



## Management Letter

### **On the Audit of the Financial Statements of the Ministry of Education (MOE)**

*For the Periods 1 July 2017 to 30 June 2021*



**Promoting Accountability of Public Resources**

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

**Monrovia, Liberia**  
March 2026

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### **Acronyms/ Abbreviations**

<b>Acronyms/ Abbreviations</b>	<b>Meaning</b>
CFC	Certified Financial Consultant
CFE	Certified Fraud Examiner
CFIP	Certified Forensic Investigative Professional
DMA	Deputy Minister of Administration
DMI	Deputy Minister of Instruction
DV	Disbursement Voucher
EDU	Education Delivery Unit
FAR	Fixed Asset Register
FASB	Financial Accounting Standards Board
FOCA	Member of the Association of Certified Chartered Accountant
GAAP	Generally Accepted Accounting Principles
GAC	General Auditing Commission
GOL	Government of Liberia
IA	Internal Audit
IAS	International Accounting Standards
ICT	Information Communications Technology
IFMIS	Integrated Financial Management Information System
IFRS	International Financial Reporting Standards
IIA	Institute of Internal Auditors
INTOSAI	International Organization of Supreme Audit Institutions
ISAs	International Standards on Auditing
ISSAIs	International Standards of Supreme Audit Institutions
IT	Information Technology
L\$	Liberia Dollar
MFDP	Ministry of Finance Development Planning
MIN.	Minister
MOE	Ministry of Education
NASSCORP	National Social Security Corporation
PFM Act	Public Financial Management Regulations Act of (2009)
PPCC	Public Procurement and Concession Commission
PPE	Property, Plant and Equipment
PRC	Procurement Review Committee
PV	Payment Voucher
SP	Special Project
UNESCO	
US\$	United States Dollar

April 7, 2026

Hon. Dr. Jarso Maley Jallah  
**Minister**  
Ministry of Education  
Congo Town  
Monrovia, Liberia

Dear Hon. Jallah:

**REF: MANAGEMENT LETTER ON THE FINANCIAL STATEMENTS AUDIT OF THE MINISTRY OF EDUCATION (MOE) FOR THE PERIOD 1 JULY TO 30 JUNE 2017/2018, 2018/2019, 2019/2020 AND 2020/2021**

The Financial Statements of the Ministry of Education (MOE) are subject to audit by the Auditor General in terms of Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as the Engagement Term of Reference. The Financial Audit was performed for the fiscal periods 1 July to 30 June 2017/2018, 2018/2019, 2019/2020 and 2020/2021

**INTRODUCTION**

The audit of the Ministry of Education (MOE) for the fiscal periods 1 July to 30 June 2017/2018, 2018/2019, 2019/2020 and 2020/2021 has been completed and the purpose of this letter is to bring to your attention the observations and findings revealed during the audit.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

An audit in accordance with ISSAIs involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

## **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 and reporting is achieved.

An audit involves:

- 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 Financial Statement presentation.

An audit also includes 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 of MOE.

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 preparation, the maintenance of effective internal control measures and compliance with laws and regulations are the responsibilities of the Management of MOE. Our responsibility is to express an opinion on these financial statements.

The audit findings which were identified during the course of the audit are included below.

## **APPRECIATION**

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the Ministry of Education (MOE) and other individuals and businesses who contributed to the success of this audit.

**Monrovia, Liberia**  
March 2026



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

## **1 DETAILED FINDINGS AND RECOMMENDATIONS**

### **1.1 Governance**

#### **1.1.1 Unapproved and Nonexistent Policies and Procedures**

##### **Criteria**

- 1.1.1.1 Regulation A.15(1) of the PFM Act of 2009 as amended and restated 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".
- 1.1.1.2 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.
- 1.1.1.3 Section 4.6 paragraph (b) of the New Education Reform Act of 2011 states: " National Education Advisory Board be established (1) to promote national participation in the design, development and support of national education policies and programs (2) to ensure that the education policies designed for the country incorporate local and regional inputs and (3) to enhance transparency, accountability, and democratic tenets in the education sector such as would be transferable to other areas of nation building.

##### **Observation**

- 1.1.1.4 During the audit, we observed the following discrepancies associated with the policies documents developed to govern the financial and technical operations of the entity:
- Organizational chart, permit processing, and policy for local and international scholarships were not approved by the relevant authority of MOE (Management or National Education Advisory Board).
  - Policies drafted for permit processing fees for private schools and registration fees from students of public schools did not clearly spell out the sole purpose for the collections and subsequent usages of these fees.
- 1.1.1.5 Also, we observed that the following policy and procedural documents were not developed to further regulate the operations of the entity:
- Fixed Asset Management Policy
  - Human Resource Policy Manual
  - Training and Development Policy
  - Risk Management Policy
  - Disaster Recovery Plan

**Risk**

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

**Recommendation**

- 1.1.1.7 Management should develop, approve and operationalize policies and procedures for the various functions identified above, for the effective and efficient operations of the entity.

- 1.1.1.8 Evidence of approved policies and procedures should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.1.1.9 *Management did not respond to these findings.*

**Auditor General's Position**

- 1.1.1.10 In the absence of a response by Management, we maintain our findings and recommendations.

**1.1.2 Non-Establishment of County School System on the part MOE**

**Criteria**

- 1.1.2.1 Sec 4.6 (c) paragraph I of the New Education Reform Act of 2011 states, "establishment of the County School System: there is hereby established a Consolidated School System in each County of Liberia to function and operate in a manner similar to that of Monrovia Consolidated School System.

**Observation**

- 1.1.2.2 During the audit, we observed that Management has not established a functional County School System in all counties that are similar to the 'Monrovia Consolidated School System' as required by the New Education Reform Act of 2011.

**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.

**Recommendation**

- 1.1.2.5 Management should liaise with the appropriate authorities to establish functional County School System in all counties as required by Sec 4.6 (c) paragraph 1 of the New Reform Act of 2011.

- 1.1.2.6 The county school systems should be made functional evidence by appointment of the county school systems board, administrative officers, establishment of county offices, provision of appropriate budgetary support for the operations of the county school systems, performance of periodic monitoring and evaluation activities and the preparation and submission of periodic administrative and operations reports to MOE central office.
- 1.1.2.7 The county school system board should be made functional evidenced by meetings minutes and periodic activities reports.
- 1.1.2.8 Evidence of establishment of county offices, provision of appropriate budgetary support for the operations of the county school systems, performance of periodic monitoring and evaluation activities reports, preparation and submission of periodic administrative and operations reports, and meetings minutes and periodic activities reports of the county school system board should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.1.2.9 *Management did not respond to these findings.*

**Auditor General's Position**

- 1.1.2.10 In the absence of a response by Management, we maintain our findings and recommendations.

**1.1.3 No Evidence of Annual Reports**

**Criteria**

- 1.1.3.1 Sec 6.2.4 (D) of the New Education Reform Act of 2011 states: The CEO make regular quarterly and annual or special reports to the deputy minister for Instructions, with a summary of the monthly and annual reports received from District Education Officer for the reporting period.

**Observation**

- 1.1.3.2 During the audit, we observed no evidence of annual reports comprehensively cataloguing the operational and administrative activities, achievements, challenges and measures to mitigate challenges of the entity.
- 1.1.3.3 Additionally, we observe no evidence of quarterly and annual reports prepared by the CEOs and monthly and annual reports by the DEOs.
- 1.1.3.4 Further, we also observed no evidence that some administrative departments of the entity prepare periodic activities reports. *See tables 1 below for details.*

**Table 1: No Evidence of Annual Reports**

Division/Department/ Unit	Name of Reports/Matrix/Plans etc.
Division of physical environment	Matrix of projects assessed and information on certificates of completion
Assistant Minister Bureau of Science, Technology, Vocational & Special Education)	Program Sustainability Plan
Bureau of Early Childhood Education	Annual ECE Reports
Scholarship Department	Annual Scholarship Plans Annual Scholarship Reports Cost of each Scholarship Programs Benefits from Scholarship Policies. Monitory Reports Placement Report List of Student Scholarship Agreement (MoU) for period under Audit.
Bureau of Teachers' Education	National Teachers Training Policy

**Risk**

- 1.1.3.5 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 strategy to address existing challenges and constraints.
- 1.1.3.6 Information to facilitate institutional memory, expedite learning curves and provision of current administrative and operational status of the entity may not be available.

**Recommendation**

- 1.1.3.7 Management should facilitate the preparation and approval of annual administrative and operational activities reports. The reports should cover the proposed goals for the fiscal year, achievement against those goals, significant activities and challenges and measures to mitigate challenges in the near future. The report should also contain the entity audited financial statements (or at least a management account) to adequately inform stakeholders about the annual financial activities of the entity.
- 1.1.3.8 The report should be approved by the head of the entity and subsequently submitted to the Office of the Auditor General and the Comptroller and Accountant General. Evidence of approved annual administrative and operational activities reports should be adequately documented and filed to facilitate future review.
- 1.1.3.9 Management should also ensure that the following reports are prepared on a periodic basis for subsequent consolidation in the annual report of the entity: quarterly and annual reports of CEOs, monthly and annual reports of DEOs, and monthly and annual administrative and operational reports.

- 1.1.3.10 Evidence of approved quarterly and annual reports of CEOs, monthly and annual reports of DEOs, and monthly and annual administrative and operational reports should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.1.3.11 *Management did not respond to these findings.*

**Auditor General's Position**

- 1.1.3.12 In the absence of a response by Management, we maintain our findings and recommendations.

**1.1.4 National Education Advisory Board Not Constituted**

**Criteria**

- 1.1.4.1 Section 4.6 paragraph (b) of the New Education Reform Act of 2011 states: "National Education Advisory Board be established (1) to promote national participation in the design, development and support of national education policies and programs (2) to ensure that the education policies designed for the country incorporate local and regional inputs and (5) to enhance transparency, accountability, and democratic tenets in the education sector such as would be transferable to other areas of nation building".

**Observation**

- 1.1.4.2 During the audit, we observed no evidence of a functional National Education Advisory Board, as required by the New Education Reform Act of 2011 for the periods under audit.

**Risk**

- 1.1.4.3 The strategic oversight over the function of the national education strategy may be impaired. This may impair the achievement of the national education strategy.
- 1.1.4.4 Management may override institutional policies and procedures that may impair the achievement of the national education strategy.

**Recommendation**

- 1.1.4.5 Management should liaise with the appropriate authorities to establish the National Education Advisory Board.
- 1.1.4.6 The National Education Advisory Board should be made functional evidence by crafting of a national education policy and programs, periodic monitoring and evaluation of the approved national education policy and programs, periodic meetings' minutes and activities reports. Evidence of approved national education policy and programs, periodic monitoring and evaluation reports, periodic meeting minutes and activities reports should be adequately documented and filed to facilitate future review.

**Management's Response**

1.1.4.7 *Management did not respond to these findings.*

**Auditor General's Position**

1.1.4.8 In the absence of a response by Management, we maintain our findings and recommendations.

**1.1.5 Tenure of District Education Officers & County Education Officer**

**Criteria**

1.1.5.1 Section 6.3.4 of the New Education Reform Act of 2011 states, the district education officer and county education officer, should serve for a period of four (4) years and should be eligible for reappointment by the Minister based on recommendation of the County School Board, provided that the sitting DEO & CEO should have conformed to the same application processing each time as everyone else.

**Observation**

1.1.5.2 During the audit, we observed that Management did not comply with its tenure policy of several CEOs as prescribed in section 6.3.4 of the 2011 New Education Reform Act of 2011. Tenure of services of several CEOs have expired but these officers were still maintained in the portfolios and on the MOE payroll for the periods under audit.

**Risk**

1.1.5.3 Management may be noncompliant with section 6.3.4 of the 2011 New Education Reform Act of 2011.

1.1.5.4 CEOs with expired tenures may experience uncertainty of employment thereby impairing independence, productivity, innovation, efficiency and effectiveness.

**Recommendation**

1.1.5.5 Management should establish an automated database comprehensively cataloguing the following: names of CEOs and DEOs, gender, date of birth, county of assignment, tenure of office, commencement of tenure, and comments (first term, second term etc).

1.1.5.6 Subsequently, Management should perform a comprehensive review of the tenures of all CEOs and DEOs, conduct performance evaluations for those due for renewal and reappoint or retired where applicable.

1.1.5.7 Going forward, Management should ensure that a trigger is activated in the automated database system to prompt when CEOs and DEOs tenures are due for expiration. Management should ensure that the listing of the DEOs and CEOs who tenures have expired at least three months to the date of expiration are notified and submitted for replacement or reassignment.

1.1.5.8 Management should perform periodic performance appraisals for CEOs and DEOs. The results of the performance appraisals should serve as a basis for the renewal of tenures where applicable.

1.1.5.9 Evidence of automated database, periodic performance appraisals and all other supporting records on CEOs and DEOs should be adequately documented and filed to facilitate future review.

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

1.1.5.10 *Management did not respond to these findings.*

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

1.1.5.11 In the absence of a response by Management, we maintain our findings and recommendations.

### **1.1.6 Non-issuance of Teachers Licenses**

#### **Criteria**

1.1.6.1 Section 6, 3.6 Par.(a) of the New Education reform act of 2011 states, "that no person shall be licensed to teach, whether part-time or full time, within the education sector unless that person holds a professional or teaching certificate.

1.1.6.2 Additionally, every licensed teacher shall be registered within the teacher's registry of the Ministry prepared in accordance with the procedures regulating the registration of teachers as prescribed by the Ministry".

#### **Observation**

1.1.6.3 During the audit, we observed no evidence that Management facilitated the conduct of assessment and subsequent issuance of licenses to teachers teaching in public and private schools throughout the country, as prescribed by the new Education Reform act of 2011 during the period under audit.

#### **Risk**

1.1.6.4 Management may be non-compliant with Section 6, 3.6 Par.(a) of the New Education reform act of 2011.

1.1.6.5 Individuals who do not meet the required qualification and experience may be teaching at private and public schools in the country. This may impair the quality of instructional services and the standards of education at public and private institutions.

#### **Recommendation**

1.1.6.6 Management should develop, approve and operationalize a policy on issuance of license for qualify teachers in public and private schools in the country. The policy should comprehensively catalogue the category of licenses, criteria for each category of license,

### Recommendation

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

### Management's Response

- 1.1.8.6 Management did not respond to these findings.

### Auditor General's Position

- 1.1.8.7 In the absence of a response by Management, we maintain our findings and recommendations.

## 1.1.9 Inadequate Monitoring and supervision of Contract Staff

### Criteria

- 1.1.9.1 Regulation P.11 of the PFM Act of 2009 as amended and restated in 2019 states that "a head of government agency may in writing authorize by name officers in his Government Agency or office to sign payment vouchers on his behalf and shall in doing this set the financial limits and other conditions within which this authority shall be exercised and communicate same in writing to the Comptroller-General and the Auditor General".
- 1.1.9.2 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities states that "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

- 1.1.9.3 During the audit, we observed several instances of contract staff attendance record and deliverable report not being reviewed and signed by supervisor of the unit (EDU) in the amount of US\$20,929.83 for the period under audit 2019/2020. Although the monitoring and supervision system at the Ministry provides signing and approval rights to both the Unit supervisor and DMA, the system does not allow/ permit the unilateral signing of staff attendance record and deliverable report by the same individual (contract staff). See table 2 below for details.

**Table 2: Inadequate Monitoring and supervision of Contract Staff**

Cash book	Date	Payee(s)	PV. #:	Amount(s) US\$	Amount(s) L\$
EDU	24-Feb. 20	Lauraine L. Taylay	IDV-EDU-USD-LBDI-88	2,249.58	-
EDU	15-Oct-19	Ghovadeh Gbilla	IDV-EDU-USD-LBDI-68	5,999.18	-
EDU	23-Jul-19	Abraham Dagher	IDV-EDU-USD-LBDI-54	2,333.00	-
FDX	18-May-20	Abraham Dagher	IDV-EDU-USD-LBDI-68	2,099.31	-

Cash book	Date	Payee(s)	PV. #:	Amount(s) US\$	Amount(s) L\$
EDU	17-Dec-19	Gbovadeh Gbilia	IDV-FDU-USD-LBD1-76	5,999.18	-
EDU	15-Oct-19	Veekle Wilson	IDV-EDU-USD-LBD1-68	2,249.58	-
<b>Total</b>				<b>20,929.83</b>	

### Risk

- 1.1.9.4 Approval of contractor deliverable reports by a single individual may impair transparency, segregation of duties and checks and balances.
- 1.1.9.5 In the absence of effective monitoring and evaluation, the institution objective and mandates may not be achieved. This may impair the achievement of the entity's deliverables.

### Recommendation

- 1.1.9.6 Going forward, Management should perform periodic performance appraisal by the unit supervisors to ensure that all contract deliverables are implemented consistent with their approved terms and conditions of the contracts. The periodic performance appraisals should serve as the basis for renewal of all contractors' contracts.
- 1.1.9.7 Management should ensure that all contract deliverable reports are approved by the Unit supervisors and DMA consistent with the contract terms and agreement.
- 1.1.9.8 Evidence of approved contracts, approved contract deliverable reports, and periodic performance appraisals for all contractors should be adequately documented and filed to facilitate future review.

### Management's Response

- 1.1.9.9 *Management did not respond to these findings.*

### Auditor General's Position

- 1.1.9.10 In the absence of a response by Management, we maintain our findings and recommendations.

## 1.2 Budget Management

### 1.2.1 No Evidence of Quarterly and Annual Budget Performance Reports

#### Criteria

- 1.2.1.1 Regulations A.1of the PFM Act of 2009 States: "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".

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

#### **Recommendation**

1.3.1.7 Management should ensure that detailed general ledgers are prepared to support figures mentioned in the expenditure report. Periodic reconciliation should be performed among the general ledger, trial balance and the financial statements. Differences identified should be investigated and adjusted (where applicable) in a timely manner.

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

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

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

1.3.1.10 *Management did not respond to these findings.*

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

1.3.1.11 In the absence of a response by Management, we maintain our findings and recommendations.

### **1.3.2 Discrepancy between MFDP Fiscal Outturn Report and GoL Budget**

#### **Criteria**

1.3.2.1 Regulation B.24 (1, 2 and 3) of the PFM Act of 2009 as amended and restated 2019 states: "(1) A head of government agency shall prioritize the Government agency's activities and ensure that related expenditures are within the cash flow plans and budget ceilings or such other ceilings as determined by the Minister".

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

#### **Observation**

1.3.2.2 During the audit, we observed that the total actual expenditure for Ministry of Education as recorded in the MFDP Fiscal Outturn report were in excess of its approved budget for the fiscal periods 2017/2018, 2018/2019, 2019/2020, and 2020/2021 without evidence of a supplementary budget. **See tables 3 A, B, C and D below for details.**

**Table 3A: FY: 2017/18 MFDP Fiscal Outturn Report excess spending over Budget-USD**

No(s)	Accounts Description	Budget US \$(A)	MFDP Outturn report US\$(B)	Variance(s) US\$ = A-B
1	Wages, Salaries and Other Employee Benefits	35,749,344.00	35,775,233.00	-25,889.00
2	Non-Financial Assets	250,000	305,449.00	-55,449.00
<b>Total</b>				<b>-81,338.00</b>

1.3.2.3 Also, we observed that capital expenditure was incurred but not budgeted for the MOE.  
*See Table 2B below for details.*

**Table 3B: FY: 2017/18 MFDP Fiscal Outturn Report Unbudgeted spending**

No(s)	Accounts Description	Budget US \$(A)	MFDP Outturn report US\$(B)	Variance(s) US\$ = A-B
1	Capital Expenditure	0.00	88,575.00	-88,575.00
<b>Total</b>		<b>0.00</b>	<b>88,575.00</b>	<b>-88,575.00</b>

**Table 3C: FY: 2018/19 MFDP Fiscal Outturn Report excess spending over Budget-USD**

No	Accounts Description	Final Budget US \$	MFDP outturn report US\$	Variance(s) US\$
1	Wages, Salaries and Other Employee Benefits	36,003,409.00	36,634,457.00	-631,048.00
<b>Total</b>		<b>36,003,409.00</b>	<b>36,634,457.00</b>	<b>-631,048.00</b>

**Table 3D: FY: 2019/2020 MFDP Fiscal Outturn report excess spending over Budget**

No	Accounts Description	Final Budget US \$	MFDP outturn report US\$	Variance(s) US\$
1	Wages, Salaries and Other Employee Benefits	36,796,118.00	37,438,742.00	-642,624.00
<b>Total</b>		<b>36,796,118.00</b>	<b>37,438,742.00</b>	<b>-642,624.00</b>

**Risk**

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

### **Recommendation**

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

### **Management's Response**

- 1.3.2.15 *Management did not respond to these findings.*

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

- 1.3.2.16 In the absence of a response by Management, we maintain our findings and recommendations.

## **1.3.3 Variance between MFDP Fiscal Outturn Report and Financial Statements**

### **Criteria**

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

Sector Minister, or appropriate authority. (2) The accompanying memorandum shall explain how the extra costs became necessary”.

### Observation

- 1.3.3.7 During the audit, we observed a variance between the MFDP outturn report and the MOE financial statements. *See tables 4 A, B, C and D below for details.*

**Table 4A: FY: 2017/18 MFDP Fiscal Outturn Report excess spending over Financial Statements**

No	Accounts Description	MOE Fin. Report Amt. US\$ (A)	MFDP Outturn report Amt. US\$(B)	Variance(s) US\$=A-B
1	Wages, Salaries and Other Employee Benefits	37,334,880.40	35,775,233.00	-3,440,352.60
2	Goods and Services Consumed	2,388,357.05	3,181,474.00	-793,116.95
3	Capital Expenditure	57,651.30	88,575.00	-30,923.70
4	Grants	0.00	240,690.00	-240,690.00
5	Non-Financial Assets	0.00	305,449.00	-305,449.00
<b>Total:</b>		<b>34,780,888.75</b>	<b>39,591,421.00</b>	<b>-4,810,532.25</b>

**Table 4B: FY: 2018/19 MFDP Fiscal Outturn Report excess spending over Financial Statement**

No.	Accounts Description	MOE Fin. Report US\$	MFDP outturn report US\$	Variance(s) US\$
1	Wages, Salaries and Other Employee Benefits	28,940,602.91	36,634,457.00	-7,693,854.09
2	Goods and Services Consumed	2,815,752.22	4,144,629.00	-1,328,876.78
4	Transfer/Subsidy	243,990.65	226,457.00	-17,533.65
5	Grants	134,046.82	325,395.00	-191,348.18
6	Non-Financial Assets	0.00	1,363,565.00	1,363,565.00
<b>Total:</b>		<b>32,134,392.60</b>	<b>42,694,503.00</b>	<b>-10,595,177.70</b>

**Table 4C: FY: 2019/2020 MFDP Fiscal Outturn report excess spending over Fin. Statement**

No	Accounts Description	MFDP outturn report US\$	MOE Fin. Report US\$	Variance(s) US\$
1	Wages, Salaries and Other Employee Benefits	37,438,742.00	10,437,529.75	-27,001,212.25
2	Goods and Services Consumed	427,471.00	145,180.00	-282,291.00
4	Transfer/Subsidy	62,000.00	29,999.93	-32,000.07
<b>Total:</b>		<b>37,928,213.00</b>	<b>10,612,709.68</b>	<b>-27,315,503.32</b>

**Table 4D: FY: 2020/2021 MFDP Fiscal Outturn report excess spending over Fin. Statement**

No	Accounts Description	MFDP outturn report US\$	MOE Fin. Report US\$	Variance(s) US\$
1	Wages, Salaries and Other Employee	37,438,742.00	10,437,529.75	-27,001,212.25

No	Accounts Description	MFDP outturn report US\$	MOE Fin. Report US\$	Variance(s) US\$
	Benefits			
2	Goods and Services Consumed	427,471.00	145,180.00	-282,291.00
3	Transfer/Subsidy	62,000.00	29,999.93	-32,000.07
<b>Total:</b>		<b>37,928,213.00</b>	<b>10,612,709.68</b>	<b>-27,315,503.32</b>

#### **Risk**

1.3.3.3 The completeness and accuracy of revenue and expenditures may not be assured. Therefore, the financial statements may be misstated.

1.3.3.4 Management may not account for all of its transactions.

#### **Recommendation**

1.3.3.5 Management should account for the variance between the fiscal outturn reports and the financial statements comprehensively catalogued in tables 3A-3D above.

1.3.3.6 Going forward, Management should perform/conduct periodic reconciliation between the fiscal outturn reports and the expenditure reports/ 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**

1.3.3.7 *Management did not respond to these findings.*

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

1.3.3.8 In the absence of a response by Management, we maintain our findings and recommendations.

### **1.3.4 Variance between IFMIS Ledger and Financial Statements**

#### **Criteria**

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

1.3.4.2 Furthermore, Regulation C.8 (3) (g) of the Public Finance Management (PFM) Act of 2009 as amended and restated in 2019 states: "the head of agency or spending unit is

responsible to ensure that all books of accounts under his or her control are correctly posted and kept up-to-date”.

### Observation

- 2.3.4.3 During the audit, we observed variance between the allotment from the IFMIS Ledger and the amount reported in the financial statements. See tables 5 A, B, C, and D below for details.

**Table 5A: Variance between IFMIS Ledger and financial statements (2017/2018)**

Description(s)	Amt per IFMIS Ledger US\$	Amt. per MOE Financial Statements US\$	Variance
Wages and Salaries	31,820,705.00	32,334,880.40	-514,175.40
Goods and Services	2,320,597.00	2,388,357.05	-67,760.05
Capital Expenditure	57,651.00	57,651.30	-0.3
Transfer and Subsidy	1,046,379.00	1,056,625.65	-10,246.65
<b>Total:</b>			<b>-592,182.40</b>

**Table 5B: Variance between IFMIS Ledger and Financial Statements (2018/2019)**

Description(s)	Amt per IFMIS Ledger US\$	Amt. per MOE Financial Statements US\$	Variance US\$
Wages and Salaries	28,888,989.58	28,940,602.91	-51,613.33
Goods and Services	2,832,450.64	2,816,752.22	15,698.42
Transfer and Subsidy	378,037.47	378,037.47	0
<b>Total:</b>	<b>32,099,477.69</b>	<b>32,135,392.60</b>	<b>-35,914.91</b>

**Table 5C: Variance between IFMIS Ledger and Financial Statements (2019/2020)**

Description(s)	Amt per IFMIS Ledger US\$	Amt. per MOE Financial Statements US\$	Variance
Wages and Salaries	37,049,997.63	10,437,529.95	-26,612,467.68
Goods and Services	398,083.66	177,135.00	-220,748.66
Transfer	56,860.54	29,999.93	-26,860.61
<b>Total:</b>	<b>37,504,941.83</b>	<b>10,644,664.88</b>	<b>-26,860,276.95</b>

**Table 5D: Variance between IFMIS Ledger and financial statements (2020/2021)**

Description(s)	Amt per IFMIS Ledger US\$	Amt. per MOE Financial Statements US\$	Variance
Wages and Salaries	33,266,234.61	33,266,334.61	-100
Goods and Services	3,040,709.27	3,046,309.11	-5,599.84
Transfer	260,216.47	272,216.09	-11,999.62
<b>Total</b>	<b>36,567,160.35</b>	<b>36,584,859.81</b>	<b>(17,699.46)</b>

**Risk**

1.3.4.1 The completeness and accuracy of revenue and expenditures may not be assured. Therefore, the financial statements may be misstated.

1.3.4.5 Management may not account for all of its transactions.

**Recommendation**

1.3.4.6 Management should fully account for the variances between the IFMIS Ledger and expenditure reports/financial statements.

1.3.4.7 Going forward, Management should perform/conduct periodic reconciliation between the IFMIS Ledger and the expenditure reports/ 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**

1.3.4.8 *Management did not respond to these findings.*

**Auditor General's Position**

1.3.4.9 In the absence of a response by Management, we maintain our findings and recommendations.

**1.3.5 Non-Submission of Projects Memorandum of Understanding and Detailed Budget**

**Criteria**

1.3.5.1 Regulation A.3 (1) of the PFM regulation 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**

1.3.5.2 During the audit, we observed that Management did not present Memorandums of Understanding (MoU) of GoL /Donor projects and approved budgets controlled and implemented by MOE (FY 2017/2018, 2018/2019, 2019/2020 and 2020/2021) for the periods under audit.

1.3.5.3 As a result, we were unable to establish the completeness and accuracy of grants/bilateral/multilateral support reported in the entity's financial statements.

**Risk**

- 1.3.5.4 The completeness and accuracy of grants/bilateral/multilateral support reported in the entity's financial statements may not be assured. Therefore, the financial statements may be misstated.
- 1.3.5.5 Management may not account for all of its grant supports.

**Recommendation**

- 1.3.5.6 Going forward, Management should ensure that all relevant supporting documents including MoUs, detailed approved budgets of donor projects, remittances from grants income from donor projects, bank statements etc. should be adequately documented and filed to facilitate future review.
- 1.3.5.7 Additionally, Management should facilitate the operationalization of the electronic document management system by ensuring that all relevant source and supporting documents are scanned, attached to the transaction (in the accounting software for financial transactions), archived and maintained to facilitate future review.

**Management's Response**

- 1.3.5.8 *Management did not respond to these findings.*

**Auditor General's Position**

- 1.3.5.9 In the absence of a response by Management, we maintain our findings and recommendations.

**1.3.6 Schools without Expenditure Reports and Supporting Documents**

**Criteria**

- 1.3.6.1 Regulation A.4 of the Public Finance Management (PFM) Act of 2009 as amended and restated in 2019 states: "The Comptroller General, under supervision of the Minister shall issue a treasury and accounting instructions in line with the IPSAS and in consultation with the Auditor-General which shall provide the basis, policies, classification systems, chart of accounts and the reporting format to be used in accounting for all public funds. All other treasury and accounting instructions and manuals shall be derived from the treasury and accounting instructions issued by the Minister. The Comptroller-General shall provide advice to ministries and agencies to ensure the effective implementation of these accounting instructions".
- 1.3.6.2 Part 1.3.4 of the International Public Sector Accounting Standards (IPSAS) Cash Basis of Accounting (November 2017) states: "An entity shall prepare and present financial statements which include the following components:
- a) Statement of cash receipts and payments which recognizes all cash receipts, cash payments and cash balances controlled by the entity

- b) Accounting policies and explanatory notes; and
- c) When the entity makes publicly available its approved budget, a comparison of budget and actual amounts either as a separate additional financial statement or as a budget and actual column in the statement of cash receipt and payments in accordance with paragraph 1.7.8 of this Standard”

**Observation**

- 1.3.6.3 During the field visit, we observed from sampled schools in seven (7) counties that several schools authorities expended operation funds sent by MOE amounting to L\$18,097,000.00 without evidence of expenditure reports in accordance with the Public Financial Management Act of 2009 as restated in 2019 and the IPSAS Cash Basis of Accounting (November 2017). Furthermore, supporting documentation such as payment vouchers, cash invoices, receipts, delivery notes and/or job completion certificates and other relevant documents to authenticate the transactions were not provided. *See annexure 1.2 for details.*

**Risk**

- 1.3.6.4 In the absence of periodic expenditure reports, revenue and expenditure may not be reliably measured. This may lead to under receipt of budgeted revenue and / or over expenditure.

**Recommendation**

- 1.3.6.5 Management should ensure that the schools facilitate timely preparation and submission of periodic expenditure reports in line with the PFM Act of 2009.
- 1.3.6.6 Periodic expenditure reports submitted by the schools should be reviewed and approved by MOE central office finance department to validate the completeness and accuracy of the revenue and expenditure for the reported periods.
- 1.3.6.7 Evidence of periodic expenditure reports should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.3.6.8 *Management did not respond to these findings.*

**Auditor General's Position**

- 1.3.6.9 In the absence of a response by Management, we maintain our findings and recommendations.

## 1.4 Personnel Management

### 1.4.1 Non-deduction and Remittance of Personal Income Tax (PIT) for Consultants

#### Criteria

- 1.4.1.1 Regulation T.9 (2) of the Public Financial Management Act of 2009 as amended and restated in 2019 states that "A head of government agency shall ensure that deductions made from salaries are paid directly into the Consolidated Fund unless otherwise stated in the agreement covering the advance."
- 1.4.1.2 Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011 stipulates: "within 10 days after the last day of the month, payer described in (a) is required to remit Management Letter on the Audit of the Ministry of Education Financial Statements For Fiscal Year Ended June 30, 2020 25 Promoting Accountability of Public Resources 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

- 1.4.1.3 During the audit, we observed that Management withheld GoL Income taxes from contract staff without evidence of subsequent remittance to GoL General Revenue account for the fiscal periods 2017/2018 to 2020/2021. *See tables 6 A, B, and C and Annexures 5 A, B, C and D for details.*

**Table 6A: Summary of non-remittance of PIT withheld from contractors.**

No.	Fiscal years	Amount US\$
	2017/2018	3,863.00
	2018/2019	1,416.60
	2019/2020	2,098.12
	2020/2021	1,183.30

**Table 6B: Non-remittance of GoL Income taxes (2018/2019)-USD**

Cash book	Salary Payment date	PV. #:	Month(s)	Contract Staff(s)	Position(s)	Gross Salary	Withholding tax rate (10%)
EDU	10-Dec-18	IDV-EDU-USD-LBDI-26	Nov.15 - Dec 15, 2018	Tony Blair	Delivery Advisor	5,833.33	583.33
EDU	10-Jun-19	372913	May 15 - Jun 15, 2019	Tony Blair Institute	Delivery Advisor	5,833.33	583.33
EDU	10 Jun 19	372915	May 15 - Jun 15, 2019	Veckie Wilson	Workforce Specialist	2,500.00	250

Cash book	Salary Payment date	PV. #:	Month(s)	Contract Staff(s)	Position(s)	Gross Salary	Withholding tax rate (10%)
<b>Total:</b>							<b>1,416.66</b>

**Table 6C: Non-remittance of GoL Income taxes (2020/2021)-USD**

Cash book	Salary Payment date	PV.	Month(s)	Contract Staff(S)	Position	Gross Salary	Withholding tax rate (10%)
EDU	16-Jul-20	IDV-EDU-USD-FDI-104	June 15 to July 15, 2020	Abraham Kiazolu Jr.	M&E Specialist	1,500.00	150.00
EDU	1-Dec-20	IDV-EDU-USD-LBDI-112	November 30, 2020	Nathaniel Sikeley	Donnor Coordinator	2,000.00	200.00
EDU	16-Jul-20	IDV-EDU-USD-LBDI-103	June 15 to July 15, 2020	Tony Blar Institute	Delivery Advisor	5,833.33	583.33
EDU	2 Mar 21	IDV-EDU-USD-LBDI-121	February 1-26, 2021	Edwin Myres	Data Analyst	2,500.00	250.00
<b>Total:</b>						<b>11,833.33</b>	<b>1,183.33</b>

1.4.1.4 Additionally, personal income taxes in the amount of US\$3,208.33 and L\$ 9,201.50 were not deducted from contract staff salaries for the period 2017/2018, July to June. **See table 7 and Annexures 5 B&C for details.**

**Table 7: Summary of non-deduction of PIT from contractors**

No.	Fiscal years	Amount US\$	Amount L\$
	2017/2018	3,208.33	
	2019/2020		9,201.50

#### **Risk**

- 1.4.1.5 Failure to withhold and remit PIT may deny GoL of the much-needed tax revenue.
- 1.4.1.6 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.
- 1.4.1.7 Non-remittance of PIT may lead to an overstatement of the cash book and subsequently the financial statements.

#### **Recommendation**

- 1.4.1.8 Management should provide substantive justification for not withholding and remitting PIT.

- 1.4.1.9 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.
- 1.4.1.10 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**

- 1.4.1.11 *Management did not respond to these findings.*

**Auditor General's Position**

- 1.4.1.12 In the absence of a response by Management, we maintain our findings and recommendations.

**1.4.2 No Evidence of Remittance of National Social Security Contribution**

**Criteria**

- 1.4.2.1 Schedule II (a) and (b) of the National Social Security Corporation (NASSACORP) General Regulations of 2018, requires employers to as of February 13, 2017, contribute to the National Pension Scheme in respect of each employee, 6% of an employee's earnings as employer's contributions and 4% as employee's contribution totaling 10%.
- 1.4.2.2 Employers are also required to contribute to the Employment Injury Fund for each employee 2% of that employee's earnings in the relevant month.
- 1.4.2.3 By the provision of the above regulation and policy, employers are to contribute a total of 6% of each employee's earnings to NASSCORP for each relevant month.
- 1.4.2.4 Chapters 89.16 (a and h) of the Decree establishing the National Social Security & Welfare Corporation (NASSCORP), require that (89.16) "except as otherwise provided, contributions and the method of payment shall be as follows: The contribution payable under this Decree in respect of an employee shall comprise contribution payable by the employer (herein after referred to as the employer's contribution) and contribution payable by the employee (herein after referred to as employee's contribution and shall be paid to the Corporation; (h) The contributions payable in respect of each month shall ordinary fall due on the last day of the month and where an employee is employed for part of the month or is employed under two or more employers during the same month, the contributions shall fall due on such days as may be specified in the Regulations."
- 1.4.2.5 And Chapter (89.18) stipulates "where a principal employer defaults in paying any contribution prescribed by this Decree or subsequent regulations, a sum equal to four percent (4%) of the amount unpaid shall be added for each month or part of a month after the date on which payment was due, and any amount so added shall be recoverable as a debt owed by the employer to the Republic."

**Observation**

1.4.2.6 During the audit, we observed no evidence of remittance of MOE's social security contributions to NASSCORP withhold by MFDP during the period under audit. See Annexures 8 A-D for details

**Risk**

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

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

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

**Recommendation**

1.4.2.10 Management should provide evidence of social security contribution remittances to NASSCORP by submitting copies of original receipts to the Office of the Auditor General, as part of Management response to this Management Letter.

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

1.4.2.12 Management should facilitate full payment of employees and employer's contributions to NASSCORP on a consistent and timely basis.

1.4.2.13 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.

1.4.2.14 Going forward, monthly remittance of NASSCORP contributions should be accompanied by a listing of employees and their social security numbers for ease of allocation to employees' NASSCORP accounts respectively. Management should also obtain evidence of monthly remittances of social security contributions from MFDP.

1.4.2.15 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**

1.4.2.16 *Management did not respond to these findings.*

**Auditor General's Position**

1.4.2.17 In the absence of a response by Management, we maintain our findings and recommendations.

**1.4.3 Outstanding Payroll**

**Criteria**

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

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

**Observation**

1.4.3.7 During the audit, we observed that Management did not provide some payroll journals for its employees for the following periods: *See table 8 below for details.*

**Table 8: Outstanding payroll**

Fiscal Year	Description	Months Outstanding
2018/2019	Ministry of Education	July 2018 and February 2019
2019/2020	Ministry of Education	July 2019 and August 2019

1.4.3.9 Furthermore, 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**

1.4.3.4 The completeness, occurrence and accuracy of personnel expenditure may not be assured. Therefore, the financial statements may be misstated.

1.4.3.5 Expending public funds without evidence of the relevant supporting documents impairs the legitimacy of the transactions.

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

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

### **Recommendation**

- 1.4.3.8 Management should provide the payrolls journals not made available for audit purposes to the Office of the Auditor General, as part of Management's response to this Management Letter.
- 1.4.3.9 Management should procure and operationalize a functional payroll system to facilitate complete, accurate and real-time recording of all payroll transactions of the entity.
- 1.4.3.10 An automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the payroll ledger. Going forward, an automated linkage should be created between the payroll ledger, trial balance and the financial statements to facilitate completeness and accuracy of the financial statements.
- 1.4.3.11 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**

- 1.4.3.12 *Management did not respond to these findings.*

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

- 1.4.3.13 In the absence of a response by Management, we maintain our findings and recommendations.

## **1.4.4 Inadequate Records in Personnel Files**

### **Criteria**

- 1.4.4.1 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:
- Employment Letter
  - Resume;
  - Credentials
  - Personal data
  - Job description
  - All subsequent warnings or commendation
  - Annual appraisal forms and related evaluation forms."

### **Observation**

- 1.4.4.2 During the field visit, we observed from sampled schools across seven (7) counties that CEOs/DEOs and schools' authorities did not maintain essential personnel records for 143 staff such as letter of applications, employment letters, assignment letters, credentials, job Description, passport size photo, Resume, etc. ***See Annexure 13 for details.***

### **Risk**

- 1.4.4.3 Management may be non-compliant with Chapter 5.8 of the CSA Standing Order of 2012.
- 1.4.4.4 Failure to maintain essential personnel records may lead to management inability to manage or regulate the activities of its personnel effectively.
- 1.4.4.5 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the entity.

### **Recommendation**

- 1.4.4.6 Management should ensure that all employees' files are updated to contain essential documents such as letter of applications, letter of employment, contracts, credentials, term of reference, police clearances, medical certificates, Personnel Action Notice (PAN), etc. to enable Administration regulate the activities of its personnel effectively.
- 1.4.4.7 Management should institute periodic review / inspection of personnel files to validate the completeness of personnel records.
- 1.4.4.8 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 more effective document retention and archiving system, along with manual records.

### **Management's Response**

- 1.4.4.9 *Management did not respond to these findings.*

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

- 1.4.4.10 In the absence of a response by Management, we maintain our findings and recommendations.

## **1.4.5 No Evidence of Performance Appraisal**

### **Observation**

- 1.4.5.1 Section 6.3.6 of the New National Education Reform Act of 2011 states: Every teacher shall be appraised annually by the principal in keeping with the guidelines and procedures developed by the Ministry. The principal of a school, in keeping with the guidelines and procedures developed by the Ministry shall, each year, appraise every teacher in his or her school, and those falling short of expected performance shall be subjected to retraining and where such retraining fails to enhance the performance the teacher shall be dropped from the system.
- 1.4.5.2 Chapter B, 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**

- 1.4.5.3 During the audit, we observed no evidence that Management conducted performance evaluation of its employees and teachers during the fiscal periods under review as required. We observed no evidence that Management facilitated the conduct of periodic performance appraisals of CEOs, DEOs, principals, teachers, and staff of the entity.

**Risk**

- 1.4.5.4 The lack of periodic performance appraisal may lead to unnoticed and/or consistent poor performance of CEOs, DEOs, principals, teachers, and staff of the entity, thereby impairing the achievement of the entity’s objectives.
- 1.4.5.5 In the absence of a documented performance evaluation system, employee development plan may not be achieved thereby impairing the achievement of the entity’s objectives.
- 1.4.5.6 Employees may be promoted, demoted or tenure renewed/terminated on a discretionary basis.

**Recommendation**

- 1.4.5.7 Management should facilitate the conduct of periodic performance evaluations for all CEOs, DEOs, principals, teachers, and staff of the entity.
- 1.4.5.8 CEOs, DEOs, principals, teachers, and staff of the entity 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.
- 1.4.5.9 Management should solicit post feedback from CEOs, DEOs, principals, teachers, and staff of the entity about the fairness of the performance evaluation system and make adjustments where applicable.
- 1.4.5.10 Documentation for performance evaluation should be adequately filed to facilitate future review.

**Management’s Response**

- 1.4.5.11 *Management did not respond to these findings.*

**Auditor General’s Position**

- 1.4.5.12 In the absence of a response by Management, we maintain our findings and recommendations.

#### **1.4.6 Personnel Listing not Reconcile to Payroll**

##### **Criteria**

- 1.4.6.1 Regulation T.3 (1) (d, e and f) of the PFM Act of 2009 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**

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

##### **Risk**

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

##### **Recommendation**

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

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

- 1.4.6.8 *Management did not respond to these findings.*

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

- 1.4.6.9 In the absence of a response by Management, we maintain our findings and recommendations.

## 1.4.7 Exited Individuals Maintained on Payroll

### Criteria

- 1.4.7.1 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:
- deceased public officer, the three months following the date of death;
  - convicted officers, the date of conviction;
  - leave without pay, the date approved for the leave;
  - officers absent without leave, the first day of such absence; or
  - resignation and retirement, the effective date for stoppage shall be the earlier of: date of absence; or date specified on a relevant document."

### Observation

- 1.4.7.2 During the audit, we observed that four hundred sixty-four (464) employees who have exited the entity were still maintained on the payroll beyond statutory periods. **See annexure 14 below.**
- 1.4.7.3 Further, we observed that deceased or retired former instructional staff names were being maintained on the MOE payrolls beyond the statutory timeline. **See tables 9 A & B for details.**

**Table 9A: Salary Paid following the death of Personnel**

County	Place of Assignment	Name	Position(s)	Teaching Level	Gross Salary US\$
Cape Mount	Sinje Public High School	Ahammed Mohammed Fahnbulleh	Teacher	Senior	375
Grand Cape Mount	Sinje Public School	Fatu B. Saryon	Teacher	Non-Teaching Staff	160.01
Grand Cape Mount	Tieni Wonde Public School	Moiwi S. Kamara	Teacher	Primary	160.01
Boni	Sass Town Public School	Watta C. Quoisia	Teacher	Primary	160.01
Grand Bassa	Harrisville Public school	Sayweh J. Johnny	Teacher	Junior	185.00
Grand Bassa	Harrisville Public school	Yucef C. Williams	Teacher	Junior	160.01
Nimba	Johnny Voker High School	Sardy Dayaindea Gbor	Teacher	Junior	185.00
Nimba	Sanniquellie Central High School	Sontay J. Sontaye	Teacher	Junior	160.00
Nimba	Sanniquellie Central High School	Wantoe L. Miller	Teacher	Teaching Staff	160.01

## **1.4.8 Irregularities Associated with Personnel Attendance**

### **Criteria**

- 1.4.8.1 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**

- 1.4.8.2 During the audit, we observed the following irregularities during the review of the entity’s personnel attendance records:
- No evidence that daily attendance logs were adequately supervised or monitored by staff of the Human Resource Department. Personnel are processed on the payroll without reference to the signed daily attendance log at central office.
  - No evidence that Management maintained proper daily attendance record for staff assigned at outstations in the counties.
  - Attendance sheet did not contain column for signing out, which led to the employees signing the attendance sheet in and out at the same time.
  - No evidence that the Human Resource Department performed spot check of personnel at various locations/areas of assignment to verify their attendance and presence at job at all times.

### **Risk**

- 1.4.8.3 Failure to monitor and supervise personnel attendance records may result to compensation of non-deserving employees. This practice may cultivate an inappropriate work culture at the entity and may subsequently impair the operations and performance of the entity.
- 1.4.8.4 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**

- 1.4.8.5 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.
- 1.4.8.6 Management should conduct periodic spot checks to ascertain the authenticity of the attendance records. The attendance records including spot checks records should be adequately documented and filed to facilitate future review.

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

**Management's Response**

- 1.4.8.8 Management did not respond to these findings.

**Auditor General's Position**

- 1.4.8.9 In the absence of a response by Management, we maintain our findings and recommendations.

**1.4.9 Employees not Verified**

**Criteria**

- 1.4.9.1 Section 5.1.1 of the Standing Order for Civil Servant (SOCS) 2012, states "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".
- 1.4.9.2 Section 5.1.2 of the SOCS 2012, states "All Agency Heads shall maintain attendance records and shall submit a report to the Agency, at monthly intervals, on the approved Attendance Report Form (see Appendix 6). The Attendance Report Form shall reach the Agency on, or before, the tenth day of the month following the period covered by the report".
- 1.4.9.3 Regulation T.3 1(d) of the PFM Act of 2009 states "The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that authorized establishments or manpower ceilings are not exceeded".

**Observation**

- 1.4.9.4 During the field visit, we observed from sampled schools across seven (7) counties the total number of 405 employees recorded in the entity's personnel record did not turn out for the head count exercise and therefore were not physically verified during the physical verification conducted across 6 counties.
- 1.4.9.5 However, we did not receive communications from Management, CEOs/DEOs and schools authorities providing official excuse of absences of employees who did not turnout for the physical verification or head count exercise. *See Annexure 15 for details.*
- 1.4.9.6 Eighteen (18) employees on MOE personnel listing abandoned several schools for more than six (6) consecutive months, and nine (9) employees were considered as unidentified by schools' authorities. We were unable to reach those employees who have abandoned their assignment and those employees that are considered unidentified. *See Annexures 16A and 16B for details.*

**Risk**

- 1.4.9.7 Illegitimate individuals or personnel may be paid for service not performed.
- 1.4.9.8 Payments may be made to ghost employees thereby leading to fraud, waste and misappropriation.
- 1.4.9.9 Illegitimate excuses may be provided for individuals who may have abandoned their official duties.
- 1.4.9.10 Employees who may have left the entity (due to resignation, dismissal, redundancy and death) may still be receiving salaries.

**Recommendation**

- 1.4.9.11 Management should place a moratorium on the salaries of all employees not verified during the physical verification exercise and for whom legitimate excuses were not provided.
- 1.4.9.12 Individuals not verified during the head count exercise should avail themselves along with all relevant employment documents to the Office of the Auditor General (OAG) within 90 (ninety) days upon issuance of the Auditor General's Final Report.
- 1.4.9.13 Individual who are not verified within the 90 (ninety) days period should be removed permanently from the entity's payroll.
- 1.4.9.14 Excuse of absence should be verified on a case-by-case basis. All individuals, for whom excuses were granted on the bases of sick leave, annual leave, maternal leave, representation on official duties, are required to avail themselves to the OAG for verification within the 90 (ninety) days as recommended above.
- 1.4.9.15 Also, all individuals who were on study leave, secondment, etc. and as a result could not appear for the physical verification, Management should provide supporting documents such as admission letters, academic performance reports, letters of invitation/assignment, contracts and other supporting documents. A mechanism should be instituted to ensure that these individuals return to their original duty posts upon completion of their study leave/secondment, etc (where applicable).
- 1.4.9.16 The human resource and internal audit functions should facilitate periodic review of employment documentation, perform periodic head counts/physical verifications and conduct periodic reconciliation of payrolls to detect and correct payroll processing errors and/or fraud.

**Management's Response**

- 1.4.9.17 *Management did not respond to these findings.*

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

1.4.9.18 In the absence of a response by Management, we maintain our findings and recommendations.

### **1.4.10 Inadequate Records and Archives System at Schools**

#### **Criteria**

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

#### **Observation**

1.4.10.2 During the field visit, we observed from sampled schools across seven (7) counties that Management of the schools did not have storage arrangements in place to adequately maintain administrative and financial management records. Documents were observed to be scattered on the floor and were not properly placed in cup boards, cabinets and/or on shelves in record room. See below for pictorial evidence.



***GAC Photo 1: Yonzuah Public School, Grand Cape Mount County***



***GAC Photo 2: Vonzuah Public School, Grand Cape Mount County***



***GAC Photo 1: Vonzuah Public School, Grand Cape Mount County***



***GAC Photo 1: Vonzuah Public School, Grand Cape Mount County***

### Observation

- 1.5.1.3 During the audit, we observed the following irregularities associated with the preparation of various bank reconciliations at MOE:
- Some Bank reconciliations prepared by the accountant for several months were not signed by the preparer, reviewer and approval levels.
  - Some Bank reconciliation statements prepared by the accountant for the fiscal period had no dates of preparation. *See annexures 11 A-D for details.*
- 1.5.1.4 Furthermore, we observed that Management did not prepare bank reconciliations for several banks' accounts maintained for the fiscal periods below. *See the tables 10 A-D below for details.*

**Table 10A: Summary of Month(s) Bank Reconciliations not prepared-2017/18**

No(s)	Description/ Bank Accounts	Account Number	Number of month(s)
1	LBDI- USD-EDU project account	001usd21511003203	Four (Jul, Aug, Sept & Oct)
2	CBI - LRD-MOE Operating account	0120630006205	Seven (Jul, Aug, Sept, Oct, Nov, Dec & Jan)
3	CBL- USD-MOE Operating account	0120630006205	One (Sept)
4	ECOBANK-USD-WFP School feeding project account	10610018522013	Seven (Dec, Jan, Feb, March, April & May)
<b>Total:</b>			<b>18 Months</b>

**Table 10B: Summary of Month(s) Bank Reconciliations not prepared-2018/2019**

No(s)	Description/ Bank Accounts	Account Number	Number of month(s)
1	LBDI- USD-EDU project account	001usd21511003203	Four (May & June)
<b>Total:</b>			<b>2 Months</b>

**Table 10C: Summary of Month(s) Bank Reconciliations not prepared-2019/2020**

No(s)	Description/ Bank Accounts	Account Number	Number of month(s)
1	LBDI- USD-EDU project account	001usd21511003203	Nov, & Dec
2	UNICEF-USD A/C	30600300001149	Jul, Aug, Sept & Oct
3	CBL- USD-MOE Operating A/C	0120630006205	July & August
4	School health integrated project USD A/C	53060030000070	July, Aug, Sept, Oct, Nov, Dec, Jan & Feb
5	LBDI-LRD-Public senior high School Grant	001 LRD21389755501	July, Aug, Sept, Oct, Nov & Dec
<b>Total</b>			<b>22 Months</b>

**Table 10D: Summary of Month(s) Bank Reconciliations not prepared-2020/2021**

No(s)	Description/ Bank Accounts	Account Number	Number of month(s)
1	LBA-USD IRISE-DLI Project A/C	3060030001130	July, August, September, October, November & December

No(s)	Description/ Bank Accounts	Account Number	Number of month(s)
<b>Total</b>			<b>6 Months</b>

**Risk**

- 1.5.1.5 Failure to prepare bank reconciliation statements may lead to untimely detection of errors or omissions and fraud.
- 1.5.1.6 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.
- 1.5.1.7 In the absence of the signature and name of the preparer, segregation of duties may not be assured.
- 1.5.1.8 The absence of date of preparation on the bank reconciliation statements may cast doubt on the timely preparation.
- 1.5.1.9 Management may not account for all of its transactions.

**Recommendation**

- 1.5.1.10 Management should ensure that monthly bank reconciliation statements are prepared, reviewed and approved for all of its bank accounts.
- 1.5.1.11 The titles of the preparer and reviewer, dates of preparation and review, and the signatures of the preparer and reviewer should be included on the face of the monthly bank reconciliation statements.
- 1.5.1.12 Monthly bank reconciliation statements prepared by a junior staff should be reviewed and approved by a more senior staff in a timely manner.
- 1.5.1.13 Monthly bank reconciliation statements should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.5.1.14 *Management did not respond to these findings.*

**Auditor General's Position**

- 1.5.1.15 In the absence of a response by Management, we maintain our findings and recommendations.

## 1.6 Procurement Management

### 1.6.1 Purchases without Evidence of Contracts

#### Criteria

- 1.6.1.1 Section 66 of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states that "(2) A procurement contract shall come into force for a procurement requiring the execution of a contract which shall be binding on the bidder and the Procuring Entity when the contract is signed by the bidder and by the Procuring Entity subject to the requirements of Section 31 and to the remedies in Section 127 of this Act

#### Observation

- 1.6.1.2 During the audit, we observed that payments were made for goods and services to various vendors without evidence of contracts been awarded through a competitive procurement process. *See annexures 12 A-D and table 11 below for details.*

**Table 11: Purchases without Evidence of Contracts**

Fiscal Year	Amount US\$	Amount L\$
2017/2018	3,594.00	1,350,941.0
2018/2019	51,441.90	396,820.00
2019/2020	514,733.70	231,300.00
2020/2021	9,440.51	

#### Risk

- 1.6.1.3 Management may be non-compliant with the required procurement method. Management may override the procurement process by completing disbursement without utilizing the required procurement method.
- 1.6.1.4 Payments may be made for goods and services not delivered or the specification of goods and services per the approved contracts may not be delivered/received. This may impair the achievement of value for money.
- 1.6.1.5 In the instance of breach of terms of contracts, documentation to facilitate litigation may not be available. This may lead to financial and/or reputational losses.
- 1.6.1.6 Payments 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.

#### Recommendation

- 1.6.1.7 Going forward, Management should develop contracts for the provision of all goods and services within the threshold required by the PPC Act. The contracts should include nature of goods/service to be delivered, value of the goods/services, timing of delivery of goods/services, payment terms for delivery of goods/services and a clearly defined repercussion for breach of contract terms.

1.6.1.8 Subsequently, Management should facilitate the approval of contracts by all parties and ensure that the provisions of the contracts are fully operationalized. Management should also ensure that proper coordination, monitoring and evaluation of the contract terms are implemented periodically during the execution of the contracts. Payment should be made consistent with phase of completion as enshrined in the approved contracts.

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

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

1.6.1.10 *Management did not respond to these findings.*

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

1.6.1.11 In the absence of a response by Management, we maintain our findings and recommendations.

### **1.6.2 Irregularities Associated with Vendor Contracting**

#### **Criteria**

1.6.2.1 Section 46 (1,2,3) of the Public Procurement and Concession laws "Choice of Procurement Method" states:

- (1) Public procurement shall be undertaken by means of advertised open bid proceedings, to which equal access shall be provided to all eligible and qualified bidders without discrimination, subject only to the exceptions provided under this Part for particular methods of procurement.
- (2) It is not permitted artificially to divide procurement with the intention of avoiding the applicability of the "Thresholds to procurement".
- (3) Procuring Entities may use only those methods of procurement authorized by this Act. If a Procuring Entity uses a method of procurement other than advertised open competitive bidding, it shall note in the record of the procurement proceedings the grounds for the choice of the procurement method.

#### **Observation**

1.6.2.2 During the audit, we observed that Management initiated inadequate procurement method during procurement for workshop services. Management utilize RFQ for workshop services rather than the approved procurement method (NCB or restricted bidding) in the amount of US\$19,087.73. **See table 12A below for details.**

**Table 12A: Inadequate procurement method applied (2017/2018)-USD**

Cash Book	Date	Payees	PV #:	Amount(s) US\$	Amount(s) L\$
UNESCO	17-Jul-17	IDV.UNESCO.USD.0047	Golden Gate (Liberia) Inc.	19,087.73	-
<b>Total</b>				<b>19,087.73</b>	

1.6.2.3 Furthermore, we observed from sample of transactions that Management awarded contracts to vendors to purchase goods and services who contracts did not derive from a competitive bidding process as planned. See tables 29 B-E below for details.

**Table 12B: Wrong Vendor implementing contracts (2017/2018)-USD & LRD**

Cash Book	Date	PV. # :	Payee(s)	Amount(s) US\$	Amount(s) L\$
Special project	18-Jan-18	IDV-SP-USD-00443	B. Roberts Printing Center	170.00	-
Special project	17-Aug-17	IDV-SP-USD-00377	Smart Office Solutions, Inc	198.00	-
Special project	13-Jul-17	IDV-SP USD-00360	Annarica Entertainment & Catering Service	3,040.00	-
School Feeding Project - MOE- Eco	21-Jun-18	IFW-SCH FED- USD-ECO-6	Afrique Printing Services	1,596.00	-
Public Sch LBDI LRD	11-May-18	IDV-PUB SR Hsch-LRD- ECO-12	North Pole Electrical Engineering & Construction Company	-	111,350.00
MOE- Operation	00-Jan-00	IDV MOE-OP- LRD-CBL-22	Building Material Center	-	41,646.15
MOE- Operation	5/18/2018	IDV-OP-USD CBL-18-1	Champion Designs & Computer Accessories	9,755.00	-
<b>Total</b>				<b>14,759.00</b>	<b>152,996.15</b>

**Table 12C: Wrong Vendor Implementing contracts (2017/2018)-USD**

Cash Book	JV #:	Payees	Amount(s) US\$	Amount(s) L\$
MOE-IFMIS Ledger	919773	Morning Star Auto Service	2,083.00	-
<b>Total</b>			<b>2,083.00</b>	

**Table 12D: Wrong Vendor Implementing contracts during (2018/2019)-USD**

Cash Book	Date	Payee(s)	PV. # :	Amount(s) US\$	Amount(s) L\$
MOE Operations - USD (CBL)	25-Feb- 19	We-Care Foundation Inc.	IDV-OP-USD- CBL-63	2,110.00	-
<b>Total</b>				<b>2,110.00</b>	

**Table 12E: Wrong Vendor Implementing contracts during (2020/2021)-USD**

Cash Book	Date	Payee(s)	PV. #:	Amount(s) US\$
MOE Operations	9-Jun-21	General Merchandise Trading	IDV-OP-USD-CBL 134	3,355.00
<b>Total</b>				<b>3,355.00</b>

**Risk**

1.6.2.4 Management may be non-compliant with the required procurement method. Management may override the procurement process by completing disbursement without utilizing the required procurement method.

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

1.6.2.6 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.

**Recommendation**

1.6.2.7 Going forward, Management should ensure that the requisite procurement methods are utilized for all procurement transactions to achieve value for money and ensure full compliance to the PPC Act of 2005 as amended and restated in 2010.

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

**Management's Response**

1.6.2.9 *Management did not respond to these findings.*

**Auditor General's Position**

1.6.2.10 In the absence of a response by Management, we maintain our findings and recommendations.

**1.6.3 Quarterly Reports not Prepared and Submitted to PPCC**

**Criteria**

1.6.3.1 Section 43.9 of the PPCA of 2005 as amended in 2010 requires that "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**

1.6.3.2 During the audit, we observed no evidence of periodic (quarterly and annual) procurement activities report submitted to PPCC for the fiscal periods under audit.

**Risk**

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

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

**Recommendation**

1.6.3.5 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.

1.6.3.6 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**

1.6.3.7 *Management did not respond to these findings.*

**Auditor General’s Position**

1.6.3.8 In the absence of a response by Management, we maintain our findings and recommendations.

**1.7 Expenditure Management**

**1.7.1 Irregularities Associated with Scholarships’ Payments**

**Criteria**

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

1.7.1.2 Also, paragraph P.9 (2) of the Public Finance Management (PFM) Act of 2009 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

1.7.1.3 During the audit, we observed the following irregularities associated with scholarship payments:

- No evidence of contract agreement signed between Management and foreign scholarship beneficiaries.
- No evidence of bank statements for transferred amount to the beneficiary account or to the embassy account (for onward transfer to beneficiaries).
- No evidence of embassy reports for amount received from Management (MOE) and transferred to beneficiaries during the year.
- No evidence of Management bank transfer reports or bank transfer confirmation for direct transfer to beneficiary account for transfer not sent through the embassies.
- No evidence of correspondence(s) seen between Management and the Embassies/Beneficiaries during the duration of the scholarship to ascertain the level of monitoring of activities of beneficiaries.
- No evidence of adequate documentations for all scholarship payments review for all periods under audit. *See table 13 below for summary and tables 14 A, B and C Annexures 7 A to G for details for scholarship payments without adequate documentation. See table below for details for total scholarship payments each year.*

**Table 13: Summary of total scholarship payments without adequate documentation**

Fiscal Year	Amount US\$
2017/2018	511,168.00
2018/2019	1,402,948.00
2019/2020	161,666.00
2020/2021	585,646.50

**Table 14A: Scholarship payments without adequate supporting documentation (2017/2018)**

No.	Date	Payee	Description	J.V#	Source Document #	Amount US\$
1	25/8/2017	Ministry of Education	Payment Covering the cost of Bilateral Scholarship Students Allowances and Capacity Dev. Support.	861693	136345	398,635.00

No.	Date	Payee	Description	J.V.#	Source Document #	Amount US\$
2	14/11/2017	Ministry of Education	Payment of Bilateral Scholarship Beneficiaries Qtr. II Allowance Oct. - Dec. 2017	881780	143380	112,533.00
<b>Total</b>						<b>511,168.00</b>

**Table 14B: Scholarship payments without adequate supporting documentation (2018/2019)**

Ledger	Coding Block	Transact on Date	Journal Voucher No.	Source Document Number	Description	Amount in US\$
221907 Scholarships – Local	3010900/1/01/001/000000/070900/0980/0000/221907	19/2/2019	000000001076509	2019-000000000016775	Payment of Foreign and Local scholarship arrears for 3 Quarters in 2018-2019.	230,586.00
221908 Scholarships – Foreign	3011000/1/01/001/000000/074900/0980/0000/221908	4/9/2018	000000001016638	2019-000000000003074	Payment of cost associated with arrears & bills for quarters 3 & 4 (Jan-June) 2017-2018 and quarter 1 (July-Sept.) 2018-2019 Allowances, Adm & Operational cost for Foreign scholarship.	729,210.00
221908 Scholarships – Foreign	3011000/1/01/001/000000/074900/0980/0000/221908	19/2/2019	000000001076509	2019-000000000016775	Payment of Foreign and Local scholarship arrears for 3 Quarters in 2018-2019.	443,150.00
<b>Total</b>						<b>1,402,946.00</b>

**Table 14C: Scholarship payments without adequate supporting documentation**

Date	Payee	Description	EV#	CK#	Amount in US\$
13/8/2019	Ministry of Education	Payment to cover Foreign Scholarship Students cost for Allowance, Return tickets and tickets for trip to china.	2020-193	00000069/00000024	91,666.00
5/2/2020	Ministry of Education	Payment of Foreign Scholarship cost for Quarter 2 (Oct- Dec-2019) FY 2019-2020 and	202010972	None	70,000.00

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Date	Payee	Description	EV#	CK#	Amount in US\$
		Allowance with Adm. Costs.			
<b>Sub-total</b>					<b>161,666.00</b>
14/6/2021	Ministry of Education	Payment in favor of University of Liberia to cover GOL Areas for Local Scholarship.	00000000120 6038	None	71,787.82
8/3/2021	Ministry of Education	Payment in favor of MOE to cover Local Scholarship Areas at various universities COVER LOCAL SCHOLARSHIP ARREARS AT VARIOUS UNIVERSITIES.	00000000119 3423	None	174,246.00
14/6/2021	Ministry of Education	Payment in favor of MOE to cover Local Scholarship Areas at various universities.	00000000120 6038	00001435	117,937.68
23/6/2021	Ministry of Education	Payment in favor of MOE to cover Allowances for Quarter III & IV (Jan-June 2021)	00000000120 7838	None	140,250.00
7/10/2020	Ministry of Education	Payment of Foreign Scholarship Quarter I 2021 Allowances, Administrative cost and Return Tickets	00000000117 4302	None	78,425.00
<b>Sub-total</b>					<b>585,646.50</b>

**Risk**

- 1.7.1.4 The completeness, existence and accuracy of scholarships payments may not be assured; therefore, the financial statements may be misstated.
- 1.7.1.5 In the absence of a contract, payments may be made to illegitimate beneficiaries or the amounts disbursed to beneficiaries may be misstated.
- 1.7.1.6 In the absence of a contract for a staff on study leave, Management may lose potential staff upon return from study leave. This may deny the entity of the needed skills and qualification obtain from studies pay for by the entity and impair the achievement of value for money.
- 1.7.1.7 In the instance of litigation between the staff/beneficiary and the entity, the required legal documentation may not be available.

- 1.7.1.8 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.
- 1.7.1.9 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**

- 1.7.1.10 Management should fully account for scholarship payments made without adequate supporting documents comprehensively catalogued in tables XX above.
- 1.7.1.11 Going forward, Management should ensure that all beneficiaries/employees selected for scholarships and financial aids sign contracts detailing performance expectations, structure of remunerations while on study, and compulsory tenure of service upon return from studies (where applicable). The contracts should be approved and operationalized by the relevant authorities.
- 1.7.1.12 Management should facilitate the conduct of periodic monitoring and evaluation of all scholarship beneficiaries relative to their academic performance and timely remittances of fees and living allowances/per diems. Gaps identified should be investigated and addressed in a timely manner.
- 1.7.1.13 Management should ensure that all scholarships transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts, bank statements, transfer confirmations, correspondences between Embassy and Management, periodic reports from the Embassy on beneficiaries, beneficiaries' progress reports, receipts of payments, etc. should be prepared and approved for the management and disbursement of scholarship payments where applicable.
- 1.7.1.14 Evidence of approved contracts for scholarships, bank statements, transfer confirmations, correspondences between Embassy and Management, periodic reports from the Embassy on beneficiaries, beneficiaries' progress reports, receipts of payments, and periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.
- 1.7.1.15 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**

- 1.7.1.16 *Management did not respond to these findings.*

### Auditor General's Position

1.7.1.17 In the absence of a response by Management, we maintain our findings and recommendations.

### 1.7.2 Irregularities Associated with Transfer and Subsidy Payments

#### Criteria

1.7.2.1 Regulations 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

1.7.2.2 During the audit, we observed the following irregularities associated with transfer of subsidies payments:

- Subsidies payments amounting to US\$59,608.70 were disbursed without evidence of subsequent receipts of liquidation reports. *See table 15A below for details.*
- Subsidies payments amounting to US\$14,987.59 were received by beneficiaries without evidence of liquidation reports from beneficiaries. *See table 15B below for details.*
- Subsidies payments amounting to US\$216,884.31 disbursed to some institutions were not confirmed by the recipient institutions for fiscal periods 2017/2018, 2018/2019 and 2020/2021. *See table 15C below for details.*
- Subsidies payments amounting to US\$8,891.77 were disbursed to institutions that could not be physically verified for 2017/2018. *See table 15D below for details.*

**Table 15A: Subsidies payments without evidence of Liquidation report and supporting documents**

FY	Cash Book	Date	Payee(s)	JV#:	Amount(s) US\$
17/18	MOEIFMIS Ledger	11/6/2018	BOLAHUN MISSION	976541	6,400.00
17/18	MOE-IFMIS Ledger	28/6/2018	Apostalk Foundation High School	986124	5,680.00
20/21	MOE-IFMIS Ledger	1/4/2021	Liberia school for the blind	119/959	2,999.62
20/21	MOE-IFMIS				17,810.00

FY	Cash Book	Date	Payee(s)	JV#:	Amount(s) US\$
	Ledger	17/3/2021	Maggie Copper Johnson Memorial primary & Elementary school	1197495	
20/21	MOE-IFMIS Ledger	7/10/2020	Liberia School for the Blind	1174304	2,999.73
20/21	MOE-IFMIS Ledger	1/4/2021	Liberia school for the blind	1197999	2,999.62
20/21	MOE-IFMIS Ledger	17/3/2021	Maggie Copper Johnson Memorial primary & Elementary school	1197495	17,810.00
20/21	MOE-IFMIS Ledger	7/10/2020	Liberia School for the Blind	1174304	2,999.73
<b>Total</b>					<b>59,698.70</b>

**Table 15B: Transfers payments received by some beneficiaries without evidence of liquidation reports prepared and submitted to the MOE. (2017/2018)**

County	Description	Location	YTD Actual transfer per MFDP record
Margibi	Konola	Margibi	8,449.93
Bong	New Life Foundation	Gbarnga	6,537.66
<b>Total</b>			<b>14,987.59</b>

**Table 15C: Unconfirmed Transfers Payments**

Fiscal Year	County	Description	Location	YTD Actual transfer per MFDP record
17/18	Bong	E. J. Yancy Multilateral	Totota	4,317.93
17/18	Bong	Dalokellen Gbweh Multilateral	Gbarnga	3,462.95
17/18	Bong	Redeem Day Care and Junior High School	Gbarnga	14,999.13
17/18	Lofa	Bolohun Mission	Bolohun	0.00
17/18	Lofa	Lutheran Training Institute	Zorzar	9,999.81
17/18	Nimba	Liberia Christian Community College	Ganta	69,998.52
17/18	Nimba	Give Them Hope International	Ganta	42,748.92
17/18	Margibi	TRF to Christian Ass. of Blind	Voa road	42,192.87
18/19	Margibi	Konola Mission	Margibi	9,166.53
20/21	Margibi	Transfer to Harbel Multilateral		14,997.65
<b>Total</b>				<b>216,884.31</b>

**Table 15D: Transfer payment made to non-existence Institution (2017/2018)**

County	Description	Location	YTD Actual transfer per MFDP
Lofa	Foya Polytechnic	Foya	8,891.77
<b>Total:</b>			<b>8,891.77</b>

**Risk**

- 1.7.2.3 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of subsidies payments may not be assured. This may lead to misappropriation of the entity's funds.
- 1.7.2.4 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.7.2.5 Transfer may be made to illegitimate/non-existing institutions leading to misappropriations of public funds.

**Recommendation**

- 1.7.2.6 Management should fully account for all subsidies transferred without evidence of adequate supporting documents comprehensively catalogued in tables X A-D above.
- 1.7.2.7 Going forward, Management should develop a comprehensive database for all beneficiary institutions. The database should include columns for the names of the beneficiary institutions, location, contact person, contact numbers, emails address, purpose of transfers, transfers amounts, refund, and total transfer.
- 1.7.2.8 Management should ensure that all subsidies transferred to beneficiary institutions should be accounted for through a comprehensive liquidation report. The liquidation report should include schedule of transfers made, details of expenditures, and all relevant supporting documents validating the legitimacy of the expenditures.
- 1.7.2.9 Management should also facilitate the conduct of periodic confirmation of transfers to beneficiary institutions to ensure that funds transferred are actually received by the targeted beneficiary institutions.
- 1.7.2.10 Management should establish and operationalize a monitoring and evaluation unit to ensure funds transferred to beneficiary institutions are utilized for the intended purposes.
- 1.7.2.11 Evidence of beneficiary institutions database, periodic liquidation reports, periodic confirmation statements, periodic monitoring and evaluations reports and all other relevant supporting records should be adequately documented and filed to facilitate future review.

1.7.2.12 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**

1.7.2.13 *Management did not respond to these findings.*

**Auditor General's Position**

1.7.2.14 In the absence of a response by Management, we maintain our findings and recommendations.

**1.7.3 Non-Withholding and Remittance of GST**

**Criteria**

1.7.3.1 Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011 stipulates: "within 10 days after the last day of the month, payer described in (a) is required to remit Management Letter on the Audit of the Ministry of Education Financial Statements For Fiscal Year Ended June 30, 2020 25 Promoting Accountability of Public Resources 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**

1.7.3.2 During the audit, we observed that Management did not withhold Goods and Services Tax (GST) from vendors for goods and services. Also, we could not determine the total amount of GST not withheld as the vendors were not categorized into large, medium and small tax payer. *See tables 16 A and B below and Annexures 6 A-D for details.*

**Table 16A: Non-Withholding and Remittance of GST**

Year	Amount US\$	Amount L\$
2017/2018	52,843.50	1,149,214.65
2018/2019	58,676.90	272,495.00
2019/2020	7,839.70	231,300.00
2020/2021	58,726.00	

**Table 16B: Non-Withholding and Remittance of GST-(2019/2020)**

Cash book	Date	Payee(s)	PV. #:	Amount Before Tax	
				US\$	L\$
MOE Operation	15-Aug-19	Office Express	IDV-MOE OP-LRD-CBL-191		231,300.00
MOE Operation	06/08/2019	We-Care Foundation	IDV-OP-USD-CBL-116	4,895.00	
MOE	06/08/2019	J. Maxime	IDV-OP-USD-CBL-	300.00	

Cash book	Date	Payee(s)	PV. #:	Amount Before Tax	
				US\$	L\$
Operation		Blockahn	115		
MOE Operation	19-Jul-19	Super Petrokum Company	IDV-OP-USD-CBL-109	1,900.00	
MOE Escrow	18-Oct-19	General Sparc Paris Corporation	IDV-SCII RENO-USD-CBL-12	711.70	
<b>Total</b>				<b>7,839.70</b>	<b>231,300.00</b>

### **Risk**

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

### **Recommendation**

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

### **Management's Response**

- 1.7.3.9 *Management did not respond to these findings.*

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

- 1.7.3.10 In the absence of a response by Management, we maintain our findings and recommendations.

## **1.7.4 Irregularities Associated with Travel Expenditures**

### **Criteria**

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

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

#### Observation

1.7.4.2 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 table 17 below and Annexures 3 A-D for details.*
- Incidental allowances were not duly retred/accounted for. *See table 17A below for summary and tables 10 (A-E) below for details*
- No evidence of travel activities reports and travel advance and settlement form for some travel expenditures. *See Annexures 4 A-B for details for 2017/2018 and 2020/2021. See also tables 17B A, B, C, D, E below for details for 2018/2019 and 2019/2020.*

**Table 9: Excess Payments of DSA**

Year	Amount US\$	Amount L\$
2017/2018	6,344.00	34,100.00
2018/2019	1,862.20	
2019/2020	660.00	
2020/2021	11,078.00	

**Table 17A: Summary of Unsubstantiated DSA Payments**

Fiscal Year	Amount US\$	Amount L\$
2017/2018	3,096.00	176,181.10
2018/2019	1,400	
2019/2020	4,704.00	

**Table 17B: Non-Retirement of Incidental (2017/2018)-USD &LRD**

Cash book	Date	Position	Destina- tion(s)	PV. #:	Amount(s) US\$	Amount(s) L\$
UNESCO	19/06/2018	Deputy Secretary	Namibia	IDV-UNESCO-LRD-LBDI-10	-	35,202.50
MOE Public School Grant	25/05/2018	Gayflor Washington	Namibia	IDV-PUB SR HSCII-LRD-ECC-13	-	37,466.80
MOE-Operations-USD	06/06/2018	Dominic D. N. Kweme	Thailand	IDV-OP-USD-CBL-25	2,536.00	-
MOE-Operations-LRD	16/05/2018	John N. Mah-Doe	Changah un, Jilin	IDV-MOE OP-LRD-CBL-27		37,018.00

Cash book	Date	Position	Destination(s)	PV. #:	Amount(s) US\$	Amount(s) L\$
			China			
MOE-Operations-LRD	16/05/2018	Henrietta M. Sackor	Changahun, Jilin China	IDV-MOE-OP-LRD-CBL27	-	37,018.00
MOE-Operations-LRD	20/04/2018	Alex M. Mbolonda	Nairobi, Kenya	IDV-MOE-OP-LRD-CBL-9	-	29,475.00
<b>Total</b>					<b>2,536.00</b>	<b>176,181.10</b>

**Table 17C: Non-Retirement of Incidental (2017/2018)-USD**

Cash Book	Date	Payee(s)	Destination	JV. #:	Amount(s) US\$	Amount(s) L\$
MOE_IFMIS Ledger	01/02/2018	???	PARIS TRIP	147461	280.00	-
MOE_IFMIS Ledger	10//2018	Micheal W. Toxor	TRIP TO KOREA	147984	280.00	-
<b>Total</b>					<b>560.00</b>	

**Table 17D: Non-Retirement of Incidental (2018/19)-USD**

Cash Book	Date	Payee(s)	PV. #:	Amount(s) US\$	Amount(s) L\$
MOE-Operation	23-Nov-18	Ansu D. Sonii	IDV-OP-USD-CBL-51	280.00	-
MOE-Operation	23-Nov-18	Ansu D. Sonii	IDV-OP-USD-CBL-50	280.00	-
MOE-Operation	10-May-19	Agnès G. Chile	IDV-OP-USD CBL-80	280.00	-
WFP	20-Jul-18	Orhella W. Nimely	IDV-SCH FED-USD-ECC-7	280.00	-
WFP	20-Jul-18	Christan Nyema Howcott	IDV-SCH FED-USD-ECC-7	280.00	-
<b>Total</b>				<b>1,400.00</b>	

**Table 17E: Non-Retirement of Incidental (2019/2020)-USD**

Cash Book	Date	Payee(s)	Destination	JV. #:	Amount(s) US\$	Amount(s) L\$
MOE-IFMIS Ledger	11/08/2019	Albert K. Samukal	Paris, France	1134277	1,470.00	-
MOE-IFMIS Ledger	8/11/2019	Caston B. Harris	Paris, France	1134278	1,470.00	-
MOE-IFMIS Ledger	8/11/2019	Dominic D. M. Kwemed	Paris, France	1134279	1,764.00	-
<b>Total</b>					<b>4,704.00</b>	

**Table 18A: Summary of Unsubstantiated DSA Payments**

Fiscal Year	Amount US\$	Amount L\$
2018/2019	37,785.00	416,600.00
2019/2020	8,910.00	
2020/2021	28,950.00	

**Table 18B: No evidence Travel Advance and Settlement form (2018/2019)-USD**

Cash Book	Date	PV. #:	Position	Amount(s) US\$	Amount(s) L\$
Special Project	13/08/2018	IDV-SPE-PROJ-USD- LBDI-30	Professional	2,471.00	-
Special Project	10/01/2019	IDV-SPE-PROJ-USD- LBDI-125	Professional	450.00	-
Special Project	10/01/2019	IDV-SPE-PROJ-USD- LBDI-124	Professional	450.00	-
Special Project	11/10/2018	IDV-SP-USD-LBDI- 12	Facilitator	490.00	-
Special Project	07/12/2018	IDV-SP-USD-LBDI- 14	Professional	980.00	-
Public School- ECO	24-Dec-18	Charles T. Bropleh	IDV-PUB-SR HSCH- LRD-ECO-30		72,000.00
Public School- ECO	24-Dec-18	Ledisa Passewe	IDV-PUB-SR HSCH- LRD-ECO-29	-	66,000.00
<b>Total</b>				<b>4,841.00</b>	<b>138,000.0</b>

**Table 18C: No evidence Travel Advance and Settlement form (2019/2020)-USD**

Cash Book	Date	PV. #:	Payee(s)	Position	Amount(s) US\$	Amount(s) L\$
Special Project	01-Nov-19	IDV-SPE-USD- LBDI-259	Martin T. Muhlzburg	None	7,980.00	-
Special Project	01-Nov-19	IDV-SPE-USD- LBDI-254	Madia Herring Mensah	None	930.00	-
<b>Total:</b>					<b>8,910.00</b>	

**Table 18D: DSA payments for field visits without evidence of field activities/assessment reports (2017/2018)**

Cash Book	Date	Payee(s)	PV. # :	Check #:	Amount(s) L\$
MOE Operation	19-Mar-18	Jestina T. Sartee	IDV-OP-LRD-00283	00001628	105,300.00
MOE Operation	19-Mar-18	Michael T. Taylor Jr	IDV-OP-LRD-00284	00001629	87,750.00
MOE Operation	19-Mar-18	Austin Mansaray	IDV-OP-LRD-00284	0000134	87,750.00
MOE Operation	19-Mar-18	Adam Y. Yaba	IDV-OP-LRD-00284	00001631	87,750.00
MOE Operation	19-Mar-18	Gabriel Nelson	IDV-OP-LRD-00283	00001626	105,300.00

Cash Book	Date	Payee(s)	PV. # :	Check #:	Amount(s) L\$
<b>Total</b>					<b>473,850.00</b>

**Table 18E: Payments for field visits without evidence of Reports (2018/2019)**

Cash Book	Date	Payee(s)	PV. # :	Check #:	Amount(s) L\$
Public School- ECO	24-Dec-18	Charles T. Bropleh	IDV-PUB-SR HSCH- LRD-ECO-30	20271545	72,000.00
Public School- ECO	24-Dec-18	Ledsa Paasewe	IDV-PUB-SR HSCH- LRD-ECO-29	20271541	66,000.00
<b>Total</b>					<b>138,000.00</b>

### **Risk**

- 1.7.4.1 Non-compliant 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.
- 1.7.4.4 Travel expenditures not appropriately retired/accounted for may lead to misappropriation of the entity's funds.
- 1.7.4.5 In the absence of travel activities reports, travel expenditure may be utilized for unapproved activities.

### **Recommendation**

- 1.7.4.6 Management should account for travel expenditures made in excess of approved rates comprehensively catalogued in the tables (9, 10A-E, and 11A-E) above. Management should also account for local and international travels facilitated without evidence of activities reports.
- 1.7.4.7 Going forward, Management should utilize the national travel ordinance for computation of all travel related expenditures.
- 1.7.4.8 All incidental allowances should be duly retired/accounted for through the filling and subsequent approval of the travel settlement form. The form should be accompanied by original copies of receipts and travel activities reports to justify the regularity of the transactions.
- 1.7.4.9 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

1.7.4.10 Management did not respond to these findings.

### Auditor General's Position

1.7.4.11 In the absence of a response by Management, we maintain our findings and recommendations.

## 1.7.5 Unbudgeted Expenditures

### Criteria

1.7.5.1 Regulation B.24 (1, 2 and 3) of the PFM Act of 2009 as amended and restated in 2019 states: "(1) A head of government agency shall prioritize the Government agency's activities and ensure that related expenditures are within the cash flow plans and budget ceilings or such other ceilings as determined by the Minister".

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

### Observation

1.7.5.3 During the audit, we observed that Management incurred unbudgeted expenditure amounting to US\$57,651.30 for the fiscal period 2017/2018 without evidence of a supplementary budget. **See Table 19 below for details.**

**Table 19: Unbudgeted Expenditures**

No(s)	Accounts Description	Budget US \$(A)	MOE Fin. Report US\$ (B)	Variance(s) US\$=A-B
1	Capital Expenditure	0.00	57,651.30	-57,651.30
2	Christian association of the Blind	0.00	5,999	-5,999
<b>Total:</b>		<b>0.00</b>	<b>63,650.30</b>	<b>-63,650.30</b>

### Risk

1.7.5.4 Management may be non-compliant with Section 24(1-2) of the PFM Act of 2009 as amended and restated 2019.

1.7.5.5 Facilitating unauthorized expenditure in excess of approved budget may lead to misappropriation of public funds. This may impair the achievement of the entity's objectives.

1.7.5.6 Unauthorized disbursement in excess of approved budgetary allotment may lead to

misappropriation and misapplication of public funds.

**Recommendation**

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

**Management's Response**

- 1.7.5.14 *Management did not respond to these findings.*

**Auditor General's Position**

- 1.7.5.15 In the absence of a response by Management, we maintain our findings and recommendations.

**1.7.6 Payments without adequate Supporting Documents**

**Criteria**

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

**Observation**

- 1.7.6.2 During the audit, we observed that Management made payments for goods and services

without evidence of adequate supporting documents such as payment requests, invoices, certificates of completion, goods received notes, payment logs, attendance sheets, assessment reports, receipts, etc (where applicable). See table 20 below and Annexure 1 A-E for details.

**Table 20: Payments without adequate Supporting Documents**

Year	Amount US\$	Amount L\$
2017/2018	132,684.23	709,800
2018/2019	73,412.80	1,479,015.00
2019/2020	6,343.00	4,243,300.00
2020/2021	49,896.00	31,200.00

1.7.6.) Furthermore, we observed that Management facilitated several payments without supporting documents for the fiscal periods under audit. See table 21, tables 22 A to C, and Annexures 2 A-D for details for 2017/2018 and 2020/2021.

**Table 21: Payments without Supporting Documents**

Year	Amount US\$	Amount L\$
2017/2018	141,679.90	940,115.00
2018/2019	57,071.00	166,150.00
2019/2020	2,742.40	-
2020/2021	801,700.72	31,096,544.00

See table B A-C below for 2018/2019 and 2019/2020

**Table 22A: Payment made without Supporting Documentation (2018/2019)-USD & LRD**

Cash Book	Date	Payee(s)	PV. #:	Amount(s) US\$	Amount(s) L\$
MOE Operation	19/06/2019		0619/2019	800.00	-
MOE Operation	07/06/2019	Bill C. Pyne	IDV-OP-USD-CBL-99	63.00	-
MOE Operation	24/05/2019	Chansley K. Kumbly	IDV-OP-USD-87	280.00	-
MOE Operation	26-Oct-18	Diafei Giddings	IDV-MOE OP- RD-CBL-100	-	56,250.00
MOE Operation	09-Jan-19	Liberia National Student Union	IDV-MOE OP-LRD-CBL-164	-	109,900.00
UNESCO	20-Feb-19	Titus N. Sieh	IDV-UNESCO-USD-LBDI-10	9,501.00	-
UNESCO	05-Feb-19	Women Empowerment for Self-Employment	IDV-UNESCO-LBDI-12	20,800.00	-
UNESCO	20-Feb-19	D. Michael V. Kamara	01-26-2019	320.00	-
UNESCO	26-Jan-19	Transfer Cost		432.00	-
<b>Total:</b>				<b>32,199.00</b>	<b>166,150.00</b>

**Table 22B: Payment Made without Supporting Documentation (2018/2019)-USD**

Cash Book	Date	Payee(s)	JV #:	Amount(s) US\$	Amount(s) L\$
IFMIS-Ledger	29/1/2019	N/A	1067771	1,000.00	-
IFMIS-Ledger	1/2/2019	N/A	1058218	3,780.00	-
IFMIS-Ledger	4/12/2018	N/A	1055085	20,092.00	-
<b>Total</b>				<b>24,872.00</b>	

**Table 22C: Payment made without Supporting Documentation (2019/2020)-USD**

Cash Book	Date	Payee(s)	PV. #:	Amount(s) US\$	Amount(s) L\$
MOE Operation	05-Aug-19	General Revenue	IDV-OP-USD-CBL-112	132.40	-
MOE Operation /Reven. Excrow	22-Apr-20	Alex K. Mbolonda	IDV-OP-USD-CBL-119	1,800.00	-
Special Project	01-Nov-19	Johnson Tekay Hianen	IDV-SPE PROJ-USD-LBDI-26C	810.00	-
<b>Total:</b>				<b>2,742.40</b>	

#### **Risk**

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

#### **Recommendation**

- 1.7.6.8 Management should fully account for expenditures made without adequate supporting documents comprehensively catalogued in Annexures 1 A-E and Annexures 2 A-D.
- 1.7.6.9 Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. All relevant supporting records should be adequately documented and filed to facilitate future review.

- 1.7.6.10 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**

- 1.7.6.11 *Management did not respond to these findings.*

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

- 1.7.6.12 In the absence of a response by Management, we maintain our findings and recommendations.

### **1.7.7 Irregularities Associated with Registration Fees and Remittance Records**

#### **Criteria**

- 1.7.7.1 H.4 of the PFM Regulation of 2009 as amended and restated in 2019 state that "At the end of each financial year, and after the books of accounts of a government agency have been closed, the accounting officer must surrender to the Comptroller-General any unexpended voted money, for redepositing into the Consolidated Fund, unless permission has been formally granted by the Minister to use the unexpended moneys in the following financial year, pursuant to the provisions of Regulation B.26
- 1.7.7.2 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 as amended and restated 2019 states, " any public officer concerned with the conduct of financial matters of the government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister."
- 1.7.7.3 Regulation C.8 (3) (g) of the Public Finance Management (PFM) Act of 2009 as amended and restated 2019 states that the head of agency or spending unit is responsible to ensure that all books of accounts under his or her control are correctly posted and kept up-to-date.

#### **Observation**

- 1.7.7.4 During the field visit, we observed that students' registrations fees collected from sampled schools across seven (7) counties were not remitted into MOE authorized mobile money platform during the period under review. **See table 23 below for details.**

**Table 23: Irregularities Associated with Registration Fees and Remittance Records**

Fiscal Year	County	School(s)	Fees remitted by sch. per MOE record L\$	Fees collected per Sch. Record L\$	Variance L\$
2018/2019	Bomi	C. H. Dewey Central High (PM)	-	1,002,000.00	-1,002,000
2018/2019	Bassa	ST. JOHN & RIVER Public School	-	429,260	-429,260
2018/2019	Bassa	Own your Own Community School	-	378,000.00	-378,000
<b>Sub-total</b>			-	<b>1,809,260.00</b>	<b>-1,809,260.00</b>
2019/2020	Grand Cape Mount	Gbessah High School	35,000.00	533,800.00	-498,800.00
2019/2020	Grand Cape Mount	Tienii-Wonde Elem. Jr./Sr.	280,000.00	679,000.00	-399,000
2019/2020	Grand Cape Mount	MADINA Public School	247,000.00	949,600	-696,600
2019/2020	Bassa	Owensgrove Elem. & Jr. high school	22,000.00	253,500.00	-231,500.00
2019/2020	Bassa	St. John river Public School	21,000.00	503,580.00	-482,580.00
2019/2020	Bassa	Bassa High School	1,301,000.00	2,394,000.00	-1,093,000.00
2019/2020	Bong	NV Massaquoi	989,000.00	1,231,000.00	-242,000.00
2019/2020	Lofa	Foya Central High School	999,000.00	1,024,000.00	-25,000.00
2019/2020	Lofa	Vanjamah Public Sch	708,000.00	712,000.00	-4,000.00
<b>Sub-total</b>			<b>4,602,000.00</b>	<b>8,274,480</b>	<b>-3,672,480</b>
2020/2021	Bong	NV Massaquoi	-	2,502,000	-2,502,000
2020/2021	Margibi	Harbel Multilateral	-	1,253,000	-1,253,000
2020/2021	Lofa	Foya Central High School	-	1,052,000	-1,052,000
2020/2021	Lofa	Kolahun Central High School	-	738,000	-738,000
2020/2021	Lofa	Vanjamah Multilateral	-	2,745,000	-2,745,000
2020/2021	Lofa	Vanjamah	-	552,000	552,000

Fiscal Year	County	School(s)	Fees remitted by sch. per MOE record L\$	Fees collected per Sch. Record L\$	Variance L\$
		Public Sch			
2020/2021	Cape Mounl	Goesseh High School	-	824,700	-824,700
2020/2021	Cape Mounl	Tienli-Wonde Elem. Jr./Sr.	-	504,000	-504,000
2020/2021	Boni	C. H. Gwey Cenpal High (PM)	-	1,002,000	-1,002,000
2020/2021	Bassa	OWENSGROVE ELEM. & JR. HIGH SCHOOL		461,000	-461,000
2020/2021	Bassa	ST. JOHN RIVER Public School	-	503,580	-503,580
2020/2021	Bassa	Bassa High School	-	2,277,000.0	-2,277,000
<b>Sub-total</b>			-	<b>14,414,280</b>	<b>-14,414,280</b>
<b>Grand Total</b>			<b>4,602,000.00</b>	<b>24,498,020.00</b>	<b>-19,896,020.00</b>

1.7.7.5 Further, we observed that the registration fees were remitted to mobile money accounts registered in the names of individuals at the various schools rather than the names of the Institutions.

#### **Risk**

1.7.7.6 The failure of school's authorities to remit registration fees collected from students to the MOE mobile money platform may lead to funds being directed into personal use.

1.7.7.7 The completeness and accuracy of cash balance from remitted registration fees on the mobile money platform may not be assured; therefore, the financial statements may be misstated.

#### **Recommendation**

1.7.7.8 Management should provide substantive justification for students' remittances of registration fees through mobile money accounts other than the MOE centralized payment platform.

1.7.7.9 Going forward, Management should ensure that all payments of registration fees are remitted exclusively through the MOE centralized public payment platform.

1.7.7.10 Management should ensure that periodic fees payment reports are prepared and submitted by all schools to MOE central office for accountability, reconciliation, and review purposes.

- 1.7.7.11 Management should perform periodic (monthly) reconciliation between the fees' payment reports per schools and the MOE centralized mobile payment platform. Variances identified should be investigated and adjusted where applicable in a timely manner.
- 1.7.7.12 Evidence of mobile money statements for MOE central payment platform, periodic fees' payment reports per schools, and periodic reconciliation reports should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.7.7.13 *Management did not respond to these findings.*

**Auditor General's Position**

- 1.7.7.14 In the absence of a response by Management, we maintain our findings and recommendations.

**1.7.8 Third Party Payments**

**Criteria**

- 1.7.8.1 Regulation B.28 of the PFM Act of 2009 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**

- 1.7.8.2 During the audit, we observed that several payments amounting to US\$265,295.00 were made in the names of employees for subsequent disbursement to vendors or their intended beneficiaries. *See Tables 124 A and B below for details.*

**Table 24A: Payment to Employees' for workshop and seminar, made in the name of a single employee (2017/2018)**

Cash Book	Date	Payee(s)	PV. # :	Position(s)	Destination(s)	Amount(s) US\$
Special Project	19-Oct-17	James M. Kamara	IDV-SP-USD-00384	None	Bong and Nimba	33,600.00
Special Project	14-Sep-17	Prince W. Freeman	IDV-SP-USD-00383	None	Boni County	25,935.00
Special Project	09-Oct-17	Jenneh F. Karlakal	IDV-SP-USD-00418	None	Grand Cape Mount	30,825.00
Special Project	19-Oct-17	Augustine G. Gee	IDV-SP-USD-00419	Comptroller	Bong County	50,430.00
Special Project	14-Sep-17	Stephen S. Falaba	IDV-SP-USD-00448	Accountant	Nimba County	36,355.00
Special Project	18-Oct-17	Augustine G. Gee	IDV-SP-USD-00408	Comptroller	Mont. Careburg	38,245.00
Special Project	13-Dec-17	Marie S. Kamara	IDV-SP-USD-00436	Assist. Minister	Grand Bassa	16,505.00

Cash Book	Date	Payee(s)	PV. # :	Position(s)	Destination(s)	Amount(s) US\$
<b>Total</b>						<b>231,895.00</b>

**Table 24B: Third party Payments for Workshops and Seminars (2018/2019)**

Cash Book	Date	Payee(s)	PV. # :	Position(s)	Destination (s)	Amount(s) US\$
Special Project	4-Jul-18	Marie S Kamara	IDV-SPE-PROJ-USD-LBDI-15	Assistant Minister	Region 2 & 3	33,400.00
<b>Total</b>						<b>33,400.00</b>

### **Risk**

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

### **Recommendation**

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

### **Management's Response**

- 1.7.8.8 *Management did not respond to these findings.*

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

- 1.7.8.9 In the absence of a response by Management, we maintain our findings and recommendations.

## **1.7.9 Irregularities Associated with Delivery Notes**

### **Criteria**

- 1.7.9.1 Section 43 (1) of the Public Procurement and Concession Commission (PPCC) Act of 2005 states, "The Procuring Entity shall preserve all documentation relating to the procurement proceedings in accordance with applicable rules concerning archiving of Government documentation, but at a minimum it shall be kept for a period of six (6) years following the date of final completion of the procurement contract, or from the date of rejection of all bids or cancellation of the proceeding, as the case may be."

1.7.9.2 Regulation C.8 (3) (h) of the PFM Act of 2009 states that head of government agency shall be required to produce, when required by the Minister of Finance, the Comptroller-General, head of internal audit or Auditor-General or by such officers as may be authorized by any of the above, all cash, books, records, vouchers or other items of value in his or her charge.

#### Observation

1.7.9.3 During the audit, we observed that Management facilitated the procurement of several goods amounting to US\$414,479.66 during the periods under audit without evidence of delivery notes. **See Tables 25 A, B, C and D below for details.**

**Table 25A: No evidence of Delivery notes for the period (2017/2018)-USD**

Cash Book	Date	Payee(s)	JV #:	Amount(s) US\$
MOE-IFMIS Ledger	17-Nov.-2017	Super Petroleum	963740	100.00
MOE-IFMIS Ledger	24/1/2018	Morning Star Auto Service	919793	2,083.00
MOE-IFMIS Ledger	21/11/2017	Super Petroleum	888898	160
<b>Total</b>				<b>2,343.00</b>

**Table 25B: No evidence of Delivery notes for the period (2017/2018)-LRD**

Cash Book	Date	Payee(s)	PV. #:	Amount(s) L\$
MOE Operations	20-Apr-18	United Motor Company	IDV-MOE-OP-LRD-CBL-9	20,460.00
MOE Operations	03-May-18	super petroleum	IDV-OP-LRD-CBL-13	201,240.00
MOE Operations	20-Mar-18	United Motor Company	IDV-MOE-OP-LRD-00286	44,550.00
MOE Operations	16-May-18	Building Material Center	IDV-MOE-OP-LRD-CBL-22	41,646.15
<b>Total</b>				<b>307,896.15</b>

**Table 25C: No evidence of good receive note (2018/2019)-LRD**

Cash Book	Date	Payee(s)	PV. #:	Amount(s) L\$
MOE Operations	06-Mar-18	Super Petroleum	IDV-MOE-OP-LRD-00279	42,525.00
MOE Operations	08-Mar-18	Super Petroleum	IDV-MOE-OP-LRD-00280	33,075.00
<b>Total</b>				<b>75,600.00</b>

**Table 25D: No evidence of Delivery & Goods receives notes (2020/2021)-USD**

Cash Book	Date	Payee(s)	JV. #:	Amount(s) US\$
MOE-IFMIS Ledger	5/4/2021	K. kartik Stationery Station	1210307	13,200.00
MOE-IFMIS Ledger	22/3/2021	Echo Group of Companies	1195104	9,440.51
MOE-IFMIS Ledger	2/4/2021	Sacha Traders	1214005	6,000.00
<b>Total</b>				<b>28,640.51</b>

1.7.9.4 Additionally, our review of delivery notes revealed no evidence of authorization by the internal audit unit as required. **See tables 26 A and B below for details.**

**Table 26A: Delivery Notes not verified by Internal Auditor (2017/2018)-USD & LRD**

Cash Book	PV. #:	Voucher date	Delivery Note #	Amount per voucher US\$	Amount per voucher L\$
Special Project	IDV-SP USD-00451	19-Mar-18	35452	520.00	-
Special Project	IDV-SP USD-00445	19-Mar-18	35453	624.00	-
Special Project	IDV-SP USD-00455	17-Apr-18	35453	336.00	-
Operation	IDV-OP-LRD-00280	09-Mar-18	35356	-	33,075.00
Operation	IDV-OP-LRD-00279	09-Mar-18	35357	-	42,525.00
<b>Total</b>				<b>1,480.00</b>	<b>75,600.00</b>

**Table 26B: Delivery note not verified by Internal Auditor (2020/2021)-USD**

Cash Book	PV. #	Voucher date	Delivery Note #	Amount per voucher US\$
IRISE USD	IDV-IRISE-DLI-USD-LBA-55	9-Feb-21	449-366	3,523.00
<b>Total</b>				<b>3,523.00</b>

### Risk

- 1.7.9.5 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.
- 1.7.9.6 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.
- 1.7.9.7 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.7.9.8 Management may override the procurement processes by completing disbursement without utilizing the required procurement processes.
- 1.7.9.9 Management may be non-compliant with Regulation P.9 (2) of the PFM Act of 2009 as amended and restated 2019.

### Recommendation

- 1.7.9.10 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).
- 1.7.9.11 Delivery orders should be signed by the vendors, the procurement officer, storeroom officer and an internal auditor/assurance officer.

1.7.9.17 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.

1.7.9.18 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.

**Management's Response**

1.7.9.14 Management did not respond to these findings.

**Auditor General's Position**

1.7.9.15 In the absence of a response by Management, we maintain our findings and recommendations.

**1.7.10 No Evidence of Goods Received Notes**

**Criteria**

1.7.10.1 Part P.9 (2) of the PFM Regulations of 2010 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**

1.7.10.2 During the audit, we observed that Management authorized several payments without evidence of goods received notes. *See tables 27 A and B below for details.*

**Table 27A: No evidence of goods receive notes (2017/2018)-LRD**

Cash Book	Date	Payee(s)	PV. #:	Amount(s) L\$
MOE Operations	06-Mar-18	Super Petroleum	IDV-MOE-OP-LRD-00279	42,525.00
MOE Operations	08-Mar-18	Super Petroleum	IDV-MOE-OP-LRD-00280	33,075.00
MOE Operations	20-Mar-18	United Motor Company		44,550.00
MOE Operations	16-May-18	Building Material center	IDV-MOE-OP-LRD CBL-22	41,646.15
MOE Operations	03-May-18	Super Petroleum	IDV-MOE-OP-LRD-CBL-13	201,240.00
<b>Total</b>				<b>363,036.15</b>

**Table 27B: No evidence of goods receive note (2018/2019)-LRD**

Cash Book	Date	Payee(s)	PV. #:	Amount(s) L\$
MOE Operations	06-Mar-18	Super Petroleum	IDV-MOE-OP-LRD-00279	42,525.00
MOE Operations	08-Mar-18	Super Petroleum	IDV-MOE-OP-LRD-00280	33,075.00
<b>Total</b>				<b>75,600.00</b>

**Risk**

1.7.10.3 Payments may be made for goods not/under received.

1.7.10.4 The quality of goods received may not be consistent with predetermined, approved, contracted specification.

1.7.10.5 The completeness, existence and accuracy of inventories may be misstated.

#### Recommendation

1.7.10.6 Management should ensure that goods received notes are prepared and issued for all goods procured to validate that goods paid for including the required specifications were delivered to the entity. The goods received notes should be uniquely coded to reflect the specific transactions.

1.7.10.7 Goods received notes should be signed by the vendors, the procurement officer, storeroom officer and an Internal auditor/assurance officer.

1.7.10.8 Evidence of goods received notes for all goods received should be adequately documented and filed to facilitate future review.

#### Management's Response

1.7.10.9 Management did not respond to these findings.

#### Auditor General's Position

1.7.10.10 In the absence of a response by Management, we maintain our findings and recommendations.

### 1.7.11 Unapproved Payment Vouchers

#### Criteria

1.7.11.1 Regulations P.11 (1) of the PFM Act of 2009 requires that a head of government agency may in writing authorize by name officers in his Government Agency or office to sign payment vouchers on his behalf and shall in doing this set the financial limits and other conditions within which this authority shall be exercised and communicate same in writing to the Comptroller-General and the Auditor General.

#### Observation

1.7.11.2 During the audit, we observed that payments amounting to US\$6,833.00 were processed through payments vouchers that were not approved by the relevant authority as required. See Table 28 below for details.

**Table 28: Unapproved Payment Vouchers (2017/2018):**

Cash book	Date	Payee(s)	PV. #:	Amount(s) US\$
CDU	16/01/2018	Alston Amiah	IDV-EDU-USD-0004	2,000.00
EDG	16/01/2018	Veekie Wilson	IDV-EDU-JSD-0004	2,500.00
EDU	28/11/2017	Abraham Dagher	IDV-EDU-USD-0001	2,333.00

Cash book	Date	Payee(s)	PV. #:	Amount(s) US\$
<b>Total:</b>				<b>6,833.00</b>

**Risk**

- 1.7.11.3 Unauthorized payment vouchers may lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

**Recommendation**

- 1.7.11.4 Management should ensure all payment vouchers are approved by the relevant authority before release of checks to vendors is initiated.
- 1.7.11.5 The internal audit department should perform periodic post review of all transactions to ensure that all transactions are approved by the relevant authorities. Gaps identified should be investigated and corrected in a timely manner.

**Management's Response**

- 1.7.11.6 *Management did not respond to these findings.*

**Auditor General's Position**

- 1.7.11.7 In the absence of a response by Management, we maintain our findings and recommendations.

**1.7.12 Rental and Lease Payments of Buildings without Evidence of Contracts**

**Criteria**

- 1.7.12.1 Section 43 (1) of the Public Procurement and Concession Commission (PPCC) Act of 2005 states, "The Procuring Entity shall preserve all documentation relating to the procurement proceedings in accordance with applicable rules concerning archiving of Government documentation, but at a minimum it shall be kept for a period of six (6) years following the date of final completion of the procurement contract, or from the date of rejection of all bids or cancellation of the proceeding, as the case may be."
- 1.7.12.2 Regulation C.8 (3) (h) of the PFM Act of 2009 as amended and restated in 2019 states that head of government agency shall be required to produce, when required by the Minister of Finance, the Comptroller-General, head of internal audit or Auditor-General or by such officers as may be authorized by any of the above, all cash, books, records, vouchers or other items of value in his or her charge
- 1.7.12.3 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 control to mitigate these risks.

### Observation

- 1.7.12.4 During the audit, we observed that Management authorized several payments amounting to US\$34,497.04 for rental/lease of buildings without evidence of lease agreements/contracts with the properties' owners. *See table 29 below for details.*

**Table 29: Rental and Lease Payments of Buildings without Evidence of Contracts**

Cash book	Date	Payee(s)	JV. #:	Amount(s) US\$	Amount(s) L\$
MOE-IFMIS Ledger	13/9/2018	WINSTON WILSON.	1019591	1,799.90	-
MOE-IFMIS Ledger	13/9/2018	YUKU FORKPA	1019641	1,499.91	-
MOE-IFMIS Ledger	13/9/2018	TEWAH SAAH	1019587	2,449.86	-
MOE-IFMIS Ledger	24/4/2019	MARY BOYEDI-WREH	1096374	9,998.45	-
MOE-IFMIS Ledger	13/9/2018	BENJAMIN LEO	1019589	1,249.93	-
MOE-IFMIS Ledger	13/9/2018	G. THOMAS M. GUDE	1019612	1,799.90	-
MOE-IFMIS Ledger	13/9/2018	SARAH B. KERMUE.	1019577	1,499.91	-
MOE-IFMIS Ledger	13/9/2018	KAYDEE	1019609	1,799.90	-
MOE-IFMIS Ledger	13/9/2018	JGERIAN TEACHERS IN FAVOR OF PAUL MULBAH	1019558	1499.91	-
MOE-IFMIS Ledger	13/9/2018	PATRICK G. BUMIE	1019650	2399.86	-
MOE-IFMIS Ledger	13/9/2018	OLIVER SACKLE.	1019596	1499.91	-
MOE-IFMIS Ledger	13/9/2018	ARMAH K. SHERIFF.	1019639	1499.91	-
MOE-IFMIS Ledger	13/9/2018	BARPAF BOYENNEH.	1019651	399.98	-
MOE-IFMIS Ledger	13/9/2018		1019591	1799.9	-
MOE-IFMIS Ledger	13/9/2018	Maria Y. walker	1019658	1499.91	-
MOE-IFMIS Ledger	13/9/2018		1019598	1799.9	-
<b>Total</b>				<b>34,497.04</b>	-

### Risk

- 1.7.12.5 Management may be non-compliant with the required procurement method. Management may override the procurement process by completing disbursement without utilizing the required procurement method.
- 1.7.12.6 Payments may be made for rental services not delivered or the specification of rental services per the approved contracts may not be received. This may impair the achievement of value for money.
- 1.7.12.7 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.
- 1.7.12.8 Payments may not be consistent with the approved terms and conditions of the rental/lease agreements. This may lead to dispute, breach of contract, litigation, financial losses and/or reputational damages.

### **Recommendation**

- 1.7.12.9 Going forward, Management should facilitate the preparation of lease agreements/contracts for all rental properties within the threshold required by the PPC Act. The contracts should include the nature of rental/lease agreement, value of the services, tenure of the lease, and a clearly defined repercussion for breach of contract terms.
- 1.7.12.10 Subsequently, Management should facilitate the approval of all lease agreements/contracts by all parties and ensure that the provisions of the contracts are fully operationalized. Management should also ensure that proper coordination, monitoring and evaluation of the contract terms are implemented periodically during the execution of the contracts. Payments should be made consistent with the terms and condition as enshrined in the approved contracts.
- 1.7.12.11 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**

- 1.7.12.12 *Management did not respond to these findings.*

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

- 1.7.12.13 In the absence of a response by Management, we maintain our findings and recommendations.

## **1.7.13 Irregularities Associated with Fuel Consumption**

### **Criteria**

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

### **Observation**

- 1.7.13.2 During the audit, we observed the following irregularities associated with the fuel management of the entity:
- No evidence of a fuel consumption policy to regulate the procurement, distribution, consumption and recording of fuel management of the entity.

- From a sample of payments, Management made payments amounting to US\$3,023.50 and L\$1,008,270.00 respectively for fuel for the Ministry generators and operations without evidence of consumption logs/reports. See Table 30 A-B below for details.

**Table 30A: No evidence of consumption report (2017/2018)**

Cash Book	Date	Payee(s)	PV. # :	Amount(s) US\$	Amount(s) L\$
Special Project	19/03/2018	Super Petroleum	IDV-SP-USD-00451	520.00	-
Special Project	19/03/2018	James Armah Massaquoi	IDV-SP-USD-00455	624.00	-
Special Project	19/03/2018	Super Petroleum	IDV-SP-USD-00455	335.00	-
Special Project	17/04/2018	Super Petroleum	IDV-SP-USD-LBDI-7	1,543.50	-
UNESCO	17-Aug-17	Super Petroleum	IDV-UNESCO-IRD-0038	-	731,430.00
MOE Operations	08-Mar-18	Super Petroleum	IDV-OP-IRD-00280	-	33,075.00
MOE Operations	03-May-18	super petroleum	IDV-OP-IRD-CBL-13	-	201,240.00
MOE Operations	06-Mar-18	Super Petroleum	IDV-OP-IRD-00279	-	42,525.00
<b>Total:</b>				<b>3,023.50</b>	<b>1,008,270.00</b>

**Table 30B: No evidence of consumption report (2020/2021)**

Cash Book	Date	PV. #	Amount(s) US\$
IRISE	9-Feb-21	IDV-IRISE-DLI-USD-UBA-55	3,523.00
<b>Total</b>			<b>3,523.00</b>

1.7.13.3 Furthermore, fuel consumption logs for generators and vehicles were not presented for review. Also, there was no evidence of policy to regulate the management of the entity's fuel.

#### **Risk**

1.7.13.4 Fuel procured may not be based on actual consumption.

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

1.7.13.6 Fuel may be distributed on a discretionary basis, in the absence of a policy.

#### **Recommendation**

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

- 1.7.13.8 Management should maintain fuel distribution and consumption logs to aid the entity manage cost and inform future purchase.
- 1.7.13.9 Evidence of approved fuel policy and all other fuel procurement, consumption and distribution records should be adequately documented and filed to facilitate future review.

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

- 1.7.13.10 *Management did not respond to these findings.*

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

- 1.7.13.11 In the absence of a response by Management, we maintain our findings and recommendations.

### **1.8 Fixed Assets Management**

#### **1.8.1 Irregularities Associated with Fixed Assets Management**

##### **Criteria**

- 1.8.1.1 Regulation V.1 (2a) of the PFM Act 2009 as amended and restated in 2019 states: The Head of Government Agency must take full responsibility of assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that: (a) preventive mechanisms are in place to eliminate theft, losses, wastage and misuse;"
- 1.8.1.2 Regulation V.4 (1 and 2) of the PFM Act 2009 as amended and restated in 2019 states: "(1) Furniture, and equipment issued for Government quarters or offices or vehicle and other fixed asset shall be brought on a master inventory of the Government Agency. (2) The master inventory shall record under each category of item: (a) the date and other details of the voucher or other document on which the items were received or issued; their serial numbers where appropriate; and (c) their distribution to individual locations and the total quantity held".
- 1.8.1.3 Count 1.3 paragraph 2 (Objective of Fleet Management Policy) of the General Service Agency of 2012 States that: "Create a fleet management structure and allocate responsibilities for the effective monitoring implementation of various aspects of the policy for the benefit of the GOL".

##### **Observation**

- 1.8.1.4 During the audit, we observed the following irregularities associated with the entity's fixed assets:
- No evidence of a fixed assets management policies.
  - The fixed asset register did not contain the following columns: cost, code, date of acquisition, source of purchase, depreciation expense, accumulated depreciation and net book value for fixed assets.
  - The fixed asset register contained 335 assets classified as damaged but not

written-off and disposed.

- The fixed asset register contained 200 assets not coded or without serial number and 26 assets in the Fixed asset register were not seen for verification.
- Asset (Motor bike) owned by MOE but in used by staff from another entity who was not involved in MOE line of operations.
- There was no evidence that the fixed assets register was regularly updated.
- There was no evidence of periodic physical verification of assets by Management.
- There was no evidence that assets at the counties level were recorded in the Fixed assets register
- Management has not put in place an asset movement log to keep track of assets assigned or transferred to various offices within the entity.
- No evidence that the Maintenance Unit maintained a logbook to track the movements of the entity's vehicles that are in the pool.
- No policies and procedures to govern their fleet management functions.
- Fixed assets within a given vicinity were not displayed as required by the PFM Act.  
**See Annexures 9 A-C for details.**

### **Risk**

- 1.8.1.5 Fixed Assets may be misstated (Over/understate d).
- 1.8.1.6 Fixed Assets may be damaged or impaired but their values are still on the books.
- 1.8.1.7 Fixed Assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.8.1.8 The lack of asset movement log may make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.
- 1.8.1.9 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.
- 1.8.1.10 Fixed Assets not coded may be susceptible to theft or diverted to personal use.

### **Recommendation**

- 1.8.1.11 Management should develop, approve and operationalize a fixed asset management policy to regulate fixed assets activities of the entity.
- 1.8.1.12 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.
- 1.8.1.13 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.

- 1.8.1.14 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.
- 1.8.1.15 The Fixed Assets Register should be updated periodically to reflect all the entity's assets.
- 1.8.1.16 Fixed Assets within a particular vicinity should be clearly displayed as required by the PFM Act.
- 1.8.1.17 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**

- 1.8.1.18 *Management did not respond to these findings.*

**Auditor General's Position**

- 1.8.1.19 In the absence of a response by Management, we maintain our findings and recommendations.

**1.8.2 Irregularities associated with disposal of Assets**

**Criteria**

- 1.8.2.1 Regulations 86 of the amended PPC Regulations of 2014 states that "For the purposes of section 124 of the Act, surplus items shall refer to:
- a) Items supplied in excess of the required quantity
  - b) Items that are no longer required by the Procuring Entity
- 1.8.2.2 (2) The following steps shall be taken to complete the disposal process:
- a) the head of entity shall see approval from the Ministry of finance to dispose of the stores, plants and equipment.
  - b) Upon receipt of approval from the Ministry of Finance, the Head of Entity shall convene a Disposal Committee in accordance with Section 123 of the Act.
  - c) The Disposal Committee shall submit a report to the Head of Entity, with recommendations on the procedure for disposal.
  - d) The Head of Entity shall submit the report to the General Services Agency for Implementation. The General Services Agency shall proceed to implement the recommendations of the Disposal Committee.
- 1.8.2.3 (3) Where the disposal is through public tender or auction as provided under section 124
- a) (1)(b) and (c) the following procedure shall be followed:
    - i. The General Services Agency shall fix the reserved
    - ii. The General Services Agency, shall advertise the invitation for tender or auction in a print media of wide circulation.

- iii. The General Services Agency shall allow a minimum of four (4) weeks for the public to submit tender or attend the auction.
- b) The examination of the tender shall be done by the disposal committee, with assistance from the Procurement Unit, and the item shall be sold to the highest tender or to the highest bidder at the auction subject to the reserve price as the context requires.
- 1.8.2.4 (4) The General Services Agency shall submit a copy of the final recommendation for disposal to the Head of Entity and seek the approval of the Commission for the award.
- 1.8.2.5 (5) Upon award of the contract the General Services Agency shall show evidence of payment received in respect of the disposal, and deposit of such payment into the Consolidated accounts to the Commission
- 1.8.2.6 (6) For the avoidance of doubt, a disposal pursuant to section 124(1) (ii) and (iii) of the Act shall be to the highest bidder in terms of price and no criteria other than the highest price shall be used to select the eventual purchaser of the item or items to be disposed of.
- 1.8.2.7 (a) The Entity shall allow enough time for the public to submit tender or attend the auction. (b) The examination of the tender shall be done by the disposal committee and the item shall be sold to the highest tender or to the highest bidder at the auction subject to the reserve price.
- 1.8.2.8 Regulation V.1 (2a) of the PFM Act 2009 as amended and restated in 2019 states: The Head of Government Agency must take full responsibility of assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that: (a) preventive mechanisms are in place to eliminate theft, losses, wastage and misuse;"

#### **Observation**

- 1.8.2.9 During the audit, we observed that Management made disposal of 23 assets without evidence of a due disposal process been carried out. Several documentations on the disposal of these assets that were requested, but not provided includes:
- Communication to GSA on disposal of assets
  - Communication from MOE Management to all staff on disposal of assets
  - Communication from MOE Management to individuals with first preference to disposal of assets assigned
  - Bids submitted for disposed assets and the bid evaluation reports and selected bids
  - List of bids evaluation members
  - Evidence of funds received for assets disposed off
  - Evidence of remittances of proceeds from disposals in the entity's account
  - Purchase documents for disposed assets
  - Confirmation from GSA on assets disposal
  - Communication to GSA showing list of assets not disposed and sent to GSA (if any).

***See Annexures 10 A & B for details***

### **Risk**

- 1.8.2.10 Management may be non-compliant with the Regulations 86 of the amended PPC Regulations of 2014.
- 1.8.2.11 Fixed assets may be disposed on a discretionary basis non-compliant with the relevant laws and regulations. This may lead to misappropriation of the entity's assets.
- 1.8.2.12 Proceeds from disposal of fixed assets may not be deposited in the General Revenue Account. This may lead to misappropriations of public funds.

### **Recommendation**

- 1.8.2.13 Management should account for proceeds from disposal of assets.
- 1.8.2.14 Management should provide copies of documentation from disposal of fixed assets to the Office of the Auditor General, as part of Management's response to this Management Letter.
- 1.8.2.15 Going forward, Management should facilitate full compliance to Regulations 86 of the amended PPC Regulations of 2014 for disposal of all fixed assets to ensure that all fixed assets disposed off are duly accounted for and consistent with the regulations.
- 1.8.2.16 Subsequently, Management should update the fixed assets register to reflect the disposal and/or write off of all fixed assets.
- 1.8.2.17 Evidence of disposal documentation and evidence of remittances of proceeds from the sales of disposal in the General Revenue Account should be adequately documented and filed to facilitate future review.

### **Management's Response**

- 1.8.2.18 *Management did not respond to these findings.*

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

- 1.8.2.19 In the absence of a response by Management, we maintain our findings and recommendations.

## **1.9 Inventory Management**

### **1.9.1 Irregularities Associated with Supplies and Store Room Management**

#### **Criteria**

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

**Observation**

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

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

**Risk**

1.9.1.3 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 an 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 decline in operational activities.

**Recommendation**

1.9.1.8 Management should develop, approve and operationalize an inventory management policy to regulate inventory management of the entity. The policy should comprehensively catalog provisions for ordering, storing, distributing and recording of inventories/ stationery & supplies and the nature and timing of stock-take/ physical verification of inventories/ stationery and supplies.

- 1.9.1.9 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, comprehensively and systematically labelled 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 respond to these findings.*

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

- 1.9.1.15 In the absence of a response by Management, we maintain our findings and recommendations.

### **1.10 Assurance Management**

#### **1.10.1 Irregularities Associated with Internal Audit Function**

##### **Criteria**

- 1.10.1.1 Section D.3 of MOE Internal Audit Charter states: "The head and staff of the internal audit unit shall develop a flexible audit plan using appropriate risk-based methodology, including risks or control concerns identified by management and submit the plan to the Internal Audit Agency, the Minister and Audit Recommendation Implementation Committee (ARIC) of the MOE for review and approval and furnish a copy to the Audit Recommendation Implementation Committee (ARIC).
- 1.10.1.2 Regulation J.3 (4b) of the PFM Act of 2009 as amended and restated in 2019 states, "(4) Subject to the Public Finance Management Act 2009 or any other enactment, an internal audit unit established under sub regulation (1); shall carry out internal audit of its institution and shall submit reports on the internal audit it carries out in accordance with section 38 (3) and (4) of the Public Finance Management Act 2009; the Internal Audit Governance Board standards and procedures; the Government Agency or Government Organization's accounting and auditing instructions; and International Public Sector Accounting Standards, International Organization of Supreme Audit Institutions (INTOSAI)

Standards, and Institute of Internal Auditors Standards as adopted by the Government of Liberia and (c) without prejudice to section 38 (3) and 38 (4) of the Public Finance Act 2009, the report in sub regulation 4(b) shall be submitted to the Head of the Government Agency or Government Organization through the Audit Committee copied to the Auditor General and the Internal Audit Governance Board.

**Observation**

- 1.10.1.3 During the audit, we observed no evidence that Internal Audit Internal Unit developed annual audit work plan as instrument to appropriately respond to risks or control weakness identified at the entity level as required by the Internal Audit Charter for the periods under audit.
- 1.10.1.4 Furthermore, we observed that the Internal Audit Unit did not provide evidence of audit working papers for audits performed during the period. Audits conducted did not seem to follow standardized and systematic approaches as these audits were observed to have been conducted without audit plans for the period under audit.

**Risk**

- 1.10.1.5 Risk assessment activities and periodic internal audits may not be effectively planned for and implemented in a timely manner. This may impair the achievement of the internal audit unit objectives.
- 1.10.1.6 Internal audit findings may not be supported by the relevant working papers and audit evidences in the absence of audit working papers.
- 1.10.1.7 Internal and external audit recommendations may not be follow-up on and implemented in a timely manner.

**Recommendation**

- 1.10.1.8 The Internal Audit Manager should facilitate the preparation of a comprehensive annual internal audit plan cataloging planned activities of the internal audit function. These activities should include periodic risk assessment, internal audits of selected management functions, and a schedule for follow-up on the implementation of internal and external audit recommendations. The annual internal audit plan should be submitted to the audit committee for approval and subsequently operationalized.
- 1.10.1.9 The Internal audit manager should also facilitate standardized and systematic planning, execution and reporting for all Internal audit activities. Audit programs comprehensively cataloguing planned audit procedures and customized working papers to effectively execute audit procedures catalogued in the audit programs should be developed and utilized accordingly. Evidence of approved audit programs and working papers utilized during the conduct of internal audits should be adequately documented and filed to facilitate future review.

**Management's Response**

1.10.1.10 *Management did not respond to these findings.*

**Auditor General's Position**

1.10.1.11 In the absence of a response by Management, we maintain our findings and recommendations.

## ANNEXURES

### Annexure 1A: Payments without adequate Supporting Documents (2017/2018)

Cash Book	Date	Payee(s)	PV. #:	Amount US\$	Amount L\$
Special Project	17-Oct-17	James M. Kamara	IDV-SP-USD-00403	1,830.00	-
Special Project	14-Sep-17	Aagon F. Tingba	IDV-SP-USD-00390	500.00	-
Special Project	14-Sep-17	Felicia S. Doe Sumah	IDV-SP-USD-00390	1,500.00	-
Special Project	14-Sep-17	Koko Wleh Howard	IDV-SP-USD-00390	2,050.00	-
Special Project	14-Sep-17	Augustine M. Kuleh	IDV-SP-USD-00390	1,500.00	-
Special Project	19-Mar-18	Johnson Hinneh	IDV-SP-USD-00450	195.00	-
Special Project	19-Mar-18	Thelma Manston Nimmo	IDV-SP-USD-00452	800.00	-
Special Project	19-Mar-18	Gayflor Washington	IDV-SP-USD-00453	1,200.00	-
Special Project	19-Mar-18	Felicia Dou-Sumah	IDV-SP-USD-00453	1,200.00	-
Special Project	19-Mar-18	Saku S. Dukuly	IDV-SP-USD-00453	1,200.00	-
Special Project	09-Apr-18	David W. Baysah	IDV-SPE PROJ-USD-LBDI-4	9,780.00	-
Special Project	22-Mar-18	Albert K. Samukai	IDV-SP-USD-00287458	1,658.00	-
EDU	16-Jan-18	Alston Armah	IDV-EDU-USD-004	2,000.00	-
EDU	16-Jan-18	Veekie Wilson	IDV-EDU-USD-004	2,500.00	-
EDU	28-Nov-17	Abraham Dagher	IDV-EDU-USD-001	2,333.00	-
EDU	26-Jan-18	Tony Bair Institute	IDV-EDU-USD-0006	5,833.33	-
EDU	18-Dec-17	Alston Armah	IDV-EDU-USD-0020	2,000.00	-
EDU	28-Nov-17	Gbevadeh Gbilifa	IDV-EDU-USD-001	6,667.00	-
EDU	28-Nov-17	Nathaniel Sikeley	IDV-EDU-USD-001	2,000.00	-
EDU	13-Mar-18	Tony Blair Institute	IDV-EDU-USD-008	4,665.71	-
EDU	2-Apr-18	Alston Armah	IDV-EDU-USD-010	1,599.64	-

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Cash Book	Date	Payee(s)	PV. #:	Amount US\$	Amount L\$
MOE Public School Grant	12-Apr-18	Gaylor Y. Washington	IDV-PUB SR HSCH-IRD ECO-4	-	58,800.00
MOE Public School Grant	6-Jun-18	Adolphus H. Collins	IDV-PUB SR HSCH-IRD ECO-15	-	16,000.00
MOE Operations	20-Apr-18	Augustine K. Howe	IDV-MOE-OP-LRD-CBL-9	-	6,550.00
MOE Operations	06-Mar-18	Super Petroleum	IDV-MOE-OP-LRD-00279	-	42,525.00
MOE Operations	08-Mar-18	Super Petroleum	IDV-MOE-OP-IRD-00280	-	33,075.00
MOE Operations	19-Mar-18	Jeslina T. Sartee	IDV-MOE-OP-LRD-00283	-	105,300.00
MOE Operations	19-Mar-18	Moses D. Prowd	IDV-MOE-OP-LRD-00284	-	87,750.00
MOE Operations	19-Mar-18	Austin Mansaray	IDV-MOE-OP-LRD-00284	-	54,000.00
MOE Operations	19-Mar-18	Adam Y. Yaba	IDV-MOE-OP-LRD-00284	-	87,750.00
MOE Operations	19-Mar-18	Gabriel Nelson	IDV-MOE-OP-LRD-00283	-	105,300.00
MOE Operations	19-Mar-18	Michael T. Topor Jr	IDV-MOE-OP-IRD-00284	-	87,750.00
MOE Operations	16-May-18	Alexander Duqpu	IDV-OP-USD-CBL-5	400.00	-
MOE Operations	16-May-18	Alton V. Kessely	IDV-OP-USD-CBL-8	400.00	-
MOE Operations	15-May-18	Marcus Dantoe	IDV-OP-USD-CBL-7	76.00	-
MOE Operations	15-May-18	Gerald S. Poe	IDV-OP-USD-CBL-5	76.00	-

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Cash Book	Date	Payee(s)	PV. #:	Amount US\$	Amount L\$
ns					
MOE Operations	16-May-18	Dominic D. N. Kwente	IDV-OP-USD-CBL-8	400.00	-
MOE Operations	15-May-18	Lamini Kamara	IDV-OP-USD-CBL-5	76.00	-
MOE Operations	15-May-18	Lavala Koluba	IDV-OP-USD-CBL-6	76.00	-
MOE Operations	18-May-18	Booker Washington Institute	IDV-OP-USD-CBL-22	2,325.00	-
MOE Operations	15-May-18	Alton V. Kessely	IDV-OP-USD-CBL-3	152.00	-
MOE Operations	15-May-18	James Armah Massaquoi	IDV-OP-USD-CBL-3	152.00	-
MOE Operations	16-May-18	Latim Da-Thong	IDV-OP-USD-CBL-8	400.00	-
MOE Operations	15-May-18	Saku Sinyon Dukuly	IDV-OP-USD-CBL-5	152.00	-
MOE Operations	0-Jan-00	Universal Travel Services	IDV-OP-USD-CBL-20-1	200.00	-
MOE Operations	15-May-18	Thelma Manslon Nimmo	IDV-OP-USD-CBL-5	152.00	-
MOE Operations	17-May-18	Stephen S. Falaba	IDV-OP-USD-CBL-14	2,400.00	-
MOE Operations	19-May-18	Booker Washington Institute	IDV-OP-USD-CBL-23	2,325.00	-
MOE Operations	15-May-18	Alexander Duopu	IDV-OP-USD-CBL-3	152.00	-
MOE Operations	18-May-18	SAS Multipurpose Enterprise INC	IDV-OP-USD-CBL-19-1	2,700.00	-
UNESCO	19-Oct-17	Caston B. Harris	IDV-UNESCO-USD-0051	700.00	-
UNESCO	19-Oct-17	Sam E. Hare	IDV-UNESCO-USD-		-

Cash Book	Date	Payee(s)	PV. #:	Amount US\$	Amount L\$
			0051	500.00	
<b>Total</b>				<b>132,884.29</b>	<b>709,800.00</b>

**Annexure 1B: Payment without Inadequate Supporting Documents (2017/2018)**

Cash Book	Date	Payees	JV #:	Amount US\$	Amount L\$
MOE-IFMIS Ledger	20/12/2017	Sami Construction and Maintenance Company	909912	34,658.00	-
<b>Total</b>				<b>34,658.00</b>	-

**Annexure 1C: Payment made without adequate supporting documentations (2018/2019)-USD &LRD**

Cash book	Date	Payee(s)	PV. #:	Amount(s) US\$	Amount(s) L\$
Public School-ECO	24-Dec-18	Charles T. Bropleh	IDV-PUB SR HSCH-LRD-ECO-30		72,000.00
Public School-ECO	24-Dec-18	Ledsa Paasewe	IDV-PUB SR HSCH-LRD-ECO-29		66,000.00
Public School-FCO	01-Jul-18	Abraham M. Sesay	IDV-PIIB SR HSCH-LRD-ECO-19		11,025.00
Public School-LBDI	15-Apr-19	Joseph W. Jackson	MOE PUB SR HSCH - 001LRD21389755501-LBDI-32		900,000.00
MOE Operation	24-Oct-18	Dominic D. N. Kweme	IDV-MOE OP-LRD-CBL-94		20,000.00
MOE Operation	24-Oct-18	Saku Dukuly	IDV-MOE OP-LRD-CBL-54		20,000.00
MOE Operation	4-Oct-18	Augustine K. Howe	IDV-MOE OP-LRD-CBL-76		42,000.00
MOE Operation	4-Oct-18	Henrietta M. Sackor	IDV-MOE OP-LRD-CBL-76		70,000.00
MOE Operation	24-Oct-18	Fammi D. Kamara	IDV-MOE OP-LRD-CBL-95		10,000.00
MOE Operation	26-Oct-18	Thomas Clarke	IDV-MOE OP-LRD-CBL-106		56,250.00
MOE Operation	26-Oct-18	Samuel Sampson	IDV-MOE OP-LRD-CBL-101		56,250.00
MOE Operation	24-Oct-18	Newton N. Congeln	IDV-MOE OP-LRD-CBL-95		10,000.00
MOE Operation	23-Aug-18	Eagle Electrical Corp	IDV-MOE OP-LRD-CBL-53		44,225.00
MOE Operation	23-Nov-18	Ansu D. Soriū	IDV-OP-USD CBL-50	280.00	
MOE Operation	24/05/2019	Auto Spare Service	IDV-OP-USD-CBL-92	500.00	
MOE Operation	14-Jan-19	GESCO	IDV-MOE OP-LRD-CBL-		

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Cash book	Date	Payee(s)	PV. #:	Amount(s) US\$	Amount(s) L\$
			170		101,265.00
MOE Operation	4-Jun-19	Afriqie Printing Service	IDV-OP-USD-CBL-97	165.00	
MOE Operation	19/06/2019	5 & J Enterprise	IDV-OP-USD-CBI-107	1,690.00	
MOE Operation	07-May-19	G & J Group, Inc	IDV-OP-USD-CBI-78	470.00	
MOE Operation	15/05/2019	Amos D. Doe	IDV-OP-USD-CBI-84	290.00	
MOE Operation	17-Jun-19	Supco Petroleum Company	IDV-OP-USD-CBL-105	2,202.00	
EDU	14-Mar-19	Veekie Wilson	IDV-EDU-USD-LBDI-38	1,927.86	
EDU	14-Mar-19	Gbowadeh Gbilla	IDV-EDU-USD-LBDI-38	5,052.05	
EDU	10-Dec-18	Tony Blair Institute	IDV-EDU-USD-LBDI-26	5,248.49	
EDU	22-Feb-19	Gbowadeh Gbilla	IDV-EDU-USD-LBDI-34	5,052.26	
EDU	17-Apr-19	Nathaniel Sikeley	IDV-EDU-USD-LBDI-46	1,552.29	
EDU	23-Oct-18	Gbowadeh Gbilla	IDV-EDU-USD-LBDI-18	5,998.58	
EDU	23-Oct-18	Abraham Dagher	IDV-EDU-USD-LBDI-18	2,099.10	
EDU	29-Jan-19	Nathaniel Sikeley	IDV-EDU-USD-LBDI-29	1,799.48	
EDU	19-Sep-18	Veekie Wilson	IDV-EDU-USD-LBDI-13	2,249.35	
EDU	17-Apr-19	Tony Blair Institute	IDV-EDU-USD-LBDI-46	4,426.43	
EDU	22-Feb-19	Tony Blair Institute	IDV-EDU-USD-LBDI-34	4,427.22	
EDU	22-Nov-18	Abraham Dagher	IDV-EDU-USD-LBDI-23	2,099.10	
EDU	16-May-19	Abraham Dagher	IDV-EDU-USD-LBDI-48	2,333.00	
EDU	14-Mar-19	Abraham Dagher	IDV-EDU-USD-LBDI-38	1,802.67	
EDU	10-Dec-18	Gbowadeh Gbilla	IDV-EDU-USD-LBDI-26	5,998.58	
EDU	22-Nov-18	Tony Blair Institute	IDV-EDU-USD-LBDI-23	5,248.49	
EDU	10-Jun-19	Tony Blair Institute	IDV-EDU-USD-LBDI-50	5,833.33	
EDU	10-Jun-19	Usman Karneh	IDV-EDU-USD-LBDI-51		

Cash book	Date	Payee(s)	PV. #:	Amount(s) US\$	Amount(s) L\$
				2,247.50	
EDU	10-Jun-19	Veckie Wilson	IDV-EDU-USD-LBDI-50	2,500.00	
<b>Total:</b>				<b>73,442.80</b>	<b>1,479,015.00</b>

**Annexure 1D: Payment made without adequate supporting documentation (2019/2020)-USD & LRD**

Cash Book	Date	Payee(s)	PV. #:	Amount(s) US\$	Amount(s) L\$
MOE Operation	01-Aug-19	LINSU	IDV-OPUSD-CBL-111	700.00	-
MOE Escrow	11-Nov-19	General Revenue Account	IDV-SCH RENO-USD-CBL-13	203.00	-
MOE Operation	15-Aug-19	Prince W. Freeman Auto Run	IDV-SCH RENO-USD-CBL-9	260.00	-
MOE Operation	19-Jul-19	Super Petroleum Company	IDV-OP-USD-CBL-109	1,900.00	-
MOE Operation	15-Aug-19	Office Express	IDV-MOE OP-LRD-CBL-191	-	231,300.00
MOE Operation	23-Jul-19	Lone Star MTN	IDV-MOE OP-LRD-CBL-189	-	3,812,000.00
MOE Operation	23-Jul-19	Henrietta Munah Sackor	IDV-MOE OP-LRD-CBL-190	-	200,000.00
Special Project	03-Jul-19	Prince W. Freeman	IDV-SPE-USD-LBDI-184	700.00	-
Special Project	25-Jul-19	James M. Kamara	IDV-SPE-USD-LBDI-209	2,400.00	-
Special Project	17-Dec-19	Charsley Kumbly	IDV-SPF-USD-LBDI-284	180.00	-
<b>Total</b>				<b>6,343.00</b>	<b>4,243,300.00</b>

**Annexure 1E: Payment made without adequate Supporting Documentation (2020/2021)-USD**

Cash Book	Date	Payee(s)	PV. #:	Amount(s) US\$	Amount(s) L\$
MOE Operation	20-Jan-21	Federation of Liberian Youth	IDV-OP-USD-CBL-127	650.00	-
IRISE	29-Jan-21	Valerie S. Tarr	IDV-IRISE-DLI-USD-UBA-24	1,020.00	-
IRISE	9-Feb-21	James Armah Massaquoi	IDV-IRISE DLI-USD-UBA-48	4,275.00	-
IRISE	9-Feb-21	Felucia Sackey Doe-Suma	IDV-IRISE-DLI-USD-UBA-48	4,275.00	-

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IRISE	9-Feb-21	D. Ansu Sonli	IDV-IRISE-DLI-USD-46	4,275.00	-
IRISE	9-Feb-21	Gccrakl S. Poe	IDV-IRISE-DLI-USD-UBA-50	500.00	-
IRISE	29-Jan-21	Theophilus B. Wesseh	IDV-IRISE-DLI-USD-UBA-23	1,020.00	-
IRISE	9-Feb-21	Dominic D. N. Kweme	IDV-IRISE-DLI-USD-UBA-47	4,275.00	-
IRISE	29-Jan-21	Wilmot Corpee	IDV-IRISE-DLI-USD-UBA-27	1,020.00	-
IRISE	3-Feb-21	Kokulo Washington	IDV-IRISE-DLI-USD-UBA-37	1,610.00	-
IRISE	29-Jan-21	Christiana Sackor	IDV-IRISE-DLI-USD-UBA-23	1,020.00	-
IRISE	9-Feb-21	Pewee Kador	IDV-IRISE-DLI-USD-UBA-50	500.00	-
IRISE	9-Feb-21	Sadu S. Dukuly	IDV-IRISE-DLI-USD-UBA-55	300.00	-
IRISE	29-Jan-21	Titus M. Harris Jr.	IDV-IRISE-DLI-USD-UBA-27	1,020.00	-
IRISE	3-Feb-21	Chris Lan	IDV-IRISE-DLI-USD-UBA-37	1,610.00	-
IRISE	29-Jan-21	Louise M. Weah	IDV-IRISE-DLI-USD-UBA-25	1,020.00	-
IRISE	9-Feb-21	Joe Rodney Joshua	IDV-IRISE-DLI-USD-UBA-49	500.00	-
IRISE	9-Feb-21	Aminita and Sons Inc.	IDV-IRISE-DLI-USD-UBA-55	3,523.00	-
Pub. Sch. Grant	23-June-21	Zoe Kanneh	IDV-SHIP-USD-UBA-5	1,550.00	-
Pub. Sch. Grant	23-June-21	Joseph Kerkula	IDV-SHIP-USD-UBA-5	392.00	-
Pub. Sch. Grant	23-June-21	Augustine D. Paye	IDV-SHIP-USD-UBA-4	806.00	-
UNICE F-Special Project	2-Dec-20	Shannon Goe	IDV-SPE-PROJ-USD-LBDI-322	370.00	-
UNICE F-Special Project	29-Mar-21	Lonestar MTN	IDV-SPE-PROJ-USD-LBDI-328	14,385.00	-
UNESC	14-Oct-	David Morris	IDV-UNESCC-USD-	-	-

Cash Book	Date	Payee(s)	PV. #:	Amount(s) US\$	Amount(s) L\$
0	20		LBDI-30		23,400.00
UNESCO 0	8-Mar- 21	David Morris	IDV-UNESCO-USD- LBDI-36	-	2,174.00
UNESCO 0	20- Jan-21	Community Actions for Development	IDV-UNESCO-USD- LBDI-34	-	1,500.00
UNESCO 0	14- Oct-20	Liberia National Federation of UNESCO Clubs	IDV-UNESCO-USD- LBDI-33	-	13,500.00
UNESCO 0	14- Oct-21	Communication	IDV-UNESCO-USD- LBDI-31	-	16,200.00
<b>Total</b>				<b>49,896.00</b>	<b>56,774.00</b>

**Annexure 2A: Payment without Supporting Documents (2017/2018)-USD (Outstanding)**

Cash book	Date	Payee(s)	PV. #:	Amounts (s) US\$	Amounts (s) L\$
Special Project	05-Jul-17	Younger J. C. Bimba	N/A	225.00	-
Special Project	12-Sep- 17	George K. Wernur	N/A	2,589.30	-
Special Project	05-Jul-17	Bun Musa	N/A	20.00	-
Special Project	12-Sep- 17	Albert K. Samukai	N/A	2,142.00	-
Special Project	17-Nov- 17	Yarvo Jones	N/A	850.00	-
Special Project	19-Oct- 17	Dempster Morris	N/A	420.00	-
Special Project	15-Dec- 17	Peter Benson	N/A	1,785.00	-
Special Project	13-Oct- 17	Alfred C. Wamlay	N/A	240.00	-
Special Project	12-Oct- 17	United Logistics Company	N/A	5,355.00	-
Special Project	05-Jul-17	James S. Tomah	N/A	150.00	-
Special Project	05-Jul-17	Younger J. C. Bimba	N/A	225.00	-
Special Project	12-Sep- 17	George K. Wernur	N/A	2,589.30	-
Special Project	13-Oct- 17	James M. Kamara	N/A	240.00	-
Special Project	05-Jul-17	Bun Musa	N/A	20.00	-
Special Project	17-Nov- 17	Yarvo Jones	N/A	850.00	-
Special Project	15-Dec-	Peter Benson	N/A		-

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Cash book	Date	Payee(s)	PV. #:	Amounts (€) US\$	Amounts (€) L\$
	17			1,765.00	
Special Project	13-Oct-17	Alfred C. Wamlay	N/A	210.00	-
Special Project	12-Oct-17	United Logistics Company	N/A	5,355.00	-
Special Project	05-Jul-17	Younger J. C. Bamba	N/A	225.00	-
Special Project	12-Sep-17	George K. Werner	N/A	2,589.30	-
Special Project	05-Jul-17	Ben Musa	N/A	20.00	-
Special Project	12-Sep-17	Albert K. Samukai	N/A	2,142.00	-
MOE Public School Grant	29-Mar-18	Abraham M. Sesay	'00138306	18,000.00	-
MOE Public School Grant	29-Mar-18	Joseph G. Carr	'00138307	15,000.00	-
MOE Public School Grant	29-Mar-18	A. Sammy Jaycon	'00138308	18,000.00	-
MOE Operations	16-May-18	Alexander N. Duopu	IDV-MOE-OP-LRD-CBL-18	-	20,000.00
UNESCO	17-Jan-18	Sam E. Hare	N/A	-	679,005.00
UNESCO	16-Apr-18	C. Abayomi Cole	N/A	-	141,634.60
UNESCO	16-Apr-18	LBDI	N/A	-	41,765.40
UNESCO	16-Apr-18	S Koryon	N/A	-	57,710.00
UNESCO	15-Jan-18	Special Project-MOE	N/A	6,128.00	-
<b>Total</b>				<b>87,144.90</b>	<b>940,115.00</b>

**Annexure 2B: Payment without Supporting Documents (2017/2018) USD & LRD(Outstanding)**

Cash Book	Date	Payee(s)	PV #:	Amount(s) US\$	Amount(s) L\$
MOE-IFMIS Ledger	01/02/2018	N/A	916063	2,597.00	-
MOE IFMIS Ledger	01/02/2018	N/A	916064	2,450.00	-
MOE-IFMIS Ledger	01/02/2018	N/A	916065	2,156.00	-
MOE-IFMIS Ledger	01/02/2018	N/A	916068	280.00	-
MoE IFMIS Ledger	19/6/2018	MARYLAND COUNTY SCHOOLS FOR THE	982161	840.00	-

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Cash Book	Date	Payee(s)	IV #:	Amount(s) US\$	Amount(s) L\$
		BLIND			
MoE IFMIS Ledger	20/10/2017	Liberia Own Industrial Company	872334	8,000.00	-
MoE IFMIS Ledger	19/6/2018	MARYLAND COUNTY SCHOOL FOR THE BLIND	982152	560.00	-
MOE IFMIS Ledger	20/12/2017	N/A	909913	22,993.00	-
MOE-IFMIS Ledger	27/5/2018	N/A	965969	200.00	-
MOE-IFMIS Ledger	29/6/2018	N/A	986675	606.00	-
MOE-IFMIS Ledger	29/6/2018	N/A	986999	187.00	-
MOE-IFMIS Ledger	21/11/2017	N/A	888899	4,541.00	-
MOE-IFMIS Ledger	25/5/2018	N/A	972619	243.00	-
MOE-IFMIS Ledger	30/9/2018	N/A	1029243	7,139.00	-
MOE-IFMIS Ledger	29/6/2018	N/A	986675	1,743.00	-
<b>Total:</b>				<b>54,535.00</b>	

**Annexure 2C: Payment made without Supporting Documentation (2020/2021)-USD & LRD**

Cash Book	Date	Payee(s)	PV. #:	Amount(s) US\$	Amount(s) L\$
MOE Operation	6-Nov-20	Alexander N. Duopu	IDV-MOE-OP-LRD-CBL-195	-	40,000.00
MOE Operation	6-Nov-20	Alvin G. Kpahn	IDV-MOE-OP-LRD-CBL-195	-	32,000.00
MOE Operation	6-Nov-20	Jackson Weah	IDV-MOE-OP-LRD-CBL-195	-	24,000.00
MOE Operation	6-Nov-20	Emmanuel Boone Waydon	IDV-MOE-OP-LRD-CBL-195	-	41,000.00
MOE Operation	8-Apr-21	Smythe Institute of Management & Technology	IDV-MOE-OP-LRD-CBL-196	-	1,726,000.00
MOE Operation	8-Apr-21	Adventist University of West Africa	IDV-MOE-OP-LRD-CBL-196	-	1,271,199.00
MOE Operation	8-Apr-21	Mother Pattern College of Health Sciences	IDV-MOE-OP-LRD-CBL-196	-	970,875.00
MOE Operation	8-Apr-21	Free Pentecostal College	IDV-MOE-OP-LRD-CBL-196	-	443,582.00
MOE Operation	8-Apr-21	African Methodist Episcopal University	IDV-MOE-OP-LRD-CBL-196	-	6,969,415.40
MOE Operation	8-Apr-21	African Methodist Episcopal Zion University	IDV-MOE-OP-LRD-CBL-197	-	3,667,059.60
MOE Operation	8-Apr-21	United Methodist University	IDV-MOE-OP-LRD-CBL-197	-	3,280,263.00
MOE Operation	26-Apr-21	Class Stationery & Mobile Center	IDV-MOE-OP-LRD-CBL-700	-	366,052.00

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Cash Book	Date	Payee(s)	PV. #:	Amount(s) US\$	Amount(s) L\$
MOE Operation	26-Apr-21	General Revenue	IDV-MOE OP - LRD-CBL-200	-	8,348.00
MOE Operation	24-May-21	Lonestar MTN	IDV-MOE OP- LRD-CBL-201	-	6,129,375.00
MOE Operation	24-May-21	Lonestar MTN	IDV-MOE OP- LRD-CBL 201	-	6,129,375.00
MOE Operation	9-Jun-21	General Revenue	IDV-OP-USD- CBL-134	145.00	-
IRISE USD	29-Jan-21	Melvin W. Lamin	IDV-IRISE-DLI- USD-LBA-27	1,020.00	-
<b>Total</b>				<b>1,165.00</b>	<b>31,098,544.00</b>

**Annexure 2D: Payment made without Supporting Documentation (2020/2021)-USD**

Cash Book	Date	Payee(s)	PV. #:	Amount(s) US\$	Amount(s) L\$
MOE_IFMIS Ledger	26/4/2021		N/A 1210308	600.00	-
MOE_IFMIS Ledger	26/4/2021		N/A 1210309	390.15	-
MOE_IFMIS Ledger	27/4/2021		N/A 1199712	22,500.00	-
MOE_IFMIS Ledger	26/4/2021		N/A 1210308	600.00	-
MOE_IFMIS Ledger	21/1/2021		N/A 1190002	12,800.00	-
MOE_IFMIS Ledger	20/10/2021		N/A 1223947	-	-
MOE_IFMIS Ledger	13/7/2021		N/A 1215260	76,682.40	-
MOE_IFMIS Ledger	26/4/2021		N/A 1210309	1,170.44	-
MOE_IFMIS Ledger	21/1/2021		N/A 1190002	800.00	-
MOE_IFMIS Ledger	29/6/2021		N/A 1208469	2,499.02	-
MOE_IFMIS Ledger	13/7/2021		N/A 1215259	29,988.75	-
MOE_IFMIS Ledger	26/4/2021		N/A 1210308	600.00	-
MOE_IFMIS Ledger	13/7/2021		N/A 1215259	51,101.62	-
MOE_IFMIS Ledger	26/4/2021		N/A 1210309	390.15	-
MOE_IFMIS Ledger	29/6/2021		N/A 1208467	4,500.00	-
MOE_IFMIS Ledger	26/4/2021		N/A 1210308	600.00	-
MOE_IFMIS Ledger	26/4/2021		N/A 1210309	390.15	-
MOE_IFMIS Ledger	21/1/2021		N/A 1190002	800.00	-
MOE_IFMIS Ledger	21/1/2021		N/A 1190002	8,000.00	-
MOE_IFMIS Ledger	29/6/2021		N/A 1208469	2,998.83	-
MOE_IFMIS Ledger	18/12/2020		N/A 1184090	200,000.00	-
MOE_IFMIS Ledger	21/1/2021		N/A 1190002	800.00	-
MOE_IFMIS Ledger	29/6/2021		N/A 1208461	120,000.00	-
MOE_IFMIS Ledger	26/4/2021		N/A 1210309	390.15	-
MOE_IFMIS Ledger	29/6/2021		N/A 1208461	150,000.00	-
MOE_IFMIS Ledger	5/4/2021		N/A 1208172	8,583.23	-
MOE_IFMIS Ledger	1/4/2021		N/A 1224061	-	-
MOE_IFMIS Ledger	26/4/2021		N/A 1210309	390.15	-
MOE_IFMIS Ledger	29/6/2021		N/A 1208465	99,960.91	-
MOE-IRMIS Ledger	7/10/2020	Uberia school for the	J174195	2,999.77	-

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<b>Cash Book</b>	<b>Date</b>	<b>Payee(s)</b>	<b>JV. #:</b>	<b>Amount(s) US\$</b>	<b>Amount(s) L\$</b>
		blind			
<b>Total</b>				<b>800,535.72</b>	

**Annexure 3A: Over & Underpayments of DSA (2017/2018)**

Cash book	Date	PV #:	Payee(s)	Position(s)	# of Travel days A	DSA Rate per MDE B		Total C=A*B		DSA Rate Per GOL Travel Ordinance D		Total E=A*D		Variance F=C-E	
						US\$	L\$	US\$	L\$	US\$	L\$	US\$	L\$		
Special Project	13-Dec-17	IDV-SP-USD-00435	Florence A. Jones	Assistant Minister	4	52.50	-	210.00	-	66.00	-	264.00	-	(54.00)	-
Special Project	13-Dec-17	IDV-SP-USD-00435	Abigail S. Nyenswah	Assistant Minister	4	52.50	-	210.00	-	66.00	-	764.00	-	(54.00)	-
Special Project	13-Dec-17	IDV-SP-USD-00435	Marie S. Kamara	Finance Officer	4	52.50	-	210.00	-	36.00	-	144.00	-	66.00	-
Special Project	19-Dec-17	IDV-SP-USD-00417	Gabriel Nelson	Assistant Minister	12	170.00	-	2,040.00	-	66.00	-	792.00	-	1,248.00	-
Special Project	19-Dec-17	IDV-SP-USD-00417	Alex Mboloh da	Assistant Minister	12	170.00	-	2,040.00	-	66.00	-	792.00	-	1,248.00	-
Special Project	19-Oct-17	IDV-SP-USD-00417	Yarwo Jones	Assistant Minister	12	170.00	-	2,040.00	-	66.00	-	792.00	-	1,248.00	-



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Cashbook	Date	PV #:	Payee(s)	Position(s)	# of Travel days A	DSA Rate per MOE B		Total C=A*B		DSA Rate Per GOL Travel Ordinance D		Total E=A*D		Variance F=C-E	
						US\$	L\$	US\$	L\$	US\$	L\$	US\$	L\$	US\$	L\$
Special Project	21-Aug-17	IDW-SP-USD-00373	Felecia S. Doe	Assistant Minister	10	70.00	-	700.00	-	66.00	-	660.00	-	40.00	-
			Keuben Duo	Professional	10	70.00	-	700.00	-	53.00	-	530.00	-	170.00	-
Special Project	04-Sep-17	IDW-SP-USD-00375	Charley K. Kumbly	Director	12	103.00	-	1,236.00	-	53.00	-	636.00	-	600.00	-
			Vannette Tolbert	Director	12	103.00	-	1,236.00	-	66.00	-	792.00	-	444.00	-
Special Project	17-Oct-17	IDW-SP-USD-00402	Zoe Kanneh	Assistant Minister	34	60.00	-	2,040.00	-	66.00	-	2,244.00	-	300.00	-
			Annes Doe	Professional	10	70.00	-	700.00	-	40.00	-	400.00	-	100.00	-
Special Project	17-Oct-17	IDW-SP-USD-00402	Augustine M. Kuleh	Assistant Minister	34	60.00	-	2,720.00	-	66.00	-	2,244.00	-	476.00	-
			Kuleh	Minister		60.00	-	0	-	66.00	-	0	-	4.00	-

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Task book	Date	PV #:	Payee(s)	Position(s)	# of Travel days A	DSA Rate per MOE B		Total C=A*B		DSA Rate Per GOL Travel Ordinance D		Total E=A*D		Variance F=C-E	
						US\$	L\$	US\$	L\$	US\$	L\$	US\$	L\$	US\$	L\$
Special Project	17-Oct-17	IDV-SP-USD-00102	Varney A. Kamara	Driver	34	50.00		1,700.00		33.00		1,122.00		578.00	
								0		0		2,000.00			
Special Project	21-Aug-17	IDV-SP-USD-00373	Michael Trojor	Director	10	70.00		700.00		53.00		530.00		170.00	
										0		0			
Special Project	17-Oct-17	IDV-SP-USD-00402	Johnson T. Hinneh	Assistant Minister	34	70.00		2,380.00		66.00		2,244.00		136.00	
								0		0		4,000.00			
MOF-OPFRA-UCON-USD	15/05/2018	IDV-CP-USD-CBL-8	Alexander Duupu	DEPUTY ASSISTANT MINISTER	4										
								400		66		264		136	
MOE-OPERATION-USD	15/05/2018	IDV-CP-USD-CBL-7	Marcus Doree	SEMI-PROFESSIONAL UTILITY MEN	2	38								10	
								76		33		66			

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Cash book	Date	PV #:	Payee(s)	Position(s)	# of Travel days A	DSA Rate per MOE B		Total C=A*B		DSA Rate Per GOL Travel Ordinance D		Total E=A*D		Variance F=C-E	
						US\$	L\$	US\$	L\$	US\$	L\$	US\$	L\$		
MOE- OPERA TION - USD	15/05/20 18	IDV-OP- USD- CBL-5	Gerald S. Poe	SEMI	2										
				PROFE SSIONA L/ UTILIT Y MEN											
MOE- OPERA TION - USD	15/05/20 18	IDV-OP- USD- CBL-5	Lamini Kamala	SEMI	2			76		33		66		10	
				PROFE SSIONA L/ UTILIT Y MEN											
MOE- OPERA TION - USD	15/05/20 18	IDV-OP- USD- CBL-6	Lavala Kohuba	SEMI	2			76		33		66		10	
				PROFE SSIONA L/ UTILIT Y MEN											
MOE- OPERA TION - USD	15/05/20 18	IDV-OP- USD- CBL-3	Allom V. Kessaly	DEPUT Y& ASSIST	2		152		66			132		20	

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Cash book	Date	PV #:	Payee(s)	Position(s)	# of Travel days A	DSA Rate per MOE B		Total C=A*B		DSA Rate Per GOL Travel Ordinance D		Total E=A*D		Variance F=C-E	
						US\$	L\$	US\$	L\$	US\$	L\$	US\$	L\$		
USD				ANT MINIST ER											
MOE- OPERA- TION - USD	15/05/20 18	IDV-OP- USD- CBL-5	Saku SIPPON Dukuly	DEPUT Y& ASSIST ANT MINIST ER	2	76	-	152	-	66	-	132	-	20	-
MOE- OPERA- TION - USD	15/05/20 18	IDV-OP- USD- CBL-3	Alexander Dunpu	DEPUT Y& ASSIST ANT MINIST ER	2	76	-	152	-	66	-	132	-	20	-
MOE- OPERA- TION - USD	15/05/20 18	IDV-OP- USD- CBL-5	Thelma Mansha Mimmo	DEPUT Y& ASSIST ANT MINIST ER	2	76	-	152	-	-	-	132	-	20	-

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Cash book	Date	PV #:	Payee(s)	Position(s)	# of Travel days A	DSA Rate per MOE B		Total C=A*B		DSA Rate per GOL Travel Ordinance D		Total E=A*D		Variance F=C-E	
						US\$	L\$	US\$	L\$	US\$	L\$	US\$	L\$	US\$	L\$
MOE- OPERA TION - LRD	19-Mar- 18	IDV-OP- LRD- CBL- 00284	Michael T. Topor Jr	Director & Comptroller	10	8,775. 00	87,775. 00	8,000.00	80,000.00	80,000.00	0	7,750.00			
MDF- OPERA TION - LRD	19-Mar- 18	IDV-OP- USD- CBL- 00283	Jestina T. Sartre	Director & Comptroller	12	8,775. 00	105,300. 00	8,000.00	96,000.00	96,000.00	0	9,300.00			
MOE- OPERA TION - LRD	19-Mar- 18	IDV-OP- LRD- 00281	Adam Y. Yaba	Director & Comptroller	10	8,775. 00	87,750. 00	8,000.00	80,000.00	80,000.00	0	7,750.00			
MOE- OPERA TION - LRD	19-Mar- 18	IDV-OP- USD- CBL- 00283	Gabriel Nelson	Director & Comptroller	12	8,775. 00	105,300. 00	8,000.00	96,000.00	96,000.00	0	9,300.00			
<b>Total:</b>													<b>6,344.00</b>	<b>34,100.00</b>	



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**Annexure 3B: Over-paid DSA (2018/2019)-USD**

Cash Book	Date	PV#:	Payee(s)	Position	# of Travel days A	DSA Rate per MOE B		Total C=A*B		DSA Rate per GOI travel Ordinance D		Total E=C*D		Variance F=C-E	
						US\$	L\$	US\$	L\$	US\$	L\$	US\$	L\$		
Special Project	16/01/2019	IDV-SP-USD-LBDI-127	Vivian Logan	Adm. Assistant	14	70.00		980.00		49		686.00		294.00	
Special Project	13/08/2018	IDV-SP-USD-LBDI-107	Lamini Kamara	Driver	8	70.00		560.00		36.7		293.60		266.40	
Special Project	07/12/2018	IDV-SP-USD-LBDI-52	James M. Kamara	Accountant	13	37.69		489.97		36.8		478.40		11.57	
Special Project	04/07/2018	IDV-SP-USD-LBDI-58	Hennrich S. Farwehe	Director	11	70.00		770.00		49.07		539.77		230.23	
Special Project	11/10/2018	IDV-SP-USD	Patience King	Coordinator	16	74.00		1,184.00		36.8		588.80		595.20	



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Cash Book	Date	PV#:	Payee(s)	Position	# of Travel days A	DSA Rate per MCE B		Total C=A*B		DSA Rate per GOI travel Ordinance D		Total E=C*D		Variance F=C-E	
						US\$	L\$	US\$	L\$	US\$	L\$	US\$	L\$	US\$	L\$
		LBDI-71													
Special Project	18/10/2018	IDV-SP-USD-LBDI-104	Mercy J. Mason	Coordinato	12	70.00		840.00		36.8		441.60		398.40	
Special Project	04/07/2018	IDV-SP-USD-LBDI-106	Olivia B. Sarbar	Auditor	2	70.00		140.00		36.8		73.60		66.40	
<b>Total</b>						<b>461.69</b>		<b>4,963.97</b>		<b>281.97</b>		<b>3,101.77</b>		<b>1,862.20</b>	



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**Annexure 3C: Over-paid DSA (2019/2020)-USD & LRD**

Cash Book	Date	PV. # :	Check #:	Payee(s)	Positions	# of Travel Days	DSA Rate per MOE		Total		DSA Rate of per GOL Travel Ordinance		Total		Variance		
							US\$	L\$	US\$	L\$	US\$	L\$	US\$	L\$	US\$	L\$	
MOE Operation	20-Aug-19	IDV-SCH RENO-USD-OBL-11	00000079	Alexander Kaydes	SEMI PROFESSIONAL UTILITY MEN	22	30										
MOE Operation	15-Aug-19	IDV-SCH RENO-USD-OBL-9	00000075	Prince W. Freeman Adu Run	ACCOUNTANT / OTHER PROFESSIONALS	7			660.00			25.00		550.00		110.00	
Special Project	Jul-3-2019	IDV-SPE-USD-LBDI-189	00350174	Augustine D. Paye	Professional	5			260.00			30.00		210.00		50.00	
Special Project	Jul-3-2019	IDV-SPE-USD-LBDI-192	00350185	Titus N. Steh	Finance Officer	5			350.00			40.00		200.00		150.00	
Special Project	Oct-29-2019	IDV-SPE-USD-LBDI-266	00350300	Samsir M. F. Reaflin	Coordinator	2			350.00			40.00		200.00		150.00	
<b>Total</b>									<b>1,900.00</b>			<b>175</b>		<b>1,240</b>		<b>660</b>	



**Annexure 3D: DSA Overpaid for Domestic Travel (2020/2021)**

Date	PV #:	Payee(s)	Position(s)	# of Travel days A	DSA Rate per MOE US\$ B	Total US\$ C=A*B	DSA Rate Per GOL Travel Ordinances US\$ D	Total US\$ E=A*D	Variance US\$ F=C-E
15-Jun-21	IDV-SPEPROJ-USD-330	Marian Cjgbch		8	100	800	47	376	424
9-Feb-21	IDV-IRISE-DLI-USD-UBA-48	James Amneh Massaquoi	DEPUTY ASSISTANT MINISTER	45	95	4,275	58	2,610	1,665
21-May-21	IDV-IRISE-DLI-USD-UBA-115	Terrence C. Vah	ACCOUNTANT / OTHER PROFESSIONALS	2	70	140	35	70	70
9-Feb-21	IDV-IRISE-DIT-USD-UBA-48	Felecia Sackey Doe-Suma	DEPUTY ASSISTANT MINISTER	45	95	4,275	58	2,610	1,665
9-Feb-21	IDV-IRISE-DLI-USD-UBA-46	D. Ansu Sanii	HEAD OF MINISTRY / PUBLIC CORPORATIONS	45	95	4,275	5	3,150	1,125
9-Feb-21	IDV-IRISE-DLI-USD-UBA-50	Gerald S. Poe	SEMI PROFESSIONAL / UTILITY	45	11	500	29	130	370



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Date	PV #:	Payee(s)	Position(s)	# of Travel days A	DSA Rate per MOE US\$ B	Total US\$ C=A*B	DSA Rate Per GOL Travel Ordinarily US\$ D	Total US\$ E=A*D	Variance US\$ F=C-E
IRISE	9-Feb-21 IDV-IRISE-DLI-USD-UBA-47	Dominic D. N. Kweme	MEN DEPUTY & ASSISTANT MINISTER	45	95	4,275	58	2,610	1,665
TRISE	3-Feb-21 IDV-IRISE-DLI-USD-UBA-37	Kokubo Washington	DIRECTOR/ COMPTROLLER	23	70	1,610	47	1,081	529
IRISE	27-May-21 IDV-IRISE-DLI-USD-UBA-115	Esther K. Kollie	ACCOUNTANT /OTHER PROFESSIONALS	2	70	140	35	70	70
IRISE	27-May-21 IDV-IRISE-DLI-USD-UBA-114	Shadrach Y. Karl	ACCOUNTANT /OTHER PROFESSIONALS	2	70	140	35	70	70
TRISE	9-Feb-21 IDV-IRISE-DLI-USD-UBA-50	Pewee Kordor	SEMI PROFESSIONAL/ UTILITY MPN	45	11	500	29	130	370
IRISE	3-Feb-21 IDV-IRISF-DLI-USD-UBA-37	Chris Lan	DIRECTOR/ COMPTROLLER	23	70	1,610	47	1,081	529



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Date	PIV #:	Payee(s)	Position(s)	# of Travel days A	DSA Rate per MOE US\$ B	Total US\$ C=A*B	DSA Rate Per GOL Travel Ordlnman or US\$ D	Total US\$ E=A*D	Variance US\$ F=C-E
			LER						
			SEMI PROFESSIONAL						
			MAJL						
			UTILITY MEN	45	11	500	29	130	370
IRISE	9-Feb-21	IDV-IRISE-DI1-USD-UBA-49	Joe Rodney Joshua Martin 1. Wessesh Varney Kamara						
UNICEF Special Projects	15-Jun-21	IDV-SPE PROJ-USD-LBDI-330		8	100	800	35	280	520
UNICEF Special Projects	15-Jun-21	UDV-SPE PROJ-USD-LBDI-330		8	100	800	35	280	520
Pub. Sch. Grant	23-Jun-21	IDV-SHIP-USD-UBA-5	Zoe Kanneh	25	62	1,550	25	875	675
Pub. Sch. Grant	23-Jun-21	IDV-SHIP-USD-UBA-5	Joseph Kerkula	6	62	372	6	282	90
Pub. Sch. Grant	23-Jun-21	IDV-SHIP-USD-UBA-4	Augustine D. Poye	13	62	806	13	455	351
<b>Total</b>						<b>17,368.00</b>		<b>16,290.00</b>	<b>11,078.00</b>

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**Annexure 4A: Non-Adherence to Travel Ordinance (No evidence of travel Advance & Settlement Forms) - (2017/2018) USD MLRD**

Cash Book	Date	Payee(s)	PV. # :	Position(s)	# of Travel day(s)	Destination(s)	Amount(s)	
							US\$	L\$
Special Project	15-Dec-17	Lawrence Taylor	IDV-SP-USD-00437	None	-	University of Liberia	1,765.00	-
Special Project	15-Dec-17	Nicholas Baxter	IDV-SP-USD-00437	None	-	University of Liberia	1,765.00	-
Special Project	15-Dec-17	Zack Boy Caranda	IDV-SP-USD-00437	None	-	University of Liberia	815.00	-
Special Project	15-Dec-17	Emmanuel Harris	IDV-SP-USD-00437	None	-	University of Liberia	1,765.00	-
Special Project	15-Dec-17	Joseph Scall	IDV-SP-USD-00437	None	-	University of Liberia	1,765.00	-
Special Project	15-Dec-17	Nuwoe Kellen	IDV-SP-USD-00439	None	-	University of Liberia	360.00	-
Special Project	12-Mar-18	Agnus G. Chie	IDV-SP-USD-00448		14	Grand Gedeh, Nimba, River Gee and Maryland	910.00	-
Special Project	12-Mar-18	Alex Mbolonda	IDV-SP-USD-00448		14	Grand Gedeh, Nimba, River Gee and Maryland	910.00	-
Special Project	12-Mar-18	Doris Beafell	IDV-SP-USD-00448		14	Grand Gedeh, Nimba, River Gee and Maryland	910.00	-



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Cash Book	Date	Payee(s)	PV. # :	Position(s)	# of Travel day(s)	Destination(s)	Amount(s)	
							US\$	L\$
Special Project	12-Mar-18	Benjamin Wehwe	IDV-SP-USD-00448		14	Grand Gedeh, Nimba, River Gee and Maryland	910.00	-
Special Project	12-Mar-18	Ledsa Passawe	IDV-SP-USD-00448		14	Grand Gedeh, Nimba, River Gee and Maryland	910.00	-
Special Project	12-Mar-18	Alton V. Kessah	IDV-SP-USD-00448		14	Grand Gedeh, Nimba, River Gee and Maryland	1,600.00	-
Special Project	16-Mar-18	Dominic K. Kwerne	IDV-SP-USD-00448		14	Grand Gedeh, Nimba, River Gee and Maryland	1,400.00	-
Special Project	16-Mar-18	Othello Nimely	IDV-SP-USD-00448		14	Grand Gedeh, Nimba, River Gee and Maryland	1,400.00	-
Special Project	19-Mar-18	Latim Da-ihong	IDV-SP-USD-00455		10	Margibi, Bong and Lofa	1,100.00	-
Special Project	19-Mar-18	Hennella Sackor	IDV-SP-USD-00455		10	Margibi, Bong and Lofa	1,000.00	-
Special Project	19/03/2018	Kolia Jawary	IDV-SP-USD-00455		10	Margibi, Bong and Lofa	650.00	-



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Cash Book	Date	Payee(s)	PV. # :	Position(s)	# of Travel day(s)	Destination(s)	Amount(s)	
							US\$	L\$
Special Project	19/03/2018	Fafabee Kamara	IDV-SP-USD-00455		10	None	650.00	-
Special Project	12/03/2018	Shedrack Tughaye	IDV-SP-USD-00447		-	None	840.00	-
Special Project	12/03/2018	Johnson Tamba	IDV-SP-USD-00447		-	None	840.00	-
Special Project	12/03/2018	Nicholas Baxter	IDV-SP-USD-00447		-	None	730.00	-
Special Project	12/03/2018	Emmanuel Harris	IDV-SP-USD-00447		-	None	840.00	-
Special Project	12/03/2018	Andrew Jlay	IDV-SP-USD-00447		-	None	840.00	-
Special Project	12/03/2018	Lawrence Taylor	IDV-SP-USD-00447		-	None	840.00	-
Special Project	12/03/2018	Eddie Grumley	IDV-SP-USD-00447		-	None	840.00	-
Special Project	12/03/2018	Joseph Scell	IDV-SP-USD-00447		-	None	840.00	-
Special Project	12/03/2018	Peter Benson	IDV-SP-USD-00447		-	None	840.00	-
Special Project	12/03/2018	Stevenson T. Seidi	IDV-SP-USD-00447		-	None	475.00	-
Special Project	12/03/2018	Eddie Garthy	IDV-SP-USD-00447		-	None	475.00	-



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Cash Book	Date	Payee(s)	PV. # :	Position(s)	# of Travel day(s)	Destination(s)	Amount(s)	
							US\$	L\$
Special Project	14-Sep-17	Comfort Summerville	IDV-SP-USD-00387		20	None	1,400.00	-
Special Project	14-Sep-17	Jenome K. Nyan	IDV-SP-USD-00387		20	None	1,400.00	-
Special Project	14-Sep-17	Gaisumo Dorley	IDV-SP-USD-00387		20	None	1,400.00	-
Special Project	14-Sep-17	Falecia C. Nyan	IDV-SP-USD-00389		20	None	1,400.00	-
Special Project	14-Sep-17	Michael A. Kharim	IDV-SP-USD-00389		20	None	1,400.00	-
Special Project	14-Sep-17	Mante S. Kamara	IDV-SP-USD-00389		20	None	1,400.00	-
MOE Operation	16-May-18	Domink D. N. Kwame	IDV-OP-USD-CRI-9				400.00	-
MOE Operation	19-Mar-18	Jestina T. Sartoc	IDV-OP-USD-00283					105,300.00
MOF Operation	16-May-18	Alvin Kpahin	IDV-MOFC-OP-LRD-CBL-24					5,000.00
MOE Operation	19-Mar-18	Gabriel Nelson	IDV-OP-USD-00283					105,300.00
LINESCO	18-Aug-17	G. Abayumi Cole	IDV-LINESCO-LRD-00039		10			50,000.00
LINESCO	18-Aug-17	Patrick Anderson	IDV-LINESCO-LRD-00039	Contractor	10			60,000.00



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Cash Book	Date	Payee(s)	PV. # :	Position(s)	# of Travel day(s)	Destination(s)	Amount(s)	
							US\$	L\$
UNESCO	18-Aug-17	James M. Kamara	IDV-UNESCO-LRD-00039	Finance Officer	10	-	-	50,000.00
MOE Sch. Grant	12-April-18	Momo B. Moore	IDV-PUB SR HSCH-LRD EOO-4	Driver	-	Grand Kit	-	25,000.00
MOE Sch. Grant	4-Jan-18	Adolphus H. Collins	IDV-PUB SR HSCH-LRD EOO-15	Program Officer	2	Grand Bassa	-	16,000.00
<b>Total</b>							<b>37,785.00</b>	<b>416,600.00</b>

Annexure 4B: Non-Adherence to Travel Ordinance (No evidence Travel Advance and Settlement form) – 2020/2021

Cash Book	Date	Payees	PV #:	Amount(s)	
				US\$	L\$
IRISE	29 Jan 21	Valerie S. Tair	IDV-IRISE-DLI-USD-UBA-24	1,020.00	-
IRISE	February 9, 2021	James Ammah Massaquoi	IDV-IRISF-DLI-USD-UBA-48	4,275.00	-
IRISE	February 9, 2021	Felecia Sackey Doe-Sumia	IDV-IRISE-DLI-USD-UBA-48	4,275.00	-
IRISE	February 9, 2021	D. Ansu Sonii	IDV-IRISE-DLI-USD-46	4,275.00	-
IRISE	February 9, 2021	Gerald S. Poe	IDV-IRISE-DLI-USD-UBA-50	500.00	-
IRISE	January 29, 2021	Theophilus D. Wessah	IDV-IRISE-DLI-USD-UBA-23	1,020.00	-
IRISE	February 9, 2021	Dominic D. N. Kwame	IDV-IRISE-DLI-USD-UBA-47	4,275.00	-
IRISE	January 29, 2021	Wilmot Corpee	IDV-IRISE-DLI-USD-UBA-27	1,020.00	-
IRISE	January 29, 2021	Christiana Sackor	IDV-IRISF-DLI-USD-UBA-73	1,020.00	-
IRISE	February 9, 2021	Penice Kondor	IDV-IRISE-DLI-USD-UBA-50	500.00	-
IRISE	January 29, 2021	Tilus M. Harris Jr.	IDV-IRISE-DLI-USD-UBA-27	1,020.00	-
IRISE	February 3, 2021	Chris Lan	IDV-IRISE-DLI-USD-UBA-37	1,610.00	-
IRISE	January 29, 2021	Louise M. Weah	IDV-IRISE-DLI-USD-UBA-25	1,020.00	-
IRISE	February 9, 2021	Joe Rodney Joshua	IDV-IRISF-DLI-USD-UBA-49	500.00	-
UNICEF-Special Project	May 3, 2021	George Flomo	IDV-SPF PROJ-USD-LBDI-5	700.00	-
UNICEF-Special Project	May 3, 2021	Samuel Dalo	IDV-SPE PROJ-USD-LBDI-5	980.00	-

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Cash Book	Date	Payees	PV #:	Amount(s) US\$	Amount(s) L\$
UNICEF-Special Project	May 3, 2021	Stanley Tozoe	IDV-SPE PROJ-USD LB01-5	980.00	
<b>Total</b>				<b>26,990.00</b>	

**Annexure 5A: Non-remittance of Gov Income Taxes-(2017/2018)-USD**

Cash book	PV. #:	Salary payment Date	Contract Staff(s)	Position(s)	Gross Salary	Withholding tax rate (10%)
EDU	IDV-EDU-USD-LB01-9	20-June-18	Vitae Tue	Workforce Specialist	4,167.00	833.40
EDU	IDV-EDU USD LB01 6	29-May-18	Veekie Wilson	Workforce Specialist	2,500.00	250.00
EDU	IDV-EDU-USD-LB01-6	29-May-18	Gbovadeh Gbilia	Sr. Project Manager	6,667.00	666.70
EDU	IDV-EDU USD-LB01 6	29 May-18	Vitae Tue	Specialist	4,167.00	417.00
EDU	IDV-EDU-USD-LB01-010	2-April-18	Veekie Wilson	Workforce Specialist	2,500.00	500.00
SCH. FEEDING	IDV-SCH FED-USD-ECO-3	7-June-18	Edward N. Gbessagbe	County Coordinator	580.00	47.83
SCH. FEEDING	IDV-SCH FED-USD-ECO-3	7-June-18	James Lawigar	DFP/Com.III	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECO-3	7-June-18	Paul W. Kair	DFP/Com.I&II	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECO-3	7-June-18	Lawrance Zuegmy	County Coordinator	580.00	47.83
SCH. FEEDING	IDV-SCH FED-USD-ECO-3	7-June-18	Emmanuel Sanley	County Coordinator	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECO 3	7-June 18	James Karley	OFF Central C. Yamee	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECO-3	7-June-18	Wesley S. Kwehah	County Coordinator	580.00	47.83
SCH. FEEDING	IDV-SCH FED-USD-ECO 3	7-June-18	Robert Ezihe	DFP/Gbanma	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECO-3	7-June-18	Dalkena Gbanto	DFP/Bopolu	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECO-3	7-June-18	Markson Pewue	County Coordinator	580.00	47.83
SCH. FEEDING	IDV-SCH FED-USD-ECO-3	7-June-18	Samuel W. Dahn	DFP/Saintguille, Mah	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECO-3	7-June-18	Fruuman Nuwan	DFP/Tappita	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECO-3	7-June-18	Joseph Rannah	DFP/Gbellay-Geh	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECO-3	7-June-18	Frimmanuel Danleh	DFP/Mahwin	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECO-3	7-June-18	Josephus Duo	DFP/Zoe-Geh	400.00	20.83



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Cash book	PV. #:	Salary payment Date	Contract Staff(s)	Position(s)	Gross Salary	Withholding tax rate (10%)
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	Jerry M. Tub	DFP/Buu-Yao	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	Eldorado Michn	DFP/Sadepea 1	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	Edwin Gomah	DFP/Twah River	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	Joseph Kogbiay	DFP	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	Augustine Dobbalah	County Coordinator	580.00	47.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	Ezekiel Wallace	DFP/Karluway & B	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	James Appleton	DFP	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	Anthony S. Choa	County Coordinator	580.00	47.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	Daniel Daigba	DFP Sarbo Wehbo	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	Bultha P. Kromah	DFP Sinoe	580.00	47.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	Isiah Gaye	DFP Gbarzon	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	Edward Ryme	DFP, Putu, Kandoe, Tchlen	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	Havin T. Swen	County Coordinator	580.00	47.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	Richard P. Kumah	DFP/Sinoe	580.00	47.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	Gabriel Jobo	County Coordinator	580.00	47.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	Stephen S. Falaba	Finance Officer	580.00	47.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	Christian Myerna Howibott, Sr.	Director	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	Ambrose Sarpah	Regional Coordinator	580.00	47.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	Mannakh Royers	Regional Coordinator	580.00	47.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	T. Sanviah Freeman	Data Analyst	580.00	47.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	Alexander Mett	Data Analyst	580.00	47.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	Ben C. Nah	DFP	400.00	20.83
SCH. FEEDING	IDV-SCH FED-USD-ECC-3	7-June-18	James H. Tugba	DFP	400.00	20.83
<b>Total</b>					<b>37,901.00</b>	<b>2,863.64</b>



**Annexure 5B: Non-Deductions of GoI Income Taxes (2017/2018)-USD**

Cash book	PV #:	Month(s)	Contract Staff(s)	Position(s)	Gross Salary	Withholding tax rate (10%)
EDU	IDV-EDU-USD-0004	December 15, 2017- January 15, 2018	Alston Armah	PLS Contract Manager	7,000.00	200.00
EDU	IDV-EDU-USD-0004	December 15, 2017- January 15, 2018	Yeekie Wilson	Workforce Specialist	2,500.00	250.00
EDU	IDV-EDU-USD-0001	October 15, 2017 - November 15, 2017	Abraham Dagher	PLS Contract Manager	2,333.00	233.30
EDU	IDV-EDU-USD-0006	November 15, 2017- January 15, 2018	Tony Bliar Institute	Delivery Advisor	5833.33	583.33
EDU	IDV-EDU-USD-0020	November 15, 2017 December 15, 2017	Alston Armah	PSL Contract Manager	2,000.00	200.00
FDU	IDV-EDU-USD-0003	October 15, 2017 - November 15, 2017	Gbovadeh Gbilla	Sr. Project Manager /Mead	6,667.00	666.70
FDU	IDV-EDU-USD-0001	October 15, 2017 - November 15, 2017	Nathaniel Sikeley	Donor Coordinator	2,000.00	200.00
EDU	IDV-EDU-USD-4 BDI-5	November 1- December 15, 2017 (one and half month).	Tony Bliar Institute	Delivery Advisor	8,719.99	875.00
EDU	IDV-EDU-USD-3	March 15- April 15,2018	Tony Bliar Institute	Delivery Advisor	5,833.33	583.33
<b>Total</b>					<b>37,916.65</b>	<b>3,208.33</b>

**Annexure 5C: Non-Deduction of GoI Income Taxes (2017/2018)-LRD**

Cash book	PV #:	Month(s)	Contract Staff(s)	Position(s)	Gross Salary	Withholding tax rate (10%)
UNESCO	IDV-UN'CO-LRD-0043	June, July & August	C. Abayomi Cole	Program Officer	40,715.00	4,071.50
UNESCO	IDV-UN'CO-LRD-0043	August	Herodotus S. Koryon III	program Officer	51,300.00	5,130.00
<b>Total</b>					<b>92,015.00</b>	<b>9,201.50</b>



**Annexure 5D: Non-remittance of GoL Income taxes (2019/2021)-USD**

Cash book	Salary Payment date	PV. #:	Month(s)	Contract Staff(s)	Position(s)	Gross Salary	Tax table computation rate
EDU	15-Oct.-2019	IDV-EDU-USD-LBDI-68	September 15- October 15, 2019	Ghovedeh Gbilla	Sanitor project Manager	6,667.00	667.7
EDU	23-Jul.-2019	IDV-EDU-USD-LBDI-54	June 15 -July 15, 2019	Abraham Dagher	PSL Coordinator	2,333.00	233.3
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD- ECO-11	October 2018 - March 2019	Edward N. Gbesaga	County Coordinator	1,000.00	47.83
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD- ECO-11	October 2018 - March 2019	James Langar	DFP/Com.II	840.00	20.83
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD- ECO-11	October 2018 - March 2019	Paul W. Kair	DFP/Com.I&II	840.00	20.83
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD- ECO-11	October 2018 - March 2019	Wesley S.Kawah	County Coordinator	1,060.00	47.83
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD- ECO-11	October 2018 - March 2019	Robert Falke	DFP/Gbarma	840.00	20.83
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD- ECO-11	October 2018 - March 2019	Dalkena Gbarbo	DFP/Bojolu	840.00	20.83
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD- ECO-11	October 2018 - March 2019	Markson Perwee	County Coordinator	1,590.00	71.75
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD- ECO-11	October 2018 - March 2019	Samuel W. Dahn	DFP/Sankquellie, Mah	1,760.00	31.25
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD- ECO-11	October 2018 - March 2019	Freeman Nuwan	DFP/Tappita	1,260.00	31.25
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD- ECO-11	October 2018 - March 2019	Joseph Bammah	DFP/Gbellay-Gch	840.00	20.83



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Cash book	Salary Payment date	PV. #:	Month(s)	Contract Staff(s)	Position(s)	Gross Salary	Tax table computation rate
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD-ECO-11	October 2018 - March 2019	Emmanuel Dondeh	DFP/Yahwin	840.00	20.83
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD-ECO-11	October 2018 - March 2019	Josephus Duo	DFP/Zoe-Geh	840.00	20.83
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD-ECO-11	October 2018 - March 2019	Jerry N. Tuh	DFP/Buv-Yao	1,260.00	31.25
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD-ECO-11	October 2018 - March 2019	Ekkorato Meht	DFP/Saclepea T	840.00	20.83
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD-ECO-11	October 2018 - March 2019	Edwin Gomah	DFP/Twah River	840.00	20.83
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD-ECO-11	October 2018 - March 2019	Eckieh Wallace	DFP/Karluway & B	840.00	20.83
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD-ECO-11	October 2018 - March 2019	James Applebox	DFP	840.00	20.83
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD-ECO-11	October 2018 - March 2019	Havin T. Sven	County Coordinator	265.00	20.83
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD-ECO-11	October 2018 - March 2019	Richard P. Kumah	DFP/Sinoe	210.00	11.96
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD-ECO-11	October 2018 - March 2019	Dave N. Tewulah	County Coordinator	765.00	5.21
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD-ECO-11	October 2018 - March 2019	Arthur J. Kayee	DFP	630.00	35.88
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD-ECO-11	October 2018 - March 2019	Gabriel Jobo	County Coordinator	1,060.00	15.63
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD-ECO-11	October 2018 - March 2019	Stephen S. Falaba	Finance Officer	870.00	47.63
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD-ECO-11	October 2018 - March 2019	Christian Nyema	Director	1,260.00	71.75



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Cash book	Salary Payment date	PV. #:	Month(s)	Contract Staff(s)	Position(s)	Gross Salary	Tax table computation rate
SCH. FEEDING	31-Jul.-2019	ECO-11	March 2019	Howbekt, Sr.		870.00	121.25
		IDV-SCH FED-USD-ECO-11	October 2018 - March 2019	Ambrose Saipah	Regional Coordinator		
SCH. FEEDING	31-Jul.-2019	ECO-11	October 2018 - March 2019	Manneh Rogers	Regional Coordinator	870.00	71.75
SCH. FEEDING	31-Jul.-2019	IDV-SCH FED-USD-ECO-11	October 2018 - March 2019	Victoria Kilby	Regional Coordinator	930.00	71.75
SCH. FEEDING	31-Jul.-2019	ECO-11	March 2019	T. Sarwiah Freeman	Data Analyst	930.00	71.75
		IDV-SCH FED-USD-ECO-11	October 2018 - March 2019	Ben C. Nah	DRP	840.00	71.75
SCH. FEEDING	31-Jul.-2019	ECO-11	October 2018 - March 2019	James H. Tugbe	DRP	840.00	20.83
		IDV-SCH FED-USD-ECO-11	October 2018 - March 2019				
<b>Total</b>						<b>36,070.00</b>	<b>2,029.46</b>

Annexure 6A: Non-Withholding and Remittance of GoL GST (2017/2018)-USD & LRD

Cash book	Date	Payee(s)	PV. #:	Amount Before Tax		GST Withholding rate (4% or 2%)	Calculation after GST deduction	
				USD\$	L\$		USD\$	L\$
Public Sch LBDI LRD	13-Mar-18	United Motor Company	'00138299	-	441,825.00	4%	-	17,793.00
Public Sch LBDI LRD	29-Mar-18	James M. Kamara	'00138305	-	66,300.00	2%	-	1,326.00
Public Sch LBDI LRD	12-Jun-18	Super Petroleum	IDV-PUB SR HSCB-LRD-ECO 18	-	59,400.00	4%	-	2,375.00



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Cash book	Date	Payee(s)	PV. #:	Amount Before Tax		GST Withholding rate (4% or 2%)	Calculation after GST deduction	
				US\$	L\$		US\$	L\$
Public Sch LBDI LRD	12-Apr-18	Gayflor Y. Washington	IDV-PUB SR HSCH-LRD ECO-4	-	58,800.00	4%	-	2,352.00
Public Sch LBDI LRD	11-May-18	North Pole Electrical Engineering & Construction Company	IDV-PUB SR HSCH-LRD ECO-12	-	-	4%	-	-
Public Sch LBDI LRD	17-Apr-18	Super Petroleum	IDV-PUB SR HSCH-LRD ECO-9	-	111,350.00	4%	-	4,454.00
Public Sch LBDI LRD	12-Apr-18	Marwala S. Bairday	IDV-PUB SR HSCH-LRD ECO-4	-	92,036.00	4%	-	3,681.44
MOE Operation	20-Mar-18	United Motor Company	IDV-OP-LRD-00286	-	127,400.00	4%	-	5,096.00
MOE Operation	20-Apr-18	United Motor Company	IDV-MOE-OP-LRD-CBL-9	-	44,550.00	4%	-	1,782.00
MOE Operation	16-May-18	Building Material Center	IDV-MOE-OP-LRD-CBL-22	-	20,400.00	4%	-	818.40
MOE Operation	06-Mar-18	Super Petroleum	IDV-MOE-OP-LRD-CBL-00279	-	41,646.15	4%	-	1,665.84
MOE Operation	08-Mar-18	Super Petroleum	IDV-MOE-OP-LRD-CBL-00280	-	42,525.00	4%	-	1,701.00
MOE Operation	03-May-18	super petroleum	IDV-OP-LRD CBL-13	-	33,075.00	4%	-	1,323.00
				-	201,240.00	4%	-	8,049.60



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Cash book	Date	Payee(s)	PV. #:	Amount Before Tax		GST Withholding rate (4% or 2%)	Calculation after GST deduction	
				US\$	L\$		US\$	L\$
MOE Operation	08-Jun-18	Clean Liberia Inc	IDV-MOE OP-IRD-CBL-34	-	105,607.50	-	-	2,112.10
MOE Operation	18/05/2018	Booker Washington Institute	IDV-OP-USD-CBL-22	2,325.00	-	2%	46.50	-
MOE Operation	18/05/2018	Universal Travel Services	IDV-OP-USD-CBL-20-1	1,000.00	-	2%	20.00	-
MOE Operation	18/05/2018	Champion Designs and Computer Accessories	IDV-OP-USD-CBL-23	9,755.00	-	4%	390.20	-
MOE Operation	12/06/2018	Sky Tech International (LIB) Inc.	IDV-OP-USD-CBL-29	62.50	-	4%	2.50	-
MOE Operation	18/05/2018	SAS Multipurpose Enterprise INC	IDV-OP-USD-CRI-19-1	2,700.00	-	2%	54.00	-
<b>Total</b>				<b>15,842.50</b>	<b>1,449,214.65</b>			



**Annexure 6B: Non-Withholding and Remittance of Gol GST (2017/2018)-USD & LRD**

Cash book	Date	Payee	JV.	Amount Before Tax		Withholding tax rate (4 or 2%)	Calculation after GST deduction		Actual Payment	
				US\$	L\$		US\$	L\$	US\$	L\$
MOE-IFMIS Ledger	20/12/2017	Sami Construction and Maintenance Company	909912	34,658.00		2%	693.16		33,964.00	
MOE-IFMIS Ledger	17-Nov.-2017	Super Petroleum	963740	100.00		4%	4		96.00	
MOE-IFMIS Ledger	24-Jan.-2018	Morning Star Auto Service	919773	2,063.00		4%	83.32		1,999.80	
MOE-IFMIS Ledger	21-Nov.-2017	Super Petroleum	888898	160.00		4%	6.4		153.6	
<b>Total</b>				<b>37,001.00</b>					<b>96,219.40</b>	<b>15,329.30</b>

**Annexure 6C: Non-deduction and remittance of GST from vendor's payment (2018/2019)-USD & LRD**

Cash book	Date	Payee(s)	PV. #:	Amount Before Tax		Withholding tax rate (4 or 2%)	Calculation after GST deduction	
				US\$	L\$		US\$	L\$
MOE Operation	14-Jan-19	GESCD	IDV-MOE OP-LRD-CBL-170	101,265.00		4%		4,050.60
MOE Operation	15/05/2019	Amos D. Doe	IDV-OP-USD-CBL-84	290.00		2%		5.8
MOE Operation	05-Sep-18	Auto Spare Service	09-05-18	126,805.00		4%		5,072.20
MOE Operation	23-Aug-18	Eagle Electrical Corp	IDV-MOE OP-LRD-CBL-53	44,223.00		4%		1,769.00
MOE Operation	10-May-19	Flourish Auto	IDV-OP-USD CBL-82	-		4%		8

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Cash book	Date	Payee(s)	PV. #:	Amount Before Tax		Withholdin g tax rate (4 or 2%)	Calculation after GST deduction	
				US\$	L\$		US\$	L\$
MCE Operation	24/05/2019	Service C & J Group, Inc	IDV-OP-USD-CBL-95	420.00	200.00	2%	8.40	
MCE Operation	24-Dec-18	Building Material Center Inc.	IDV-OP-USD-CBL-95	635.50	-	4%	25.42	
MCE Operation	04/06/2019	ECHO Stationery & General Supplies	IDV-OP-USD-CBL-97	340.00	-	2%	5.80	
MCE Operation	07-Aug-18	Salscock Shopping Center	IDV-OP-USD-CBL-41	7,604.00	-	4%	304.16	
MCE Operation	17/06/2019	Afrika Printing Service	IDV-OP-USD-CBL-97	165.00	-	2%	3.30	
MCE Operation	19/06/2019	Thunder Bird Corporation	IDV-OP-USD-CBL-107	808.40	-	4%	32.34	
MCE Operation	24/05/2019	Super Petroleum Company	IDV-OP-USD-CBL-92	2,202.00	-	4%	88.08	
MCE Operation USD	17-Jan-19	S & J Enterprise	IDV-OP-USD-CBL-59	1,690.00	-	4%	67.60	
MCE Operation USD	06-Dec-18	Auto Spare Service	IDV-OP-USD-CBL-54	500.00	-	4%	20.00	
MCE Operation USD	25-Feb-19	Yeasu Printing Press	IDV-OP-USD-CBL-63	6,880.00	-	2%	137.60	
MCE Operation	27-Aug-18	Max Culinary	IDV-OP-USD-CBL-46	-	-	4%	-	

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Cash book	Date	Payee(s)	PV. #:	Amount Before Tax		Withholding g tax rate (4 or 2%)	Calculation after GST deduction	
				US\$	L\$		US\$	L\$
MOE Operation	27-Mar-19	Services We-Care Foundation Inc.	IDV-OP-USD-CBL-68	3,000.00		2%	120.00	
MOE Operation	02-Jan-19	United Logistics Company	IDV-OP-USD-CBL-58	2,110.00		2%	42.20	
MOE Operation	24/05/2019	Super Petroleum Company	IDV-OP-USD-CBL-93	571.00		4%	11.42	
MOC Operation	02-Jan-19	Evelyna Kandakaf	IDV-OP-USD-CBL-58	5,000.00		2%	200.00	
MOE Operation	24/05/2019	Building Material Center Inc.	IDV OP USD CBL-93	150.00		4%	3.00	
MOE Renovation Escrow (CBL)	15-Aug-18	Rovla Gate Technology, LLC	IDV-SCH REMD-USD- CBL-2	4,783.50		2%	191.34	
<b>Totals</b>				<b>21,527.50</b> <b>58,676.90</b>	<b>272,495.00</b>		<b>430.55</b> <b>1,706.01</b>	<b>10,891.80</b>

Annexure 6D: Non-withholding and remittance of GoL GST (2020/2021)

Cash book	Date	Payee(s)	PV. #:	Amount Before Tax		Withholding tax rate (4 or 2%)	Calculation after GST deduction	
				US\$	L\$		US\$	L\$
MOE Operations	June 9, 2021	General Merchandise Trading	IDV-OP-USD-CBL-134	3,355.00		4%	134.20	
IRISE USD	February 9, 2021	Telex Sackey Doe-Suma	IDV-IRISE-OLI-USD- UBA-4B	4,275.00		4%	171.00	

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Cash book	Date	Payee(s)	PV. #:	Amount Before Tax		Withholding tax rate (4 or 2%)	Calculation after GST deduction	
				US\$	L\$		US\$	L\$
IRISE USD	February 9, 2021	D. ANSU SONJI	IDV-IRISE-DLI-USD-46	4,275.00		4%	171.00	-
IRISE USD	February 9, 2021	Dominic D. N. Kwame	IDV-IRISE-DLI-USD- UBA-47	4,275.00		4%	171.00	-
IRISE USD	March 18, 2021	Rovigiate technology, LLC	IDV-IRISE-DLI-USD- UBA-76	6,295.00		2%	125.90	-
IRISE USD	March 1, 2021	victor Printing Services	IDV-IRISE-DLI USD UBA-66	4,243.00		2%	84.86	-
IRISF USD	February 9, 2021	Aminita and Sons Inc.	IDV-IRISE-DLI-USD- UBA-55	3,523.00		4%	140.92	-
Pub. Sch Grant	June 23, 2021	Lonestar MTN	IDV-SIOP-USD-UBA-6	28,485.00		2%	569.70	-
<b>Total</b>				<b>58,725.00</b>			<b>1,568.58</b>	

Annexure 7A: 2017/2018 Scholarship payments without adequate supporting documentation

No.	Date	Payee	Description	J.V.#	Source Document #	Amount US\$
1	25/8/2017	Ministry of Education	Payment Covering the cost of Bilateral Scholarship Student's Allowances and Capacity Dev. Support.	801693	136345	398,635.00
2	14/11/2017	Ministry of Education	Payment of Bilateral Scholarship Beneficiaries Qut. II Allowance Ord. - Dec. 2017	881780	143380	117,533.00
<b>Total</b>						<b>511,168.00</b>

Annexure 7B: 2017/2018 Payment of local scholarship without supporting documentation

Date	Purpose	Payees	JV#	Ledger #	US\$
17/1/2018	PAYMENT OF FINANCIAL BILLS FOR THE FIRST SEMESTER 2017/2018 FOR GOL LOCAL SCHOLARSHIP	Ministry of Education	918284	221907	6,336.00



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Date	Purpose	Payees	JV#	Ledger #	US\$
17/1/2018	SPONSOR STUDENTS AT CUTTINGTON JUNIOR COLLEGE.	Ministry of Education	918281	221907	
17/1/2018	PAYMENT OF FINANCIAL BILLS FOR THE FIRST SEMESTER 2017/2018 FOR GOL LOCAL SCHOLARSHIP SPONSOR STUDENTS AT UL GRADUATE SCHOOL.	Ministry of Education	918296	221907	48,599.00
17/1/2018	PAYMENT OF FINANCIAL BILLS FOR THE FIRST SEMESTER 2017/2018 FOR GOL LOCAL SCHOLARSHIP SPONSOR STUDENTS AT SMYTHE INSTITUTE.	Ministry of Education	918290	221907	3,000.00
17/1/2018	PAYMENT OF FINANCIAL BILLS FOR THE FIRST SEMESTER 2017/2018 FOR GOL LOCAL SCHOLARSHIP SPONSOR STUDENTS AT MOTHER PATTERN SCHOOL OF HEALTH SCIENCE.	Ministry of Education	918294	221907	2,750.00
17/1/2018	PAYMENT OF FINANCIAL BILLS FOR THE FIRST SEMESTER 2017/2018 FOR GOL LOCAL SCHOLARSHIP SPONSOR STUDENTS AT NIMBA COUNTY COMM. COLLEGE.	Ministry of Education	918288	221907	1,600.00
17/1/2018	PAYMENT OF FINANCIAL BILLS FOR THE FIRST SEMESTER 2017/2018 FOR GOL LOCAL SCHOLARSHIP SPONSOR STUDENTS UNITED METHODIST UNIVERSITY.	Ministry of Education	918283	221907	20,000.00
24/1/2018	PAYMENT OF FINANCIAL BILLS FOR THE FIRST SEMESTER 2017/2018 FOR GOL LOCAL SCHOLARSHIP SPONSOR STUDENTS AT CUTTINGTON UNDERGRADUATE SCHOOL.	Ministry of Education	919776	221907	20,625.00
	PAYMENT OF FINANCIAL BILLS FOR THE FIRST SEMESTER 2017/2018 FOR GOL LOCAL SCHOLARSHIP SPONSOR STUDENTS AT MOTHER PATTERN SCHOOL OF HEALTH SCIENCE.	Ministry of Education			2,250.00
<b>Total</b>					<b>104,660.00</b>



**Annexure 7C: 2018/2019 Scholarship payments without adequate supporting documentation**

Ledger	Coding Block	Transaction Date	Journal Voucher No.	Source Document Number	Description	Amount in US\$
221907 Scholarships - Local	3010900/1/01/00 1/000000/07090 0/0980/0000/221 908	19/2/2019	0000000010 76509	2019- 00000000001675	Payment of Foreign and Local scholarship arrears for 3 Quarters in 2018-2019.	230,588.00
221908 Scholarships - Foreign	3011000/1/01/00 1/000000/07490 0/0980/0000/221 908	4/9/2018	0000000010 16638	2019- 000000000003074	Payment of cost associated with arrears & bills for quarters 3 & 4 (Jan-June) 2017-2018 and quarter 1 (July-Sept.) 2018-2019 Allowances, Adm & Operational cost for Foreign scholarship.	729,210.00
221908 Scholarships - Foreign	3011000/1/01/00 1/000000/07490 0/0980/0000/221 908	19/2/2019	0000000010 76509	2019- 000000000016775	Payment of Foreign and Local scholarship arrears for 3 Quarters in 2018-2019.	443,150.00
<b>Total</b>						<b>1,402,948.00</b>

**Annexure 7D: 2018/2019 Payment of scholarship without supporting documentation**

Ledger	Coding Block	Transaction Date	Journal Voucher No.	Source Document Number	Description	Amount in US\$
221907 Scholarships - Local	3010900/1/01/001/000000/ 070900/0980/0000/22190/ 908	24/10/2018	000000001034 789	2019- 00000000000 7452	Payment of Accumulated Arrear for Local scholarship at various institutions for Semester 1 & 2 2017/2019.	191,563.96
221908 Scholarships - Foreign	3011000/1/01/001/000000/ 074900/0980/0000/221908	11/7/2019	000000001125 052	2019- 00000000002 9211	PAYMENT OF FOREIGN AND LOCAL SCHOLARSHIP ARREARS FOR 3 QUARTERS IN	209,000.00



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Ledger	Coding Block	Transaction Date	Journal Voucher No.	Source Document Number	Description	Amount in US\$
221908 Scholarships - Foreign	3011000/1/01/001/000000/070900/0980/0000/221908	11/7/2019	000000001125 653	2019-00000000002 9212	2018/2019. PAYMENT OF FOREIGN AND LOCAL SCHOLARSHIP ARREARS FOR 3 QUARTERS IN 2018/2019.	243,150.00
<b>Total</b>						<b>637,713.96</b>

Annexure 7E: 2019/2020 Scholarship payments with inadequate supporting documentation

Date	Payee	Description	EV#	CK#	Amount in US\$
13/8/2019	Ministry of Education	Payment to cover Foreign Scholarships cost for Allowance, Return tickets and tickets for trip to china.	2020-193	00000069/00000024	91,655.00
5/2/2020	Ministry of Education	Payment of Foreign Scholarship cost for Quarter 2 (Oct-Dec- 2019) FY 2019-2020 and Allowance with Adm. Costs.	202010972	none	70,000.00
<b>Total</b>					<b>161,656.00</b>

Annexure 7F: 2019/2020 Payment of scholarship without supporting documentation

Ledger	Coding block	Transaction Date	Journal Voucher No.	Source Document Number	Description	Debits US\$
221908 Scholarships - Foreign	3011401/1/01/001/000000/070900/0980/0000/221908	19/6/2020	0000000011 60115	20192020-00000019583		112,275.00
221908 Scholarships - Foreign	3011401/1/01/001/000000/070900/0980/0000/221908	1/7/2020	0000000011 62479	20192020-00000020897	SERVICE RENDER JUNE 2020	37,905.00
221908 Scholarships	3011401/1/01/001/000000/070900/0980/0000/221908	17/9/2020	0000000011 70504	20192020-00000022371	LRD 20% ATAPS SALARY FOR EMPLOYEES FOR SEPTEMBER 2020	14,504.88



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Ledger	Coding Block	Transaction Date	Journal Voucher No.	Source Document Number	Description	Debits US\$
Foreign					/ MOL	
<b>Total</b>						<b>159,684.88</b>

**Annexure 7G: 2019/2020 Scholarship payments with inadequate supporting documentation**

Date	Payee	Description	JV#	CK#	Amount US\$
14/6/2021	Ministry of Education	Payment in favor of University of Liberia to cover GOL Areas for Local Scholarship.	000000001206038	None	74,787.82
8/3/2021	Ministry of Education	Payment in favor of MOE to cover Local Scholarship Areas at various universities COVER LOCAL SCHOLARSHIP AREAS AT VARIOUS UNIVERSITIES.	000000001199423	None	174,246.00
14/6/2021	Ministry of Education	Payment in favor of MOE to cover Local Scholarship Areas at various universities.	000000001706038	00001435	117,937.68
23/6/2021	Ministry of Education	Payment in favor of MOE to cover Allowances for Quarter III & IV (Jan-June 2021)	000000001207838	None	140,250.00
7/10/2020	Ministry of Education	Payment of foreign Scholarship Quarter I 2021 Allowances, Administrative cost and Return Tickets	000000001174302	None	78,475.00
<b>Total</b>					<b>585,646.50</b>

**Annexure 8A: Social Security contribution withheld by MFDP not Remitted to NASSCORP (2017/2018)**

Narrative	Number of Employee Per Month Payroll	Monthly Basic Salary/Regular-L\$ A	Monthly Basic Salary/Supplement-L\$ B	Total C = A+B	Monthly Contribution Charged (10%)-L\$ E = 10%/ C
Salaries for the Month of July, 2017	17,599.00	249,757,253.00	40,821,175.00	290,578,428.00	8,720,990.00
Salaries for the Month of August, 2017	18,004.00	250,191,091.00	40,632,257.00	290,823,348.00	8,768,501.00



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Narrative	Number of Employee Per Month Payroll	Monthly Basic Salary/Regular-L\$ A	Monthly Basic Salary/Supplement + L\$ B	Total C = A+B	Monthly Contribution Charged (10%) - L\$ €=10%/ C
Salaries for the Month of Sept, 2017	17,874.00	249,163,201.00	41,235,062.00	290,398,263.00	8,715,787.00
Salaries for the Month of Oct, 2017	17,897.00	253,265,185.00	37,873,792.00	291,088,977.00	8,736,054.00
Salaries for the Month of Nov, 2017	17,867.00	253,076,384.00	37,738,637.00	290,815,021.00	8,726,728.00
Salaries for the Month of Dec, 2017	17,885.00	306,103,709.00	37,812,693.00	343,986,402.00	10,321,797.00
Salaries for the Month of January, 2018	17,893.00	307,330,497.00	37,890,822.00	345,221,319.00	10,358,567.00
Salaries for the Month of February, 2018	17,964.00	309,557,520.00	37,897,800.00	347,455,328.00	10,425,613.00
Salaries for the Month of March, 2018	17,837.00	308,665,033.00	37,215,389.00	345,880,422.00	10,378,375.00
Salaries for the Month of April, 2018	17,843.00	320,757,927.00	33,280,368.00	353,538,295.00	10,607,388.00
Salaries for the Month of May, 2018	17,925.00	322,485,786.00	33,267,941.00	355,753,727.00	10,673,859.00
Salaries for the Month of June, 2018	17,950.00	323,517,883.00	33,293,352.00	356,811,235.00	10,713,235.00
<b>Total</b>		<b>3,453,454,477.00</b>	<b>448,909,288.00</b>	<b>3,902,363,765.00</b>	<b>117,166,294.00</b>



**Annexure 8B: 2018/2019 NASSCORP MANAGEMENT CONTRIBUTION RECALCULATION**

No	Date	Narrative	Basic Salary A	Transportation B	Medical C	Total Gross Earnings D=(A+B+C)	Contribution Charged F = (A*4%)	Contribution to be Charged F=(D*6%)	Difference G=(E-F)
1	10-Jul-19	Salaries for the Month of July, 2019	226,972.86	30,203.45	7,432.65	264,608.96	13,618.37	15,876.54	(2,258.17)
2	20-Aug-19	salaries for august, 2019	227,522.86	30,156.39	7,403.24	265,082.49	13,651.37	15,904.95	(2,253.58)
3	23-Sep-19	Salaries for September 2019	227,540.36	30,819.33	7,369.91	265,729.60	13,652.42	15,943.78	(2,291.35)
4	24-Oct-19	Salaries for October, 2019	224,493.36	30,533.05	7,336.58	262,367.99	13,489.60	15,741.78	(2,272.18)
5	20-Nov-19	November 2019 Salaries	228,187.36	30,652.66	7,336.58	266,176.60	13,691.24	15,970.60	(2,279.35)
6	17-Dec-19	December 2019 Salaries	227,287.36	30,558.51	7,273.84	265,119.74	13,637.24	15,907.18	(2,269.94)
7	27-Jan-20	Salaries for the Month of January, 2020	228,885.36	30,683.58	7,336.08	267,107.02	13,733.12	16,026.42	(2,293.30)
8	13-Feb-20	Salaries for the month of February 2020	220,190.36	29,031.20	-	249,221.56	13,211.47	14,953.29	(1,741.87)
9	24-Mar-20	March Salaries	219,165.36	28,977.87	-	248,143.23	13,149.92	14,888.59	(1,738.67)
10	22-Apr-20	April 2020 salaries	219,165.36	28,977.87	-	248,143.23	13,149.97	14,888.59	(1,738.67)
11	25-May-20	May salaries	219,165.36	28,997.87	-	248,163.23	13,149.92	14,888.79	(1,738.67)



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No	Date	Narrative	Basic Salary A	Transportation B	Medical C	Total Gross Earnings D=(A+B+C)	Contribution Charged E= (A*4%)	Contribution to be Charged F=(D*6%)	Difference G=(E-F)
12	25-Jun-20	June Salaries	219,165.36	29,061.19	-	248,226.55	13,149.92	14,893.59	(1,743.67)
<b>Total</b>			<b>2,687,743.32</b>	<b>358,855.00</b>	<b>51,488.86</b>	<b>3,098,085.20</b>	<b>161,264.46</b>	<b>185,885.11</b>	<b>(24,620.63)</b>

Annexure 8C: 2019/2020 No evidence of remittance of National Social Security Taxes Contribution (2019/2020)

Narrative	Number of Employee Per Month Payroll	Monthly Basic Salary/Regular- US\$ A	Monthly Contribution Charged (10%)- US\$ B= 10%/ A	Difference
Salaries for the Month of July, 2019	-	-	-	-
Salaries for the Month of August, 2019	-	-	-	-
Salaries for the Month of September, 2019	15,091.00	15,091.00	1,509.10	117,951.76
Salaries for the Month of October, 2019	15,092.00	15,092.00	1,509.20	9,469.27
Salaries for the Month of November, 2019	15,067.00	15,067.00	1,506.70	117,676.76
Salaries for the Month of December, 2019	16,831.00	16,831.00	1,683.10	128,916.34
Salaries for the Month of January, 2020	16,770.00	3,201,038.88	320,103.89	128,344.88
Salaries for the Month of February, 2020	15,305.00	2,923,281.82	292,328.18	116,931.24
Salaries for the Month of March, 2020	15,485.00	2,952,340.22	295,234.02	118,093.57
Salaries for the Month of April, 2020	15,484.00	2,952,755.08	295,275.51	118,110.16
Salaries for the Month of May, 2020	15,543.00	2,963,970.22	296,397.02	118,558.76
Salaries for the Month of June, 2020	15,549.00	2,964,239.28	296,423.93	118,569.52
<b>Total</b>	<b>156,217.00</b>	<b>18,019,705.48</b>	<b>1,801,970.55</b>	<b>1,092,602.25</b>



**Annexure 8D: 2020/2021 No evidence of remittance of National Social Security Taxes Contribution (2020/2021)**

Narrative	Number of Employee Per Month Payroll	Monthly Basic Salary/Regular- US\$ A	Monthly Contribution Charged (10%)-US\$ B=10%/A	
			A	B
Salaries for the Month of July, 2020	15,509	2,992,009.40	119,680.31	
Salaries for the Month of August, 2020	14,976	2,874,887.38	114,995.43	
Salaries for the Month of Sept, 2020	14,821	2,834,147.80	113,365.85	
Salaries for the Month of Oct, 2020	14,905	2,858,050.57	114,345.94	
Salaries for the Month of Nov, 2020	14,928	2,863,997.88	114,559.83	
Salaries for the Month of Dec, 2020	14,534	2,797,674.74	111,906.87	
Salaries for the Month of January, 2021	14,551	2,799,855.16	111,994.09	
Salaries for the Month of February, 2021	14,583	2,805,045.20	112,201.70	
Salaries for the Month of March, 2021	15,262	2,924,096.88	116,963.76	
Salaries for the Month of April, 2021	14,050	2,699,189.69	107,967.51	
Salaries for the Month of May, 2021	13,782	2,655,354.47	106,214.07	
Salaries for the Month of June, 2021	13,702	2,629,948.87	105,197.86	
<b>Total</b>		<b>33,734,858.04</b>	<b>1,349,393.22</b>	

**Annexure 9A: Asset in the Fixed Assets register not seen for verification**

No(s)	Assets code	Name of Asset/ Description	Asset type	Serial Number (If Applicable)	Name of Assignee		Location	Condition
					Name	Position		
1	GSA-MOE-HR-MLT-297-3	Computer	Laptop	806SK3G	Nathaniel Gibson	Supervisor	Staff Office	Fair
2	GSA-MOE-WBEP-RC-420-9	Chair	Regular	N/A	Joe K. Gbasakolie	PROJ. COORDINATOR	COURT. OFFICE	Good
3	GSA-MOE-AMGA-CE-225-1	Cooler	Water	N/A	Lovetta William	Adm. Assistant	Staff Office	Good
4	GSA-MOE-HR-P-470-1(297-1)	Printer	Single	VNF6K47742	Gregory A. Stubbsfeld	HR Director	Director Office	Good
5	GSA-MOE-DPE-WS-420-	Desk	Work station	N/A	Mr. Adam B.	DIR, DPE	UNIT OFFICE	Good

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No(s)	Assets code	Name of Asset/ Description	Asset type	Serial Number (If Applicable)	Name of Assignee		Location	Condition
					Name	Position		
6	GSA-MOE-HR-W5-420-13	Desk	Work Station	N/A	Yaba	Supervisor	Staff Office	Good
7	GSA-MOE-TD-SC-420-2	Chair	Swivel	N/A	Marwolo Barclay	Transport Director	Dir. Office	Good
8	GSA-MOE-HR-MLT-297-2	Computer	Laptop	CND8066JMY	Mathaniel Gibson	Supervisor	Staff Office	Good
9	GSA-MOE-M-MLCD-297-1	Computer	Hat Screen Monitor	---	Ruth Yennego Richards	ADM. ASSISTANT	STAFF OFFICE	Good
10	GSA-MOE-AMSPS-RC-420-6	Chair	Regular	N/A	Hon. Tarnue M. Bongaloo	AMSPS	MINISTER OFFICE	Good
11	GSA-MOE-I S-CD-420-1	Desk	Computer	N/A	Abv. M. C. Mabunda	CONSULAR	LS OFFICE	Good
12		Computer	Laptop	1RG4HQ	Patrick A. Anderson	DIR, TVET	TVET OFFICE	Good
13	GSA-MOE-AMCF-RD-420-3	Desk	Regular	N/A	Hon. Thelma T. M. Mimmo	AMECE	Asst. Min. Office	Good
14	GSA-MOE-GE-FC-420-1	Filing Cabinet	Metal	N/A	Lorpu E. Mannah	DIR, GIRL'S EDU...	UNIT OFFICE	Good
15		Chair	Regular		Carlton B. Harris	SG/Commissioner	Secretary office	Damage
16	GSA-MOE-JA-CD-420-4	Desk	Computer	N/A	Jonmoe Bloh Frank	D-Internal Audit	IA Office	Good
17	GSA-MOE-PA-RC-420-6	Chair	Regular	N/A	Edwin Payne Kakia	Dir, DPA	Division office	Good
18	GSA-MOE-AMB&SE RC	Chair	Regular	N/A	Felicia S. Doe-	AMB&S	MINISTER	Good

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No(s)	Assets code	Name of Asset/Description	Asset type	Serial Number (If Applicable)	Name of Assignee		Location	Condition
					Name	Position		
	420-3				Sumbah		OFFICE	
19	GSA-MOE-D0&SF-P-297-1	Printer	Single	VNC3B43973	Mr. Reuben Duo	DIR, BSE	DIVISION OFFICE	Good

Annexure 9B: Assets in the registry not seen for verification-Vehicles & Motor Bikes

No(s)	Type	Serial Number	Plate #	Year	Location/County		Assignee	
					County	District	Name	Position
1	Honda-Bike	LTMKD0795M5200225	MC - 38	N/A	Montserrado	GMD-4:1B	Cyrus W. Greaves	DEO
2	Honda-Bike	LTMKD0790M5200231	MC - 35	N/A	Montserrado1	GMD-4:1D	Charles M. Veleh	
3	Honda-Bike	LTMKD0796M5200251	MC 50	N/A	"	GMD-4 1-C	Nathaniel N. Weningola	DEO
4	Honda-Bike	LTMKD079XMY200205	MC - 47	N/A	"	Toddee	Edward A. Johnson	DEO
5	TOYOTA HILUX-Vehicle	AHTKK8CD6000382196	2375	2021	AMP	Pool	Dominic N. Kieme	
6	HINO TRUCK-Vehicle	JHDGD1JL9B15	2233	2008	MOTOR POOR	Pool		
7	TOYOTA HILUX-Vehicle	MROFR22G900730691	3244	2014	CENTRAL OFFICE	Pool		

Annexure 9C: Asset owned by MOE but in used by another Entity-Ministry of Commerce

No(s)	Type	Serial Number	Plate #	Year	Location/County		Assignee	
					County	District	Name	Position
1	Honda	LTMKD079452002218	MC - 45	N/A	Montserrado2	MDC	Moses Y. Karmu	Comptroller

Annexure 10A: Assets Disposed off without Supporting Document-(Outside the GSA policy)-Vehicles

No(s)	Disposal Date	Vehicle Type	Serial Number	Engine Number	Plate #	Year	Assignee	
							Name	Position
1	17-Sept.-20	Toyota Hilux	MROF22G9E0729984	5419927	7359	2014	Gregory Stubblefield	Dir/ Human Resource
2	17-Sept.-20	Toyota Hilux	MROFR22GKE0729704	5407749	2307	2014	Augustine Goe	Comptroller



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No(s)	Disposal Date	Vehicle Type	Serial Number	Engine Number	Plate #	Year	Assignee	
							Name	Position
3	17-Sept.-20	Toyota Hilux	MROFR22G000732247	5428978	2329	2013	Albert Samukai	Special Assistant
4	17-Sept.-20	Toyota Land Cruiser	JTEEB71KD70197838	E07107Q19772	2356	2013	Charles K. Kumbaly SR	PTA / Director
5	17-Sept.-20	Toyota Land Cruiser	JTEFB711907011145	FHZ-4164	2350	2010	Johnson T. Hinneh	Dir./ School Health
6	17-Sept.-20	Toyota Hilux	MKDR22GF073529	58144	2360	2014	Juley Jarguain	Dir/ Procurement
7	17-Sept.-20	Toyota Land Cruiser	JTEEB71120/0048484847	E1EE-4104	2305	2010	Maxwelo S Barclay	Dir/ Transport
8	17-Sept.-20	Toyota Land Cruiser	JTGE07313118900484847	E1Z-4164	2348	2010	Lorepu G. Mannah	Dir. Girls Education
9	17-Sept.-20	Toyota Hilux	MRC226F0731091	5419927	2362	2014	Bill Pyne	Adm. Assistant GA
10	17-Sept.-20	Toyota Hilux	AHTFK22G6030519		2357	2014	Thomas Clark	Dir. /Alternative Basic Edu
11	17-Sept.-20	Toyota Hilux	MROFR22G870731758		2316	2014	Abraham Dagher	Dir./ Administration
12	17-Sept.-20	Toyota Hilux	MROF22G00073D691		2317	2014	Musu Dixon Radio	Region 1
13	20-Jan.-20	Nissan Patrol Jeep	JN1TC5Y61ZD5877789	1D42231066	F-16	2015	Prof. D. Anisu Sonli	Minister
14	20-Jan.-20	Nissan Patrol Jeep	JN1TCSY61ZD5877796	TD42231086	2301	2015	Hon. Lalim Dahunng	Deputy Min./ Adm.
15	20-Jan.-20	Toyota RAV-4	JTNDD04E200068553	ZR-FE9180600	2304	2015	Hon. Alexander N. Duupu	Deputy Min./ Inst
16	20-Jan.-20	Toyota Land Cruiser Jeep	JT-6EB73J3F9016519	ERLHZ-414-A	2351	2014	Alton V. Kessely	Deputy Min. Planning
17	20-Jan.-20	Toyota Land Cruiser Jeep	JTGE073J3E901	416ML	2309	2012	Hon. James A. Massakulo	Asst. Min. /FA



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No(§)	Disposal Date	Vehicle Type	Serial Number	Engine Number	Plate #	Year	Assignee	
							Name	Position
18	20-Jan.-20	Nissan Patrol Jeep	JN1TCSY61Z0573178	N/A	235R	2010	Henrietta M. Sackor	Asst. Min./Gen Adm
19	20-Jan.-20	Toyota Land Cruiser Jeep	JTFEB71J507030808	EH2-4164	2362	210	Felicia Sackey Doe Sumah	Asst.Min./BSE
20	20-Jan.-20	Toyota Hilux Pickup	MKQFR22G8F07867374	S415431	2312	2015	Saku Dukuly	Asst. Min./JTF
21	20-Jan.-20	Toyota Land Cruiser Jeep	TSEB7312F9015426	1H24164ML	7354	2014	Gayflor Washington	Asst. Min./TE
22	20-Jan.-20	Toyota Hilux Pickup	MROFR22G00032166	S428843	2354	2013	Dominic Kweme	Asst Min./Planning
23	20-Jan.-20	Toyota Hilux Pickup	MROFR22G1F0733885	2K0H7V2474CC	2353	2014	Thelma Manbon Nimmo	Asst. Min./Eco

Annexure 10B: Assets Disposed off in fixed Assets Registry-Vehicles

No(s)	Disposal Date	Vehicle Type	Serial Number	Engine #	Plate #	Year	Assignee	
							Name	Position
1	17-Sept.-21	Toyota Hilux	MROFR22GFD73529	58144	2360	2014	Julay Jargbah	Dir/ Procurement
2	17-Sept.-21	Toyota Hilux	MROF22G000730691		2317	2014	Musu Dixon Badio	Region 1
3	20-Jan.-20	Nissan Patrol Jeep	JN1TCSY61Z05877789	TD42231066	E-16	2015	Prof. D. Ansu Sonil	Minister
4	20-Jan.-20	Toyota Land Cruiser Jeep	JTGEB73J3E901	416MI.	2309	2012	Hon. James A. Massaquo	Asst. Min./FA



**Annexure 11A: Summary of Irregularities noted bank reconciliation (2017/2018)**

No(s)	Description/ Bank Accounts	Account Number	No Signees' Names on reconciliation	Prepared Reconciliation without Signature	Prepared Reconciliation without Date For fiscal year 2017/2018
1	LBDI- USD-EDU-Project account	001usd21511003203	Preparer, Reviewer & Approval names not indicated on reconciliation for Eight (8) Months: November, December, January, February, March, April, May and June	No signature for Preparer, Reviewer and approval for Four (4) months: November, December, January and February	No date of preparation of reconciliation for (8) Months: November, December, January, February, March, April, May and June
2	CBL-USD-MOE-Reno. Escrow project account	0010012063006206	Preparer, Reviewer & Approval Names not indicated on reconciliation for twelve (12) months: July to June	No signature for Preparer, Reviewer & approval for twelve (12) months: July to June	No date of preparation of reconciliation for (twelve 12) months
3	CBL- LRD-MOE Operating project account	0120630006205	Preparer, Reviewer & Approval Names not indicated on reconciliation for twelve (12) months: July to June	OK	
4	CBL- USD-MOE Operating project account	0120630006205	Preparer, Reviewer & Approval not indicated on reconciliation for Six (6) months: July, August, October, November, December and January.	No signatures of Approval for Six (6) months: July, August, October, November, December, January	
5	School for the Blind-USD- project account	002LRD21815104103	Preparer, Reviewer & Approval Names not indicated on reconciliation for	No signature for Preparer, Reviewer & approval for twelve (12);	No date of preparation of reconciliation for twelve (12) months



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No(s)	Description/ Bank Accounts	Account Number	No Signees' Names on reconciliation	Prepared Reconciliation without Signature	Prepared Reconciliation without Data For fiscal year 2017/2018
6	LADI-USO-Special project account	002JUSD21511003202	twelve (12) months: July to June	months: July to June	
7	UNESCO-LRD-project account	002JUSD21223060402	Preparer, Reviewer & Approval Names not indicated on reconciliation for twelve (12) months: July to June	No signature for Preparer, Reviewer & approval for twelve (12) months: July to June	No date of preparation of reconciliation for twelve (12) months
8	UNESCO-USD-project account	002JUSD21223060401	Preparer, Reviewer & Approval Names not indicated on reconciliation for twelve (12) months: July to June	No signature for Preparer, Reviewer & approval for twelve (12) months: July to June	
9	ECOBANK-USID-WFP School feeding project account	10610038522013	Preparer, Reviewer & Approval not indicated for six (6) months: July, August, September, October, November and June	No signature for six (6) months: July, August, September, October, November and June	No date of preparation of Reconciliation for six (6) months: July, August, September, October, November and June
10	ECOBANK-LRD-Public School Grant project account	0050134726531501	Preparer, Reviewer & Approval not indicated on reconciliation for twelve (12) months: July to June	No signature for Preparer, Reviewer & approval for twelve (12) months: July to June	No date of preparation of reconciliation for twelve (12) months: July to June
<b>Total</b>			<b>92 Months</b>	<b>88 Months</b>	<b>74 Months</b>



**Annexure 1.1B: Summary of Irregularities noted bank reconciliation (2018/2019)**

No(s)	Description/ Bank Accounts	Account Number	No Signatories' Names on reconciliation	Prepared Reconciliation without Signature	Prepared Reconciliation without Date For fiscal year 2018/2019
1	LBDI- USD-EDU	001USD21511009203	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months		
2	CBL- USD-MOE - Remo. Escrow	0010012063006206	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No Signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
3	CBL LRD-MOE Operating A/C	0120630006205	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
4	School for the Blind- USD	002LRD21615104103	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
5	LBDI-USD-Special project	002USD21511003202	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
6	UNESCO- LRD-A/C	002LRD21223060402	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
7	ECOBANK-USD-WFP School feeding	10610018522013	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
8	ECOBANK LRD- Public School Grant	0050134725531501	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
<b>Total Month(s):</b>			<b>96 Months</b>	<b>84 Months</b>	<b>64 Months</b>



**Annexure 1.1C: Summary of irregularities associated with bank reconciliation (2019/2020)**

No(s)	Description/ Bank Accounts	Account Number	No Signees' Names	Prepared Reconciliation Without Signature	Prepared Reconciliation without Date
1	LBBI- USD-FDU	001USD21511003103	Preparer, Reviewer, & Approval not indicated on reconciliation for 10 Months: July August, September October, January, February, March, April, May, and June	No signature for preparer, Reviewer, and approval for 3 Months: July, August, and September	
2	CBL- USD-Mot - Reno. Escrow	0010012063006206	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
3	UMICEF-USD A/C	30600300001149	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for preparer, Reviewer & approval for 8 months: November, December, January, February, March, April May and June.	No date of preparation of reconciliation for 8 months: November, December, January, February, March, April, May and June
4	CBL- USD-MOE Operating A/C	01206300006205	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	
5	CBL- LRD-MOE Operating A/C	01206300006205	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
6	School for the Blind- USD	002LRD21815104103	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months



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No(s)	Description/ Bank Accounts	Account Number	No Signees' Names	Prepared Reconciliation without Signature	Prepared Reconciliation without Date
7	School health integrated project USD A/C	53060030000070	Preparer, Reviewer, & Approval names not indicated on reconciliation for 4 Months: March, April May and June	No signature for preparer, Reviewer, and approval for 4 Months: March, April May and June	No date of Preparation of reconciliation for 4 Months: March, April May and June
8	LBDI-USD-Special project	002USD21511003202	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
9	UNESCO- LRD-A/C	002LRD21223060402	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
10	ECOBANK-USD-WFP School feeding	10610018522013	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
11	ECOBANK-IRD-Public School Grant	001 LRD21389755501	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
12	LBDI-LRD-Public senior high School Grant	001 LRD21389755501	Preparer, Reviewer, Approval not indicated on reconciliation for 6 Months: January, February, March April, May and June	No signature for preparer, Reviewer, and approval for 6 Months: January, February, March, April, May and June	No date of preparation of reconciliation for 6 months: January, February, March, April, May and June
<b>Total Month(s):</b>			<b>128 Months</b>	<b>117 Months</b>	<b>102 Months</b>



**Annexure 11D: Summary of Irregularities noted bank reconciliation (20120/2021)**

No(s)	Description/ Bank Accounts	Account Number	No Authorized Signee's Names	Prepared Reconciliation without Signature	Prepared Reconciliation without Date
1	UBA-USD IRISE-DLI Project A/C	3060630001130	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for preparer, Reviewer, and approval for 6 Months: January, February, March, April, May and June	No date of preparation of reconciliation for 6 Months: January, February, March, April, May & June
2	CBL- USD-MoE - Reno. Escrow	0010012063006206	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
3	UNICEF-USD A/C	30600300001149	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
4	School for the Blind-USD	002LRD21815104103	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
5	School health integrated project USD A/C	530600300000070	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
6	LEB)-USD-Special project	002USD21511003207	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
7	UNESCO- LRD-A/C	002LRD21723060402	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
8	COBANIK-USD-WFP School feeding	10610018522013	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months



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No(s)	Description/ Bank Accounts	Account Number	No Authorized Signee's Names	Prepared Reconciliation without Signature	Prepared Reconciliation without Date
9	ECOBANK-LRD-Public School Grant	0050134776531501	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
10	LBDF-LRD-Public senior high School Grant	001 LRD21389755501	Preparer, Reviewer & Approval not indicated on reconciliation for 12 months	No signature for Preparer, Reviewer & approval for 12 months	No date of preparation of reconciliation for 12 months
<b>Total Month(s):</b>					<b>114 Months</b>

Annexure 12: Schools without supporting documents and Expenditure Reports (2019 / 2020)

County	School	Operation fund sent to sch per MOE record	Expenditure report per sch.	Variance
Lofa	Telleweyan Public School	231,000.00	-	(231,000.00)
Lofa	Volinjama Jr. High Public School	531,000.00	-	(531,000.00)
Lofa	Zorzar Central High School	506,500.00	-	(506,500.00)
Lofa	Volinjama Jr. High Public School	531,000.00	-	(531,000.00)
Nimba	Francis N. Mawraah Pub.Sch (Ganta Pub Sch)	708,500.00	-	(708,500.00)
Nimba	J. W. Pearson Extension AM	1,284,500.00	-	(1,284,500.00)
Nimba	J. W. Pearson High School	1,530,500.00	-	(1,530,500.00)
Nimba	Johnny Voker High School	990,000.00	-	(990,000.00)
Nimba	Kam High School	1,121,000.00	-	(1,121,000.00)
Nimba	Soclepea Central High School	444,500.00	-	(444,500.00)
Nimba	Sanninquelie Central High	884,000.00	-	(884,000.00)
Bong	Dalokken Gboveh Public School	1,542,000.00	-	(1,542,000.00)
Bong	Ernest Jerome Yancy	628,000.00	-	(628,000.00)
Margibi	Calton Tree Public School	530,000.00	-	(530,000.00)
Margibi	Dalo Town Public School	933,000.00	-	(933,000.00)
Margibi	E. J. Yancy Public School	280,000.00	-	(280,000.00)

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County	School	Operation fund sent to sch per MOE record	Expenditure report per sch.	Variance
Margibi	Hamel Multilateral High School	247,500.00	-	(247,500.00)
Margibi	Lango Lippaye	1,277,000.00	-	(1,277,000.00)
Bomi	C. H. Dewey Central High (Pm)	716,000.00	-	(716,000.00)
Bomi	Bomi Jr. High school	145,000.00	-	(145,000.00)
Borri	Saas Town High School	145,000.00	-	(145,000.00)
Bomi	Gbafi	87,000.00	-	(87,000.00)
<b>Total:</b>				
Grand Bassa	OWENSGROVE ELEM. & JR. HIGH SCHOOL	36,500.00	-	(36,500.00)
Grand Bassa	HARLSVILLE Public School	25,500.00	-	(25,500.00)
Grand Bassa	Bassa High School	874,000.00	-	(874,000.00)
Cape Mount	Gbesseh High School	132,000.00	-	(132,000.00)
Cape Mount	Trenii-Wonde Elem. Jr./Sr.	280,000.00	-	(280,000.00)
Cape Mount	Simje Public School	909,000.00	-	(909,000.00)
Cape Mount	WONZUA Public School	36,000.00	-	(36,000.00)
Cape Mount	REJORI SPORT HIGH SCHOOL	384,000.00	-	(384,000.00)
Cape Mount	MADINA Public School	247,000.00	-	(247,000.00)
<b>Total:</b>		<b>18,097,000.00</b>	<b>-</b>	<b>(18,097,000.00)</b>

Annexure 1.2A: Purchases without contract (2017 / 2018) USD & LRD:

Cash Book	Date	Payee(s)	PV. # :	Amount(s)	
				US\$	L\$
School Feeding Project - MOE (ECOBANK)	08-Jun-18	Office Ideas	IDW-SCH FED-USD-ECO-4	394.00	-
Public Sch LBDI LRD		United Motor Company	IDW-SCH LRD-007	-	444,825.00
Public Sch LBDI LRD	13-Mar-18	Super Petroleum	IDW-PUB SR HSCH LRD-ECO-18	-	59,400.00

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Cash Book	Date	Payee(s)	PV. # :	Amount(s)	
				US\$	L\$
Public Sch LBDI LRD	12-Jun-18				
Public Sch LBDI LRD	12-Apr-18	Gayflor Y. Washington	IDV-PUB SR HSCH-LRD ECO-8	-	58,800.00
Public Sch LBDI LRD	17-Apr-18	Super Petroleum	IDV-PUB SR HSCH-LRD ECO-9	-	92,036.00
Public Sch LBDI LRD	12-Apr-18	Marwelo S. Bunday	IDV-PUB SR HSCH-LRD ECO-7	-	127,400.00
MOE Operations	18/05/2018	SAS Multi-purpose Enterprise INC Universal Travel Services	IDV-OP-USD-CBL-19	2,700.00	-
MOE Operations	18/05/2018	Super Petroleum	IDV-OP-USD-CBL-24	200.00	-
MOE Operations	06-Mar-18	Super Petroleum	IDV-OP-LRD-00279	-	42,525.00
MOE Operations	08-Mar-18	Super Petroleum	IDV-OP LRD 00280	-	33,075.00
MOE Operations	20-Mar-18	United Motor Company	IDV-OP-LRD-00286	-	44,550.00
MOE Operations	03-May 18	super petroleum	IDV-OP-LRD-CLB-13	-	201,240.00
MOE Operations	18/05/2018	Sasouk Shopping Center	IDV-OP-USD-CBL-18	300.00	-
MOE Operations	10-Apr-18	Magnus C. Mabande	IDV PLD SR HSCH-LRD-ECO-3	-	45,650.00
<b>Total</b>				<b>3,594.00</b>	<b>1,149,701.00</b>



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**Annexure 12B: Purchases made without contract (2018/2019) USD & LRD**

Cash Book	Date	Payees	PV #:	Amount(s) US\$	Amount(s) L\$
MoE Operations - USD (CBL)	06-Dec-18	Max Culinary Services	IDV-OP-USD-CBL-54	3,000.00	-
MOE Renovation Escrow (CBL)	15-Aug-18	Ravis Gate Technology, LLC	IDV-SGH RENOV-USD-CBL-2	21,527.50	-
MoE Operations - USD (CBL)	30-Nov-18	ECHO Stationery & General Supplies	IDV-OP-USD-CBL-53	340.00	-
MoE Operations - USD (CBL)	19/06/2019	S & J Enterprise	IDV-OP-USD-CBL-107	1,690.00	-
MoE Operations - USD (CBL)	24/05/2019	Building Material Center Inc.	IDV-OP-USD-CBL-95	635.50	-
MoE Operations - USD (CBL)	07-Aug-18	Thunder Bird Corporation	IDV-OP-USD-CBL-41	808.40	-
MoE Operations - USD (CBL)	17-Jan-19	Yeasu Printing Press	IDV-OP-USD-CBL-59	6,880.00	-
MoE Operations - USD (CBL)	24/05/2019	Building Material Center Inc.	IDV-OP-USD-CBL-93	4,783.50	-
MoE Operations - USD (CBL)	27-Aug-18	United Logistics Company	IDV-OP-USD-CBL-46	571.00	-
MoE Operations - USD (CBL)	10-May-19	Hounis Auto Service	IDV-OP-USD-CBL-82	200.00	-
MoE Operations - USD (CBL)	24/05/2019	Auto Spare Service	IDV-OP-USD-CBL-92	500.00	-
Operational Fund	14-Jan-19	GESCO	IDV-MOE OP-IRD-CBL-170	-	-
Operational Fund	05-Sep-18	Auto Spare Service	-	-	-
Operational Fund	26-Oct-18	Thomas Clarke	IDV-MOE OP-LRD-CBL-106	-	56,250.00
Operational Fund	26-Oct-18	Samuel Sampson	IDV-MOE OP-LRD-CBL-101	-	-
Operational Fund	26-Oct-18	Folym E. Kanu	IDV-MOE OP-LRD-CBL-100	-	-



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Cash Book	Date	Payees	PV #:	Amount(s) US\$	Amount(s) L\$
Operational Fund	02-Jan-19	Evelyna Kandakai	IDV-OP-USD-CBL-16	150.00	-
Operational Fund	07-May-19	G & J Group, Inc	IDV-OP-USD-CBL-78	420.00	-
Special Project	14/03/2019	New Millenniums Printing and Publishing Liberia	IDV-SPE PROJ-USD-LBD1-151	9,936.00	-
<b>Total</b>				<b>51,441.90</b>	<b>56,250.00</b>

**Annexure 11C: Purchases without contract (2019/2020) USD & LRD**

Cash Book	Date	Payee(s)	PV #:	Amount(s) US\$	Amount(s) L\$
MOF-Operation	06-Aug-19	We-Care Foundation	IDV-OP-USD-CBL-116	4,895.00	-
MOE-Operation	11-Nov-19	General Revenue Account	IDV-SCH RENO-USD-CBL-13	203.00	-
MOE-Exrow	18 Oct-19	General Spare Parts Corporation	IDV-SCH RENO-USD-CBL-12	744.70	-
MOF-Operation	19-Jul.-19	Supsr Petroleum Company	IDV-OP-USD-CBL-109	1,900.00	-
MOF-Operation	15-Aug-19	Office Express	IDV-MOE OP-LRD-CBL-191	-	231,300.00
Special Project	15-Aug-19	New Millennium Printing & Publishing Liberia, Inc	IDV-SPE-USD-LBD1-219	6,991.00	-
<b>Total</b>				<b>14,733.70</b>	<b>231,300.00</b>

**Annexure 12D: Purchases without contract (2019/2020) USD & LRD**

Cash Book	Date	Payee(s)	PV #:	Amount(s) US\$	Amount(s) L\$
MOE-Operation	06-Aug-19	We Care Foundation	IDV-OP-USD-CBL-116	1,895.00	-
MOE-Operation	11-Nov-19	General Revenue Account	IDV-SCH RENO-USD-CBL-13	203.00	-
MOE-F-screw	18-Oct-19	General Spare Parts Corporation	IDV-SCH RENO-USD-CBL-12	744.70	-
MOE-Operation	19-Jul.-19	Supsr Petroleum Company	IDV-OP-USD-CBL-109	1,900.00	-
MOE-Operation	15-Aug-19	Office Express	IDV-MOE OP-LRD-CBL-191	-	231,300.00

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Cash Book	Date	Payed(\$)	PV. #:	Amount(\$) US\$	Amount(s) L.\$
Special Projxcl	15-Aug-19	New Millennium Printing & Publishing Liberia, Inc	IDV SPE-USD-LBDF-219	6,991.00	
<b>Total</b>				<b>14,733.70</b>	<b>231,300.00</b>

Annexure 13: Inadequate record in personnel files

No.	County	Place of Assignment	Employee ID	First Name	Middle Name	Last Name	Teaching Level	Comment
1	Grand Cape Mount	Madina Public School	303718	Albert		Allie		No evidence of CV, No Passport size photo in staff file
2	Grand Cape Mount	Madina Public School	303558	Harris	B.	Massaquoi		No evidence of CV, No Passport size photo in staff file
3	Grand Cape Mount	Madina Public School	303621	Bashiru	S.	Martimah		No evidence of CV, No Passport size photo in staff file
4	Grand Cape Mount	Madina Public School	428012	Kallecyah	II.	Kamara		No evidence of CV, No Application letter and passport size photo in staff file.
5	Grand Cape Mount	Madina Public School	428937	Alex	M.	Dafalie		No evidence of Application letter, no passport size photo in staff file.
6	Grand Cape Mount	Madina Public School	428982	Boima		Kiandole		No Application letter.
7	Grand Cape Mount	Madina Public School	428914	Muncidu		Kiandole		No evidence of CV, No Application letter and passport size photo.



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No.	County	Place of Assignment	Employee ID	First Name	Middle Name	Last Name	Teaching Level	Comment
8	Grand Cape Mount	Madina Public School	428995	Risinger	B.	Klitzku		No evidence of CV, No Application letter and passport size photo. No evidence of CV, Application letter, passport size photo.
9	Grand Cape Mount	Madina Public School	428688	Sandu	B.	Klancole		No evidence of CV, Application letter, passport size photo.
10	Grand Cape Mount	Madina Public School	428830	Mohammed	A.	Kromah		Application letter, passport size photo. No evidence of CV, Application letter, passport size photo.
11	Grand Cape Mount	Madina Public School	303761	Alleu	H.	Kromah		No evidence of CV, Application letter, passport size photo.
12	Grand Cape Mount	Madina Public School	303762	Rudolph	Nokume	Glassco		No evidence of CV, Application letter, passport size photo.
13	Grand Cape Mount	Madina Public School	303623	James	Maband	Gapi		No evidence of CV, Application letter, passport size photo. No evidence of CV, Application letter, passport size photo.
14	Grand Cape Mount	Madina Public School	426432	Mosu	C.	Mandbah		No evidence of CV, Application letter, passport size photo.
15	Grand Cape Mount	Madina Public School	426266	Vivian	Grey	Berry		Application letter, passport size photo. No evidence of Passport size photo, No Application letter, No CV in staff file. No evidence of photo,
16	Grand Cape Mount	Madina High Sch		Christian		Reffell		
17	Grand Cape Mount	Robertson High	424804	Jerome	F.	Kamara		

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No.	County	Place of Assignment	Employee ID	First Name	Middle Name	Last Name	Teaching Level	Comment
		School						Application letter in staff file.
18	Grand Cape Mount	Robertsport High Sch	475010	Jonathan	S	Boikal		No evidence of staff file.
19	Grand Cape Mount	Robertsport High School	424790	Andrew	M.	Sambolah		No evidence of photo, NO CV, No Application letter in staff file.
20	Grand Cape Mount	Robertsport High School	426673	Roseline		Scott		No evidence of staff credential (degree, C certificate, high school Diploma & WAEC Certificate), only attestation letter, and NO application letter in staff file.
21	Grand Cape Mount	Tienii Wonde Public School	303726	Samda	M.	Massaquoi		
22	Grand Cape Mount	Tienii Wonde Public School	429737	Amos	F.	Bowah		No letter of application in staff file. No Credential, No Application letter, No passport size photo in staff file.
23	Grand Cape Mount	Tienii Wonde Public School	309629	Steven		David		

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No.	County	Place of Assignment	Employee ID	FirstName	Middle Name	Last Name	Teaching Level	Comment
24	Grand Cape Mount	Tiani Wonde Public School	303732	Moini	S.	Kamara		No Credential, No Application Letter, No passport size photo in staff file.
25	Grand Cape Mount	Tieni/Wonde High School	428513	Victoria	D	Cisco		No passport size photo in staff file No Application Letter, No passport size photo in staff file.
26	Grand Cape Mount	Vonzua Public School	315710	Fayiah	S	Bimba		No Application Letter in staff file
27	Grand Cape Mount	Vonzua Public School	315271	Momo	Kalison	Kiadit		No letter of application in staff file.
28	Grand Cape Mount	Gbesseh Jr & Senior High School	None	Lamie		Fahnbulleh	Senior	No Credential, No Application Letter, No passport size photo in staff file.
29	Grand Cape Mount	Gbesseh Jr & Senior High School	000007944	Morris	K.	Fahnbulleh	Junior/primary	No Credential, Application Letter, No passport size photo in staff file.
30	Grand Cape Mount	Gbesseh Jr & Senior High School	None	Morris		Fahnbulleh	Junior	No passport size photo in staff file
31	Grand Cape Mount	Gbesseh Jr & Senior High School	None	Leona	A.	Mensah	Primary	No Application Letter, No passport size photo in staff file.
32	Grand Cape Mount	Gbesseh Jr & Senior High School	None	Festus	A.	Freeman	Senior	No Application Letter in staff file.
33	Grand Cape Mount	Gbesseh Jr & Senior High School	000007946	Abu		Njai	Senior	No Application Letter in staff file.

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No.	County	Place of Assignment	Employee ID	FirstName	Middle Name	Last Name	Teaching Level	Comment
34	Bomi	Ch Dewey Central High School		Mustapha	S	Kemakai	Senior High	No evidence of passport size photo, No CV, No Application letter in staff file.
35	Bomi	Ch Dewey Central High School		Alexander	PUJU	Doe	Senior	No evidence of passportsize photo, No Application letter in staff file.
36	Bomi	Ch Dewey Central High School		Charles	Boimah	Roberts	Senior	No evidence of passportsize photo, No Application letter in staff file.
37	Bomi	Ch Dewey Central High School		George	C	Srleaf	Senior	No evidence of passportsize photo, No Application letter in staff file.
38	Bomi	Ch Dewey Central High School		Jebbeh		Taylor	Non-Teaching Staff	No evidence of employee file.
39	Bomi	Ch Dewey Central High School		Jimmy		Paye	Senior	No evidence of passportsize photo, No Application letter in staff file.
40	Bomi	Ch Dewey Central High School		Jac	D	Morrison	Senior	No evidence of passportsize photo, No Application letter in staff file.



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No.	County	Place of Assignment	Employee ID	FirstName	Middle Name	Last Name	Teaching Level	Comment
41	Boromi	Ch Dewey Central High School		Joe	Tarway	Wilson	Senior	No evidence of passportsize photo, No Application letter in staff file.
42	Boromi	Ch Dewey Central High School		Joseph	K	Snah	Senior	No evidence of passportsize photo, No Application letter in staff file.
43	Boromi	Ch Dewey Central High School		Nesal	Caesar	Curtis	Senior High	No evidence of passportsize photo, No Application letter in staff file.
44	Boromi	Ch Dewey Central High School		Ralph	M	Yammah	Senior	No evidence of passportsize photo, No Application letter in staff file.
45	Boromi	Ch Dewey Central High School		Wahleyn	P.	Wondea	Senior High	No evidence of passportsize photo, No Application letter in staff file.
46	Boromi	Ch Dewey Central High School		Zoe		Coleman	Non-Teaching Staff	No credential, no application letter, no passportsize photo in employee file.



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No.	County	Place of Assignment	Employee ID	First Name	Middle Name	Last Name	Teaching Level	Comment
17	Bomi	C.H- Dewey		Sackie		Konah	Senior	No evidence of passport size photo, Application letter in staff file.
18	Bomi	C.H- Dewey		Korpo	Koenig	Neyor	Counselor	No evidence of passport size photo.
49	Bomi	Gertrude Yancy Public School		Kerkuliah		Yarkpazuah	Senior	No evidence of application letter and CV in employee file.
50	Bomi	Gertrude Yancy Public School		Emmanuel	Ander	Cisco	Primary	No passport size photo, no evidence of application letter and CV in employee file.
51	Bomi	Gertrude Yancy Public School		Friedrick	K.	Kanneh	Junior	No evidence of application letter
52	Bomi	Gertrude Yancy Public School		Gormah	F.	Johnson	Primary	No evidence of application letter, no CV in staff file
53	Bomi	Gertrude Yancy Public School		Konah	J.	Brown	Primary	No evidence of application letter
54	Bomi	Gertrude Yancy Public School		Louis	Horkpa	Nyanquoi	Junior	No passport size photo, no evidence of application letter.



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No.	County	Place of Assignment	Employee ID	First Name	Middle Name	Last Name	Teaching Level	Comment
55	Bomi	Gertrude Yancy Public School		Mama	Y.	Sumo	Primary	No passport size photo, no evidence of application letter.
56	Bomi	Gertrude Yancy Public School		Tommy	S.	Cooper	Primary	No passport size photo, no evidence of application letter.
57	Bomi	Gertrude Yancy Public School		Robert		Goodridge	Junior High	No passport size photo, no evidence of application letter and CV
58	Bomi	Sass Town Public School		Ellen	K.	Kamara	Ece	No evidence of passport size photo.
59	Bomi	Sass Town Public School		Eric	M	Mulbah	Junior/Senior	No evidence of passport size photo, CV, application letter
60	Bomi	Sass Town Public School		Helena	Zaawoan	Barsela	Primary	No evidence of passport size photo.
61	Bomi	Sass Town Public School		James		Mabatee	Junior	No evidence of passport size photo.



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No.	County	Place of Assignment	Employee ID	First Name	Middle Name	Last Name	Teaching Level	Comment
62	Bomi	Sass Town Public School		John		Perry	Junior	No evidence of passport size photo.
63	Bomi	Sass Town Public School		Lawrence	B	Jayweh	Senior	No evidence of passport size photo, CV
64	Bomi	Sass Town Public School		Nowah	Q	Flamo	Primary	No evidence of passport size photo and application letter
65	Bomi	Sass Town Public School		Omaru	Burphy	Manuba	Junior	No evidence of passport size photo
66	Bomi	Sass Town Public School		Princeton	B	Mieway	Junior	No evidence of passport size photo, CV, application letter.
67	Bomi	Sass Town Public School		Roland	Z	Seh	Non-Teaching Staff	No evidence of passport size photo
68	Grand Bassa	Owensgrove Elem./Jr/High School	303856	Joseph	D	Jackson	Non Teaching Staff	No Passport size photo, No Application letter in staff file



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No.	County	Place of Assignment	Employee ID	First Name	Middle Name	Last Name	Teaching Level	Comment
69	Grand Bassa	Owensgrove Elementary School & Jr High School	304095	Dijalay	D	Jackson	Non Teaching Staff	No passport size photo, No Application letter, no CV in staff file.
70	Grand Bassa	Owensgrove Elementary School & Jr High School Am Session	303916	Myrah		Kpandeh	Non Teaching Staff	No passport size photo
71	Grand Bassa	Owensgrove Public School	429061	Horace	Dedu	Gibson	Non Teaching Staff	No passport size photo, no CV, No application letter in staff file.
72	Grand Bassa	Owensgrove Public School	429104	Adolphus	D	Joe	Primary	No paspor size photo, no CV, Application letter in taff file
73	Grand Bassa	Owensgrove Elementary School & Jr High School	424512	Kessely	W	Weach	Junior	No passport size photo, no CV, No application letter in staff file.
74	Grand Bassa	Own Your Own Public School	304012	Charles	G.	Glav	Teacher/Registra	No evidence of staff application letter.
75	Grand Bassa	Own Your Own Public School	304067	Edward	F.	Samulani	Registra	No evidence of application letter, no CV.
76	Grand Bassa	Own Your Own Public School	303943	Lucy	E.	Johnson	Primary	No evidence of application letter.



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No.	Country	Place of Assignment	Employee ID	First Name	Middle Name	Last Name	Teaching Level	Comment
77	Grand Bassa	Own Your Own Public School	314267	Mohammed		Tontou	Junior	No evidence of application letter.
78	Grand Bassa	Own Your Own Public School	303870	Nathaniel	Garmandyu	Glaydor	Primary	No evidence of application letter.
79	Grand Bassa	Own Your Own Public School	304059	Solomon	H	Kahdyu	Junior	No evidence of application letter.
80	Grand Bassa	Own Your Own Public School	311883	Stephen	Weath	Kun	Non Teaching Staff	No evidence of application letter.
81	Grand Bassa	Own Your Own Public School	304063	Teye	C.	Bernard	Junior	No evidence of application letter, no employee ID card.
82	Grand Bassa	Own Your Own Public School	425091	Melvin	B	Yekeku	Junior	No evidence of application letter.
83	Grand Bassa	Owensgrove Elem./Jr/High School	303856	Joseph	D	Jackson	Non Teaching Staff	No photo in staff file, Application letter.
84	Grand Bassa	Owensgrove Elementary School & Jr High School Am Session	303916	Myrah		Kpardeh	Non Teaching Staff	No passport size photo
85	Grand Bassa	Owensgrove Public School	429061	Horace	Dadu	Gibson	Non Teaching Staff	No passport size photo, no CV, No application letter in staff file.
86	Grand Bassa	Owensgrove Public School	429104	Adolphus	D	Joe	Primary	No passport size photo, CV, Application letter in staff file
87	Nimba	Johnny Voker Hg. Sch		Christiana	Hamlenpo	Myantone	Senior High	Staff does not have a social security ID Card.
88	Nimba	Johnny Voker High		Arthur	S.	Bumle	Primary	Staff does not have a



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No.	County	Place of Assignment	Employee ID	First Name	Middle Name	Last Name	Teaching Level	Comment
		School						social security ID Card.
89	Nimba	Johnny Volker High School		David	M.	Yocyea	Non Teaching Staff	Staff does not have a social security ID Card.
90	Nimba	Johnny Volker High School		Penpesh		Gbean	Non Teaching Staff	Staff does not have a social security ID Card.
91	Nimba	Johnny Volker High School		Robert		Draakch	Junior	Staff does not have a social security ID Card.
92	Nimba	Sadepesa Central High School		Charles		Meakakay	Junior	No letter of assignment in staff file and no social security ID Card.
93	Nimba	Sanniquelle Central High School		Arthur	G.	Zonie	Teaching Staff	Staff does not have a social security ID Card.
94	Nimba	Sanniquelle Central High School		Jefferson		Degan	Senior High	Staff does not have a social security ID Card.
95	Nimba	Sanniquelle Central High School		Tom		Diakpo	Teaching Staff	Staff does not have a social security ID Card.
96	Nimba	Sanniquelle Central High School		Christian	L.	Dalo	Senior	Staff does not have a social security ID Card.
97	Nimba	Sanniquelle Central High Extension		Alex	N.	Suah	Junior	Staff does not have a social security ID Card.
98	Nimba	Sanniquelle Central High Extension		Destman	N.	Badto	Junior High	Staff does not have a social security ID Card.
99	Nimba	Sanniquelle Central High Extension Pm		P	Fphralm	Yangean	Senior High	Staff does not have a social security ID Card.
100	Nimba	Sanniquelle Central High Extension Pm		Anthony		Glee	Junior High	Staff does not have a social security ID Card.
101	Nimba	Sanniquelle Central High School		Wesley		Gayleh	Junior	Staff does not have a social security ID Card.

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NO.	County	Place of Assignment	Employee ID	FirstName	Middle Name	Last Name	Teaching Level	Comment
102	Lofa	Foya Central High	305676	Patrick	S.T.	Shelie	Senior	Staff does not have a letter of assignment and Social security card. No letter of assignment in staff file.
103	Lofa	Foya Central High	306084	Thomas	I.	vayombo	Senior	Staff does not have a letter of assignment and social security card.
104	Lofa	Foya Central High	429560	Hedrick	Seah	Morrison	Senior High	Staff does not have a letter of assignment and social security card.
105	Lofa	Foya Central High	429649	Alfred	T.	Koko	Senior High	Staff does not have a letter of assignment and social security card.
106	Lofa	Foya Central High	429648	Amos	T.	Bundoo	Primary/Junior High	Staff does not have a letter of assignment and social security card.
107	Lofa	Foya Central High	426296	Augustine	S.	Yollen	Junior	Staff does not have a social security card.
108	Lofa	Foya Central High	426178	Steven	S.	Wembla	Junior/Senior High	Staff does not have a letter of assignment and social security card.
110	Grand Cape Mount	District Education Office		Mambu		Colafale	Non Teaching Staff	No evidence of staff's file, No Employee I D card, no assignment letter
111	Grand Cape Mount	District Education Office		Eric		Massaley	Non Teaching Staff	No evidence of staff's file, No Employee I D card, no assignment letter
112	Grand Cape Mount	District Education Office		Oxango		Sherman	Non-Teaching Staff	No evidence of staff's file
113	Grand Cape Mount	District Education Office		George	Wugui	Kiadli	Non-Teaching Staff	No evidence of staff's file,

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No.	County	Place of Assignment	Employee ID	First Name	Middle Name	Last Name	Teaching Level	Comment
114	Grand Cape Mount	Office District Education Office		Johannes	F.	Belle	Non-Teaching Staff	No evidence of staff's file, No Employee I D card staff was not seen for physical verification, according to the DEO, staff was transferred to Monrovia, but we did not see evidence of transfer letter.
115	Grand Cape Mount	District Education Office		Karr		Amos	Non-Teaching Staff	staff was not seen for physical verification, according to the DEO staff was transferred to Monrovia, but we did not see evidence of transfer letter.
116	Grand Cape Mount	District Education Office		Layblanumah	T	Kwakpae	Non-Teaching Staff	Staff was not seen for physical verification, according to the DEO, staff was transferred to Monrovia, but we did not see evidence of transfer letter.
117	Grand Cape Mount	District Education Office		Bill	M.	Penson	Non-Teaching Staff	Staff was not seen for physical verification, according to the DEO, staff was transferred to Tummanburg as driver, but we did not see evidence of transfer letter.
118	Grand Cape Mount	District Education Office		Samuel	Y	Koenig	Non-Teaching Staff	Staff was not seen for physical verification, according to the DEO, staff was transferred to Tummanburg as CEO, but



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No.	County	Place of Assignment	Employee ID	First Name	Middle Name	Last Name	Teaching Level	Comment
122	Bomi	District Education Office		Bendu	Z.	Boima	NON-INSTRUCTIONAL STAFF	we did not see evidence of transfer letter. No evidence of staff application letter, no Pass sport size photo, no CV and No Employee ID card.
123	Bomi	District Education Office		Betty	Y	Kamara	NON-INSTRUCTIONAL STAFF	No evidence of staff application letter, no Pass sport size photo, no CV No Employee ID card
124	Bomi	District Education Office		Edith	A.	Wilson-Kemokai	NON-INSTRUCTIONAL STAFF	No evidence of staff application letter, no Pass sport size photo, no CV No Employee ID card
125	Bomi	District Education Office		Foday		Sch	NON-INSTRUCTIONAL STAFF	No evidence of staff application letter, no Pass sport size photo, No Employee ID card, No social security ID card, staff received salary through Mobile Money, No evidence of attendance record. Staff said he is assigned at night, his working time do not permit him to sign in and out.



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No.	County	Place of Assignment	Employee ID	FirstName	Middle Name	Last Name	Teaching Level	Comment
126	Barni	District Education Office		Zinnah	G.	Blama	NON-INSTRUCTIONAL STAFF	No evidence of staff application letter, no Pass sport size photo, no CV No Employee ID card, staff received salary through Mobile Money
127	Barni	District Education Office		Sweetie		Johnson	NON-INSTRUCTIONAL STAFF	No evidence of staff application letter, no Pass sport size photo, no CV
128	Barni	County Education Office		Samuel	Y.	Koenig	NON-INSTRUCTIONAL STAFF	No evidence of employee file. According to the CEO and MJE HR director, the officer that is in possession of the file is at central office.
129	Barni	County Education Office		Kula		Kanara	NON INSTRUCTIONAL STAFF	No evidence of staff application letter, no Pass sport size photo, no CV No Employee ID card, staff received salary through Mobile Money
130	Barni	County Education Office		Jamil	K.	James	NON-INSTRUCTIONAL STAFF	No evidence of staff application letter, no Pass sport size photo, no CV No Employee ID card



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No.	County	Place of Assignment	Employee ID	First Name	Middle Name	Last Name	Teaching Level	Comment
131	Bomi	County Education Office		Abraham		Gibson	NON-INSTRUCTIONAL STAFF	No evidence of staff application letter, no Pass sport size photo, No Employee ID card, No social security ID card, staff received salary through Mobile Money, No evidence of attendance record. Staff said he is assigned at night, it's working time do not permit him to sign in and out.
132	Bomi	County Education Office		James	M.	Brown	NON-INSTRUCTIONAL STAFF	No evidence of staff application letter, no Pass sport size photo, no CV/No Employee ID card
133	Bomi	County Education Office		Bill	M	Penson	NON-INSTRUCTIONAL STAFF	No evidence of staff application letter, no CV/No Employee ID card
134	Bomi	County Education Office		Joseph	F.	Kofi	NON-INSTRUCTIONAL STAFF	No evidence of staff application letter
135	Bomi	County Education Office		Daniel	M.	Florio	NON-INSTRUCTIONAL STAFF	No evidence of staff application letter, no CV/No Employee ID card, staff received salary through Mobile Money

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No.	County	Place of Assignment	Employee ID	FirstName	Middle Name	Last Name	Teaching Level	Comment
136	Grand Bassa	County Education Office	304061	Emmanuel	J.C.	Buckle	Non-Teaching Staff	No social security I D card no employee ID card, MOE ID card, staff not seen for physical verification
137	Grand Bassa	County Education Office	304109	Janjay	M.	Geppie	Non-Teaching Staff	No social security I D card no employee ID card, MOE ID card
138	Grand Bassa	County Education Office	303971	Joemah	Mayoud	Tourc	Non-Teaching Staff	No social security I D card no employee ID card, MOE ID card
139	Grand Bassa	County Education Office	303941	Joshua		Quepue	Non-Teaching Staff	No social security I D card
140	Grand Bassa	County Education Office	303965	Lloyd	W.	Noe	Non-Teaching Staff	No social security I D card no employee ID card
141	Grand Bassa	County Education Office	311926	Paul	Wedemongar	Karr	Non-Teaching Staff	No social security I D card no employee ID card, MOE ID card
142	Grand Bassa	County Education Office	303963	Peber	King	Shiloh	Non-Teaching Staff	No social security I D card, no employee ID card, No MOE ID card
143	Grand Bassa	County Education Office		Eddison	W.	Karr	Non-Teaching Staff	No social security I D card, no employee ID card, No MOE ID card



**Annexure 14: Exited individuals maintained on payroll**

No(s)	First Name	Middle Name	Last Name	Payroll Number	Job Title	Department	Salary
1	G. MASSA	185	AKCI	21024450367	TEACHER	30101 - Direction & Mgt (Instru. Servic	185
2	JAMES	185	AKCI	21025998022	TEACHER	30101 - Direction & Mgt (Instru. Servic	185
3	BEN	127.5	ALEE	46010210011	TEACHER	30101 - Direction & Mgt (Instru. Servic	127.5
4	BALLAH	185	ALPHONSO	21661110038	TEACHER	30101 - Direction & Mgt (Instru. Servic	185
5	KENNEH	127.5	ALIEU	46090210094	TEACHER	30101 - Direction & Mgt (Instru. Servic	127.5
6	Domenic	127.5	Allexon		TEACHER	30101 - Direction & Mgt (Instru. Servic	127.5
7	SEMPINI	185	ANDREW	21099570413	PRINCIPAL	30101 - Direction & Mgt (Instru. Servic	185
8	HELENA	160.01	BAINDA	21069573121	TEACHER	30101 - Direction & Mgt (Instru. Servic	160.01
9	EUGENIOUS	136.44	BAKER	52090000021	TEACHER	30101 - Direction & Mgt (Instru. Servic	136.44
10	SAMUEL	375	BALLYAN	21022112679	TEACHER	30101 - Direction & Mgt (Instru. Servic	375
11	James	525	Bandy		DISTRICT EDUCATION OFFICER	30101 - Direction & Mgt (Instru. Servic	525
12	MONTGOMERY	95	BARHEEN	46090210885	TEACHER	30101 - Direction & Mgt (Instru. Servic	95
13	Josiah	140	Bartee		TEACHER	30101 - Direction & Mgt (Instru. Servic	140
14	ALFRID	95	BAYJIN	57270000003	TEACHER	30101 - Direction & Mgt (Instru. Servic	95
15	JOANNA	375	RAYSAH	21030110124	TEACHER	30101 - Direction & Mgt (Instru. Servic	375
16	KONJAH	160.01	RAYSAH	21024550011	TEACHER	30101 - Direction & Mgt (Instru. Servic	160.01
17	RUTH	95	BEAIR	58120210057	REGISTRAR	30101 - Direction & Mgt (Instru. Servic	95
18	ANNIE	375	BEANUAH	21124560074	TEACHER	30101 - Direction & Mgt (Instru. Servic	375
19	MOSES	95	BEIHAGAILAH	46120210529	TEACHER	30101 - Direction & Mgt (Instru. Servic	95
20	FONG	160.01	BEMBO	21125999271	TEACHER	30101 - Direction & Mgt (Instru. Servic	160.01
21	MYOAH	160.01	BENEDICT	49120210041	TEACHER	30101 - Direction & Mgt (Instru. Servic	160.01
22	CYRUS	375	BERH	21125995720	TEACHER	30101 - Direction & Mgt (Instru. Servic	375
23	JOHN	95	BLACKE	46010210849	TEACHER	30101 - Direction & Mgt (Instru. Servic	95



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No(\$)	First Name	Middle Name	Last Name	Payroll Number	Job Title	Department	Salary
24	Emmanuel	160.01	Blamo		TEACHER	30101 - Direction & Mgt (Instru. Servic	160.01
25	Sagacious	127.5	Blamo		TEACHER	30101 - Direction & Mgt (Instru. Servic	127.5
26	DAVID	127.5	BOIMA	46090210523	TEACHER	30101 - Direction & Mgt (Instru. Servic	127.5
27	JEMSEN	160.01	BOIMAH	21025100211	TEACHER	30101 - Direction & Mgt (Instru. Servic	160.01
28	THONY	185	BRIGHT	21026100018	TEACHER	30101 - Direction & Mgt (Instru. Servic	185
29	SAMUEL	127.5	BRISBANE	46060210110	TEACHER	30101 - Direction & Mgt (Instru. Servic	127.5
30	Higgins	140	Brown		TEACHER	30101 - Direction & Mgt (Instru. Servic	140
31	JAMES	375	BROWN	21122101205	TEACHER	30101 - Direction & Mgt (Instru. Servic	375
32	MAI HANDEL	160.01	BROWN	21024950141	TEACHER	30101 - Direction & Mgt (Instru. Servic	160.01
33	PANDORA	160.01	BROWN	21022111455	TEACHER	30101 - Direction & Mgt (Instru. Servic	160.01
34	TIANGSAY	185	BROWN	21020100021	TEACHER	30101 - Direction & Mgt (Instru. Servic	185
35	ALFRED	185	BUMIE	21124571531	PRINCIPAL	30101 - Direction & Mgt (Instru. Servic	185
36	JOSEPH	160.01	BYEAVER	21125999367	TEACHER	30101 - Direction & Mgt (Instru. Servic	160.01
37	ESTHER	160.01	CARNGBE	21024577398	TEACHER	30101 - Direction & Mgt (Instru. Servic	160.01
38	ABRAHAM	375	CARR	21165997999	TEACHER	30101 - Direction & Mgt (Instru. Servic	375
39	RUTHIE	160.01	CARTER	7158110098	TEACHER	30101 - Direction & Mgt (Instru. Servic	160.01
40	SOMEO	160.01	CHARLES	21053130019	TEACHER	30101 - Direction & Mgt (Instru. Servic	160.01
41	ADOLPHUS	185	CHARLIE	21035990132	TEACHER	30101 - Direction & Mgt (Instru. Servic	185
42	EZEKIEL	185	CHAYEE	21024060614	TEACHER	30101 - Direction & Mgt (Instru. Servic	185
43	ROBERT	135	CHEA	21025100002	OFFICE ASSISTANT	30101 - Direction & Mgt (Instru. Servic	135
44	THERESA	185	CHIEDAD	21140031047	TEACHER	30101 - Direction & Mgt (Instru. Servic	185
45	JOYCE	125	CHERTY	21025998013	JANITOR	30101 - Direction & Mgt (Instru. Servic	125
46	DICKSON	160.01	CHILO	21140210035	TEACHER	30101 - Direction & Mgt (Instru. Servic	160.01
47	JAMES	375	CLARKE	21152111889	TEACHER	30101 - Direction & Mgt (Instru. Servic	375
48	RUTUS	375	CLAY	21026000021	TEACHER	30101 - Direction & Mgt (Instru. Servic	375
49	ALPHONSD	185	COKER	21020210258	TEACHER	30101 - Direction & Mgt (Instru. Servic	185

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No(s)	First Name	Middle Name	Last Name	Payroll Number	Job Title	Department	Salary
50	EMMANUEL	375	COLDUO	21094771017	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
51	Fmmmanuel	235	Cole		TEACHER	30101 - Direction & Mgt (Instru.Servic	235
52	PETER	160.01	COLEMAN	21024566032	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
53	EBENEZER	160.01	COLKAHN	21124571518	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
54	BORBOR	160.01	COOPER	21024577415	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
55	ELIZABETH	127.5	COOPER	46090210431		30101 - Direction & Mgt (Instru.Servic	127.5
56	TOM	375	COOPER	21120102325	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
57	MEITTA	160.01	CURTIS	21631110027	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
58	GEORGE	160.01	DAHIN	21090000064	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
59	LUDGJANDORSEH	156	DAHIN	21120210278	TEACHER	30101 - Direction & Mgt (Instru.Servic	156
60	MABEL	185	DAHIN	21125999101	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
61	P. Archimedes	235	Dahn		TEACHER	30101 - Direction & Mgt (Instru.Servic	235
62	FI ZABIETH	375	DALEY	21175996686	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
63	AUSTINE	160.01	DANIELS	21070011182	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
64	BOJMA	375	DARJU	21022118489	TFACHER	30101 - Direction & Mgt (Instru.Servic	375
65	KUMFINU	375	DA-TOKPAH	21023100076	TFACHER	30101 - Direction & Mgt (Instru.Servic	375
66	ELIJAH	160.01	DAVID	21220210019	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
67	JUNIOR	125	DAVID	21025993309	TEACHER	30101 - Direction & Mgt (Instru.Servic	125
68	Charles	160.01	Davis		TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
69	PRINCE	127.5	DAVIS	46010710646		30101 - Direction & Mgt (Instru.Servic	127.5
70	STANLEY	156	DAYPIN	21090210935	TEACHER	30101 - Direction & Mgt (Instru.Servic	156
71	THOMPSON	185	DEAH	21125999364	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
72	DEBAH	185	DEBAH	21505100003	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
73	JULIUS	125.14	DEBLEH	21148891057	TEACHER	30101 - Direction & Mgt (Instru.Servic	125.14
74	Comfort	400	Deemi	21015990560	COORDINATOR	30101 - Direction & Mgt (Instru.Servic	400
75	MELVIN	160.01	DE-FRON	211211100380	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
76	ELIJAH	185	DENNIL	21024450146	TEACHER	30101 - Direction & Mgt (Instru.Servic	185

Management Letter on the Audit of the  
Financial Statements of the Ministry of Education (MOE)  
For the Periods 1 July 2017 to 30 June 2021

No(s)	First Name	Middle Name	Last Name	Payroll Number	Job Title	Department	Salary
77	ABRAHAM	145	DENNIS	21020000072	TEACHER	30101 - Direction & Mgt (Instru.Servic	145
78	HENRY	185	DENNIS	21581110038	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
79	MICHAEL	375	DENNIS	21120210954	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
80	PAUL	185	DURKULA	21030100044	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
81	Sallish	225	DIXON	21014570169	SECURITY	30101 - Direction & Mgt (Instru.Servic	225
82	WASHINGTON	95	DOE	58170210062	MESSENGER	30101 - Direction & Mgt (Instru.Servic	95
83	ANTHONY	185	DOLO	21122112676	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
84	HENRY	375	DOLO	21120210644	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
85	Jeremiah	127.5	Dolo		TEACHER	30101 - Direction & Mgt (Instru.Servic	127.5
86	MELVIN	375	DOLO	21021113525	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
87	NYANQUOI	185	DOLO	21125999312	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
88	Pam	140	Dolo		TEACHER	30101 - Direction & Mgt (Instru.Servic	140
89	RUFUS	160.01	DOLO	21090000020	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
90	SAMUEL	375	DOLO		PERSONNEL OFFICER	30101 - Direction & Mgt (Instru.Servic	375
91	Saye	280	Dolo		TEACHER	30101 - Direction & Mgt (Instru.Servic	280
92	SHERETON	160.01	DOLOGBAY	21024577414	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
93	JACOB	160.01	DOMSO	21094775764	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
94	JERRY	185	DORBOR	21148994575	TECHNICAL DIPLOMA CARPENTRY	30101 - Direction & Mgt (Instru.Servic	185
95	JOSEPH	127.5	DORBOR	46090710030	TEACHER	30101 - Direction & Mgt (Instru.Servic	127.5
96	SAYC	375	DORE	21132110048	INSTRUCTOR	30101 - Direction & Mgt (Instru.Servic	375
97	G	375	DOUGBA	21020000301	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
98	ABRAHAM	160.01	DUKULY	21050210001	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
99	JAMES	185	DUMIN	46220210873		30101 - Direction & Mgt (Instru.Servic	185
100	PHILIP	127.5	DUDOR	55050000014		30101 - Direction & Mgt (Instru.Servic	127.5

Management Letter on the Audit of the  
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For the Periods 1 July 2011 to 30 June 2011

No(s)	First Name	Middle Name	Last Name	Payroll Number	Job Title	Department	Salary
101	SAM	160.01	DUORH	21060210042	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
102	PETER	185	DUYEN	21124560250		30101 - Direction & Mgt (Instru.Servic	185
103	MYERS	185	DWEH	21148994583	TFACHER	30101 - Direction & Mgt (Instru.Servic	185
104	JOHN	185	EGARDEA	21121120357	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
105	ROBERT	95	EZIKE	46290210153		30101 - Direction & Mgt (Instru.Servic	95
106	Michael	525	Fah	21021010078	DISTRICT EDUCATION OFFICER	30101 - Direction & Mgt (Instru.Servic	525
107	ROSETTA	125	FARH	21141110046	TEACHER	30101 - Direction & Mgt (Instru.Servic	125
108	PETER	160.01	FARLEY	21190210084	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
109	Heannicah	818.03	Farwense	21014590001	DIRECTOR	30101 - Direction & Mgt (Instru.Servic	818.03
110	EMMANUEL	160.01	FATORMA	21100210612	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
111	MARSHA	160.01	FISK	21021020059	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
112	AARON	160.01	FLOMO	21024457474	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
113	Anthony	160.01	Flomo		TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
114	JAMES	185	FOBOI	21021050035	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
115	ALEXANDER	160.01	FOFANA	21025990117	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
116	DANIEL	95	FORKPA	55100000026		30101 - Direction & Mgt (Instru.Servic	95
117	MENIPILE	127.5	FORKPAH	52090000052		30101 - Direction & Mgt (Instru.Servic	127.5
118	REBECCA	185	FORKPAH	21125990707		30101 - Direction & Mgt (Instru.Servic	185
119	ISAAC	185	FRFDRTXKS	21144470111	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
120	TEMNEH	127.5	RULLY	46220210155		30101 - Direction & Mgt (Instru.Servic	127.5
121	ALPHANISO	95	GARKPAH	46120210870		30101 - Direction & Mgt (Instru.Servic	95
122	MELVIN	127.5	GARMO	52090000051		30101 - Direction & Mgt (Instru.Servic	127.5
123	JOSEPH	160.01	GARNIO	21074570287	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
124	COOPER	160.01	GARTEH	21124571534	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
125	BENJAMIN	95	GAYE	46120210790		30101 - Direction & Mgt (Instru.Servic	95

Management Letter on the Audit of the  
Financial Statements of the Ministry of Education (MOE)  
For the Periods 1 July 2021 to 30 June 2021

No(s)	First Name	Middle Name	Last Name	Payroll Number	Job Title	Department	Salary
126	DAVID	375	GAYE	21142110124	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
127	PETER	375	GAYE	21174576056	TEACHER	30101 - Direction & Mgt (Instru. Servic	375
128	SMADUEL	160.01	GAYFLOR	21054573052	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
129	ABRAHAM	185	GAYTAMWEH	21225110056	TEACHER	30101 - Direction & Mgt (Instru. Servic	185
130	JAMES	175	GBAHI	21224560056	SECURITY	30101 - Direction & Mgt (Instru. Servic	175
131	MOSES	185	GBANGBAN	21125990497	PRINCIPAL	30101 - Direction & Mgt (Instru.Servic	185
132	HARRISON	160.01	GBENDEH	21124575390	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
133	COOPER	185	GBEAYEAH	21125990392	TEACHER	30101 - Direction & Mgt (Instru. Servic	185
134	MAMA	160.01	GBELLY	21053130061	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
135	MORRIS	185	GBESSAY	21561110045	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
136	REBECCA	95	GBLEE	46120210386	TEACHER	30101 - Direction & Mgt (Instru.Servic	95
137	CHARLES	185	GBGE	21035681103	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
138	HARRISON	160.01	GBOKOLO	211256880173	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
139	JAMES	185	GBOKOLO	21094775834	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
140	Charles	1599.5	Gbohe	21011027333	DIRECTOR	30101 - Direction & Mgt (Instru. Servic	1599.5
141	VICTOR	95	GBOLUE	55150000018	TEACHER	30101 - Direction & Mgt (Instru. Servic	95
142	JAMES	160.01	GBONINAH	21094770116	TEACHER	30101 - Direction & Mgt (Instru. Servic	160.01
143	DYON	375	GEDDEH	21120010360	TEACHER	30101 - Direction & Mgt (Instru. Servic	375
144	JACKSON	160.01	GEDEKAI	21148100024	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
145	SARAH	375	GEEKOR	21025100175	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
146	DAVID	160.01	GFFLEE	21225096999	TEACHER	30101 - Direction & Mgt (Instru. Servic	160.01
147	Mike	140	Gehnpain, III		TEACHER	30101 - Direction & Mgt (Instru.Servic	140
148	JIMMY	375	GEORGE	21020310029	TEACHER	30101 - Direction & Mgt (Instru. Servic	375
149	JOHNSON	185	GIFIS	21581110050	TEACHER	30101 - Direction & Mgt (Instru. Servic	185
150	GEORGE	375	GLASCO	21141070173	TEACHER	30101 - Direction & Mgt (Instru. Servic	375
151	BENJAMIN	375	GLEE	21124460051	TEACHER	30101 - Direction & Mgt (Instru. Servic	375
152	VELECIA	185	GIMAWLUE	21020210710	TEACHER	30101 - Direction & Mgt (Instru. Servic	185

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Financial Statements of the Ministry of Education (MOE)  
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No(s)	First Name	Middle Name	Last Name	Payroll Number	Job Title	Department	Salary
153	GRACE	160.01	GOLAKAI	21024450324	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
154	JOSEPH	160.01	GONDOE	21120000355	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
155	SAMUEL	160.01	GONGGAR	21085993357	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
156	BILL	160.01	GOMO	21124571921	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
157	ESTHER	156	GOMO	21120210428	TEACHER	30101 - Direction & Mgt (Instru.Servic	156
158	JOHN	160.01	GONPLIE	21124571472	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
159	NDA	95	GONQUFH	55010000050	TEACHER	30101 - Direction & Mgt (Instru.Servic	95
160	EDWIN	525	GONQUOF	21171110378	TEACHER	30101 - Direction & Mgt (Instru.Servic	525
161	SHELLY	160.01	GONTEE	21121110351	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
162	HENRY	95	GONYOR	46120210018	TEACHER	30101 - Direction & Mgt (Instru.Servic	95
163	Samuel	235	Gongox		TEACHER	30101 - Direction & Mgt (Instru.Servic	235
164	ESTHER	160.01	GORTAY	21174571905	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
165	CATHERINE	185	GOSOHM	21024570651	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
166	JAMES	160.01	GOWEAH	21491110019	PLUMBER	30101 - Direction & Mgt (Instru.Servic	160.01
167	DAVID	127.5	GRAHAM	46010210017	TEACHER	30101 - Direction & Mgt (Instru.Servic	127.5
168	BOJMA	185	GRAY	21021110025	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
169	PHILIP	136.44	GRAY	21140102000	TEACHER	30101 - Direction & Mgt (Instru.Servic	136.44
170	Melvin	127.5	Green		TEACHER	30101 - Direction & Mgt (Instru.Servic	127.5
171	GEORGE	160.01	GUAH	21124571373	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
172	CHARLESTON	95	GUAHN	21120000015	TEACHER	30101 - Direction & Mgt (Instru.Servic	95
173	MOSES	127.5	GUAHN	46120210203	TEACHER	30101 - Direction & Mgt (Instru.Servic	127.5
174	JOHN	160.01	GWEH	21125990363	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
175	SUMID	185	GWILLY	21220120108	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
176	TEDDY	185	HALLIE	21020000077	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
177	GOERGE	160.01	HANSON	2102021052	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
178	ERNEST	95	HARRIS	58120210018	TEACHER	30101 - Direction & Mgt (Instru.Servic	95



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No(s)	First Name	Middle Name	Last Name	Payroll Number	Job Title	Department	Salary
179	Boyce	525	Hirape		DED	30101 - Direction & Mgt (Instru.Servic	525
180	ARTHUR	185	JALLAH	21561110068	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
181	SUNDAY	185	JARBAH	21481110097	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
182	SHEIKH	160.01	JAY	21054170011	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
183	DOE	185	JEH	21022112866	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
184	DAVID	375	JENSEN	71022111033	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
185	JAMES	185	JOE	21072110038	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
186	STEVEN	160.01	JOHNNY	21140000040	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
187	BALLAH	160.01	JOHNSON	21054573038	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
188	DAVID	185	JOHNSON	21025998010	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
189	KÉLIE	160.01	JOHNSON	21061110081	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
190	MULBAH	375	JOHNSON	21020211085	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
191	NANCY	160.01	JOHNSON	21124442006	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
192	ROBERT	375	JOHNSON	21024290054	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
193	ZOLO	160.01	JOHNSON	21124571936	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
194	ARISKE	160.01	JOMBO	21022220182	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
195	STEPHEN	185	JONES	21145990003	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
196	JALLAH	375	JOSEPH	21022110390	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
197	ABRAHAM	185	JR.	21158990660	PLUMBER	30101 - Direction & Mgt (Instru.Servic	185
198	EDWARD	160.01	JUAH	21090000045	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
199	ARTHUR	375	JUANA	21120100021	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
200	JUSTIN	127.5	JUSTIN	46140210059		30101 - Direction & Mgt (Instru.Servic	127.5
201	ALFREDA	95	KANGBEEA	52120000024		30101 - Direction & Mgt (Instru.Servic	95
202	ALICE	95	KAMARA	55100000011		30101 - Direction & Mgt (Instru.Servic	95
203	JOKO	95	KAMARA	46010210554	TEACHER	30101 - Direction & Mgt (Instru.Servic	95
204	MOTYHI	160.01	KAMARA	21065990251	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
205	SEYEE	127.5	KAMARA	46140210332		30101 - Direction & Mgt (Instru.Servic	127.5

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No(s)	First Name	Middle Name	Last Name	Payroll Number	Job Title	Department	Salary
206	DAVID	185	KANNEH	21024150287	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
207	MARTHA	185	KANNIOH	21148994429	TECHNICAL DIPLOMA CARPENTRY	30101 - Direction & Mgt (Instru.Servic	185
208	MARIE	160.01	KANU	21023130054	TEACHER	30101 Direction & Mgt (Instru.Servic	160.01
209	JOSEPH	575	KARN	21125990332	INSTRUCTOR	30101 - Direction & Mgt (Instru.Servic	525
210	MORRIS	185	KARN	21124571858	PRINCIPAL	30101 - Direction & Mgt (Instru.Servic	185
211	Oscar	127.5	Kamiga	21125880214	TEACHER	30101 - Direction & Mgt (Instru.Servic	127.5
212	WILLIAM	185	KARNINO	21125999419	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
213	FIMMANUEL	185	KARNPLAY	21125994710	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
214	STEPHEN	185	KAWORZON	21125999419	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
215	IRENE	375	KEH	21025990274	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
216	DANIEL	160.01	KEIBAH	46120210070	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
217	BRIMA	160.01	KEIN	21024571361	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
218	Odiedo	160.01	Kennedy Jr.	21095995796	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
219	BENJAMIN	375	KERKULAH	21095995796	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
220	Roland	140	Keymah	55010000026	TEACHER	30101 - Direction & Mgt (Instru.Servic	140
221	GEORGE	95	KIADII	52090000056	TEACHER	30101 - Direction & Mgt (Instru.Servic	95
222	MOSES	140	KO-MENIE	21090000270	TEACHER	30101 - Direction & Mgt (Instru.Servic	140
223	SAMUEL	375	KO-MUNG	21090000270	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
224	NELSON	145	KOFFA	21076103068	TEACHER	30101 - Direction & Mgt (Instru.Servic	145
225	JOSEPH	135	KOGBAY	21125990710	TEACHER	30101 - Direction & Mgt (Instru.Servic	135
226	Susan	140	Kolako		TEACHER	30101 Direction & Mgt (Instru.Servic	140
227	MOSES	95	KOLEAH	49120210002		30101 - Direction & Mgt (Instru.Servic	95
228	JOHN	160.01	KOLLEH	21034572094	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
229	STEPHEN	160.01	KOLLEH	21070211013	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
230	ABRAHAM	95	KOLLIE	46010710745	TEACHER	30101 - Direction & Mgt (Instru.Servic	95

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No(s)	First Name	Middle Name	Last Name	Payroll Number	Job Title	Department	Salary
231	CECELTA	160.01	KOLLIE	21094950004	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
232	EZEKIEL	160.01	KOLLIE	21090021368	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
233	Joseph	177.5	Kollie		TEACHER	30101 - Direction & Mgt (Instru.Servic	177.5
234	CELIPA	95	KOLLIE	58080210037		30101 - Direction & Mgt (Instru.Servic	95
235	ROSELYNE	160.01	KOLLIE	21090001372	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
236	PATRICK	185	KOMDTEH	21155990287	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
237	MARCUS	160.01	KONNEH	21062360912	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
238	VICTOR	185	KOON	71025998014	INSTRUCTOR	30101 - Direction & Mgt (Instru.Servic	185
239	JENNIEH	375	KORLISON	46100910347	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
240	REBECCA	160.01	KORTEE	21021050013	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
241	HENRY	185	KOWAH	21021021053	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
242	EMMANUEL	160.01	KPARIGAN	21124450007	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
243	David	127.5	Kpawolokpaw		TEACHER	30101 - Direction & Mgt (Instru.Servic	127.5
244	RICHARDFORD	160.01	KPEHE	21100000001	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
245	STEPHIEH	185	KPELLET	21085993211	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
246	JOHN	160.01	KPOEH	210900050602	REGISTRAR	30101 - Direction & Mgt (Instru.Servic	160.01
247	Mustapha	127.5	Kromah		TEACHER	30101 - Direction & Mgt (Instru.Servic	127.5
248	KFNMEDY	95	KULOH	46080210113		30101 - Direction & Mgt (Instru.Servic	95
249	RICHARD	145	KUMAH	21150100056	TEACHER	30101 - Direction & Mgt (Instru.Servic	145
250	HOOKS	136.44	LAKABAH	21090000348	TEACHER	30101 - Direction & Mgt (Instru.Servic	136.44
251	WEEDOR	160.01	LAKC	210900050411	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
252	GRACE	95	LAMIE	46010210809	TEACHER	30101 - Direction & Mgt (Instru.Servic	95
253	CHRIS	557.54	LAIN		ADMINISTRATIVE ASSISTANT	30101 - Direction & Mgt (Instru.Servic	557.54
254	KENNETH	160.01	LAWONDEH		PRINCIPAL	30101 - Direction & Mgt (Instru.Servic	160.01
255	HILTON	160.01	LEAGAY	21122118514	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
256	Emmanuel	280	Lesman		TEACHER	30101 - Direction & Mgt (Instru.Servic	280

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No(s)	First Name	Middle Name	Last Name	Payroll Number	Job Title	Department	Salary
257	SAM	127.5	LORKEAN	46120210546		30101 - Direction & Mgt (Instru.Servic	127.5
258	MURPHY	375	LOWEAL	21090010029	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
259	AARON	375	WANSAPAY	21020002009	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
260	SAMPSON	160.01	MARDEH	46070210275	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
261	Loomi	140	Marjohn		TEACHER	30101 - Direction & Mgt (Instru.Servic	140
262	ANTHONY	375	MARK	21070000008	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
263	DARIUS	325	MARTINS	21144576045	TEACHER	30101 - Direction & Mgt (Instru.Servic	325
264	Amahlyn	140	Massequini		TEACHER	30101 - Direction & Mgt (Instru.Servic	140
265	MOININE	185	MASSAQUUDI	21028990232	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
266	GEORGE	160.01	MAWEAH	21122220344	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
267	BENMIE	160.01	MCCARTHY	21228990068	PRINCIPAL	30101 - Direction & Mgt (Instru.Servic	160.01
268	JOE	160.01	MCCLEARY	21024950301	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
269	SAMMUEL	95	MEHN	46120210777		30101 - Direction & Mgt (Instru.Servic	95
270	George	140	Mervon		TEACHER	30101 - Direction & Mgt (Instru.Servic	140
271	J.	160.01	METUSELAH	21021050042	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
272	JOHN	160.01	MIANWAYE	21120210509	PRINCIPAL	30101 - Direction & Mgt (Instru.Servic	160.01
273	JAMES	185	MOMOLEU	21275994889	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
274	HENRY	177.5	MONGER	46010210306	TEACHER	30101 - Direction & Mgt (Instru.Servic	177.5
275	YOWEA	95	MONNCH	49120210053		30101 - Direction & Mgt (Instru.Servic	95
276	Sando	127.5	Moore		TEACHER	30101 - Direction & Mgt (Instru.Servic	127.5
277	SERENA	160.01	MORGA	21175998836	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
278	PATRICK	127.5	MOSNES	46120210129		30101 - Direction & Mgt (Instru.Servic	127.5
279	ALPHONSO	185	MOUNKON	21148990328	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
280	Darlington	127.5	Mulbah		TEACHER	30101 - Direction & Mgt (Instru.Servic	127.5
281	GAYFLOR	160.01	MULBAH	21054770008	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
282	GEORGE	375	MULRAH	21094775583	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
283	elphanzi	877.44	Myers	21014940069	REGIONAL	30101 - Direction & Mgt (Instru.Servic	877.44

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284	JCREMIJAH	145	MAH	21090000117	SUPERVISOR	30101 - Direction & Mgt (Instru. Servic	145
285	DAVID	375	NAMAKPEH	21020210010	TEACHER	30101 - Direction & Mgt (Instru. Servic	375
286	Dakolamah	255	Namuc	46090210862	TEACHER	30101 - Direction & Mgt (Instru. Servic	255
287	JOSIAH	95	NELSON	21101110114	TEACHER	30101 - Direction & Mgt (Instru. Servic	95
288	PATRICK	160.01	NGAFUA	49100210200	TEACHER	30101 - Direction & Mgt (Instru. Servic	160.01
289	MORRIS	127.5	NGATMA	21020000014	TEACHER	30101 - Direction & Mgt (Instru. Servic	127.5
290	DENNIS	375	NIMELY		TEACHER	30101 - Direction & Mgt (Instru. Servic	375
291	Aloysius	127.5	Nimely, Jr		TEACHER	30101 - Direction & Mgt (Instru. Servic	127.5
292	WILSON	185	NOAH	21155990131	TOOLS KEEPER	30101 - Direction & Mgt (Instru. Servic	185
293	ABRAHAM	185	NORTH	21055990186	TEACHER	30101 - Direction & Mgt (Instru. Servic	185
294	MARY	145	NGSEU	21125890627	TEACHER	30101 - Direction & Mgt (Instru. Servic	145
295	AMOS	185	NOT	210900090134	TEACHER	30101 - Direction & Mgt (Instru. Servic	185
296	RAMCY	185	NUNMEH	21155990319		30101 - Direction & Mgt (Instru. Servic	185
297	Paul	525	Nyanmehn	21125890266	DISTRICT EDUCATION OFFICER	30101 - Direction & Mgt (Instru. Servic	525
298	VIOLET	95	NYENEGO	55010000079		30101 - Direction & Mgt (Instru. Servic	95
299	James	160.01	Nyentue		TEACHER	30101 - Direction & Mgt (Instru. Servic	160.01
300	NELLY	160.01	NYENFUEH	21150100053	TEACHER	30101 - Direction & Mgt (Instru. Servic	160.01
301	NAGRE	325	NYENKAN	21174577056	TEACHER	30101 - Direction & Mgt (Instru. Servic	325
302	WORWIN	375	NYONGBF	21155997015	TEACHER	30101 - Direction & Mgt (Instru. Servic	375
303	NATHANIEL	185	NYORKOR	2102172033	TEACHER	30101 - Direction & Mgt (Instru. Servic	185
304	SAAH	127.5	NYUMAH	46010210659		30101 - Direction & Mgt (Instru. Servic	127.5
305	SORSTIAH	160.01	DOUSSIA	21125991572	TEACHER	30101 - Direction & Mgt (Instru. Servic	160.01
306	ARMAN	185	PADMORE	21020210442	TEACHER	30101 - Direction & Mgt (Instru. Servic	185
307	JOSEPH	160.01	PAH	21094671020	TEACHER	30101 - Direction & Mgt (Instru. Servic	160.01

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308	ABRAHAM	160.01	PASSAWAY	21020711006	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
309	ALPHA	185	PAUL	21861110118	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
310	JOSEPH	151	PAUL	21022112249	JANITOR	30101 - Direction & Mgt (Instru.Servic	151
311	Aaron	235	Toulema		TEACHER	30101 - Direction & Mgt (Instru.Servic	235
312	JEREMIAHJ	160.01	PAY-BAYE	21125999030	INSTRUCTOR	30101 - Direction & Mgt (Instru.Servic	160.01
313	COOPER	95	PAYE	46120210665		30101 - Direction & Mgt (Instru.Servic	95
314	Evangeline	255	Paye		DATA CLERK	30101 - Direction & Mgt (Instru.Servic	255
315	LIBERTY	185	PAYE	21021020109	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
316	NEWTON	160.01	PAYE	21025161038	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
317	Maimonyou	255	Pedro		TEACHER	30101 - Direction & Mgt (Instru.Servic	255
318	NEHEMIAH	185	PELHAM	21024450056	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
319	JOHNSON	95	PEWEE	46090210261		30101 - Direction & Mgt (Instru.Servic	95
320	PETER	185	POPF	21094570452	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
321	YOLINDA	160.01	POWELL	21026000051	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
322	NEHEMIAH	175	POWO	21231010038	PERSONNEL ANALYST	30101 - Direction & Mgt (Instru.Servic	175
323	ZAZA	375	QUINQUA	21025100115	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
324	BAINDU	145	QUAYE	21025100050	TEACHER	30101 - Direction & Mgt (Instru.Servic	145
325	MOSES	185	QUIMELFF	21851110209	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
326	DANIEL	185	QUJALI	21481110015	TECHNICAL DIPLOMA CARPENTRY	30101 - Direction & Mgt (Instru.Servic	185
327	ODUMAH	95	QUOI	55010000054		30101 - Direction & Mgt (Instru.Servic	95
328	JOSEPH	160.01	QUOTIBIAH	21121110350	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
329	GONDALI	185	QUKIDAH	21125999207	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
330	WATTA	160.01	QUJUSIA	21054570032	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
331	NOWTUNA	185	R.	21125999029		30101 - Direction & Mgt (Instru.Servic	185



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No(s)	First Name	Middle Name	Last Name	Payroll Number	Job Title	Department	Salary
332	ESTEE	185	RHINLANDER	21024450125	TEACHER	30101 - Direction & Mgt (Instru. Servc	185
333	MARKIE	115	ROBERTSON		SECRETARY	30101 - Direction & Mgt (Instru. Servc	115
334	EMOCH	136.44	SANDOE	21082114700	TEACHER	30101 - Direction & Mgt (Instru. Servc	136.44
335	ALLAN	95	SANNOH	521000000066		30101 - Direction & Mgt (Instru. Servc	95
336	AIFREID	185	SARKOR	21158990788	WAREHOUSE MANAGER	30101 - Direction & Mgt (Instru. Servc	185
337	PRINCIDE	160.01	SAWJ	21124450020	TEACHER	30101 - Direction & Mgt (Instru. Servc	160.01
338	ADAM	375	SAYMADAL	21083997338	TEACHER	30101 - Direction & Mgt (Instru. Servc	375
339	WILLIAM	160.01	SAYDEE	21141130053	TEACHER	30101 - Direction & Mgt (Instru. Servc	160.01
340	M.	185	SAYLEE	21158990852		30101 - Direction & Mgt (Instru. Servc	185
341	IVEN	185	SAY-TEE	21125900235	TEACHER	30101 - Direction & Mgt (Instru. Servc	185
342	REBECCA	185	SEEDE	21481110096		30101 - Direction & Mgt (Instru. Servc	185
343	REBECCA	160.01	SEH	21024560027	TEACHER	30101 - Direction & Mgt (Instru. Servc	160.01
344	GRACE	95	SEHKPOR	46120210592		30101 - Direction & Mgt (Instru. Servc	95
345	CRNEST	160.01	SESAY	21090001374	TEACHER	30101 - Direction & Mgt (Instru. Servc	160.01
346	Eunice	375	Seyaker		TEACHER	30101 - Direction & Mgt (Instru. Servc	375
347	LASSANA	375	SHERIFF	21225999054	TEACHER	30101 - Direction & Mgt (Instru. Servc	375
348	MOHAMMED	185	SHERIFF	21100210361	TEACHER	30101 - Direction & Mgt (Instru. Servc	185
349	TERRY	160.01	SHERIFF	21023991010	TEACHER	30101 - Direction & Mgt (Instru. Servc	160.01
350	FRANSIS	145.14	SHERMAN	210251000036	TEACHER	30101 - Direction & Mgt (Instru. Servc	145.14
351	Ayuba	177.5	Sifa		TEACHER	30101 - Direction & Mgt (Instru. Servc	127.5
352	SUSANNA	185	SIME	21851112402	TEACHER	30101 - Direction & Mgt (Instru. Servc	185
353	FRANCIS	185	SIMPONS	21022112391	TEACHER	30101 - Direction & Mgt (Instru. Servc	185
354	WUO	185	SIMMY	211200000049	TEACHER	30101 - Direction & Mgt (Instru. Servc	185
355	WILSON	185	SLOH	21024060083	TEACHER	30101 - Direction & Mgt (Instru. Servc	185
356	DANIEL	375	SMITH	21025997310	REGISTRAR	30101 - Direction & Mgt (Instru. Servc	375
357	J.	185	SOMKARLAY	21024450538	TEACHER	30101 - Direction & Mgt (Instru. Servc	185



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358	FRANCIS	150.01	SONNEY	21020000238	TEACHER	30101 - Direction & Mgt (Instru.Servic	150.01
359	Edwin	127.5	Suah		TEACHER	30101 - Direction & Mgt (Instru.Servic	127.5
360	STEPHENSON	155	SUAH	210920210683	PROCUREMENT OFFICER	30101 - Direction & Mgt (Instru.Servic	155
361	KORMASSA	127.5	SUBORZU	460102100359		30101 - Direction & Mgt (Instru.Servic	127.5
362	JOSEPH	375	SUJIAN	21025992024		30101 - Direction & Mgt (Instru.Servic	375
363	OLLIN	185	SUMART	21125999113	PRINCIPAL	30101 - Direction & Mgt (Instru.Servic	185
364	DAVID	160.01	SUMD	46100210233	REGISTRAR	30101 - Direction & Mgt (Instru.Servic	160.01
365	JOSEPH	375	SMEN	21230001103	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
366	MOSES	160.01	TAHR	21024304670	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
367	LISA	375	TAYDOR	21024190071	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
368	MUSTAPHA	127.5	TAYLOR	46060210229		30101 - Direction & Mgt (Instru.Servic	127.5
369	JULIA	95	TAYMUN	58010210040		30101 - Direction & Mgt (Instru.Servic	95
370	ANNIE	160.01	TEAH	21125999396		30101 - Direction & Mgt (Instru.Servic	160.01
371	JACK	375	TEAH	21024190070	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
372	Jefferson	127.5	Teah		TEACHER	30101 - Direction & Mgt (Instru.Servic	127.5
373	PRINCE	375	TEAH	21174572351	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
374	JOHN	160.01	TELEWOYAN	21020001185	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
375	METIGAR	160.01	TENMEH	21125999076	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
376	ROBERT	136.44	TENMEH	210900001382	TEACHER	30101 - Direction & Mgt (Instru.Servic	136.44
377	EDDIE	145	THOMPSON	21124450000	TEACHER	30101 - Direction & Mgt (Instru.Servic	145
378	ISAAC	185	TIAH	21125994582	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
379	JOHN	375	TOBY	21871110002	TEACHER_BACHELOR OR	30101 - Direction & Mgt (Instru.Servic	375
380	AUGUSTINE	185	TOF	21174572304	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
381	ELIZABETH	158	TOE	21070710489	TEACHER	30101 - Direction & Mgt (Instru.Servic	158
382	MAYIMPU	185	TOE	21020210359	TEACHER	30101 - Direction & Mgt (Instru.Servic	185



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No(9)	First Name	Middle Name	Last Name	Payroll Number	Job Title	Department	Salary
383	NELSON	160.01	TOE	21174570598	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
384	BUSCO	160.01	TOGBA	21092211210	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
385	EVELYN	127.5	TOGBAH	46090210783		30101 - Direction & Mgt (Instru.Servic	127.5
386	GEORGE	95	TOGBAH	46090210225		30101 - Direction & Mgt (Instru.Servic	95
387	Josephine	280	TOgbah		TEACHER	30101 - Direction & Mgt (Instru.Servic	280
388	ALPHONSE	160.01	TOKPAH	21120210871	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
389	ETHEL	185	TOKPAH	21120210913	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
390	DAVID	160.01	TOLGBOR	21022112260	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
391	EMMANUEL	136.44	TOIL	46090210967	TEACHER	30101 - Direction & Mgt (Instru.Servic	136.44
392	JOSEPH	185	TOMMING	21225994980	PRINCIPAL	30101 - Direction & Mgt (Instru.Servic	185
393	JOSHUA	160.01	TOMPOE	21085993464	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
394	NGRAH	95	TONGBAY	46120210205	TEACHER	30101 - Direction & Mgt (Instru.Servic	95
395	SAMPSON	185	TOPO	21085993208	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
396	Orelina	127	Tabbe		TEACHER	30101 - Direction & Mgt (Instru.Servic	127
397	ANSON	160.01	TOLGBAY	21125880002	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
398	LAWRENCE	95	TUKUE	52010000017	TEACHER	30101 - Direction & Mgt (Instru.Servic	95
399	Evelyn	891.15	Twun	21055997308	COUNTY EDUCATION OFFICER	30101 - Direction & Mgt (Instru.Servic	891.15
400	OTHELLC	127.5	VANKAN	46120210843		30101 - Direction & Mgt (Instru.Servic	127.5
401	AMLEIA	275	VANMORE	21125990502	TEACHER	30101 - Direction & Mgt (Instru.Servic	275
402	Joe	127.5	Varney		TEACHER	30101 - Direction & Mgt (Instru.Servic	127.5
403	BENETTA	160.01	VAWAR	21020000194	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
404	OLU	127.5	VESSELEE	52090000073	TEACHER	30101 - Direction & Mgt (Instru.Servic	127.5
405	MAMIE	127.5	VOKAR	46120210518		30101 - Direction & Mgt (Instru.Servic	127.5
406	Stantson	185	Wah	21020210092	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
407	HARRIS	160.01	WANSAY	21140102003	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01

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No(s)	First Name	Middle Name	Last Name	Payroll Number	Job Title	Department	Salary
408	MICHAEL	185	WARMAH	21094570520	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
409	JOSEPH	127.5	WASHINGTON	46010210860	TEACHER	30101 - Direction & Mgt (Instru.Servic	127.5
410	MCDONALD	375	WASHINGTON	21025997099	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
411	JOSEPHINE	127.5	WATSON	46070210021		30101 - Direction & Mgt (Instru.Servic	127.5
412	JOHN	160.01	WAYDAT	58120210035		30101 - Direction & Mgt (Instru.Servic	160.01
413	Emmanuel	765.29	Waydan	21012400071	DIRECTOR	30101 - Direction & Mgt (Instru.Servic	765.29
414	D.	160.01	WAYLAJUN	21020001170	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
415	GALEE	160.01	WEAH	21025100122	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
416	LEVIIOUS	175	WEAH	21221118089		30101 - Direction & Mgt (Instru.Servic	175
417	M.	185	WFAWON	21125990704		30101 - Direction & Mgt (Instru.Servic	185
418	JOSEPH	160.01	WEEDOR	21024571783	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
419	DAVID	375	WEH	21085993987	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
420	MAXINE	375	WEHYEE	21020001192	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
421	EMMANUEL	375	WESSEH	21025100021	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
422	PAYMONDAR	375	WIAH	21145990004	TECHNICAL DIPLOMA CARPENTRY	30101 - Direction & Mgt (Instru.Servic	375
423	SAMERSON	185	WILLIAMS	21731110004	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
424	FARRINGTON	95	WILSON	46090210014		30101 - Direction & Mgt (Instru.Servic	95
425	GEORGE	185	WILSON	21024060012	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
426	WIETUE	95	WILSON	46170210121		30101 - Direction & Mgt (Instru.Servic	95
427	JERRY	375	WILEH	21170640085	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
428	VICTORIA	375	WILUF	21025997050	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
429	GBAINMON	127.5	WORRYON	46120210807		30101 - Direction & Mgt (Instru.Servic	127.5
430	Robert	160.01	Wozie		TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
431	LARKIE	140	WOTO		TEACHER	30101 - Direction & Mgt (Instru.Servic	140
432	JOHN	136.44	WOUJ EINTHAI	21090210455	TEACHER	30101 - Direction & Mgt (Instru.Servic	136.44

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433	JAMES	185	WREH	21022114083	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
434	EDITH	160.01	YAH	21025105712	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
435	SARAH	375	YARDAMAH	21025100018	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
436	YAH	185	YEALLUA	21130300004	INSTRUCTOR	30101 - Direction & Mgt (Instru.Servic	185
437	BILL	160.01	YEALUE	21092220332	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
438	Bill	127.5	Yoon		TEACHER	30101 - Direction & Mgt (Instru.Servic	127.5
439	Wesley	127.5	YOPYOT		TEACHER	30101 - Direction & Mgt (Instru.Servic	127.5
440	HEATRICE	185	YOUNG	21034442125	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
441	BETTY	185	YOWAH	21130100005	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
442	EMMANUEL	375	ZAHN	21120210951	TEACHER	30101 - Direction & Mgt (Instru.Servic	375
443	MELVIN	160.01	ZAINE	21120000349	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
444	ORUKU	136.44	ZAMMIE	71025100089	TEACHER	30101 - Direction & Mgt (Instru.Servic	136.44
445	JUSSIN	127.5	ZANNIE	46010210249	TEACHER	30101 - Direction & Mgt (Instru.Servic	127.5
446	JERRY	185	ZAYZAY	21024572007	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
447	JOSEPH	160.01	ZEHN	21120210106	PRINCIPAL	30101 - Direction & Mgt (Instru.Servic	160.01
448	PRINCE	95	ZEMBO	55120000093	TEACHER	30101 - Direction & Mgt (Instru.Servic	95
449	PETGER	185	ZEON	21075990277	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
450	BAUKON	185	ZOEKAI	21050210023	PRINCIPAL	30101 - Direction & Mgt (Instru.Servic	185
451	SOLOMON	160.01	ZOKPO	21082114798	TEACHER	30101 - Direction & Mgt (Instru.Servic	160.01
452	COOPER	185	ZOSAN	21125880065	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
453	YOUN	185	ZOTA	21125990249	TEACHER	30101 - Direction & Mgt (Instru.Servic	185
454	ARVEXON	95	ZUEHYEE	46120710580	TEACHER	30101 - Direction & Mgt (Instru.Servic	95
455	Sam	2285	Haig, Jr.		COMMISSIONER	30108 - Planning and Development	2285
456	Joyce	699.21	Blackie	21014240002	SEPARATION OF SERVICE SUP.	30110 - Administration and Management	699.21
457	Max	285	Bono	21014300001	DRIVER	30110 - Administration and Management	285
458	Elijah	250	Harley, Jr		DRIVER	30110 - Administration and Management	250

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No(s)	First Name	Middle Name	Last Name	Payroll Number	Job Title	Department	Salary
459	Lalindi	265.14	Kamara	21015060200	JUNIOR MECHANIC	30110 - Administration and Management	265.14
460	Matic	510	Kamara	21011110043	ACCOUNT OFFICER	30110 - Administration and Management	510
461	MOMO	490	Kollic	21015090044	SECRETARY	30110 - Administration and Management	490
462	FALIN	375	NARVAH, Jr		TEACHER	30110 - Administration and Management	375
463	Shadrick	502.7	Toughay	21014220055	NETWORK TECHNICIAN I	30110 - Administration and Management	502.7
464	Lawrence	818.16	Tweh	21011040021	DIRECTOR	30110 - Administration and Management	818.16
<b>Total</b>							<b>98,413.73</b>

Annexure 15: Employees not seen for verification in the counties

No(s)	County	Place of Assignment	Employee ID	First Name	Middle Name	Last Name	Teaching Level
1	Grand Cape Mount	Medina Public School	428919	Martu		Whicaton	Primary
2	Grand Cape Mount	Medina Public School	311831	Oscar		Butler	Junior
3	Grand Cape Mount	Robertson High Sch.	426654	Prince		Doegmah	Senior
4	Grand Cape Mount	Sinja Public High School	303654	Ahammed		Fahubulleh	Senior
5	Grand Cape Mount	Sinja Public School	303753	James		Doe	Senior
6	Grand Cape Mount	Sinja Public School	303500	Falu		Saryon	Non-Teaching Staff
7	Grand Cape Mount	Sinja Public School	315223	Alfred		Myenken	Senior



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No(s)	County	Place of Assignment	Employee ID	First Name	Middle Name	Last Name	Teaching Level
8	Grand Cape Mount	Tienii Wonde Public School	312741	MOMO	O.	Fahnbulleh	Primary
9	Grand Cape Mount	Tienii Wonde Public School	303573	Patrick	A.	Junusa	Primary
10	Grand Cape Mount	Tienii Wonde Public School	303490	Hellin	S.	Bangura	Primary
11	Grand Cape Mount	Tienii Wonde Public School	303629	Steven		David	Primary
12	Grand Cape Mount	Tienii Wonde Public School	312741	MOMO	O.	Fahnbulleh	Primary
13	Grand Cape Mount	Wonzua Public School	303531	Festus	J	Massaquoi	Primary
14	Grand Cape Mount	Gbesseh Jr & Senior High School	425193	Ayuba D. T Siafa	D. T	Siafa	Senior
15	Grand Cape Mount	Gbesseh Jr & Senior High School	311809	Merla		Curtis	Primary
16	Grand Cape Mount	Gbesseh Jr & Senior High School	424939	Mustapha		Kromah	Senior
17	Grand Cape Mount	Gbesseh Jr & Senior High School	424930	Robert	F.	Barber	Senior
18	Grand Cape Mount	Gbesseh Jr & Senior High School	None	Joseph	B.	Kallie	None
19	Grand Cape Mount	Gbesseh Jr & Senior High School	312735	David	B.	Kamara	Primary
20	Grand Cape Mount	Gbesseh Jr & Senior High School	None	Isatla		Kannch	Senior
21	Grand Cape Mount	Gbesseh Jr & Senior High School	None	Godson	A.K	Sallee	Senior
22	Bomi	Bomi Jr. High Sch.		Miffin	J.	Flores	Senior



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No(s)	County	Place of Assignment	Employee ID	First Name	Middle Name	Last Name	Teaching Level
23	Bomi	Bomi Jr High Public		John	M.	Blayton	Junior
24	Bomi	Bomi Jr High Public		Samuel	Foday	Brown	Junior High
25	Bomi	Bomi Junior High School		Prince		Togba	Junior High
26	Bomi	C.H Dewey Central High School		Thomas		Washington	Junior High
27	Bomi	C.H Dewey Central High School		Bairmah	M.J.	Johnson	Senior
28	Bomi	Ch Dewey Central High School		Jamil	K.	Jones	Senior
29	Bomi	Ch Dewey Central High School		Johnson	Tumuria	Momo	Primary
30	Bomi	Ch Dewey Central High School		Sawe		Dolo	Senior
31	Bomi	Ch Dewey Central High School		Theophilus	A.F	Tengbath	Junior High
32	Bomi	Ch Dewey Central High School		Victor	N.	Fretahant	Senior
33	Bomi	Gertrude Yancy Public School		Alexander	J.	Tokpa	Junior
34	Bomi	Gertrude Yancy Public School		Alfred	B.	Coleman	Senior
35	Bomi	Gertrude Yancy Public School		Benedict	Tersiah	Chea	Senior
36	Bomi	Gertrude Yancy Public School		Balmah	Sotee	Sonil	Junior
37	Bomi	Gertrude Yancy Public School		Blamah	J.	Dickerson	Primary
38	Bomi	Gertrude Yancy Public School		Henry		Gibono	Non-Teaching Staff
39	Bomi	Gertrude Yancy Public School		Isaac	Toe	Bedell	Senior
40	Bomi	Gertrude Yancy Public School		Jacob	S	James	Junior
41	Bomi	Gertrude Yancy Public School		Maryngo	Zoehoa	Worlobah	Senior
42	Bomi	Gertrude Yancy Public School		Moses	K.	Soley	Junior
43	Bomi	Gertrude Yancy Public School		Monday/Sunday	Kofie	Clements	Senior High
44	Bomi	Gertrude Yancy Public School		Johnathan	S	Mannah	Senior High
45	Bomi	Gertrude Yancy Public School		Veronica	B.	Tayeat	Non-Teaching Staff
46	Bomi	Sass Town Pub. Sch.		Dakolemah	F.	Mamue	Senior
47	Bomi	Sass Town Pub. Sch.		Jamael	Z.	Karnley	Ecce
48	Bomi	Sass Town Public School		Lorpu	Appue	Kofleh	Primary
49	Bomi	Sass Town Public School		Winston		Meh	Senior High
50	Bomi	Sass Town Public School		Nathan	Flomo	Kaitoe	Senior High
51	Bomi	Sass Town Public School		Sennie	Veronica	Lackay	Senior High

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52	Bomi	Sass Town Public School		Cecelia		Washington	Junior High
53	Bomi	Sass Town Pub. Sch.		Alexander		Torpeh	Senior High
54	Bomi	Sass Town Public School		Watta	C.	Quisio	Primary
55	Bomi	Sass Town Pub High		Clarisse	D.	Hessou	Non-Teaching Staff
56	Grand Bassa	Owensgrove Elementary School & Jr High School	303786	Duayumay	O.	Marcus	Non Teaching Staff
57	Grand Bassa	Owensgrove Elementary School & Jr High School Am Session	303980	David	D.	Kordon	Junior
58	Grand Bassa	St John River High	303850	Melvin	J	Lloyd	Non Teaching Staff
59	Grand Bassa	St John River Public School	304126	William		Wesseh	Jr, Sr
60	Grand Bassa	St John River	424664	Albert	O.	Bryant	Senior High
61	Grand Bassa	Own Your Own Public School	311897	Deborah	Z.	Gorpue	Ece
62	Grand Bassa	Own Your Own Public School	303869	Alex		Tartoe	Non Teaching Staff
63	Grand Bassa	Own Your Own Public School	303826	Ernest		Jackson	Non Teaching Staff
64	Grand Bassa	Own Your Own Public School	304027	Martin		Zaccheus	Non Teaching Staff
65	Grand Bassa	Own Your Own Public School	303960	Mikelson	P.	Thompson	Non Teaching Staff
66	Grand Bassa	Own Your Own Public School	303926	Nancy	Brogbc	Mason	Ece
67	Grand Bassa	Owensgrove Elementary School & Jr High School	474557	Stephen	J	Banyoxar	Senior High
68	Grand Bassa	Owensgrove Elementary School &	303929	Anthony		Tair	Non Teaching Staff



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No(s)	County	Place of Assignment	Employee ID	First Name	Middle Name	Last Name	Teaching Level
	Bassa	Jr High School					
69	Grand Bassa	Owensgrove Elementary School & Jr High School	304095	Dyujay	D	Jackson	Non Teaching Staff
70	Grand Bassa	Owensgrove Elementary School & Jr High School	315088	Ernest	D.	Zoun	Non Teaching Staff
71	Grand Bassa	Owensgrove Elementary School & Jr High School	475194	Gusseth	J	Doeco	Junior
72	Grand Bassa	Owensgrove Elementary School & Jr High School	303786	Duayway	G.	Marcus	Non Teaching Staff
73	Grand Bassa	Owensgrove Elementary School & Jr High School	429061	Horace	Dadu	Gibson	Non Teaching Staff
74	Grand Bassa	Owensgrove Elementary School & Jr High School Am Session	303980	David	D.	Kordor	Junior
75	Grand Bassa	St John River Public School	303850	Melvin	J	Lloyd	Non Teaching Staff
76	Grand Bassa	St John River Public School	304126	William		Wessch	Jr, Sr
77	Grand Bassa	St John River Public School	424664	Albert	O.	Bryant	Senior High
78	Nimba	Francis Nya Maweah Public School	306914	Hilton	Z.	Leagay	Senior High
79	Nirriba	Johanny Vuiker Elementary School	314007	Mathaniel	T	Dweh	Primary
80	Nimba	Sanniquellie Central High School	313369	Jeffery	Gorkamue	Gayc	Teaching Staff
81	Mangibi	Albert D Peabody Public School	302595	Charles	Deputy	Jr.	Ece
82	Mangibi	Albert D Peabody Public School	302541	Elijah		Solomon	Junior
83	Mangibi	Albert D Peabody Public School	302545	Ellen	J.	Smith	Ece
84	Mangibi	Albert D Peabody Public School	302557	Francis		wulah	Primary
85	Mangibi	Albert D Peabody Public School	302605	James	K.	Mayson	Primary

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86	Margibi	Albert D Peabody Public School	302657	Jerry	Abednego	Ballah	Junior,
87	Margibi	Albert D Peabody Public School	303035	Mark	5.	Jallah	Primary
88	Margibi	Albert D Peabody Public School	307547	Spley		Magbe	Primary
89	Margibi	Albert D Peabody Public School	302730	Stanley	G.	Brown	Junior & Senior High
90	Margibi	A.D. Peabody Public School	302370	Meshaah	S.	Goah	Primary, Junior, Senior
91	Margibi	A.D. Peabody Public School	302577	John	B.	Giah	Junior.
92	Margibi	Cotton-Tree Public School	302457	Oxetha	Tk.	Morwaker	Senior High
93	Margibi	Cotton-Tree Public School	429143	Esther		Nowan	Junior
94	Margibi	Cotton-Tree Public School	429082	Kou	S.	Kofu	Primary
95	Margibi	Cotton-Tree Public School	429102	Marie		Dovese	Primary
96	Margibi	Cotton-Tree Public School	428668	Terry		Sumo	Primary
97	Margibi	Harbel Multilateral High School	302373	Francis	B.	Jallah	Junior.
98	Margibi	Harbel Multilateral High School	303097	Cecelia	T.	Sammy	Senior
99	Margibi	Harbel Multilateral High School	302586	David	B.	Fankolle	Mon-Teaching Staff
100	Margibi	Harbel Multilateral High School	426666	David	W.	Tekpah	Mon-Teaching Staff
101	Margibi	Harbel Multilateral High School	302414	Alfred	K.M.	Levi	Levels #1-3
102	Margibi	Harbel Multilateral High School	302796	Amos	Junior	Sayou	Senior
103	Margibi	Harbel Multilateral High School	302381		F	Sonkala	Level #1-3
104	Margibi	Harbel Multilateral High School	303066	Beatrice	B.	Iugbeh	Level #1-3
105	Margibi	Harbel Multilateral High School	302484	Ben	Q.B.	Bedell	Level #1-3
106	Margibi	Harbel Multilateral High School	302682	Dominic	T.	Selly	Senior
107	Margibi	Harbel Multilateral High School	305203	Eric	L.	Bondoe	Senior
108	Margibi	Harbel Multilateral High School	302377	Fransel		Ufomba	Senior
109	Margibi	Harbel Multilateral High School	314771	Esther		Wessah	Non-Teaching Staff



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110	Margibi	Harbel Multilateral High School	302040	Fredrick	B.	Kwenah	Level #1-3
111	Margibi	Harbel Multilateral High School	302618	Cormah	P	Butter	Level #1-3
112	Margibi	Harbel Multilateral High School	311680	Harris		Zenneh	Senior
113	Margibi	Harbel Multilateral High School	302828	Joe		Floana	Junior, Senior
114	Margibi	Harbel Multilateral High School	302482	Matthew	Garkpah	Williams	Level #1-3
115	Margibi	Harbel Multilateral High School	303071	Mehrongbaye		Wehyee	Senior
116	Margibi	Harbel Multilateral High School	302349	Michael	Saye	Vaye	Junior
117	Margibi	Harbel Multilateral High School	303040	Moses	Y.	Dugbaye	Senior
118	Margibi	Harbel Multilateral High School	302709	Moses	Koille	Gbarnjeh	Level #1-3
119	Margibi	Harbel Multilateral High School	302466	Moses	G.	Gbalai	Non-Teaching Staff
120	Margibi	Harbel Multilateral High School	302708	Mulbah	Gwanigale	Tabolo	Senior
121	Margibi	Harbel Multilateral High School	314247	Nathaniel	T.	Waka	Junior, Senior
122	Margibi	Harbel Multilateral High School	302357	Muewar	W.	Kesta	Senior
123	Margibi	Harbel Multilateral High School	315205	Othello		Marshall	Junior
124	Margibi	Harbel Multilateral High School	303065	Papa	K.	Tokpa	Primary
125	Margibi	Harbel Multilateral High School	312681	Princess	S.	Kemayah	Non-Teaching Staff
126	Margibi	Harbel Multilateral High School	302716	Samuel	M	Yamgroble	Senior
127	Margibi	Harbel Multilateral High School	302503	Samuel	K.	Gaye	Junior
128	Margibi	Harbel Multilateral High School	302939	Samuel	K	Gaye	Junior
129	Margibi	Harbel Multilateral High School	303024	Solomon	K.J.	Pewee	Senior
130	Margibi	Harbel Multilateral High School	303068	Solomon	G.	Whorway	Junior, Senior
131	Margibi	Harbel Multilateral High School	303025	Moses	Sulonteh	Geeleh	Senior
132	Margibi	Harbel Multilateral High School	302415	Thomas	D.	Vah	Level #1-3
133	Margibi	Harbel Multilateral High School	302724	Thomas		Yeesson	Senior
134	Margibi	Harbel Multilateral High School	302993	Thomas	F.	Nyumah	Senior
135	Margibi	Harbel Multilateral High School	300751	William	B.	Boyce	Level #1-3
136	Margibi	Harbel Multilateral High School	429008	Andrew		Lackay	Senior
137	Margibi	Harbel Multilateral High School	302712	Bendu		Kpallie	Non-Teaching Staff



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138	Margibi	John P Mitchell High School	302362	Alfred	N.	Cooper	Senior
139	Margibi	John P Mitchell High School	302696	Beatrice		Young	Senior
140	Margibi	John P Mitchell High School	302453	Bustinae	-	Barlee	Primary
141	Margibi	John P Mitchell High School	302412	Charles	S.	Lugon	Senior
142	Margibi	John P Mitchell High School	302550	David	M.	Sunio	Primary, Junior High
143	Margibi	John P Mitchell High School	316999	S.	Gibelaawogf	Yekku	Senior
144	Margibi	John P Mitchell High School	303030	Gowah	T.	Wilson	Primary, Junior High
145	Margibi	John P Mitchell High School	303044	Matthew		Tah	Primary
146	Margibi	John P Mitchell High School	302634	Nathan		Vonleh	Primary, Junior High
147	Margibi	John P Mitchell High School	312679	Oliver		Carler	Junior High
148	Margibi	John P Mitchell High School	303021	Othello		Scott	Senior
149	Margibi	John P Mitchell High School	302950	Philip	V.	Saywirlyne	Senior
150	Margibi	John P Mitchell Public School	302644	Benjamin	Fynes	Wheagar	Junior & Senior High
151	Margibi	John P. Mitchell High School	425158	Bunnie	D	Wicah	Primary, Junior, Senior
152	Margibi	John P. Mitchell High School	303130	Blakeie	M.B.	Doe	Non-Teaching Staff
153	Margibi	John P. Mitchell	426873	Calvin	W.	Sahn	Senior High
154	Margibi	John P. Mitchell High School	303057	Alice	Wanikah	Nebo	Ece
155	Margibi	John P. Mitchell High School	302513	LauralDezo	P.	Wamah	Primary & Junior High
156	Margibi	John P. Mitchell High School	302446	Mabel	Rebecca	Mangai	Senior High
157	Margibi	John P. Mitchell High School	302568	Kogba		Blodich	Junior
158	Margibi	John P. Mitchell Public School	428997	Adolphus	G.	Davis	Senior
159	Margibi	John P. Mitchell Public School	429014	Alphonso	N.	Taylor	Primary
160	Margibi	Krtti Demonstration School	302802	Albert	G.	Mulbah	Junior
161	Margibi	Krtti Demonstration School	314215	Austin	V.	Lamic	Junior
162	Margibi	Krtti Demonstration School	314217	Daine	Y.	Gatsh	Junior
163	Margibi	Krtti Demonstration School	311656	Dreosou	G.	Honore	Junior
164	Margibi	Krtti Demonstration School	302456	Favor	N.	Davis	Primary
165	Margibi	Krtti Demonstration School	312890	Festus	I.	Sarniah	Junior



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166	Margibi	Krtti Demonstration School	302478	Gaiteeb		Swaray	Junior
167	Margibi	Krtti Demonstration School	311651	Meleke	B.	Sayfoh	Junior
168	Margibi	Krtti Demonstration School	314242	Mary	K.W.	Goe	Primary
169	Margibi	Krtti Demonstration School	314244	Moses	G.	Tokpah	Junior
170	Margibi	Krtti Demonstration School	314246	Nathan	F.	Sumo	Junior
171	Margibi	Krtti Demonstration School	314248	Nathaniel		Topayan	Junior
172	Margibi	Krtti Demonstration School	302697	Mahemiah		Johnson	Primary
173	Margibi	Krtti Demonstration School	311644	Sonnie	M.	Kekoh	Primary
174	Margibi	Krtti Demonstration School	426858	Tenneh	N. S.	Saylay	Primary
175	Margibi	Krtti Demonstration School	302865	Winnie	Konnehee	Secro	Junior
176	Margibi	Krtti Demonstration School	302507	Emmanuel	S.	Kamara	Junior
177	Margibi	Krtti Demonstration School	429112	Emmanuel	N	Moore	Junior
178	Margibi	Ej Yancy Public School	302745	Willie		Ququil	Primary
180	Margibi	Harbel Multilateral High School	314213	Augustine	K.	Dauor	Primary
181	Margibi	Harbel Multilateral High School	422097	Beyan	A.	Sirfeef	Primary
182	Margibi	Harbel Multilateral High School	311675	Isaac		Kula	Primary
183	Margibi	Harbel Multilateral High School	474633	Joseph		Nyumah	Senior
184	Margibi	Harbel Multilateral High School	302531	Jusu		Kanneh	Primary
185	Margibi	Harbel Multilateral High School	422122	Lenin	A.	Gerwo	Primary
186	Margibi	Harbel Multilateral High School	302347	Siaffa		Telewoyan	Primary
187	Margibi	Harbel Multilateral High School	314258	Theophilus		Brown	Primary
188	Margibi	John P. Mitchell	426660	J.	Abraham	Sayoun,Jr.	Senior
189	Margibi	Krtti Demonstration School	424680	Jeremiah		Yengbeh	Primary
190	Margibi	Krtti Demonstration School	303046	James	G.	Wesseh	Junior
191	Margibi	Krtti Demonstration School	311613	Paul	A.	Cooper	Primary
192	Margibi	Krtti Demonstration School	302820	Peter	S.	Dewellie	Junior
193	Margibi	Krtti Demonstration School	302817	Wehster	Y	Kardwon	Primary
195	Margibi	Lango Lippaye High Sch.	302475	Quisayode	Kinsley	Adeagbo	Senior
196	Margibi	Lango Lippaye High Sch.	426618	Romeo	K.K.	Paul	Senior



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197	Margibi	Lango Lippaye High Sch.	302472	Edward	Amin	Kanu	Senior
198	Margibi	Lango Lippaye High Sch.	303105	Mustapha	Molley	Nuath	Senior
199	Margibi	Lango Lippaye High Sch.	426133	Yaral	W	Jankolic	Senior
200	Margibi	Lango Lippaye High School	422138	Amos	L	Michael	Senior
201	Margibi	Lango Lippaye High School	477104	Anthony	K.	Flemin	Senior
202	Margibi	Lango Lippaye High School	303084	David		Wounima	Primary
203	Margibi	Lango Lippaye High School	303010	Diameno	J	Onca	Primary
204	Margibi	Lango Lippaye High School	302971	Johnaene		Gbamakana	Junior
205	Margibi	Lango Lippaye High School	303067	Josephine		Sirlee	Senior
206	Margibi	Lango Lippaye High School	302968	Lamie	Karto	Kemokai	Senior
207	Margibi	Lango Lippaye High School	422084	Laurine	T.	Siah	Senior
208	Margibi	Lango Lippaye High School	302932	Obede	N.	Garfeh	Primary
209	Margibi	Lango Lippaye High School	302845	Oretha	S.	Diakpah	Primary
210	Margibi	Lango Lippaye High School	315813	Sam	T.	KoWu	Primary
211	Margibi	Lango Lippaye High School	302437	Sumo	T.	Amos	Primary
212	Margibi	Lango Lippaye High School	302757	Thomas	F	Beckerpool	Primary
213	Margibi	Bondway Public School	422139	Isaac	J.	Dukuly	Primary
214	Margibi	Charlesville Public School	302911	Lebah	B.	Morwaker	Primary
215	Margibi	Charlesville Public School	302798	Lorenzo	B.	Okal	Primary
216	Margibi	Charlesville Public School	302819	Theresa	T.	Doh	Primary
217	Margibi	Charlesville Public School	425184	Gabriel		Yiakobii	Primary
218	Margibi	District Education Office	314947	Facia		Amara	Non-Teaching Staff
219	Margibi	District Education Office	426544	Jensen	S	Gompue	Non-Teaching Staff
220	Margibi	District Education Office	302491	Lepah	D.	Timah	Non-Teaching Staff
221	Margibi	District Education Office	302702	Prince	B.	Williams	Non-Teaching Staff
222	Margibi	District Education Office	302509	Samuel	D.	Wenile	Non Teaching Staff
223	Margibi	Deo Office	426668	David	T	Lafayette	Non-Teaching Staff
224	Margibi	Deo Office	302518	Gifty	Z.P.Goodluck	Kweme	Non-Teaching Staff
225	Margibi	Deo Office	314946	Macedonald		Sammy	Non-Teaching Staff



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No(s)	County	Place of Assignment	Employee ID	First Name	Middle Name	Last Name	Teaching Level
226	Margibi	District Education Office	426661	Eddie	C	Amara	Non-Teaching Staff
227	Margibi	Deo Office	314209	Andrew	S.	Holder	Non-Teaching Staff
228	Margibi	District Education Office	302465	Agnes	N	Tamba	Non-Teaching Staff
229	Margibi	District Education Office	314949	George	K	Mambu	Non-Teaching Staff
230	Margibi	District Education Office	302651	Mamo		Kennedy	Non-Teaching Staff
231	Margibi	District Education Office	302966	Robert	M.	Zaba	Non-Teaching Staff
232	Margibi	Deo Office	302788	Michael	J.	Hirneh	Non-Teaching Staff
233	Margibi	Deo Office	312667	Tellewuo	C.	Jallah	Non-Teaching Staff
234	Margibi	Deo Office	302548	Tubman	K.	Snawolo	Non-Teaching Staff
235	Margibi	District Education Office	302451	Elizabeth	S.T.	Kolik	Non-Teaching Staff
236	Margibi	District Education Office	302731	Joseph	Z.	Kolubah	Non-Teaching Staff
237	Margibi	Deo Office	426663	Ether	D	Kola	Non-Teaching Staff
238	Margibi	Deo Office	421368	Sandee	Rufus	Hallie	Non-Teaching Staff
239	Margibi	Deo Office	428964	Charles	K.	Koko	Senior
240	Margibi	District Education Office	302480	Salla	M.	Fotana	Non-Teaching Staff
241	Margibi	District Education Office	302542	Sam	T.	Zoeyar	Non-Teaching Staff
242	Margibi	District Education Office	302317	Solomon	S.	Mamis	Non-Teaching Staff
243	Margibi	District Education Office	303077	Stephen	D.	Marlu, Sr.	Non-Teaching Staff
244	Margibi	Deo Office	425065	Gary		Kerkula	Non-Teaching Staff
245	Margibi	Deo Office	425044	Rancy	C.	Bankou	Non-Teaching Staff
246	Margibi	Deo Office	302881	Karbedeh		Pewee	Non-Teaching Staff
247	Margibi	Deo Office	425185	Bernice	A.	Domdo	Non-Teaching Staff
248	Margibi	District Education Office	303149	Andrew	S.	Kwacahuan	Non-Teaching Staff
249	Margibi	Deo Office	426671	Andrew	A.	Kapu	Non-Teaching Staff
250	Margibi	Deo Office	312674	Lem	S.	Gaye	Non-Teaching Staff
251	Margibi	Deo Office	312682	Sylvester	S.	Anderson	Non-Teaching Staff
252	Margibi	Deo Office	428959	Beyan		Jallah	Non-Teaching Staff
253	Margibi	Deo Office	303000	Eugene	T.	Dokili	Non-Teaching Staff
254	Margibi	Deo Office	303074	Bevaye	Myers	Morlee	Non-Teaching Staff

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255	Margibi	Ceo Office	303095	David	F.	Williams	Non-Teaching Staff
256	Margibi	Ceo Office	312348	Johan	S.	Cooper	Non-Teaching Staff
257	Margibi	Ceo Office	302952	Anthony	B.	Kougbay	Non-Teaching Staff
258	Margibi	Ceo Office	426440	Seah		Tamba, Jr.	Non-Teaching Staff
259	Margibi	Ceo Office	426677	Samuel	S	Barker	Non-Teaching Staff
260	Margibi	Ceo Office	302455	SamKay	Gottmah	Sampson	Non Teaching Staff
261	Margibi	Ceo Office	314944	Stephen	H.	Toc, Jr.	Non Teaching Staff
262	Margibi	Dolo Town Elem., Jr., Senior High	302504	Walid	R.	Johnson	Senior
263	Margibi	Dolo Town Elem., Jr., Senior High	302332	George	K.	Flomo	Junior
264	Margibi	Dolo Town Elem., Jr., Senior High	302598	Rebecca		Wesley	Primary
265	Margibi	Dolo Town Elem., Jr., Senior High	302779	Trene	C.	Phillips	Non-Teaching Staff
266	Margibi	Dolo Town Elem., Jr., Senior High	303078	Slephesh		Quaqua	Junior, Senior
267	Margibi	Dolo Town Elem., Jr., Senior High	302620	Abraham		Harmon	Primary
268	Margibi	Dolo Town Public School	302929	Abu		Kaba	Senior
269	Margibi	Dolo Town Public School	302529	Arthur		Yanquwi	Primary, Junior
270	Margibi	Dolo Town Public School	302956	David	Majubah	Taylor	Primary, Junior
271	Margibi	Dolo Town Public School	303064	Hannah	G.W.	Gougou	Primary
272	Margibi	Dolo Town Public School	302629	Hewa	J.	Kremah	Primary
273	Margibi	Dolo Town Public School	303060	Helena	N.	Lamouth	Ece
274	Margibi	Dolo Town Public School	302602	Joseph		Wheatoe	Junior
275	Margibi	Dolo Town Public School	315543	Kebeh	K.	Moore	Ece
276	Margibi	Dolo Town Public School	311673	Mohamed	L	Dukuly	Primary
277	Margibi	Dolo Town Public School	302946	Mohammed	B.	Sansoh	Senior
278	Margibi	Dolo Town Public School	302345	Molley	J	Samuka	Junior
279	Margibi	Dolo Town Public School	302569	Samuel	J.	Gayflor	Primary
280	Margibi	Dolo Town Public School	314254	Samuel	G.	Smith	Junior
281	Margibi	Dolo Town Public School	302997	Thomas		Kpehe	Junior
282	Margibi	Dolo Town Public School	302794	Yassah	M.	Howard	Primary
283	Margibi	Dolo Town Public School	426662	George	F	Borwah	Senior



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284	Margibi	Dolo Town Public	428972	Andrew	H.	Karto	Senior
285	Margibi	Dolo Town Elem./Jr./Senior High	302948	Chester	S.	Momo	Senior
286	Margibi	Dolo Town Elem./Jr./Senior High	302638	Mccarthy	K.	Zopue	Junior, Senior
287	Margibi	Duazon Public School	302965	Daniel	Wleh	Pabben	Senior High
288	Margibi	Duazon Public School	302582	Andrew	Doe	Weah	Primary
289	Margibi	Duazon Public School	302887	Daniel	M.	Kollie	Junior & Senior High
290	Margibi	Duazon Public School	302742	Edmond		Kuyah	Junior, Senior
291	Margibi	Duazon Public School	314220	Ellen		Sumo	Junior
292	Margibi	Duazon Public School	314235	Jusu	F.	Foko	Primary, Junior
293	Margibi	Duazon Public School	303125	Marie	T.	Charuc	Non-Teaching Staff
294	Margibi	Duazon Public School	302653	Paul	F.	Weh	Senior High
295	Margibi	Duazon Public School	314251	Prince		Tagbah	Primary
296	Margibi	Duazon Public School	311674	Rachel		Duncan	Primary
297	Lofa	Foya Central High	305470	Zayzay	B.	Kesselley	Senior High
298	Lofa	Foya Central High	305512	Sumu	K.	Beyan	Senior High
299	Lofa	Kolahum Central High	426728	William	Farhuwu	Masay	Junior High
300	Lofa	Kolahum Central High School	306067	Esther		Nokama	Junior High
301	Lofa	Voinjama Multilateral High School	430127	Augustine	T.	Luogon	Senior High
302	Lofa	Voinjama Multilateral High School	305794	Wubor	M.	Kazzie	Senior
303	Lofa	Voinjama Public School	424876	Vanlee	M.	Sheriff	Junior/Senior High
304	Lofa	Voinjama Public School	305423	Mamie	Y.	Forkpa	Primary
305	Lofa	Wanema Public School Elementary	305838	Ayanso		Gemeh	Primary
306	Lofa	Voinjama Public School	424871	Rebecca	J	Kollie	Primary
307	Lofa	Voinjama Public School	425038	Sandra	D.S.	Kpadch	Primary
308	Lofa	Voinjama Public School	425006	Mark	J.	Koisee	Primary
309	Lofa	Voinjama Public School	430600	William	Hena	Varney	Primary
310	Lofa	District Education Office	316127	Komassa	A.	Mallay	Non-Teaching Staff
311	Bong	Dokakelen Gbovoh Multilateral	304986	Abel	N.	Pennis	Senior
312	Bong	Dokakelen Gbovoh Multilateral	304520	Benjamin		Kollie	High School

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313	Bong	Dolokelen Gboveh Multilaeral	304460	Cassius	C.	Kpoeih	High School
314	Bong	Dolokelen Gboveh Multilaeral	304417	Charles	Faye	Gondoun	High School
315	Bong	Dolokelen Gboveh Multilaeral	304652	Daniel	Flomo	Wretol	Senior
316	Bong	Dolokelen Gboveh Multilaeral	304519	Dixon	J.	Sengbey	High School
317	Bong	Dolokelen Gboveh Multilaeral	304801	Edward		Juaquellie	Primary
318	Bong	Dolokelen Gboveh Multilaeral	304487	Fafee	M.	Kromah	High
319	Bong	Dolokelen Gboveh Multilaeral	426242	Harvey	P	Wilke, Jr	
320	Bong	Dolokelen Gboveh Multilaeral	305142	Isaac	Papal	Bette	High School
321	Bong	Dolokelen Gboveh Multilaeral	305008	Isaac	W.	Lamaulinc	Senior
322	Bong	Dolokelen Gboveh Multilaeral	304645	Junior	Lamandan	Yankpawolo	Senior
323	Bong	Dolokelen Gboveh Multilaeral	304475	James	K.	Barkalleh	High School
324	Bong	Dolokelen Gboveh Multilaeral	304515	Jangar	M.	Morris	High School
325	Bong	Dolokelen Gboveh Multilaeral	304967	John	S.	Farr	Senior
326	Bong	Dolokelen Gboveh Multilaeral	305371	Johnny		Jr.	Senior
327	Bong	Dolokelen Gboveh Multilaeral	305128	Jerome	Y	Joe	Senior
328	Bong	Dolokelen Gboveh Multilaeral	305363	Kemia	Sk	William	Senior
329	Bong	Dolokelen Gboveh Multilaeral	305176	Kohnkahn	P.	Cole	Primary
330	Bong	Dolokelen Gboveh Multilaeral	304529	Korto	M.K	Toe	High School
331	Bong	Dolokelen Gboveh Multilaeral	304471	Moses		Sawamadai	High School
332	Bong	Dolokelen Gboveh Multilaeral	305350	Rebecca	G.	Vai	Junior High
333	Bong	Dolokelen Gboveh Multilaeral	304462	Rufus		Gangar	Primary
334	Bong	Dolokelen Gboveh Multilaeral	304464	Solomon	Darkai	Kollie	Senior
335	Bong	Dolokelen Gboveh Multilaeral	426182	Tonyamini	L	James	High School
336	Bong	Dolokelen Gboveh Multilaeral	304501	Venice	M.	Kollie	High School
337	Bong	Dolokelen Gboveh Multilaeral	305147	Willie	Y.	Gboe	High School
338	Bong	Dolokelen Gboveh Multilaeral	311984	Yusufo	S.	Daramy	Junior High
339	Bong	Dolokelen Gboveh High School	426502	Prince	B	Kollie	High School
340	Bong	Dolokelen Gboveh High School	425701	Uriah		Mitchell	High School
341	Bong	Dolokelen Gboveh Multilaeral	314047	Augustine	L.	Mye	Senior



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342	Bong	Dokkelen Gboveh Multilateral	305115	George		Mulbah	Primary
343	Bong	Dokkelen Gboveh Multilateral	304368	Jeremiah	Sanyon	Mah	Non-Teaching Staff
344	Bong	Dokkelen Gboveh Multilateral	304745	Moses		Bernard	Primary
345	Bong	Dokkelen Gboveh Multilateral	314075	Moses		Koamehie	Primary
346	Bong	Dokkelen Gboveh Multilateral	304461	Murphy		Lowesal	Primary
347	Bong	Ernest Jerome Yancy Multilateral School	304795	Abdulai	M	Jalloh	Junior
348	Bong	Ernest Jerome Yancy Multilateral School	305317	Alfred	O.	Teah	Primary
349	Bong	Ernest Jerome Yancy Multilateral School	304568	Amos	S.	Markpeah	Junior
350	Bong	Ernest Jerome Yancy Multilateral School	304408	Augustine	R.W.	Zaltay	Senior
351	Bong	Ernest Jerome Yancy Multilateral School	305108	Roakaf		Kamara	Primary
352	Bong	Ernest Jerome Yancy Multilateral School	305051	G.	David	Kollie	Junior
353	Bong	Ernest Jerome Yancy Multilateral School	304572	Ellen	T.	Kowula	Primary
354	Bong	Ernest Jerome Yancy Multilateral School	315845	Emmanuel	T.	Gbondo	Senior High
355	Bong	Ernest Jerome Yancy Multilateral School	304495	Fahilon	A.	Mulbah	Senior High
356	Bong	Ernest Jerome Yancy Multilateral School	305077	Fuatta	M.	Nrotoe	Primary
357	Bong	Ernest Jerome Yancy Multilateral School	305380	Francois	D.	Kollie	Senior High
358	Bong	Ernest Jerome Yancy Multilateral School	311987	George	M.	Yankpawolo	Senior

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No(s)	County	Place of Assignment	Employee ID	First Name	Middle Name	Last Name	Teaching Level
359	Bong	Ernest Jerome Yancy Multilateral School	304426	James	Weeker	Beyan	Primary
360	Bong	Ernest Jerome Yancy Multilateral School	3116289	Joseph	Mimeson	Peters	Junior High
361	Bong	Ernest Jerome Yancy Multilateral School	305081	Moris	C.	Paul	Junior High
362	Bong	Ernest Jerome Yancy Multilateral School	305316	Moses	S.K.	Ebembo	Primary
363	Bong	Ernest Jerome Yancy Multilateral School	311985	Moses	G.W.	Korkor	Senior
364	Bong	Ernest Jerome Yancy Multilateral School	304803	Mutbah	Freeman	Leesolee	Senior High
365	Bong	Ernest Jerome Yancy Multilateral School	304391	Johnny	No Middle Name	Gbanjah	Junior High
366	Bong	Ernest Jerome Yancy Multilateral School	311972	Sarah		Toukoo	Primary
367	Bong	Ernest Jerome Yancy Multilateral School	305106	Thomas	Denta	Kolleh	Junior High
368	Bong	Nv Massaquoi High School	304796	Anniah	T.	Mogill	Senior
369	Bong	Nv Massaquoi High School	312027	Charles	N	Korkulah	Elementary
370	Bong	Nv Massaquoi High School	304361	Dahn	Nantain	Nowah	Senior
371	Bong	Nv Massaquoi High School	305007	David		Juakolle	Senior
372	Bong	Nv Massaquoi High School	314275	Deeniah	A.	Malata	Junior
373	Bong	Nv Massaquoi High School	304549	Edward	T.	Korkolle	Senior
374	Bong	Nv Massaquoi High School	314051	Emmanuel		Kolkic	Junior
375	Bong	Nv Massaquoi High School	314777	Emmanuel	S.	Mkayinwoe	Senior
376	Bong	Nv Massaquoi High School	312978	Esther	K	Kolleh	Elementary
377	Bong	Nv Massaquoi High School	304828	Ezekiel	F.	Sulloe	Senior

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378	Bong	Nv Massaquoi High School	314054	Henry	G.	Sackie	Junior
379	Bong	Nv Massaquoi High School	305177	James	S.K.	Miller	Senior
380	Bong	Nv Massaquoi High School	304416	James	Dahvankolie	Owah	Senior
381	Bong	Nv Massaquoi High School	305072	James		Togba	Senior
382	Bong	Nv Massaquoi High School	304424	James	F	Yankpawolo	Senior
383	Bong	Nv Massaquoi High School	304681	Joseph	R.	Kangar	Senior
384	Bong	Nv Massaquoi High School	315133	Joseph		Wolobah	Junior
385	Bong	Nv Massaquoi High School	424816	Julius		Sevelee	Senior
386	Bong	Nv Massaquoi High School	304394	Mamalon		Muweli	Senior
387	Bong	Nv Massaquoi High School	305087	Mohammed	Y.	Shehiff	Junior
388	Bong	Nv Massaquoi High School	314092	Morris	Z.	Cooper	Elementary
389	Bong	Nv Massaquoi High School	424770	Moses		Kennedy	Senior
390	Bong	Nv Massaquoi High School	312985	Nyameh	C. D.	Nance	Elementary
391	Bong	Nv Massaquoi High School	305120	Ophella	Kou	Johnson	Elementary
392	Bong	Nv Massaquoi High School	314079	Philip	M.	Hall	Senior
393	Bong	Nv Massaquoi High School	424815	Phillip	Leppoh	Mulbah	Senior
394	Bong	Nv Massaquoi High School	315136	Samson	Koehue	Freeman	Junior
395	Bong	Nv Massaquoi High School	304648	Shemalah	W.G.	Dolo	Senior
396	Bong	Nv Massaquoi High School	314085	Tee	D.	Wenwoe	Senior
397	Bong	Nv Massaquoi High School	305016	Lawrence	L	Kaimue	Non Teacher
398	Bong	Nv Massaquoi High School	305159	Arthur		Gbantolma	Senior
399	Bong	Nv Massaquoi High School	305397	Bone	Mahmmed	Ricks	Senior
400	Bong	Nv Massaquoi High School	305107	Detenu		Kuyon	Senior
401	Bong	Nv Massaquoi High School	304486	F.	Richardson	Kortokpas	Senior
402	Bong	Nv Massaquoi High School	304710	Joseph	Tamba	Kethor	Primary
403	Bong	Nv Massaquoi High School	301582	Moses	G.	Davies	Senior
404	Bong	Nv Massaquoi High School	301234	Patrick		Ellis	Senior
405	Bong	Nv Massaquoi High School	304705	William	M.	Sengine	Senior



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**Annexure 16A: Ghost's employees**

Country	Place of Assignment	Name	Teaching Level	Gross Salary US\$	Months unlawfully paid	Total US\$
Grand Cape Mount	Madina Publk. School	Alfred Femoh Quarjandii	Junior	375	12	4,500
Grand Cape Mount	Tienii Wonde Public School	Momo O. Fahnbulleh	Primary	95	12	1,140
Grand Cape Mount	Tienii Wonde Public School	Patrick A. Junusa	Primary	185	12	2,220
Grand Cape Mount	Tienii Wonde Public School	Hallim S. Bangusa	Primary	185	12	2,220
Grand Cape Mount	Tienii Wonde Public School	Steven David	Primary	375	12	4,500
Grand Cape Mount	Tienii Wonde Public School	Momo O. Fahnbulleh	Primary	95	12	1,140
Bomi	Gertrude Yancy Public School	Blamoh J. Dickerson	Primary	160	12	1,920
Bomi	Gertrude Yancy Public School	Jacob S. James	Junior	160	12	1,920
Grand Bassa	Owensgrove Elementary School & Jr High School	Dusayway O. Marcus	Non Teaching Staff	160	12	1,920
Grand Bassa	Owin Your Own Public School	Mikkelson P. Thompson	Non Teaching Staff	185	12	2,220
Nimba	Johnny Voker High School	George S. Lakpor	Senior	185	12	2,220
Nimba	Johnny Voker High School	Emmanuel Gaior	Junior	375	12	4,500
Nimba	Johnny Voker High School	Marilyn Waygbuchi	Junior	185	12	2,220
Margibi	Lango Lippaye High School	Mohammed Kanneh	Junior	160	12	1,920
Lofa	Foyah Central High	Saa Bundoo	Senior	352	12	4,224
Lofa	Kolahun Central High School	Arthur P. Kpaaku	Junior	185	12	2,220
Lofa	Kolahun Central High School	Mohammed B. Sesay	Junior High	160	12	1,920
Lofa	Jellewoyan Public School	Ambrose A.B.C. Jamina	Senior High	375	12	4,500
<b>Total</b>						<b>47,424</b>

Management Letter on the Audit of the  
Financial Statements of the Ministry of Education (MOE)  
for the Periods 1 July 2017 to 30 June 2017

**Annexure 16B: Absent employees**

County	Place of Assignment	Name	Teaching Level	Gross Salary US\$	Months Number	Total US\$
Cape Mount	Single Public High School	Ahamed Mohammed Fahritouleh	Senior	375	12	4,500
Cape Mount	Gbessah Jr & Senior High School	Isatilla Karimch	Senior	375	12	4,500
Cape Mount	Gbessah Jr & Senior High School	Godson A.K Sallee	Senior	145	12	1,740
Bomi	C H Dewey Central High School	Thomas Washington	Junior High	140	12	1,680
Bomi	Ch Dewey Central High School	Johnson Tumuria Morio	Primary	95	12	1,140
Bomi	Ch Dewey Central High School	Theophilus A.F Tengbeh	Junior High	160	12	1,920
Bomi	Sass Town Pub. Sch.	Jannet Z. Karnley	Ece	150	12	1,800
Bomi	Sass Town Public School	Nathan Flamo kalboe	Senior High	375	12	4,500
Bomi	Sass Town Pub. Sch.	Alexander Tarpheh	Senior High	375	12	4,500
<b>Total</b>						<b>26,280</b>

