-Dec-18	186782	Benjamin Forkpah	compensation for Nursing Lab work	266.97
9-May-19	208437	Henry T. Fatuma	casual labor compensation	307.66
<b>Sub-Total</b>				<b>830.31</b>
<b>FY 2019/2020</b>				
4-Oct-19	2532227	Nathaniel G. Sackie	casual laborers compensation	663.00
29-Oct-19	385395	Levi Flomo	laborers compensations	500.00
13-Nov-19	385407	Levi Flomo	compensation for casual workers/ digging dirt and loading vehicle	600.00
3-Dec-19	435663	Seth Brown	casual worker compensation	550.00
<b>Sub-Total</b>				<b>2,313.00</b>
<b>FY 2020/2021</b>				
2-Oct-20	0476	Nathaniel G. Sackie	compensation of BCTC farm worker	1,000.00
8-Oct-20	0477	Nyanquoi Teage	BCTC farm expenses (payment of casual workers)	1,000.00
11-Dec-20	435708	Senior D. Karlonlar	workmanship for tile layers/graduation Threatre	210.00
17-Dec-20	435710	Henry T. Fatuma	workmanship for tile layers, painters, masons, etc	800.00
<b>Sub-Total</b>				<b>3,010.00</b>
<b>SY 2021</b>				
6-Oct-21	00258038	Iaveh N. Cheh	labor cost for work done on the farm/Grand Geddeh students studying at BCTC	170.00
5-Nov-21	00258043	Nathaniel G. Sackie	casual laborers compensation	750.00
6-Nov-21	00477223	Nathaniel G. Sackie	casual laborers compensation	380.00
19-Nov-21	258058	Nathaniel G. Sackie	casual laborers compensation	200.00
2-Dec-21	00000052	Nathaniel G. Sackie	casual laborers compensation	1,035.00
9-Dec-21	258054	John O. Flomo	purchase of whippers and compensation of casual workers	350.00
22-Dec-21	00477250	Iaveh N. Cheh	labor cost for work done on the farm/Grand Geddeh students studying at BCTC	165.00
22-Dec-21	00477251	Fahn Dex Pamane	labor cost for the farm workers/security	177.00
23-Dec-21	00477240	John O. Flomo	daily laborers compensation	890.00
<b>Sub-Total</b>				<b>4,117.00</b>
<b>FY 2022</b>				



Date	Num	Name	Memo	Amount
22-Nov-22	00551386	Emmanuel K. Weah	Grand Gedeh students' compensation	300.00
2-Dec-22	00551391	John K. Togbah	casual laborer compensation	200.00
9-Dec-22	00551396	John K. Togbah	casual worker compensation	150.00
<b>Sub-Total</b>				<b>650.00</b>
<b>FY 2023</b>				
15-Sep-23	00312317	Nathaniel G. Sackie	casual workers compensation	324.32
<b>Sub-Total</b>				<b>324.32</b>
<b>Total</b>				<b>11,244.63</b>

**Appendix 2: Third-Party Payment made to Employee of the Entity**

Date	Memo	Name	Num	Debit US\$
23-May-19	50 bags of cement, 4" pipe, tees, glue, etc	Roland C. Massaquoi	385327	500
16-Nov-18	assorted stationery supplies	Dr. Andrew S. Allakarmenin	249	1,000.00
	balance payment of BCTC Board sitting fee	Anna Siako Mbaku	288	1,375.00
17-Jan-19	BCTC Board meeting (sitting fees)	Anna Siako Mbaku	352	2,250.00
1-Feb-19	Board Members sitting fees & other expenses	Anna Siako Mbaku	186802	1,000.00
23-May-19	building materials	Nathaniel G. Sackie	208450	560
8-Apr-19	building materials ( plank, 25 bags of cement & nails)	John K. Togbah	186811	253.31
21-Dec-18	Christmas Gift to BCTC Board members	Nathaniel G. Sackie	200	2,250.00
21-Dec-18	Christmas gift/package to BCTC Faculty & Staff	Nathaniel G. Sackie	79223	2,650.00
28-Dec-18	DSA and allowance for extra work done during the Christmas Break	Nathaniel G. Sackie	186788	1,100.00
20-May-19	DSA for President, VPAA, Comptroller & Drivers	Henry T. Fatuma	452	628.42
27-Apr-19	DSA for President, VPAA & Comptroller	Henry T. Fatuma	451	588.24
24-Jun-19	DSA for the President AND TEAM	Henry T. Fatuma	385342	300
24-May-19	DSA payment for BCTC team	Dr. Andrew S. Allakarmenin	208451	494.44
16-Oct-18	entertainment of BCTC team	Henry T. Fatuma	246	900
27-Nov-18	Expediting BCTC affairs at MFDP & Ecobank	Dr. Andrew S. Allakarmenin	554	800
24-Jun-19	FUEL	Henry T. Fatuma	385342	300
16-Nov-18	fuel	Dr. Andrew S. Allakarmenin	249	500
9-May-19	fuel for BCTC-1	Henry T. Fatuma	208437	311.33

Date	Memo	Name	Num	Debit US\$
5-Apr-19	fuel for generator	Anna Siako Mbaku	593	321.21
24-Apr-19	fuel for generator	Henry T. Fatuma	302	400.59
19-Feb-19	fuel for generator (9 days @ 14 gallons @L\$620.00 = L\$78120.00)	Nathaniel G. Sackie	589	488.25
3-Apr-19	fuel for generator and other senior staff	John K. Togbah	592	251.26
10-Apr-19	fuel for sr. staff	Henry T. Fatuma	599	409.64
20-Mar-19	fuel for the generator (120 gallons)	Nathaniel G. Sackie	591	454.55
3-Apr-19	fuel/gas for vehicles	John K. Togbah	592	273.43
2-Mar-19	gasoline	Dr. Andrew S. Allakarmenin	208429	895.06
2-May-19	gratuity payment for extra work done during the Christmas break/holidays	George F. Gbakolly	208434	650
14-Sep-18	legal fee/ land acquisition	john K. Togbah	289	250
11-Oct-18	monthly operational funds for the President's Office (petty cash for President's Office)	Anna Siako Mbaku	511	1,5 00.00
14-Mar-19	part payment for air ticket for Mr. George S. Sumo to return and continue his study in China	Dr. Andrew S. Allakarmenin	208432	246.91
14-Sep-18	part payment of BCTC Board sitting fee	Ciatta Yelekai	286	1,375.00
31-May-19	payment for work done on the first floor of BCTC	john K. Togbah	208458	531.91
1-May-19	payment of 2 days DSA, fuel and incidental for the President/trip to Monrovia	Roland C. Massaquoi	368	400
27-May-19	payment of contractors and building materials	Henry T. Fatuma	385329	1,450.00
17-Apr-19	payment of sitting fees for emergency board meeting	john K. Togbah	385325	485
6-Dec-18	President office monthly office supplies	Anna Siako Mbaku	186784	1,000.00
2-May-19	purchase of assorted stationery items for the registration process	John K. Togbah	308	308.14
1-May-19	purchase of assorted stationery items for the registration process	John K. Togbah	385326	385
23-Oct-18	purchase of fuel	Roland C. Massaquoi	247	600
4-Mar-19	purchase of fuel -BCTC-2	Frankie N. Cassell	208430	246.91
27-Jun-19	purchase of fuel for generators	Henry T. Fatuma	453	215
23-Oct-18	purchase of gasoline	David K. Mator, Jr.	248	200

Date	Memo	Name	Num	Debit US\$
11-Oct-18	rental & storage fees (6 months rental of a warehouse in the USA)	Dr. Charles K. Mulbah	79197	1,500.00
30-May-19	repair of BCTC-5 & comptroller's vehicle	Henry T. Fatuma	385331	260
12-Dec-18	Two days DSA for the EAO & Comptroller	Dr. Andrew S. Allakarmenin	79213	400
6-Jun-19	Various expenses including DSA	Dr. Andrew S. Allakarmenin	375	1,600.00
<b>Total</b>				<b>33,358.60</b>
<b>FY 2019/2020</b>				
5-Sep-19	generator repair	Henry T. Fatuma	208467	268.62
10-Sep-19	entrance budget	Henry T. Fatuma	208468	323.81
18-Sep-19	fuel for generators	Henry T. Fatuma	391	278.6
20-Sep-19	vehicle repair/DR. A	Dr. Andrew S. Allakarmenin	393	750
20-Sep-19	payment of contractors/building works	Roland C. Massaquoi	397	1,500.00
28-Sep-19	change in the return date of Dr. Mulbah ticket	David K. Mator, Jr.	385385	385
28-Sep-19	payment of two entrance exam budgets	George F. Gbakolly	208473	570
28-Sep-19	reimbursement for the repair of BCTC-3	Richard K. Sondah	2532204	375
4-Oct-19	DSA for team	Nathaniel G. Sackie	2532227	300
4-Oct-19	oil paint, varnish, carboline, paint rollers, brush, etc)	Nathaniel G. Sackie	2532227	447
4-Oct-19	casual laborers compensation	Nathaniel G. Sackie	2532227	663
14-Oct-19	fuel for vehicles	Nathaniel G. Sackie	2532229	200
14-Oct-19	DSA for Nat, Livingstone, Fatuma, Mator	Nathaniel G. Sackie	2532229	400
17-Oct-19	payment of stipend for health science workers from Aug. - Sept. 2019	Frankie N. Cassell	2532245	600
23-Oct-19	payment of DSA for Comptroller, HRD, Driver and Expediter	Nathaniel G. Sackie	208477	270
28-Oct-19	feeding of team working during the Nursing Board assessment process	Anna Siako Mbaku	208476	300
29-Oct-19	local materials ( sand, dirt, etc)	Levi Flomo	385395	500
29-Oct-19	laborers compensations	Levi Flomo	385395	500
30-Oct-19	3 days DSA for Comptroller, Expediter, maintenance supervisor & driver	Nathaniel G. Sackie	2532246	330
2-Nov-19	DSA for President	Henry T. Fatuma	385396	350

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Date	Memo	Name	Num	Debit US\$
2-Nov-19	fuel	Henry T. Fatuma	385396	425
6-Nov-19	feeding of contractors	Nathaniel G. Sackie	385400	225
6-Nov-19	fuel for generator	Nathaniel G. Sackie	385400	275
13-Nov-19	payment of local materials (sand, crush rocks)	Henry T. Fatuma	385394	600
13-Nov-19	compensation for casual workers/ digging dirt and loading vehicle	Levi Flomo	385407	600
13-Nov-19	scratch card allowance to staff	Roland C. Massaquoi	385413	500
13-Nov-19	fuel/gas allowance to staff	Roland C. Massaquoi	385413	750
14-Nov-19	purchase of spare parts	Nathaniel G. Sackie	385415	200
14-Nov-19	rental expense for commuting faculty house	Nathaniel G. Sackie	385415	300
27-Nov-19	fuel for generators	Nathaniel G. Sackie	435662	440
27-Nov-19	fuel for senior staff (President \$160.00, VPAA \$55.00, VPA \$55.00, EOA \$100.00, Compt. \$100.00 &...	Nathaniel G. Sackie	435662	510
12/23/2019	Christmas for Board chair & Co chair	Henry T. Fatuma	435670	400
9-Jan-20	payment of two months (Oct. & Nov. 19) stipend for two Nursing faculty	Frankie N. Cassell	435678	400
17-Jan-20	BCTC Team, President, VPAA, EOA, Comptroller & driver/DSA	Henry T. Fatuma	2532302	560
20-Jan-20	students activities/ installation of elected officers	Moses P. Barwor, Jr.	208495	500
23-Jan-20	spare parts/vehicle repair/BCTC-2	William Binda	435681	240
5-Mar-20	re imbursement/fuel purchased for BCTC-1 & BCTC 4	Henry T. Fatuma	435684	230
5-Mar-20	reimbursement/payment made toward the purchase of 6 sets of jersey by the President	Levi Flomo	435688	200
14-Mar-20	DSA for the President and Driver	Henry T. Fatuma	435690	300
17-Mar-20	fuel	Henry T. Fatuma	2532230	350
17-Mar-20	payment of farm casual workers for brushing, clearing and planting	Henry T. Fatuma	2532230	1,150.00
20-Mar-20	farm expenses (brushing costs, cassava sticks, nursery preparation)	john K. Togbah	471	500
20-Mar-20	fuel for generator	Nathaniel G. Sackie	1228908	350
26-Mar-20	farm expense/farm clearing for planting or corps	john K. Togbah	473	500
<b>Total</b>				<b>19,816.03</b>
<b>FY 2020/2021</b>				
27-Oct-20	4 used tires	Henry T. Fatuma	2532318	200
3-May-21	vehicle repair BCTC-3	Henry T. Fatuma	20020520	200



Date	Memo	Name	Num	Debit US\$
28-Jun-21	generator repair	Henry T. Fatuma	435749	200
27-May-21	two large batteries	Henry T. Fatuma	2	250
25-Feb-21	spare parts & repair of BCTC-1	Roland C. Massaquoi	2532362	280
27-May-21	generator repair	Henry T. Fatuma	2	350
17-May-21	purchase of spare parts/vehicle repair	Henry T. Fatuma	435744	365
22-Jun-21	Purchase of 4 batteries / veh. service	Henry T. Fatuma	258023	371.43
29-Jan-21	Generators repair/spare parts and servicing	Momo Gray	435726	380
17-Dec-20	sand and cement	Henry T. Fatuma	435710	400
16-Feb-21	Purchase of spare parts for BCTC-1	Henry T. Fatuma	20020515	441.18
27-May-21	spare parts & repair of BCTC-1	Henry T. Fatuma	2	450
20-Oct-20	vehicle repair/	Henry T. Fatuma	2532317	500
27-Oct-20	Generator servicing (oil, oil filters, fuel filters, turbo charges, etc)	Henry T. Fatuma	2532318	500
4-Dec-20	payment for assorted plumbing materials, paints, electrical items, etc.	John K. Jackson	208509	625
7-Sep-20	Purchase of assorted cleaning materials	Henry T. Fatuma	435691	800
9-Dec-20	purchase of sand, cement, gas, etc./building materials for use in the Theatre	Tamba Johnny	435706	850
29-Dec-20	payment of spare parts/repair of BCTC-1	Nathaniel G. Sackie	2532347	850
25-Nov-20	purchase two new tyres & electronic pump for BCTC-1	Henry T. Fatuma	2532331	900
11-Dec-20	commencement convocation Rate L\$189.00	Moses P. Barwror, Jr.	20020504	905
4-Dec-20	payment for various expenses (refreshment, ushering, security, and publicity)	Moses P. Barwror, Jr.	2532338	1,156.00
4-Dec-20	part payment/rental expense/President residence	Janet M. Harris	500	1,200.00
4-Dec-20	payment for decoration design of the theater, entertainment for the President's Night with the g...	Bendu Sumo	2532340	1,200.00
17-Dec-20	entertainment of special guests & payment of graduation expenses	Roland C. Massaquoi	2532345	1,500.00
4-Dec-20	purchase of assorted materials for gowns/Graduation expense	Anna Siako Mbaku	2532335	1,600.00
4-Dec-20	payment of printing assorted graduation materials (stickers & medals)	Anna Siako Mbaku	2532337	1,800.00

Management Letter on the Audit of Bong County  
 Technical College Financial Statements for the  
 Period Ended December 31, 2023

Date	Memo	Name	Num	Debit US\$
28-Jun-21	tires for vehicles	Henry T. Fatuma	435749	1,800.00
3-Jun-21	payment of hotel accommodation, rental expense for Grand Gedeh School studying at BCTC	Nyanquoi Teage	435752	1,815.00
<b>Total</b>				<b>21,888.61</b>
<b>FY July to Dec. 2021</b>				
9-Sep-21	scratch cards	Moses P. Barwrwr, Jr.	477193	200
21-Oct-21	scratch cards	Nathaniel G. Sackie	477170	200
6-Oct-21	generator repair president residence (wire, beaker, service)	john K. Togbah	477205	220
21-Sep-21	vehicle repair/ BCTC-1 (PLS VERIFY)	Mulbah Flomo	258035	223.53
30-Dec-21	purchase of electrical materials/JEP connection in the power house	John O. Flomo	477253	225
13-Oct-21	two 74 amp batteries	Henry T. Fatuma	477210	230
17-Sep-21	generator repairs	Nathaniel G. Sackie	477196	300
13-Oct-21	generator repair	Henry T. Fatuma	477210	300
13-Oct-21	half drum of engine oil	Henry T. Fatuma	477210	300
8-Nov-21	Preceptors payment/Phebe Hospital	Martha L. Nuah	258046	300
30-Nov-21	stationery items	Henry T. Fatuma	477230	300
22-Dec-21	printing of banners & labor costs	Moses P. Barwrwr, Jr.	477246	340
13-Oct-21	repair of BCTC-3	Henry T. Fatuma	477210	350
14-Oct-21	vehicle repair/BCTC-1	Mulbah Flomo	258039	360
10-Nov-21	payment for generator repair/spare parts	Henry T. Fatuma	30	379.03
15-Oct-21	repair of BCTC-1/spare parts	Mulbah Flomo	477212	400
15-Oct-21	vehicle repair/spare parts/BCTC-1	Henry T. Fatuma	8	450
14-Sep-21	spare parts/generator repair	Henry T. Fatuma	36	500
16-Nov-21	generator materials	Henry T. Fatuma	477226	500
22-Dec-21	decoration materials/2nd graduation	Jefferson Kwewoh	477241	600
28-Oct-21	spare parts to repair BCTC-1,3 & 4	Mulbah Flomo	477218	650
28-Dec-21	public relations	Moses P. Barwrwr, Jr.	477252	650
9-Sep-21	farm expenses	Moses P. Barwrwr, Jr.	29	710
2-Dec-21	payment of freight charges on luggages containing BCTC graduation	Mulbah Flomo	477231	750



*Management Letter on the Audit of Bong County  
Technical College Financial Statements for the  
Period Ended December 31, 2023*

<b>Date</b>	<b>Memo</b>	<b>Name</b>	<b>Num</b>	<b>Debit US\$</b>
	gowns & others items			
6-Nov-21	payment of clinical facilitation at Phebe Hospital/Clinical site	Kerkula J. Mulbah	477224	800
16-Nov-21	spare parts/vehicle repairs/BCTC-3 & 5	Henry T. Fatuma	477226	875
27-Dec-21	various expenses (PLS LOOK FOR DETAILS)	Henry T. Fatuma	477243	900
28-Dec-21	various expenses (PLEASE VERIFY)	Nathaniel G. Sackie	477244	900
7-Oct-21	purchase of gowns for the USA	Dr. Andrew S. Allakarmenin	477206	1,000.00
29-Oct-21	printing & others	Dr. Andrew S. Allakarmenin	477222	1,000.00
22-Dec-21	various expenses (compensation)	John K. Togbah	477242	1,000.00
10-Nov-21	purchase of 50 gowns & 50 degree covers	Dr. Andrew S. Allakarmenin	46	1,200.00
7-Dec-21	various expenses ( PLS CHECK IT FOR CORRECTION)	John O. Flomo	477227	1,500.00
16-Nov-21	purchase of addition 50 gowns & degree covers	Dr. Andrew S. Allakarmenin	477228	2,050.00
<b>Total</b>				<b>20,662.56</b>
<b>FY 2022</b>				
27-Sep-22	cleaning materials & supplies	Tom S. Nyanwapolu	120	700
13-Sep-22	fuel/senior staff	Dr. Andrew S. Allakarmenin	113	3,900.00
22-Nov-22	fuel for vehicles	Emmanuel K. Weah	551386	80
25-Nov-22	fuel	Nelson B. George	551388	80
2-Dec-22	gas	john K. Togbah	551391	50
9-Dec-22	fuel for BCTC-3	john K. Togbah	551396	72
5-Oct-22	fuel	john K. Togbah	551377	185
2-Sep-22	vehicle repair/BCTC-5/spare parts	john K. Togbah	266715	155
5-Sep-22	reimbursement for the President/vehicle repair	Nyanquoi Teage	106	3,000.00
13-Sep-22	vehicle repair/BCTC-1	Nyanquoi Teage	266720	300
26-Sep-22	vehicles repairs BCTC-1 & BCTC-3	Nyanquoi Teage	117	1,650.00
27-Sep-22	spare parts/repair of the utility pick-up	Tom S. Nyanwapolu	120	850
22-Nov-22	purchase of 4 used tyres-\$240 & veh. repairs -\$680 BCTC-1 , Nissan Jeep & BCTC-4	Emmanuel K. Weah	551386	920
2-Dec-22	engine oil	john K. Togbah	551391	50



Date	Memo	Name	Num	Debit US\$
2-Dec-22	vehicle repair	john K. Togbah	551392	150
9-Dec-22	reimbursement/veh. repair/BCTC-4	john K. Togbah	551396	250
5-Oct-22	generator repair	john K. Togbah	551377	180
25-Nov-22	air conditioner repairs	Nelson B. George	551388	70
21-Sep-22	workmanship/President residence Iron gate	John Niamah	551375	80
2-Dec-22	Workmanship/building materials/Peter Tangbailee	john K. Togbah	266727	200
16-Dec-22	works/payment of daily hired & local materials	Nathaniel G. Sackie	551397	800
2-Sep-22	transportation/internship students	George S. Sumo	551372	280
2-Sep-22	accommodation /MNG staff	Nyanquoi Teage	266717	290
13-Sep-22	2 days DSA President and team (Dr. Massaquoi-200, Prof. 100, Dr. A. -100, David-100, Emmett. 50)	Nyanquoi Teage	551373	550
27-Sep-22	2 days DSA/Monrovia/President-150, Compt. 100 & Tom-60	Tom S. Nyanwapolu	81	210
14-Oct-22	2 days DSA/Monrovia	Tom S. Nyanwapolu	82	533.33
15-Nov-22	DSA for President and team	Nyanquoi Teage	551383	400
2-Dec-22	DSA for Prof. Cassell & Team	john K. Togbah	551392	200
2-Dec-22	feeding	john K. Togbah	551391	100
9-Dec-22	entertainment & reimbursement-fuel	john K. Togbah	551396	500
8-Nov-22	legal retainer fee	George S. Mulbah	266729	500
8-Dec-22	part payment of month legal retainer fee	George S. Mulbah	551393	300
16-Dec-22	balance payment/legal retainer fee	George S. Mulbah	266732	200
9-Dec-22	meter recharge	john K. Togbah	551396	671
22-Nov-22	Grand Gedeh students compensations	Emmanuel K. Weah	551386	300
2-Dec-22	casual laborer compensation	john K. Togbah	551391	200
9-Dec-22	casual worker compensation	john K. Togbah	551396	150
<b>Total</b>				<b>19,106.33</b>
<b>Grand Total</b>				<b>116,332.13</b>

**Appendix 3: No Delivery Notes and Job Completion Certificates**

Date	Description	Payee	Voucher #	Amount	
				(USD)	(LRD)
<b>FY 2018/2019</b>					



Date	Description	Payee	Voucher #	Amount	
				(USD)	(LRD)
2-Jul-18	Payment for the purchase petroleum for BCTC use.	Nathaniel G. Sackie	228	450	-
14-Sep-18	Gasoline/petroleum	Stephenson S. Zeantoe	101	-	15,940.00
27-Sep-18	Gasoline reimbursement.	John K. Togbah	120	-	16,950.00
11-Oct-18	Payment for fuel	Cinson A. Yelekai	155	-	40,315.00
12-Oct-18	Payment for (40) gallons of fuel for BCTC use	Kwelleegbo S. Kapu	158	400	-
12-Dec-18	64 gallons of fuel for Generator	Mason P. Yarkpazuo	240	-	41,593.00
4-Jan-19	Payment for fuel and gasoline for official function Monrovia	David K. Mator	272	-	40,000.00
10-Jan-19	Purchase fuel (20) gallons for BCTC generator	Manson P.Yarkpazuo	282	-	66,930.00
10-Jan-19	Payment for petroleum for official trip from Gbarnga to Monrovia	David K. Mator	284	-	48,000.00
7-Feb-19	Purchase of fuel for the use by BCTC	Mason Yarkpazuo	305	-	35,880.00
20-Feb-19	Purchase fuel for BCTC Generator	Nathaniel Sator	308	-	78,120.00
9-Mar-19	Payment request for fuel for staff and BCTC Generator	Total Gbarnga	382		275,000.00
20-Mar-19	To purchase 120 gallons of fuel for BCTC generator	Nathaniel Sakie	311	-	75,000.00
3-Apr-19	Purchase of fuel for BCTC generator	John Togbah	312	-	85,000.00
10-Apr-19	Purchase of fuel for generators (BCTC) and for office use	Henry Fatorma	329	-	90,000.00
10-Apr-19	Payment for 12gallons of fuel	Charles Mulbah	324	-	6,600.00
24-Apr-19	Purchase of 129 gals of fuel for BCTC generator and other operation	Henry Fatorma	337		80,000.00
9-May-19	Payment to for Fuel	Total Gbarnga Service Station	382	-	275,000.00
16-May-19	Payment to David K Mator for 13 gallons of fuel for BCTC staff to Monrovia, MOFDP	David K. Mator	387	-	18,000.00
11-Jun-19	Payment for fuel to use by	Total Gbarnga	426	1,000.00	-

Date	Description	Payee	Voucher #	Amount	
				(USD)	(LRD)
	BCTC Generator	Service Station			
4-Jul-18	Payment to Zoe Room material shop for 38 sets of security uniform	zoe-Payment to Zoe Room material	5	-	235,600.00
4-Jul-18	Payment made to Johnson Saley Construction company for tarzzo tiles laying	Johnson Saley Construction company	7	-	1,240,000.00
7-Jul-18	Payment to M & Y enterprise for printing of agriculture books and assorted office supplies	M & Y enterprise for		-	290,000.00
10-Jul-18	Payment to Hin-Dweh Business center for 3 load of sand and 150 bags of cement for the laying of tiles in the BCTC building	hin-Dweh Business	18	-	232,500.00
14-Jul-18	Payment to Activas international insurance for BCTC - 1, 2, 3, vehicles used by the comptroller and the executive administrative officer to the president	Activa internatinal		-	330,125.84
23-Jul-18	Payment to Mogana S. Flomo, Sr. for additional rice and cash	Mogana S. Flomo, Sr.	32	-	59,300.00
26-Jul-18	Payment to Termiziu son business center for janitorial supplies	Termiziu son	n/a	-	495,000.00
12-Sep-18	Payment to Marcus S. K. Berrian for one month rendered on BCTC building	Marcus S. K. Berrian	97	-	105,000.00
14-Sep-18	Payment to Termiziu son business center for assorted janitorial	Termiziu son	102	-	680,400.00
27-Sep-18	Payment to Hin-Dweh Business center for building materials	Hin-Dweh	119	-	69,280.00
27-Sep-18	Payment to Activas international insurance for BCTC - 5 vehicle	Activas international	118	-	52,000.00
27-Sep-18	Payment to united motor company for 15 pcs of tyres	united motor	117	-	388,000.00
22-Nov-18	Payment to Radio Kwatekeh for Oct. & Nov	Radio Kwatekeh	207	-	155,000.00

Date	Description	Payee	Voucher #	Amount	
				(USD)	(LRD)
	2018 for public relation fee				
22-Dec-18	Payment to Makona Enterprise for additional bags of rice (25kgs)		261	-	132,192.00
27-Dec-18	Payment to Blessed overcomers auto parts	Blessed overcomers	263	-	320,000.00
12-Dec-18	Payment to Favor Marketing for scratch cards	Favor Marketing	239	1,000.00	-
20-Dec-18	Payment for rent BCTC Monrovia office	BCTC monrovia	250	400	-
17-Jan-19	Payment to Hin-Dweh Business for assorted items for Health Services Lab and library	Hin-Dweh	291	-	75,410.00
17-Jan-19	Request to move 37 boxes of computers and other supplies Charles K. Mulbah and others	Charles K. Mulbah	292	486	-
17-Jan-19	Request to move 37 boxes of computers and other supplies Charles K. Mulbah and others		292	486	-
15-Apr-19	Payment to Termizon son business for janitorial materials	Termizon sonbusiness	332	1,800.00	-
15-Apr-19	Payment to Nathaniel G. Sackie for public relation to various media center	Nathaniel G. Sackie	316	1,400.00	-
22-Apr-19	Payment to Bits - Liberia for processing of students ID cards	Bits - Liberia	336	1,500.00	-
30-Apr-19	the purchased of stationery and office supplies for registration by John K. Togbah	John K. Togbah	359	385	-
30-Apr-19	the purchased of stationery and office supplies for registration by John K. Togbah		359	385	-
8-Apr-19	Payment for public relations and other expenses incurred during an emergency board meeting	Public Relations	322	-	50,000.00

Date	Description	Payee	Voucher #	Amount	
				(USD)	(LRD)
3-May-19	Payment to Marie Bendu Padmore for simulation lab materials	marie-Marie Bendu Padmore	375	934	-
23-May-19	Payment to Hin- Dweh Business Center for assorted goods	Hin-Dweh Business	411	484.5	-
30-May-19	Payment made for BCTC #5 repair, comptroller's vehicle, generator and Henry Fatorma DSA	Henry Fatorma	414	465	-
11-Jun-19	payment made to Damawa B. Singbee for 50 bags of cement and 58 peaces of steel rod on BCTC facility	Damawa B. Singbee	429	500	-
11-Jun-19	payment to Damawa B. Singbee for 50 bags of cement	Damawa B. Singbee	429	500	-
<b>Sub-Total</b>				<b>12,575.50</b>	<b>6,198,135.84</b>
<b>FY 2019/2020</b>					
5-Jul-19	payment for communication cards for 07/2019		441	500	-
5-Jul-19	Payment to N. Emmett Teage for assorted building materials	N. Emmett Teage	455	750	-
5-Jul-19	Payment to Damawa B. Singbee for 100 pcs of planks	Damawa B. Singbee	459	355	-
11-Jul-19	payment made to Damawa B. Singbee for 50 bags of cement and 58 peaces of steel rod on BCTC facility	Damawa B. Singbee	429	500	-
11-Jul-19	payment to Damawa B. Singbee for 50 bags of cement	Damawa B. Singbee	429	500	-
17-Jul-19	Payment to B-Kay pharmacy inc. for the purchased of medical supplies for science lab	B-Kay pharmacy inc. for the purchased of medical	477	9,693.00	-
18-Jul-19	Payment made to Johnson Fartoma for IT materials and software items for IT dept.	Johnson Fartoma	438	1,500.00	-
23-Jul-19	Payment to LRA for vehicle registration (2019/2020)	LRA	400	290	-
23-Jul-19	Payment to Hin- Dweh Business Center for	Hin-Dweh Business	411	484.5	-

Date	Description	Payee	Voucher #	Amount	
				(USD)	(LRD)
	assorted goods				
23-Jul-19	Reimbursement to Roland C. Massaquoi	Roland C. Massaquoi	407	500	-
30-Jul-19	Payment made for BCTC #5 repair, comptroller's vehicle, generator and Henry Fatorma DSA	Johnson Fatorma	414	465	-
5-Jul-19	Payment for gasoline/fuel for the use of BCTC Staff and Generator	Total Gbarnga	451	1,000.00	-
5-Jul-19	Payment of fuel	David .Mator	452	280	-
1-Aug-19	150 gallons of Fuel for generators	Total Gbarnga	484	597	
8-Aug-19	Payment for fuel for special meeting in Monrovia at MFDP	Henry T.Fatorma	490	-	20,520.00
26-Aug-19	Payment for fuel and Reimbursement for fuel Purchase August 20, 2029	Henry Fatorma	498	-	60,000.00
5-Sep-19	Payment of fuel for generators	Henry Fatorma	500	-	115,000.00
28-Sep-19	Payment for fuel	Henry Fatorma	525	-	25,250.00
28-Sep-19	Payment of fuel on account for the BCTC generator	Manson P.Yarkpazuo	519	-	91,360.00
14-Oct-19	Payment of fuel for two vehicles	Nathaniel G. Sackie	562	600	
28-Sep-19	Payment of fuel for BCTC generator and Staff	Total Gbarnga	528	1,592.00	-
23-Oct-19	Payment to Nathanel G Mulbah for DSA	Nathanel G	574	-	69,500.00
28-Oct-19	Payment of fuel for BCTC generator	Henry Fatorma	605	600	
30-Oct-19	Payment for fuel use for BCTC Generator and staff	Henry Fatorma	579	-	70,000.00
6-Nov-19	Payment of fuel for BCTC generator and Staff	Total Gbarnga	584	995	
20-Nov-19	Payment for fuel for BCTC Generator and BCTC - 5	Total Gbarnga	603	-	37,500.00
5-Dec-19	Payment for 30 gallons of fuel for BCTC Generator	Total Gbarnga	612	-	25,050.00
18-Dec-19	Payment to purchase fuel	Martha S. Jackson	614	350	
15-Jan-20	Payment for fuel for president vehicle	Nathaniel G. Sackie	632	-	20,000.00

Date	Description	Payee	Voucher #	Amount	
				(USD)	(LRD)
18-Feb-20	Payment for fuel to be used by BCTC Generator	Total Gbarnga	641	-	15,000.00
28-Feb-20	Payment for fuel/gasoline	Nathaniel G.Sackie	644	-	20,000.00
12-Mar-20	Payment for fuel for the president house and generator	Nathaniel G.Sackie	654	-	20,000.00
19-Mar-20	251.25 gallons of fuel for generator	Total Gbarnga	668		195,000.00
31-Mar-20	Payment for gasoline for the president house/generator	Nathaniel G.	677	-	20,000.00
14-Sep-19	Payment to Anna S. Mbaku	Anna S. Mbaku	103	-	213,125.00
20-Sep-19	Payment to Kulatekeh communication	Kulatekeh communication	109	-	77,500.00
26-Sep-19	Payment to Nyanquoi E. Teage for plow and hoeing	Nyanquoi E. Teage	116	-	19,185.00
28-Sep-19	Payment to Roland C. Y. Massaquoi for payment to contractor who worked on the BCTC	Roland C. Y. Massaquoi for payment to contractor who	518	1,800.00	-
20-Nov-19	payment to Gbarnga Trading Center for tiger generator (3kva)	Gbarnga Trading center	601	-	48,300.00
21-Nov-19	Payment to Martha S. Jackson for various expenses	Martha S	606	1,875.00	-
5-Dec-19	part payment for house rental	for house rental	610	-	57,000.00
8-Apr-20	Payment for public relations and other expenses incurred during an emergency board meeting	Board Members	322	-	50,000.00
17-Apr-20	disbursement for emergency board of trustees meeting sitting allotment	John K. Togbah	333	485	-
<b>Sub-Total</b>				<b>25,711.50</b>	<b>1,269,290.00</b>
<b>FY 2020/2021</b>					
17-Sep-20	Payment to Moses D. Barwrór, jr for students' activities (petition program for students)	Moses D. Barwrór	680	-	38,000.00

Date	Description	Payee	Voucher #	Amount	
				(USD)	(LRD)
3-Nov-20	Payment to Hin-Dweh business center for assorted materials	Hin-Dweh Business Center	75000	-	75,000.00
11-Nov-20	Payment to Fahn Dex Pamene for farm expenses (harvesting of rice)	Fahn Dex Pamene	712	-	88,250.00
27-Nov-20	Payment to RAJ enterprise Inc. for PA system	RAJ enterprise Inc.	731	-	478,625.00
4-Dec-20	Payment to George F. Gbakolay for entrance exam expenses	George F. Gbakolay	745	-	30,000.00
11-Dec-20	Payment to BTTS Liberia for student's ID cards	BTTS Liberia	756	-	204,105.00
21-Dec-20	Payment to Janet M. Harris for rental expenses	Janet M. Harris	735	-	192,000.00
8-Jan-21	Purchase of Petroleum Product	Janson Water	778	-	216,000.00
1-Feb-21	Purchase of Petroleum Product for use by generators and vehicles		792	-	382,320.00
5-Feb-21	Payment to Moses P.Barwrro	Moses P.Barwrro	799	-	29,000.00
25-Feb-21	Payment for generator fuel	Roland C	821	780	-
5-Mar-21	Fuel for generator	Nathaniel G.Sackie	826	550	-
12-Mar-21	Fuel to attend different funerals	Danniel N. Flomo	827	600	-
17-Mar-21	Fuel for generator	Keleti Kamara	828	475	-
21-May-21	Payment for fuel for BCTC Generator	Amadu Willies	856	365	-
4-Jun-21	Payment for fuel 20 gallons @ 630	David K. Mulbah	883	-	12,600.00
3-Jun-21	Payment to N. Emmett Teage for agriculture students as per MOU	N. Emmett Teage	872	1,815.00	-
4-Jun-21	Payment to Lion stationery store for one double side ID card machine and accessories for BCTC IT department	Lion stationery store	877	3,700.00	-
28-Jun-21	Payment to Kerkula J. Mulbah clinical services	Kerkula J. Mulbah clinical services	891	800	-
27-Sep-21	Payment to ridwan Mansaray for data processing	Ridwan Mansaray	955	150	-

Date	Description	Payee	Voucher #	Amount	
				(USD)	(LRD)
27-May-21	Payment to United brothers computer services for accessories	United brothers computer services	863	1,950.00	-
4-Jun-21	Dzire stationery for accessories for IT department	Dzire stationery		1,165.00	-
<b>Sub-Total</b>				<b>12,350.00</b>	<b>1,745,900.00</b>
<b>FY 2022</b>					
3-Aug-22	Payment rental fuel	N.Emmette Teage	1198		60,000.00
4-Aug-22	Payment for fuel for BCTC Generator	John K.Togbah	1203	-	6,060.00
2-Sep-22	Payment to Amadou Wiles for fuel	Amnson Wiles.for	1224	-	36,000.00
9-Dec-22	Payment for fuel for the month of December	Kwellegbo S. G. Kapa	1286	-	15,000.00
9-Dec-22	Payment for fuel for the month of December	Lahai Sesay	1287	-	11,250.00
13-Sep-22	Refund request by Andrew S. Allakamenin for vehicle maintenance of senior staff	Andrew S. Allakamenin	1238	3,900.00	-
18-Aug-22	Payment to Alphanso Kouwn Nyenatee for various expenses	Alphanso Kouwn Nyenatee	1215	1,900.00	-
28-Sep-22	Payment to country law office for legal services	Country Law Office	1256	1,000.00	-
26-Sep-22	Payment to Joseph Saye for the purchased of used engine	Joseph Saye	1251	1,000.00	-
13-Sep-22	Payment to Joseph / Success Pharmacy for assorted medical supplies for clinical facilitation	Joseph / Success Pharmacy	1234	1,500.00	-
19-Apr-22	Payment to Oumar Kromah for various expenses	Oumar Kromah	1112	500	-
4-Apr-22	Payment to Favor Marketing, Inc for the purchased of scartch cards	Favor Marketing	1099	500	-
13-Sep-22	Payment to Favor Marketing, Inc for the purchased of scartch cards	Favor Marketing	1235	500	-
13-Sep-22	Payment to Emman's Business for sporting materials	Emman's Business	1245	870	-
5-May-22	purchased of assorted scartch cards from Favor marketing	assorted scartch	4086	500	-

Date	Description	Payee	Voucher #	Amount	
				(USD)	(LRD)
4-Jan-22	Payment to Mrs. Relhetta J. Wreh for catering for a tea party and graduation	Mrs. Relhetta J. Wreh	1065	2,000.00	-
	payment for communication cards for 07/2019		441	500	-
	Payment to N. Emmett Teage for assorted building materials		455	750	-
	Payment to Damawa B. Singbee for 100 pcs of planks		459	355	-
	Payment for rent BCTC monrovia office		250	400	-
	Payment to Moses P. Boururor for the refreshment of students who sat for the bong county council sitting		200	100	-
13-Sep-22	Payment to Andrew S. Allakamenin for vehicle maintenance	Andrew S. Allakamenin	1238	3,900.00	-
18-Aug-22	Payment to Alphanso Kouwn Nyenatee for various expenses	Alphanso Kouwn Nyenatee	1215	1,900.00	-
28-Sep-22	Payment to Century Law Offices for legal services	Century Law Offices	1256	1,000.00	-
26-Sep-22	Payment to Joseph Saye for the purchased of used engine for BCTC-1	Joseph Saye	1251	1,000.00	-
13-Sep-22	Payment to Joseph/Success Pharmacy for assorted medical supplies for the clinical facility	Joseph/Success Pharmacy	1234	1,500.00	-
10-Jun-22	Payment to Hin-Dweh bussiness center for assorted building materials	Hin-Dweh business center	1158	791	-
13-Sep-22	Payment to Pro Tech Liberia Inc.	Pro Tech Liberia Inc.	1237	4,000.00	-
<b>Sub-Total</b>				<b>30,366.00</b>	<b>128,310.00</b>
<b>FY 2023</b>					
17-Apr-23	Payment for fuel	John K. Togbah	1367	489	-
12-May-23	Payment for fuel	Gifty Potter	1479	-	21,000.00

Date	Description	Payee	Voucher #	Amount	
				(USD)	(LRD)
25-May-23	Payment for fuel	Lahai Sesay	1419	-	33,000.00
30-Aug-23	Payment for fuel	Emmanuel K. Weah	1482	-	28,000.00
Oct.14	Payment for fuel	Nathaniel G.Sackie	562	600	-
7-Jul-23	Payment to Nyanquoi Emmett Teage for various items for the nursing dept accreditation process	Nyanquoi Emmett Teage	1451	-	368,600.00
11-Jul-23	Payment M&Y Enterprise Inc for printing and photocopying of nursing book and additional materials	M&Y Enterprise Inc.	299358	-	526,000.00
4-Jul-23	Payment to Cooper Vivian business center for 200 bags of cement for the tile laying	Cooper Vivian business	299373	-	321,300.00
4-Jul-23	Payment to G. S. Enterprise for assorted tiles	G. S. Enterprise	299376	-	390,310.00
<b>Sub-Total</b>				<b>1,089.00</b>	<b>1,688,210.00</b>
<b>Total</b>				<b>82,092.00</b>	<b>11,029,845.84</b>

**Appendix 4: Rates for travel expenditures were not consistent with the national travel ordinance**

Date	Description	Voucher #	Travel Days	Amount Paid (L\$)	Amount Per the Travel Ordinance (L\$)	Variance
<b>FY 2018/2019</b>						
	Payment to David K. Mulbah (2) two days DSA from Gbarnga to Monrovia as reimbursement	284	2	48,000.00	12,000.00	36,000.00
4-Sep-18	Payment to David K. Mator for three days DSA	80	3	46,500.00	24,000.00	22,500.00
12-Sep-18	Payment to Dr. Roland C Y. Massaquoi (5) days DSA	98	5	116,250.00	50,000.00	66,250.00
21-Sep-18	Payment to Roland C Y. Massaquoi as a 2days DSA	111	2	46,000.00	20,000.00	26,000.00
9-Nov-18	Payment to Dr. Roland C Y. Massaquoi for (3) days DSA 6-8, NOV. 2018	192	3	69,750.00	30,000.00	39,750.00
28-Aug-18	Payment to Dr. Roland C Y. Massaquoi (2) day DSA.	69	2	46,500.00	20,000.00	26,500.00



Date	Description	Voucher #	Travel Days	Amount Paid (L\$)	Amount Per the Travel Ordinance (L\$)	Variance
15-Aug-18	Payment to Richard K. Sondah (2) Days DSA	58	2	30,000.00	12,000.00	18,000.00
16-May-19	Payment to Roland C Y. Massaquoi (3) days travel from Gbarnga to Monrovia for consultation on behave of BCTC	388	3	59,850.00	30,000.00	29,850.00
16-Aug-18	Payment to David K. Mator as (3) DSA	61	3	45,000.00	24,000.00	21,000.00
26-Oct-18	Payment to Frankie N. Cassell for 2days DSA	181	2	31,000	16,000.00	15,000.00
26-Oct-18	Payment to Andrew S. Allakamenin for 4days DSA	180	4	62,000	32,000.00	30,000.00
11-Oct-18	Payment to Dr. Roland C Y. Massaquoi for a 4 days DSA	144	4	119,970	40,000.00	79,970.00
5-Oct-18	Payment to David K. Mator for 4 days DSA	130	4	62,000	32,000.00	30,000.00
5-Oct-18	Payment to Dr. Roland C Y. Massaquoi for a 4days DSA	131	4	93,000	40,000.00	53,000.00
3-Oct-18	Payment to Dr. Roland C Y Massaquoi as a DSA for 3 days	123	3	69,750.00	30,000.00	39,750.00
18-Oct-18	Payment to Dr. Roland C Y. Massaquoi for 3 days DSA	167	3	69,750.00	30,000.00	39,750.00
24-Jan-19	Payment to Mogana S. Flomo 1 day DSA	351	1	27,350.00	12,000.00	15,350.00
9-Nov-18	Payment to Tom S. Nyanwopoly as DSA for 3days	198	3	32,250	24,000.00	8,250.00
<b>Total</b>				<b>1,074,920.00</b>	<b>478,000.00</b>	<b>596,920.00</b>

**Appendix 5: Fixed Assets of the Entity not Seen**

Description	Serial Number	Location	Asset Code	Amount
Toyota Sequia		President	BCTC/VEH - 01	34,000.00
Ford Ranger		Comptroller	BCTC/VEH - 02	40,350.00
Mazda pickup		VPA & VPAA	BCTC/VEH - 03	56,801.00
Toyota Prado		President	BCTC/VEH - 04	45,000.00
Toyota Land Cruiser pickup		Procurement	BCTC/VEH - 06	30,000.00
12.5-KVA Generator		Main Campus	BCTC/GM - 01	5,600.00



Description	Serial Number	Location	Asset Code	Amount
2.5-KVA Generator	G49103	LPMC Road	BCTC/GM - 02	300
15-KVA Generator (Lister)		Main Campus	BCTC/GM - 03	7,000.00
2.5-KVA -Kipor		VPA, VPAA, Comptroller	BCTC/GM - 04	1,125.00
5.5-KVA -silent		President Resident	BCTC/GM - 05	1,450.00
Hand Pump	74700T	President Resident	BCTC/GM - 06	550
2.7 -KVA Generator		VPA	BCTC/GM - 07	375
5.5 & 2.5 KVA Generators		President & Comptroller	BCTC/GM - 08	1,650.00
Tiger generator		President's House		225
2.5 kva generator		President's House		400
2.5 KVA generator				250
Surveying instrument		Engineering Dept		600
Irrigation water pump machine				700
Water pump 3Hp				425
3 KVA Tiger generator				230
generators		Senior Staff		2,000.00
2 Desktops, 1 laptop, 1 desk jet printer		VPAA, Registrar' Office & President	BCTC/OE - 01	2,950.00
Canon photocopier & H-P printer		VPAA	BCTC/OE - 0	1,400.00
H-P Laptop		Hon. Juah	BCTC/OE - 04	650
Dell computer		Procurement	BCTC/OE - 05	850
Toshiba laptop		HRD & Comptroller	BCTC/OE - 06	1,300.00
Samsung laptop		VPAA	BCTC/OE - 07	500
Overhead rotating fans		All offices	BCTC/OE - 08	700
H-P desttop computer		Finance Office	BCTC/OE - 09	900
H-P laserjet printer		President	BCTC/OE - 10	1,160.00
LED 46" TV		President	BCTC/OE - 12	1,215.00
HP computers		Computer Lab	BCTC/OE - 13	4,525.00
Dell computer		Computer Lab	BCTC/OE - 14	5,250.00
Printer		Procurement & IT Depart	BCTC/OE - 18	810
H-P W800 workstation		IT Dept	BCTC/OE - 19	5,768.73
H-P computer		Computer Lab	BCTC/OE - 21	8,990.00
Printers		VPAA, Registrar' Office, President office, Student Affairs	BCTC/OE - 22	1,050.00
Ipad Air		President	BCTC/OE - 24	1,600.00
Ipad Air		PR Officer	BCTC/OE - 25	600
ID Card Machine				4,625.00
LENOVO Thinkpad E560 laptop computer				1,050.00
Projectors				1,500.00
Projectors				1,625.00
HP PRINTER LJ PRO 100 COLOR M177FW MFP				475



Description	Serial Number	Location	Asset Code	Amount
2 laptops & 2 projectors				1,025.00
1 Fridge, 2 chest freezers, 1 18,000 BTU A/C split unit ,				2,010.00
AIR CONDITIONERS				2,000.00
4 BIG wall fans, 6 standing fans & 1 digital camera				655
Double sides I D card machine and accessories		IT DEPARTMENT		3,700.00
Dell laptop				350
Laptop		President		500
Printers (color printers Canon Pixma)				967.74
Samsung M2070W printers		President, VPA, Controller		585
<b>Total</b>				<b>290,317.47</b>

**Appendix 6: Fixed Assets of the Entity not Code**

Description	Serial Number	Location	Asset Code	Amount
Tiger generator		President's House		225
2.5 kva generator		President's House		400
2.5 KVA generator				250
Surveying instrument		Engineering Dept		600
Irrigation water pump machine				700
Water pump 3Hp				425
3 KVA Tiger generator				230
Generators		Senior Staff		2,000.00
ID Card Machine				4,625.00
LENOVO Thinkpad E560 laptop computer				1,050.00
Projectors				1,500.00
Projectors				1,625.00
HP PRINTER LJ PRO 100 COLOR M177FW MFP				475
2 laptops & 2 projectors				1,025.00
1 Fridge, 2 chest freezers, 1 18,000 BTU A/C split unit,				2,010.00
AIR CONDITIONERS				2,000.00
4 BIG wall fans, 6 standing fans & 1 digital camera				655
Double sides I D card machine and accessories		IT DEPARTMENT		3,700.00
Dell laptop				350



*Management Letter on the Audit of Bong County  
 Technical College Financial Statements for the  
 Period Ended December 31, 2023*

<b>Description</b>	<b>Serial Number</b>	<b>Location</b>	<b>Asset Code</b>	<b>Amount</b>
Laptop		President		500
Printers (color printers Canon Pixma)				967.74
Samsung M2070W printers		President, VPA, Controller		585
<b>Total</b>				<b>25,897.74</b>



**EXHIBITS**

**Exhibit 1: Departments without Essential Laboratory Equipment**

**Department of Mining Engineering**



**Department of Civil Engineering**



**Department of Agriculture Technology**



**Exhibit 2: Uncompleted work**

