Management Letter

On the Audit of the Bomi County Community College (BCCC) Financial Statements Audit

For Fiscal Year Ended June 30, 2020

Promoting Accountability of Public Resources

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

Monrovia, Liberia
December 2022

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ACRONYMS USED

Acronyms	Meaning
AFP	Auditor Focal Person
AG	Auditor General
BCCC	Bomi County Community College
CBL	Central Bank of Liberia
CFC	Certified Financial Consultant
CFE	Certified Fraud Examiner
CFIP	Certified Forensic Investigative Professional
CPA	Certified Public Accountant
COSO	Committee on Sponsoring Organizations of the Tread way Commission
FCCA	Fellow Member of the Association of Chartered Certified Accountants
GAC	General Auditing Commission
GOL	Government of Liberia
IPSAS	International Public Sector Accounting Standard
LRD	Liberian Dollar
MFDP	Ministry of Finance & Development Planning
NCB	National Competitive Bidding
PFM	Public Finance Management
PPC	Public Procurement & Concessions
PPCC	Public Procurement & Concessions Commission
RFQ	Request for Quotation
USD	United States Dollar

July 2, 2026

Dr. Zobon B. Norman
President
Bomi County Community College
Tubmanburg City
Bomi County, Liberia

Dear Dr. Norman:

MANAGEMENT LETTER ON THE FINANCIAL STATEMENT AUDIT OF THE BOMI COMMUNITY COLLEGE (BCC) FOR THE PERIOD 1 JULY 2019 TO 30 JUNE 2020

The Financial Statements of the Bomi County Community College (BCCC) 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 period July 1, 2019 - June 30, 2020

INTRODUCTION

The audit of the Bomi County Community College for the period July 1, 2019 – June 30, 2020 has been completed and the purpose of this letter is to bring to your attention the observations and findings revealed during the audit.

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 BCCC.

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 BCCC. 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 Bomi County Community College and other individuals and businesses who contributed to the success of this audit.

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

Monrovia, Liberia
July 2026

1 DETAILED AUDIT FINDINGS AND RECOMMENDATIONS

1.1 Financial Related Issues

1.1.1 Payments to Third Party

Observation

1.1.1.1 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."

1.1.1.2 During the audit, we observed that Management made payments amounting to US$1,307.00 and L$ 993,401.29 respectively to several individuals and/or employees of the entity rather than the service providers or their legal representatives. **Please see table 1 below**

Table 1: Payments to Third Party

No	Date	Description	Payee	CK #	Amount LRD	Amount USD
1	Oct. 23, 2019	To pay arrears for BCCC casual workers for the month of November 2019	Maibee Kollie	20311469	48,000.00	N/A
2	Sept. 19, 2019	To pay BCCC Instructional staff, preceptors and casual workers for the month of July 2019	Maibee Kollie	20307640	196,343.00	N/A
3	August 6, 2019	To pay BCCC preceptors for the month of June 2018	Amos A. Fully	20307609	174,638.80	N/A
4	August 6, 2019	To pay arrears for BCCC casual workers for the month of June 2019	Maibee Kollie	20307613	74,071.00	N/A
5	Sept. 24, 2019	To pay BCCC Administrative staff salary for the month of July	Maibee Kollie	20311948	73,248.49	N/A
6	Sept.	To purchase fuel for BCCC 50 KVA and gasoline for college president vehicles, maintenance of president resident generator and office	Daniel Gayflor, Jr	00884191	N/A	382.00
7	Oct. 10, 2019	To purchase 160 gallons of fuel for BCCC 50KVA generator, 3pcs of drums for fuel storage, payment for the repair of pick-up and transportation	Daniel Gayflor, Jr	00931199	N/A	700.00
8	Oct. 22, 2019	To purchase fuel for BCCC 50KVA and other functionary	Daniel Gayflor, Jr	20311466	200,000.00	N/A

No	Date	Description	Payee	CK #	Amount LRD	Amount USD
		for college operations				
9	Nov. 13, 2019	Payment for the purchase of fuel	Daniel Gayflor, Jr	20307653	50,000.00	N/A
10	Nov. 5, 2019	To purchase 100 gallons of fuel for BCCC 50KVA generator and transportation for college operation	Daniel Gayflor, Jr	N/A	N/A	225.00
11	Aug. 19, 2019	To purchase fuel for college operations	Daniel Gayflor, Jr	20307631	77,500.00	N/A
12	Oct. 23, 2019	To pay arrears for BCCC casual workers for the month of November 2019	Daniel Gayflor, Jr	20311469	51,750.00	N/A
13	Sept. 20, 2019	To purchase 60 gallons of fuel for BCCC 50KVA generator and transportation for college operation	Daniel Gayflor, Jr	N/A	47,850.00	N/A
Total					**993,401.29**	**1,307.00**

Risk

1.1.1.3 Paying cash to employee for subsequent disbursement to vendors may facilitate misappropriation of funds.

1.1.1.4 This practice may also lead to Management override of the procurement processes by completing disbursement without facilitating due procurement processes.

Recommendation

1.1.1.5 The Management should initiate and complete all procurement processes as required by the PPCC Act of 2005 as amended and restated 2010 and the Public Financial Management Act of 2009 as amended and restated 2019.

1.1.1.6 All payments for goods and services procured by Management should be made directly to the vendor or their legally authorized representative as required by the PFM Act of 2009 as amended and restated 2019.

Management's Response

1.1.1.7 *The Management of Bomi Community College acknowledges the findings of the GAC in relations to payments on behalf of third party and going forward the management will institute measures to curtail such practice. Meanwhile the payments to Maibee Kollie and Amos A. Fully mentioned above were payments of wages to the college unskilled casual Agriculture Farm worker and Preceptors who demanded that they be paid in cash due to the small amount to be paid to each worker and the expenses associated to cash the individual check at Ecobank in Monrovia. Payments made to the Procurement Officer were payments where the vendors were demanding cash payment. According to some of the vendors most GOL checks they received from government institutions located in rural areas were returned due to insufficient funds.*

Auditor General's Position

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

1.1.1.9 Management is therefore in breach of financial discipline in keeping with Regulation A.20 of the Public Financial Management Act of 2009 as amended and restated 2019.

1.1.2 No Detailed Supporting Ledgers

Observation

1.1.2.1 PFM Regulations C.8, Responsibilities of Accounting Officers, paragraph 3 (h) requires a head of a government agency or spending unit 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.

1.1.2.2 PFM Regulations I.2, Accounting Records, names records classified as "accounts" include manual and electronic: (a) accounting records in the form of books, ledgers, ledger sheets, ledger cards, or machine tabulations; and (b) source documents for the accounting records in the form of vouchers, schedules, returns, bank or any other statements

1.1.2.3 During the audit, we observed that Management did not maintain detailed ledgers including cash book for expenditure amounting to US$155,519.31 as reported in the financial statements.

Risk

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

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

Recommendation

1.1.2.6 Management should ensure that detailed general ledgers are prepared to support figures mentioned in the financial statements. Periodic reconciliation should be performed between the general ledger and the financial statements. Differences identified should be investigated and adjusted (where applicable) in a timely manner.

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

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

Management's response

1.1.2.9 *The Management of Bomi Community College has a functioning manual cash book from which all financial reports are derived. Please find attached samples.*

Auditor General's Position

1.1.2.10 Management's assertion is not materially supported; therefore, we maintain our finding and recommendation.

1.1.3 Currency Exchange Difference

Observation

1.1.3.1 IPSAS Cash basic section 1.6.3 states that 'Cash balance held in a foreign currency shall be translated using the closing rate'. And section 1.6.5 also states that 'An entity shall disclose the amount of exchange difference included as reconciling items between opening and closing balances.

1.1.3.2 Part 1.6.5 and 1.6.6 of the Revised Cash Basis IPSAS (2017) requires that an entity should disclose the amount of exchange differences included as reconciling items between opening and closing cash balances for the period.

1.1.3.3 It was observed that the notes to the financial statements for the period under audit, Management disclosed the closing rate used in translating foreign currency transaction to the presentation currency during fiscal year. However, the amount of exchange difference included as reconciling item between the opening and closing cash balance for the fiscal year was not disclosed.

Risk

1.1.3.4 The non-disclosure of exchange difference in notes to the financial statements may impair full disclosure, fair presentation, accountability and information needed for decision making.

Recommendation

1.1.3.5 Management should ensure full and adequate disclosure is made for all foreign currency translations

Management's Response

1.1.3.6 *The Assertion raised is valid and that the Management of the Bomi Community College takes key note. The Management of the college will ensure full and adequate disclosure are made for foreign currency translations.*

Auditor General's Position

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

1.1.4 Explanation of Material Budget Variance

Observation

1.1.4.1 Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017) provides that an entity that makes publicly available its approved budget(s) shall present a comparison of the budget amount for which it is held publicly accountable and actual amounts either as a separate additional financial statement of an additional budget columns in the statement of cash receipts and payments. The comparison of budget and actual amount shall present separately for each level of legislative oversight:

- By way of note disclosure, an explanation of material differences between the budget for which the entity is held publicly accountable and actual amounts, unless such explanation is included in other public documents issued in conjunction with the financial statements, and cross reference to those documents is made in the notes.

1.1.4.2 During the audit, we observed that the financial statements did not contain explanatory notes for material differences between budget and actual amounts reported in the Statement of Comparison of Budget and Actual Amounts.

Risk

1.1.4.3 The failure to include notes or explanations for material differences between budgetary amounts and actual amounts in the financial statements may deny users of the financial statements the information needed to make informed decision.

1.1.4.4 Management may not be properly accounting for its budget performance, and may consequently not be compliant with approved budget law.

Recommendation

1.1.4.5 Management should ensure that full and adequate disclosures are made for material variance(s) between the budget and actual amounts.

Management's Response

1.1.4.6 *The statement raised is valid and that the Management of Bomi Community College takes key note of the violation and is currently addressing them. Going forward, management will provide explanation of causes for significant variance between budget and actual amounts in the financial statements.*

Auditor General's Position

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

1.1.5 Irregularities Associated with Procurement Management

Observation

1.1.5.1 Section 30 (1 and 2) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states: "(1) Each Procurement Committee shall constitute a Bid Evaluation Panel with the required expertise as and when required to evaluate bids solicited by the Procuring Entity. (2) A Bid Evaluation Panel shall be responsible for the evaluation of bids in accordance with the predetermined and Published evaluation criteria as outlined to bidders in the bid documents in accordance with this Act and shall prepare and submit evaluation reports and recommendations for award for the consideration of the Procurement Committee or the Head of the Procuring Entity as provided in the Schedule".

1.1.5.2 Section 32 (1, 2 and 3) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states: (1) "In order to participate in procurement proceedings, a bidder must qualify by meeting the criteria set by the Procuring Entity, which will normally include evidence of: (a) Professional and technical qualifications; (b) Equipment availability, where applicable; (c) Past performance; (d) After-sales service, where applicable; (e) Spare parts availability; (f) Legal capacity; (g) Financial resources and condition; and (h) Verification by the internal revenue authority of payment of taxes and social security contributions when due. (2) The qualification criteria set forth in subsection (1) of this Section shall be applied by examining, through investigation and collaboration with other relevant agencies, to ascertain whether or not the bidder meets the minimum qualification criteria established for the bid and not by using a point system for comparing the relative level of qualifications of participating bidders. (3) The Procuring Entity shall be entitled to demand qualification documentation from potential bidders in formal prequalification proceedings, or as a required component of a bid submission".

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

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

1.1.5.4 Also, during the audit we observed that goods procured in the amount of USD3,291.56 did not have supporting documents such as quotations, goods received note, delivery note etc. **Please see table 2 below**

Table 2: Irregularities Associated with Procurement Management

No.	Goods Description	Amount (US$)
1.	Educational Materials and Supplies	1,139.00
2	Stationary	1,784.75
3	Telecommunication, Internet, Postage and Courier	205.81
Grand Total		**3,129.56**

1.1.5.5 We further observed that the entity did not have a procurement committee.

Risk

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

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

1.1.5.8 In the absence of a quarterly procurement report, Management may be in noncompliance with the PPC Act of 2005 as amended and restated in 2010.

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

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

Recommendation

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

1.1.5.12 Management should establish functional procurement committee evidence by the documentation of meeting minutes and periodic reports.

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

1.1.5.14 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.

1.1.5.15 Management should facilitate full compliance with the required procurement standards for all transactions. Evidence of all relevant supporting documents should be adequately documented and filed for future reference.

Management's Response

1.1.5.16 *The statement raised is valid and that the Management of Bomi Community College takes key note of the violation and is currently addressing them. However, although the Bomi Community College Management did not request quotations in writing form but the Management got at least three price quotations from three qualified suppliers to obtain price comparison information for all the purchases listed in the table above. Management is currently reviewing and making sure that before any payments are made the above regulations will be adhered to. As parts of the reform process all financial documentation will be cross reference to ensure full compliance with the financial management laws (PFM Act) and the PPCC Acts of 2010 of Liberia on increase accountability.*

Auditor General's Position

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

1.1.6 Consultants Hired Without Valid Contract

Observation

1.1.6.1 Section 41(1) (a-e) of the Amended and Restated PPC Act of 2010 states that, "the Procuring Entity shall be responsible for the administration and monitoring of contracts entered into by the Entity. The contract administration functions shall include at least the following:

- Ensuring that the contractor complies with the specifications and terms of the contract;
- Ensuring that the contract is being performed on schedule;
- Ensuring that payments made to the contractor are in accordance with the terms of the contract.
- Determining when a contract has been successfully performed which will entitle the contractor to final payment; and
- In the case of each contract awarded by the Procuring Entity, designating a contract administration officer who will have responsibility for the administration of the contract consistently with the requirements of this Act and the regulations."

1.1.6.2 During the audit we observed that Management hired the services of consultants/ facilitators for the period audited without evidence of a formal contract agreement.

1.1.6.3 Additionally, there was no evidence that the consultants/facilitators had performed the task hired for due to the absence of the issuance of certificates of completion to validate the completion of the task.

Risk

1.1.6.4 In the absence of a valid contract, value for money may not have been achieved during the procurement of the contract. The consultant may be arbitrarily selected leading to hike in compensation, inadequate qualification and experience and subsequently substandard performance.

1.1.6.5 In the absence of a valid contract, disputes arising from contract performance issues may not be easily adjudicated in a public court of competent jurisdiction.

Recommendation

1.1.6.6 Management should provide explanations for failing to maintain or provide a contract agreement for consultants/facilitators.

1.1.6.7 Going forward, Management should ensure that procurement processes leading to the hiring of a service provider is duly followed. All contracts subsequently signed should be adequately documented and filed to facilitate future review.

Management's Response

1.1.6.8 *The Management of Bomi Community College accepts and knowledge the assertions raised and are currently working toward implementing it. Moving forward, the Management will ensure that contract agreements are signed and maintained for consultants/facilitators for the purpose of Accountability of Public Resources.*

Auditor General's Position

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

1.2 Governance Issues

1.2.1 Unapproved Operational Policies

Observation

1.2.1.1 Section 3(a) of the An Act to Establish the Bomi County Community College of 2012 states that "the Board of Trustee of the BCCC shall design policies and regulations for the enlistment, selection and appointment or employment of faculty and administrative staff as well as to set benchmark for the institutional courses".

1.2.1.2 During the audit, we observed that the BCCC Board of Trustees did not approve major operational policy documents such as the Human Resource Manual, Procurement and Financial Guidelines, Training Framework, Bonus policy, Repair and Maintenance Civil work Standards Operating Procedures (SOP), Fleet management policy, Petty cash policy, Retention policy, Risk management policy, Performance Management Evaluation and Promotion policy, Disaster recovery plan, Units and Divisions SOPs, IT backup and retention strategy, IT security policy etc. The Management of BCCC is currently operating with draft documents.

Risk

1.2.1.3 Working with unapproved policy documents may become difficult to enforce when said document is challenged due to conflicts.

Recommendation

1.2.1.4 The Board of Trustees should ensure that all policy documents are approved and operationalized in the execution of the entity's operations.

Management's Response

1.2.1.5 *The Assertion raised is valid and that the Management of the Bomi Community College takes key note and the Board of Trustees will work to ensure that all policy documents are approved.*

Auditor General's Position

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

1.2.2 No Internal Audit Unit

Observation

1.2.2.1 Regulation J3 of the PFM Act of 2009 requires that the Internal audit units 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.

1.2.2.2 During the audit, we observed that there was no evidence that the BCCC Management established and operated with an Internal Audit Unit.

Risk

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

Recommendation

1.2.2.4 Management should establish a functional Internal Audit Unit to provide independent assurance on the effectiveness of the College's risk management, governance and internal control processes. Alternatively, Management should contact the Internal Audit Agency to manage its internal audit function.

Management's Response

1.2.2.5 *The Assertion raised is valid and that the Management of the Bomi Community College takes key note and will work toward establishing an internal audit function at the college. However, the failure of BCCC Management to establish internal audit function at the college was due to low budget allocation to the college over the period.*

Auditor General's Position

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

1.3 Administrative Issues

1.3.1 Separation of Duties

Observation

1.3.1.1 In terms of COSO Internal Control Framework, organizations should put in place Control activities that will help the entity achieve its objectives and spell out the necessary actions taken to address risks affecting such achievement. Control activities occur throughout the organization, at all levels and in all functions. They include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, reviews of operation performance, security of assets and segregation of duties.

1.3.1.2 During the audit, we observed that Management did not fully exercise segregation of duties. For instance, only the President wrote, signed and approved communications for the withdrawal of funds from the College's Lone Star mobile money platform for transfer to its Eco-bank or Central Bank of Liberia accounts.

1.3.1.3 We further observed that the procurement head prepares purchase requisition, prepares purchase order and procures goods and services and at time, payments to vendors are made to the order of the procurement director for onward payment of the vendors and suppliers.

Risk

1.3.1.4 Failure to fully exercise segregation of duties for various functions may make it difficult to detect errors, omissions or fraud.

1.3.1.5 Management may override the procurement regulations and polices.

1.3.1.6 This may also facilitate misappropriation of College's resources.

Recommendation

1.3.1.7 Management should ensure that there is segregation of duties of key functions to enhance transparency, efficiency and effectiveness of operations and to safeguard College's assets.

1.3.1.8 In addition, Management should write the Lone Star Cell requesting dual signature on its mobile money platform for all withdrawals / transfer instructions.

Management's Response

1.3.1.9 *The Assertion raised is valid and that the Management of the Bomi Community College takes key note. Going forward the management will develop a segregation of duties matrix for staff with key functions to enhance transparency, efficiency and effectiveness of* *operations. The Management will also write Lonestar MTN requesting dual signature on letter for withdrawals from the college Mobile Money Account.*

Auditor General's Position

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

1.3.2 Disaster Recovery Plan

Observation

1.3.2.1 According to COSO Internal Control Framework on Control Environment, the Management of an entity should develop a documented Disaster Recovery Plan to provide procedures to be followed in the event of a disaster. The plan would alleviate the loss of transaction data and information. The purpose of the plan is to minimize the effects of service interruption of the operations by specifying procedures to be followed in the event of a disaster or specific situation, especially measures to be put in place to minimize the effects of disasters.

1.3.2.2 During the audit, we observed that Management did not maintain a Disaster Recovery Plan for its School Link automated system to help recover transactions, data and information in instances of disasters.

Risk

1.3.2.3 The lack of disaster recovery plan may lead to complete loss of transactions, data and other important information in the event of a disaster.

Recommendation

1.3.2.4 Management should develop a Disaster Recovery Plan as part of the entity's risk management strategy. This would mitigate the risk of complete loss of transactions data and information in the event of a disaster.

Management's Response

1.3.2.5 *The Assertion raised is valid and that the Management of the Bomi Community College takes key note and will work toward developing a Disaster Recovery plan for the college.*

Auditor General's Position

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

1.3.3 Staff Promoted without Policy

Observation

1.3.3.1 Chapter 8 Section 1 (8.1.1) of the Standing Orders for the Civil Service of 2012 states 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 (see Appendix 10) a copy of which shall be forwarded to the Director-General within 15 working days of the end of the calendar year."

1.3.3.2 During the audit, we observed that Management promoted four staff from one position to another without evidence of a performance appraisal report and / or a human resource policy on staff promotion. **See table 3 below**

Table 3: Staff Promoted without Policy

No	Date	Former Position	Current Position
1	Daniel Gayflor	Director of Procurement	Coordinator- Academic Affairs
2	Richard D. Sumo	Janitor	Assistant Carpenter
3	Samuel F. Brown	Dean- Business Department	Acting Director of Research & Institutional Development

Risk

1.3.3.3 Management's failure to develop policy on promotion and a written performance appraisal report may lead to promotions of staff being discretionary. This may also lead to low productivity within the College.

Recommendation

1.3.3.4 Management should provide explanation for the basis and measure of promotion of these persons.

1.3.3.5 Going forward, Management should develop a written Human Resource Policy that will address all staff related issues as such.

Management's Response

1.3.3.6 *The statement raised is valid and that the Management of Bomi Community College takes key note of the violation and the Management of BCC had developed a written Human Resource Policy that will address all staff related issues when approved by the BCC Board.*

Auditor General's Position

1.3.3.7 Management's assertion is not materially supported; therefore, we maintain our finding and recommendations. We shall follow up on the implementation of our recommendations during subsequent audit.