Management Letter

On the Financial Statements Audit of the Governance Commission (GC)

For the period July 1, 2017 to June 30 2018

Promoting Accountability of Public Resources

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

Monrovia, Liberia
December 2023

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ACRONYMS USED

Acronyms/Abbreviations/Symbol	Meaning
AFP	Audit Focal Person
AG	Auditor General
CFC	Certified Financial Consultant
CFIP	Certified Financial Investigation Professional
ED	Executive Director
FCCA	Fellow Chartered Certified Accountant
F/S	Financial Statements
GC	Governance Commission
GoL	Government of Liberia
IFMIS	Integrated Financial Management Information System
IFR	Interim Financial Reports
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
No.	Number
N/A	Not Applicable
QPR	Quarterly Progress Report
Qty	Quantity
SOE	Statement of Expenditures
ToR	Term of Reference
USD	United States Dollars

December 1, 2023

Hon. Garrison Yealue
Chairman
Governance Commission
9th Street, Sinkor
Monrovia, Liberia

Dear Hon. Yealue:

Re: Management Letter on the Financial Statement Audit of the Governance Commission (GC) for the Fiscal Period July 1, 2017 to June 30, 2018

Introduction
The Financial Statements of the Governance Commission (GC) are subject to audit by the Auditor-General (AG) consistent with the Auditor General's mandate as provided for in Section 2.1.3 of the GAC Act of 2014 as well as the Audit Engagement Terms of Reference (ToR).

The audit of the Governance Commission (GC) for the fiscal period July 1, 2017 to June 30, 2018 was completed and the purpose of this letter is to bring to your attention the findings that were revealed during the conduct of the audit.

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

An audit includes:

- Examination on a test basis of evidence supporting the amounts and disclosures in the financial statements;

- Assessment of the accounting principles used and significant estimates made by management; and

- Evaluation of the overall financial statement presentation.

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

The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Governance Commission. Our responsibility is to express our opinion on these financial statements.

Key Management Personnel

No	Title/Position Held	Name	Period of Service
1.	Chairman	Amos C. Sawyer	2017/2018
2.	Vice Chair-Person	Elizabeth Sele Mulbah	2017/2018
3.	Commissioner	Yarsuo Weh-Dorliae	2017/2018
4.	Commissioner	Othello Gongar	2017/2018
5.	Commissioner	Wesley M. Johnson	2017/2018
6.	Executive Director	Stephen S. Manley	2017/2018
8.	Human Resource Director	Maima M. Roberts	2017/2018
9.	Grant Portfolio Director	Catherine H. Karmo	2017/2018
10.	Procurement Director	Quoquoi Z. Gayflor	2017/2018
11.	Finance Manager	Kollie A. Dorko	2017/2018
12.	Finance Officer II	Emmanuel Rennie	2017/2018

Appreciation

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the Governance Commission (GC) during the conduct of the audit.

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

Monrovia, Liberia
December 2023

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues

1.1.1 Unapproved Financial Statements

Observation

1.1.1.1 Paragraph 1.4.5 of the IPSAS cash basis of accounting (2017) requires "An entity should disclose the date when the financial statements were authorized for issue and who gave that authorization. If another body has the power to amend the financial statements after issuance, the entity should disclose that fact."

1.1.1.2 During the audit, we observed that the Management did not take responsibility of the financial statements by signing or approving the statements before issuance for audit.

Risk

1.1.1.3 The failure of Management to prepare and present approved financial statements may deny financial statements users of relevant information important for decision making and management may not fully account for the activities of the entity

Recommendation

1.1.1.4 Management should ensure that financial statements prepared are signed and/or approved by the designated authorities.

Management's Response

1.1.1.5 *Management did not respond to this finding.*

Auditor General's Position

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

1.1.2 Unsystematic Structure of Notes to the Financial Statements

Observation

1.1.2.1 Paragraph 1.5.1 (b) of the Cash Basis IPSAS as adopted by the Government of Liberia in 2009 requires the notes to the financial statements of an entity to provide additional information which is not presented on the face of the financial statements but is necessary for a fair presentation of the entity's cash receipts, cash payments and cash balances. Notes to the financial statements should be presented in a systematic manner.

1.1.2.2 During the audit, we observed that the notes to the financial statements were not presented in a systematic manner as prescribed by the Standards. **See table 1, below for details**.

Table 1: Unsystematic Structure of Notes to the Financial Statements

Notes to the financial statement prepared by GC	As Provided for by IPASAS (See Appendix 2 (1-10)
1.General Information	1.General Information
2.Accounting policies	2.Cash
3. Authorization date	3.Borrowings
4. Authorized Allocations/Appropriation	4.Other Receipts
5. Other Receipts	5.Other Payments/ Expenditure
6. Payment -Operations	6.Undrawn borrowing facilities other than undrawn external assistance
7. External Assistance	7.Significant controlled entities
8. Cash and Cash Equivalents	8.Authorization date
9. Original and Final Approved Budget and Comparison of Actual and Budget Amount	9.Original and final approved budget and comparison of actual and budget amount
10. External assistance Payment by other Governance Units and third Parties	10.External assistance

Risk

1.1.2.3 Unsystematic presentation of notes to the financial statements may impair fair presentation, full disclosure and decision making of the users of the financial statements.

Recommendation

1.1.2.4 Management should ensure full and systematic disclosure in the notes to the financial statements as required by the standards.

1.1.2.5 Financial statements prepared by a junior staff should be reviewed and approved by a senior staff with the relevant qualification experience and seniority.

Management's Response

1.1.2.6 *The "Unsystematic Presentation" of notes is not the making of the Commission. The MFDP every fiscal period provides template/format to ministries agencies, and commissions (MACs) for the reporting purposes and MACs are obliged to use the approved template/format developed by MFDP. Additionally, all of the notes are not applicable to every entity.*

Auditor General's Position

1.1.2.7 Management's assertion did not adequately address the issue raised. Paragraph 1.5.1 (b) of the Cash Basis IPSAS as adopted by the Government of Liberia in 2009 requires the notes to the financial statements of an entity to provide additional information which is not presented on the face of the financial statements but is necessary for a fair presentation of the entity's cash receipts, cash payments and cash balances. Notes to the financial statements should be presented in a systematic manner.

1.1.2.8 Further, Regulations A.3 (1) of the PFM Act of 2009 states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of 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". Therefore, the preparation of adequate financial statements is the responsibility of Management and not the MFDP. We therefore maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.3 No Explanation of Material Variance

Observation

IPSAS Cash Basis of Accounting requires 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 ither 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 the 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.

1.1.3.1 During the audit, we observed that explanatory notes relating to the causes of significant variances between the budget and actual amounts were not disclosed in the financial statements.

Risk

1.1.3.2 Failure to include notes or explanation for material variances between budgetary amounts and actual amounts in the financial statements may deny users of the financial statements' information needed to make informed decision.

1.1.3.3 Fair presentation and full disclosure may be impaired.

Recommendation

1.1.3.4 Management should ensure that full and adequate disclosures are made for material variance (s) between the budget and actual amounts consistent with Part 1.7.8 of the Revised Cash Basis IPSAS.

Management's Response

1.1.3.5 *Management did not respond to this finding.*

Auditor General's Position

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

1.1.4 Discrepancy between the MFDP Fiscal Outturn Report and Financial Statements

Observation

1.1.4.1 Regulation C. 8 (2) of the PFM Act of 2009, states that "A head of agency or spending unit shall have overall responsibility and accountability for the collection and receipt of all revenues or the financial administration of the monies voted by Legislature for, or applied by statute to, the services under the control of his or her ministry or agency".

1.1.4.2 During the audit, we observed that the actual amount disbursed to Governance Commission (GC) as recorded in the MFDP Fiscal Outturn Report was US$1,811,935.00 whereas, in the financial statements, Management reported the total amount of US$1,930,302.97 as total amount received. This resulted in a variance of US$118,367.97. **See table 2 for detail.**

Table 2: Discrepancy between the MFDP Fiscal Outturn Report and Financial Statements

Description	Amount disbursed as per Fiscal Outturn	Total Per Financial Statement	Variance US$ (C=A-B)
	US$ (A)	US$ (B)	
Compensation of Employees	1,680,268.00	1,685,737.80	5,469.80
Use of Goods and Services	131,667.00	239,546.27	107,879.27
Consumption of Fixed Capital	0	5,018.90	5,018.90
TOTAL	**1,811,935.00**	**1,930,302.97**	**118,367.97**

Risk

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

1.1.4.4 Management may not account for all its transactions and expenditures may be understated.

Recommendation

1.1.4.5 Management should account for the difference between the fiscal outturn report and the financial statements and where applicable adjust the financial statements accordingly.

1.1.4.6 Going forward, Management should conduct periodic (monthly) reconciliation between the fiscal outturn report and the expenditure report. Variances identified should be documented, investigated and adjusted where applicable.

1.1.4.7 Financial statements and expenditure reports prepared by a junior staff should be reviewed and approved by a senior staff with the relevant qualification, experience and seniority.

Management's Response

1.1.4.8 *The Commission stands by the figure of US$1,892,363.92 reported in its Financial Statement as to its completeness and accuracy. In addition to money received under the fiscal year (budget) 2017/2018, the Commission also received June 2017 salary from the fiscal year (budget) 2016/2017 in the audited period of fiscal year 2017/2018. There was also money received from donors that did not pass through MFDP. The Commission can't however speak to the authenticity, accuracy and completeness of the figure in the fiscal outturn since the outturn was never generated and prepared by the Commission. The Commission can only account for the amount reported in the Financial Statement. The spreadsheet containing the total receipts reported in the financial statements will be made available in substantiation of the US$1,892,363.92. Below is a table found on page 70 of the Financial Statements containing amounts received from donors:*

Funds Received from Multi and Bi lateral Agencies (Donor Funds)								
	Fiscal Year 2017-2018					Fiscal Year 2016-2017		
Expenditure Code	02 LDSP/UNDP	Cabinet Retreat/UNDP	National Political Forum UNMIL	02 AfDB FSF pillar III Support	Total	UNDP (LDSP&CRC)	National Political Forum UNMIL	Total
	US $			US $	US $	US $	US $	US $
Multilateral Agencies								
221701 · Consultancy Services	**7,975.00**				**7,975.00**			
222102 · Workshops, conferences & seminr	-	43,190	17,516	-	**60,706.10**	8,815	34,633	43,448
Sub Total (Multi Lateral Agencies)	**-**			**-**	**68,681.10**	**8,815**	**34,633**	**43,448**
Bi Lateral Agencies								
222102 · Workshops, conferences & seminr	-			-	**0.00**	-	-	-
					0.00			
Sub Total (Bi lateral Agencies)	**-**		**-**	**-**	**0.00**	**-**	**-**	**-**
					0.00			
Grand Total	**-**		**-**	**-**	**68,681.10**	**8,815**	**34,633**	**43,448**

Auditor General's Position

1.1.4.9 We acknowledge Management's assertions and the subsequent submission of donor funding analysis for the period under audit. However, the variance between the fiscal outturn report minus the donor funding for the period still results in a variance of US$ 49,696.82 to be accounted for by Management. Further, the variance between expenditure disbursed by GoL per the fiscal outturn report and financial statements emphasizes the need for timely periodic reconciliation to ensure that the completeness and accuracy of the financial statements is assured. Therefore, we maintain our recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.5 Discrepancy between the IFMIS Ledger and Financial Statements

Observation

1.1.5.1 Regulation A.13 (1-4) of the Amended and Restated PFM Act of 2009 state that "(1) An incorrect figure on a payment voucher, the supporting document, register or a document may be amended by ruling a single line through it, in such a way that the original entry may be clearly read, and the correct figure inserted above the original entry and the officer signing or certifying the document shall initial the amended entry. (2) An incorrect figure in the cashbook, ledger, a computerized system or any book of account shall be corrected by passing the necessary journal entries and effecting the correction accordingly. (3) An amendment or adjustment shall not be made to audited figures without the express permission in writing of the Auditor General or a representative of the Auditor- General. (4) The making of an amendment or adjustment contrary to sub-regulation (1) and (2) is a breach of financial discipline as defined in sub regulation A.20(1)".

1.1.5.2 During the audit, we observed that the actual amount disbursed to Governance Commission (GC) as Compensation for employees recorded in the IFMIS record was US$ US$1,474,914.03 and L$125,380.21 whereas, in the financial statements, Management reported the total amount of US$1,685,737.80 as total amount received. This resulted in a variance of US$210823.77 and L$125,380.21. **See table 3 and Annexure 1 for details.**

Table 3: Discrepancy between the IFMIS Ledger and Financial Statements

IFMIS		Financial Statement		Variance US$ (D) (D=A-C)	Variance L$ (E) (E=B-D)
US$ (A)	L$ (B)	US$ (C)	L$ (D)		
1,474,914.03	125,380.21	1,685,737.80	-	210,823.77	125,380.21

Risk

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

1.1.5.4 Management may not account for all its transactions and expenditures may be understated.

Recommendation

1.1.5.5 Management should account for the difference between the IFMIS report and the financial statements and where applicable adjust the financial statements accordingly.

1.1.5.6 Going forward, Management should conduct periodic (monthly) reconciliation between the fiscal outturn report and the financial statements. Variances identified should be documented, investigated and adjusted where applicable.

1.1.5.7 Financial statements and expenditure reports prepared by a junior staff should be reviewed and approved by a senior staff with the relevant qualification, experience and seniority.

Management's Response

1.1.5.8 *The Commission asserts that the figures reported in its Financial Statements are accurate and complete. The Commission cannot however attest to the accuracy and completeness of the information from the IFMIS since it is not the preparer. The Commission believes that MFDP should provide the supporting documentations to support those transactions. The Commission stands ready to provide supporting documentations (vouchers, checks, bank deposit slips etc.) for the amounts reported in its Financial Statements.*

Auditor General's Position

1.1.5.9 We acknowledge Management's assertion. However, the fiscal Outturn report generated from the IFMIS, GoL financial reporting system, should reconcile with the entity's financial statements to ascertain the completeness and accuracy of receipts/revenue. Therefore, we maintain our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.6 Unauthorized Bank Signatories

Observation

1.1.6.1 Page 26, Paragraph 6, of the Financial Management Policies and procedures Manual of March 2013 states "All GC checks will require two signatures. There will be two groups of signatories and any member of a group may sign for that group. One member from each group must sign each check. The first group will consist of the chairman of the Governance Commission and the Executive Director, the second group will consist of the Finance Manager and the Finance Officer. Under no circumstances will the cashier be granted signatory authority".

1.1.6.2 During the audit, transactions amounting to US$5,145 and L$691,164 was expended for various goods and services without the required authorized signatories. **See Annexure 2 for details.**

Risk

1.1.6.3 Unauthorized signatories for transactions may facilitate unauthorized access to the entity's funds and other fraudulent financial practices.

Recommendation

1.1.6.4 Management should provide substantive justification for facilitating unauthorized signatures for approval of expenditure.

1.1.6.5 Management should request their bankers to provide authorized signatories for all its accounts, review the legitimacy of each signatory consistent with policy and adjust the signatories accordingly.

1.1.6.6 Going forward Management should ensure that all check payments are approved by the relevant authorities.

Management's Response

1.1.6.7 *All the commissioners at the commission are authorized signatories to all of the commission's accounts. The policy granting the authorization will be made available. Additionally, section A9(3) of the PFM Regulations provides "Heads of government agencies shall formally, and in writing transmit authentic signatures of all authorized officers under their supervision to the Minister at the beginning of each fiscal year or at any other time, during the year, when there is change in authorized personnel. If a public officer no longer occupies a public office, his signature specimen should be nullified and a communication of the nullification sent to the Minister within 24 hours". This indicates that the Chairman's at the time was in the know by the signing of the signature cards for other commissioners to make them authorized signatories. Therefore, all expenditure processed under the signatories of those commissioners were authorized.*

Auditor General's Position

1.1.6.8 Management's assertion did not adequately address the issue raised. Page 26, Paragraph 6, of the Financial Management Policies and procedures Manual of March 2013 states "All GC checks will require two signatures. There will be two groups of signatories and any member of a group may sign for that group. One member from each group must sign each check. The first group will consist of the Chairman of the Governance Commission and the Executive Director, the second group will consist of the Finance Manager and the Finance Officer." However, the transactions identified in annexure 2 were approved by members of the board of commissioners' contrary to the regulations quoted above. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.7 Non-Performance of Bank Reconciliation Statements

Observation

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

1.1.7.2 During the audit, we observed that the bank reconciliation statements for Guaranty Trust Bank (GTB) account No. 203304887210, 203304887212, 203313561211, 203304887110, 203313561110, 203313561210, 203304887112, were not prepared for several months. **See table 4 for details**.

Table 4: Non- Performance of Bank Reconciliation Statements

Bank 1	Account No.	Currency	Total Amount	Amount Provided	Outstanding
GT Bank	203304887210	USD	12	7	5
GT Bank	203304887212	USD	12	7	5
GT Bank	203313561211	USD	12	7	5
GT Bank	203304887110	LRD	12	7	5
GT Bank	203313561110	LRD	12	7	5

Bank 1	Account No.	Currency	Total Amount	Amount Provided	Outstanding
GT Bank	203313561210	USD	12	7	5
GT Bank	203304887112	LRD	12	7	5
TOTAL			**84**	**49**	**35**

Risk

1.1.7.3 Failure to prepare bank reconciliations may lead to untimely detection of errors or omissions, and fraud. Management may not be able to fully account for its transactions.

Recommendation

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

1.1.7.5 Monthly bank reconciliation statements should be prepared and approved by staff with the relevant qualification, experience and seniority.

1.1.7.6 Monthly bank reconciliation report should be adequately documented and filed to facilitate future review.

Management's Response

1.1.7.7 *The bank reconciliations for the months reported will be provided.*

Auditor General's Position

1.1.7.8 Management's assertion was not supported by documentary evidence. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.8 Non-remittance of Withholding Taxes

Observation

1.1.8.1 Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011 states "within 10 days after the last day of the month, payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month", and (m) stipulates "a person who has a withholding obligation under this section and fails to withhold and remit the amount of tax required to be withheld is subject to Section 52 penalty for late payment and failure to pay".

1.1.8.2 During the audit, we observed that Management withheld the total amount of US$50,216.23 and L$837,783.13 as taxes from staff general allowance without evidence that the amount was subsequently remitted to the LRA. **See table 5 for details.**

Table 5: Non- Remittance of Withholding Taxes

Date	Description	PV No.	Amount L$	Amount US$	Tax L$	Tax US$
11/7/2017	GC Employees	20	-	15,277.22	-	3,324.92

Date	Description	PV No.	Amount L$	Amount US$	Tax L$	Tax US$
3/1/2018	GC Employees/Prof.	40	-	49,963.23	-	14,460.15
3/1/2018	Commissioners	41	-	8,800.00	-	2,065.42
12/18/2017	GC Commissioners	52	606,210.00	-	144,570.00	-
2/15/2018	GC Employees	34	-	16,976.29		3,454.28
2/14/2018	GC Commissioners	31	-	17,339.90		5,660.10
5/25/2018	GC Commissioners	66	-	3,570.86		1,849.14
2/14/2018	GC Employees/Prof.	32	-	58,424.38		6,532.34
12/1/2017	GC Employees	41	561,857.32	-	53,652.78	-
11/7/2017	GC Commissioners	44	574,800.00	-	134,100.00	-
9/1/2017	GC Employees/Prof.	9	7,012,469.59	-	167,829.90	-
3/1/2018	GC Employees/Prof.	77	1,752,688.50	-	42,800.00	-
12/18/2017	GC Employees	54	572,422.00	-	55,380.19	-
3/1/2018	GC Commissioners	78	228,747.00	-	53,249.00	-
11/7/2017	GC Employees/Prof.	45	1,675,811.31	-	186,201.26	-
7/24/2017	GC Employees	3	-	247,544.04	-	5,520.85
7/24/2017	GC Employees/Prof.	2	-	66,141.30	-	7,349.03
TOTAL			**12,985,005.72**	**484,037.22**	**837,783.13**	**50,216.23**

Risk

1.1.8.3 Failure to remit taxes withheld may deny GoL of much needed tax revenue.

1.1.8.4 Management may be non-compliant 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 reference above.

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

Recommendation

1.1.8.6 Management should provide substantive justification for not remitting withholding taxes on staff general allowance as provided for by the Revenue Code of Liberia.

1.1.8.7 Management should adjust the cash book by the total value of the non-remitted withholding taxes and restate the financial statements with the adjusted cash balance.

1.1.8.8 Going forward, Management should facilitate full remittance of withholding taxes to the LRA in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.

1.1.8.9 Evidence of remittance of withholding taxes should be adequately documented and filed to facilitate future review.

Management's Response

1.1.8.10 *When it comes to withholding taxes on salary, the deduction like in this case is done by MFDP. The commission received net checks for salaries after all deductions by MFDP. Therefore, it is practically and factually impossible for the commission to account for and remit withholding taxes it did not receive. The commission therefore implores the GAC to direct this query to the proper party which is the MFDP.*

Auditor General's Position

1.1.8.11 Management's assertion did not adequately address the issues raised. Management should request and retain copies of withholding taxes remitted to the LRA by MFDP on behalf of the entity to facilitate full compliance with the law. Therefore, we maintain our finding and recommendations. We will follow-up on the implementation of our recommendation during subsequent audit.

1.1.9 No Policy for fuel Consumption

Observation

1.1.9.1 Paragraph 17 of the Internal Integrated Framework, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) indicates that in most cases, the board of head of public entity is ultimately responsible for determining whether management has implemented effective internal control including monitoring. The institution makes this assessment by (a) understanding the risks the organization faces and (b) Gaining an understanding of how senior management mages or mitigates those risk that are meaningful to the organization objectives. Obtaining this understanding includes determining how management supports its beliefs about the effectiveness of the internal control system in those areas.

1.1.9.2 During the audit, we observed that Management procured and utilized fuel amounting to US$ 17,450.00 without a distribution log. **See table 6 for details**.

1.1.9.3 Additionally, there was no evidence that Management had an approved policy on fuel distribution.

Table 6: No Policy for fuel Consumption

Date	Memo	Amount
30/9/2018	Operation fuel	17,450.00
TOTAL		**17,450.00**

Risk

1.1.9.4 Fuel procured may not be based on actual consumption.

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

Recommendation

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

1.1.9.7 Management should maintain a fuel consumption and distribution log to aid the entity manage cost and inform future purchase. These documents should be adequately filed to facilitate future review.

Management's Response

1.1.9.8 *The fuel distribution log will be provided for verification along with the policies and procedure*

Auditor General's Position

1.1.9.9 Management's assertion was not supported by documentary evidence. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.2 Compliance Issues

1.2.1 Irregularities Associated with Fixed Asset Management

1.2.1.1 Regulations V.4 (2) of the PFM Act of 2009 and revised in 2019 states that, "The master inventory shall record under each category of item:

- the date and other details of the voucher or other document on which the items were received or issued;
- their serial numbers where appropriate; and
- their distribution to individual locations and the total quantity held."

1.2.1.2 During the audit, we observed the following irregularities associated with the fixed assets management system of the entity:

- No fixed asset policy
- The Fixed Assets Register was not updated
- The fixed assets register did not contain all the relevant columns
- There was no evidence of movement of assets form
- Several of the entity's fixed assets were not coded
- There was no evidence of periodic physical verification of fixed assets
- Fixed assets within a given vicinity were not displayed as required by the PFM Act.

Risk

1.2.1.3 Fixed Assets Register may be misstated (Over/understated).

1.2.1.4 Assets may be damaged or impaired, but their values are still on the books.

1.2.1.5 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.

1.2.1.6 The lack of asset movement log may make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.

1.2.1.7 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of the entity objectives.

1.2.1.8 Fixed Assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

1.2.1.9 Management should ensure that all assets value is recorded and maintained in the register.

1.2.1.10 Management should ensure that the fixed assets register is updated to reflect the following; description, source of purchase, date of purchase, class, code, assignee, location, condition, original cost, depreciation expense, accumulated depreciation and net book value of the asset.

1.2.1.11 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.

1.2.1.12 The Fixed Assets Register should be updated periodically to reflect all the entity's assets.

1.2.1.13 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act.

1.2.1.14 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.

1.2.1.15 A Movement of Asset Form should be filled and authorized before assets are moved from one location to another. The Fixed Asset Register should be updated to reflect the change in location of asset.

Management's Response

1.2.1.16 *Management did not respond to this finding.*

Auditor General's Position

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

1.2.2 Employees on the Payroll but not on Personnel List

Observation

1.2.2.1 Regulations T.3 of the PFM Act of 2009 states that (1)" The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: (a) payments are made as and when due; (b) overpayments are not made; (c) all required deductions are made at the correct time; (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.

1.2.2.2 During the audit, we observed that Management maintained five (5) individuals whose names were not on the approved Personnel Listing. **See table 7 for details.**

Table 7: Employees on the Payroll but not on Personnel List

No	Name	Position
1.	Bornor M. Varmah	Program Manager
2.	Abel Glaysuah	Maintenance Officer
3.	Bernice D. Weah	Program Assistant/NIF
4.	Ezekieh Pajibo	Program Manager
5.	Mona Smith	Senior Policy Analyst

Risk

1.2.2.3 Illegitimate individuals (Ghosts employees) may be included on the payroll.

1.2.2.4 Payments may be made for work not performed.

1.2.2.5 Personnel expenditure and subsequently the financial statements may be misstated.

Recommendation

1.2.2.6 Management should reconcile the payroll journals to the personnel listing on a monthly basis. Difference(s) identified should be documented, investigated and where applicable adjusted in a timely manner.

1.2.2.7 Management should ensure that payroll vouchers are reviewed on a monthly basis by senior management and the monitoring arm of management (Management Internal Controls Department) to mitigate errors and/or irregularities.

1.2.2.8 Management should ensure that Personnel records and the payroll are updated to contain all employees in the entity to enable Administration regulate the activities of its personnel effectively.

Management's Response

1.2.2.9 *These employees are bona fide employees of the Commission and their names are on the personnel Listing. The Personnel Listing for the audited period will be provided.*

Auditor General's Position

1.2.2.10 Management assertion was not supported by documentary evidence. Therefore, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.2.3 Inadequate Records in Personnel Files

Observation

1.2.3.1 Chapter 5.8 of the CSA Standing Order of 2012 states that "the below listed documents make up the employee's file and must remain in the file as part of the employee's records:

a. Employment Letter
b. Resume;
c. Credentials;
d. Personal data;
e. Job description;
f. All subsequent warnings or commendation; and
g. Annual appraisal forms and related evaluation forms

1.2.3.2 During the audit, we observed that Management did not maintain essential personnel records such as: Birth certificate, Medical Examination Certificates, Police Clearance, and Recommendations.

1.2.3.3 Also, we observed that nine (9) staffers personnel files did not contain Contracts, three (3) staffers had no Letter of application on their personnel files and seven (7) other staffers personnel files did not contain CVs. ***See table 8 for details.***

Table 8: Inadequate Records in Personnel Files

No Contract on File	
No.	**Name**
1	Emmanuel Rannie
2	Felicity K. Smith
3	Edith Deline
4	J. Boima Porte
5	Jonathan Sarlie
6	Emmanuel T. Davis
7	Varney Karmokai
8	Joe S. M. Howard
9	Beautrice Fofana
No Letter of Application on file	
No.	**Name**
1	Tenneh Suah
2	Janice Pratt
3	Augustine Sherman
No CV on file	
No.	**Name**
1	Hawa Howard-Willis

No Contract on File	
No.	**Name**
2	John Tilo
3	Roosevelt K. Sackor
4	Alex Sonnie
5	Tenneh Suah
6	Janice Pratt
7	Augustine Sherman

Risk

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

1.2.3.5 Management may recruit employee who may not have the relevant qualification and experience.

1.2.3.6 Illegitimate individuals (Ghosts employees) may be included on the payroll.

Recommendation

1.2.3.7 Management should ensure that all employees' files are updated to contain essential documents such as letter of applications, letter of employment, contracts, credentials, Personnel Action Notice (PAN), etc. to enable Administration regulate the activities of its personnel effectively.

1.2.3.8 Going forward, Management should perform periodic review of personnel files for all employees. Gaps identified should be regularized in a timely manner.

Management's Response

1.2.3.9 *Management did not respond to this finding.*

Auditor General's Position

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

1.2.4 Employees' unapproved absences

Observation

1.2.4.1 Regulation T.5 of the PFM Act of 2009 states that "A Head of government agency shall cause the immediate stoppage of payment of salary to a public servant when that public servant has:

- been absent from duty without permission or reasonable cause for a period as stipulated in the administrative regulations of the establishment; been absent from duty on leave without pay;
- been convicted of an offence involving theft or fraud, or a sentence of imprisonment;

- resigned;
- retired; or
- died.

1.2.4.2 Also, Section 12.2 of the Governance Commission Employees Handbook Adopted April 24, 2014 states "As a means of making sure that there is a full complement of employees to conduct its business, it is anticipated that all employees report to work on time as scheduled. Notwithstanding, both anticipated and inexcusable lateness, and or absence will occur occasionally. In case of unanticipated lateness, or absence, the employee should communicate with his/her supervisor and the HR within the first hour of the work day. When the absence or lateness is anticipated, an advance notice must be given. Three unexcused lateness, equal one day absent. Three unexcused days absent is case for disciplinary action and including salary deduction or discharge. Accumulated excuse days absent will be deducted from employee annual leave days".

1.2.4.3 During the audit, we observed that there was no evidence of formal excuses from some employees for being absent from work nor was there evidence of reprimand from Management for failing to report to work. **See table 9 for details.**

Table 9: Employees' unapproved absences

Month/Year	Names	Num. of Days Absent	Num. of days not sign out
September -2018	Danroy J. Dixon		Three (3) days
September -2018	George Bryant		Three (3) days
September -2018	Delah T. Evans		Four (4) days
September -2018	Joe S.M. Howard		Three (3) days
September -2018	Parker Johnson		Four (4) days
September -2018	Varney Kromah		Four (4) days
September -2018	Augustine Sherman		five (5) days
September -2018	Alex Sonnie		six (4) days
September -2018	Richard Troh		Four (4) days
April 2018	Gebeh M. S. Doteh	nine (9) days	
April 2018	Actebeouson Nyema	Eight (8) days	
April 2018	Janice Pratt		Three (3) days
April 2018	Parker Johnson		Four (4) days
April 2018	Porte Boimah		Three (3) days
July 2018	Actebeouson Nyema	Six (6) days	
July 2018	j. Diana Moore	Ten (10) days	
July 2018	Edwin G. Tarr	Ten (10) days	
December 2017	Actebeouson Nyema	Seven (7) days	Four (4) days
December 2017	Gebeh M. S. Doteh		Three (3) days
December 2017	Janice Pratt	nine (9) days	
December 2017	Mamuna m. kamara	Ten (10) days	
December 2017	Danroy J. Dixon		Four (4) days

Month/Year	Names	Num. of Days Absent	Num. of days not sign out
December 2017	Howah Howard Willie	Tweveth (12)	
December 2017	Edith T. Deline	Tweveth (12)	
December 2017	Vien Gray	Tweveth (12)	
December 2017	Joe S.M. Howard		Six (6) days
December 2017	Mohammed Konneh	Eleven (11) days	
December 2017	Esther V. Metzger	Seven 97) days	
December 2017	Porte Boimah		Three (3) days
December 2017	Mohammed Sheriff	Eleven (11) days	
December 2017	Felicity k. Smith	Eight (8) days	
December 2017	Tenneh F. suah		Five (5) days
December 2017	G. Momolu Pewu	Thirteen (13) days	Seven (7) days

Risk

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

Recommendation

1.2.4.5 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.

1.2.4.6 Management should perform periodic spot check of personnel attendance records to ascertain the effectiveness of the control.

1.2.4.7 Evidence of daily attendance records, periodic spot checks and actions taken for unauthorized absences should be adequately documented and filed to facilitate future review.

Management's Response

1.2.4.8 *Management did not respond to this finding.*

Auditor General's Position

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

1.2.5 Non-Preparation of Quarterly Reports

Observation

1.2.5.1 Part IX, 9.3 An Act of the Legislature to establish the GC Approved October 9, 2007, States, "Notwithstanding Article 1, above, the Commission shall report quarterly to the President on progress made in the pursuance of its mandates".

1.2.5.2 During the audit, we observed no evidence that Management prepared quarterly reports as required by the GC Act.

Risk

1.2.5.3 In the absence of Quarterly Report, the performance of the Commission may not be reliably measured in the pursuance of its mandates.

Recommendation

1.2.5.4 Management should ensure timely preparation of Quarterly Reports in line with the GC Act. Evidence of quarterly reports should be adequately documented and filed to facilitate future review.

Management's Response

1.2.5.5 *The reports will be provided.*

Auditor General's Position

1.2.5.6 Management assertion was not supported by documentary evidence. Therefore, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.2.6 No Evidence of Budget Committee

Observation

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

1.2.6.2 During the audit, we observed that the Management operated without evidence of an established budget committee as required by the PFM Act of 2009.

Risk

1.2.6.3 In the absence of an established budget committee, management may experience delay during the preparation of the institution's budget formulation, implementation, and monitoring.

Recommendation

1.2.6.4 Management should establish a Budget Committee responsible for budget formulation, implementation and the monitoring of the entity's activities. This would ensure management's compliance with Section D.16.1 (a) and (b), of the PFM Regulations of 2009.

1.2.6.5 The Budget Committee should be made functional evidence by the documentation of meeting minutes and periodic reports.

Management's Response

1.2.6.6 *Evidence will be provided to show the establishment of a budget Committee.*

Auditor General's Position

1.2.6.7 Management assertion was not supported by documentary evidence. Therefore, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.3 Governance Issues

1.3.1 Audit Committee

Observation

1.3.1.1 Section 1(K.10) of the Public Financial Management Regulations of 2009 states "A Head of government agency or government organization shall in consultation with the Internal Audit Governance Board establish and maintain an audit committee for the government agency or organization for which he/she is responsible."

1.3.1.2 During the audit, we observed that there was no evidence of Audit Committee established at the GC.

Risk

1.3.1.3 Management failure to establish a functional Audit Committee may prevent Management from taking timely corrective action on deficiencies identified by the Internal Audit Unit and the recommendations of the General Auditing Commission.

Recommendation

1.3.1.4 Management should establish a functional Audit Committee as part of the Governance structure of the entity. This will enable Management to evaluate and ensure that internal controls are operating effectively and the recommendations of external auditors are implemented.

1.3.1.5 Management should ensure that the Audit Committee is made fully functional evidence by the documentation of meeting minutes and periodic reports.

Management's Response

1.3.1.6 *Evidence will be provided to show the establishment of an Audit Committee*

Auditor General's Position

1.3.1.7 Management assertion was not supported by documentary evidence. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.3.2 IT Strategic Plan

Observation

1.3.2.1 Control Objectives for Information and Related Technologies (COBIT) 5-APO02 requires an entity to create a strategic plan that defines, in co-operation with relevant stakeholders, how IT- related goals will contribute to the enterprise's strategic goals. Include how IT will support IT- enabled investment programs, business processes, IT services and IT assets. Direct IT to define the initiatives that will be required to close the gaps, the sourcing strategy, and the measurements to be used to monitor achievement of goals, then prioritize the initiatives and combine them in a high-level road map.

1.3.2.2 During the audit, we observed that Management has not developed an IT Strategic Plan.

Risk

1.3.2.3 The absence of an IT Strategic Plan may result in the acquisition and use of unsuitable ICT equipment and services.

1.3.2.4 Management may be unable to identify ICT gaps associated with the systems.

Recommendation

1.3.2.5 Management should develop approve and operationalize an IT Strategic Plan to support investment programs, business processes, IT services and IT assets.

1.3.2.6 Evidence of approved IT Strategic Plan should be adequately documented and filed to facilitate future review.

Management's Response

1.3.2.7 *Management did not respond to this finding.*

Auditor General's Position

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

1.3.3 IT Security Policy

Observation

1.3.3.1 In terms of COBIT 4.1 DS5 in ensuring System Security an organization need to maintain the integrity of information and protect IT assets requires a security management process. This process includes establishing and maintaining IT security roles and responsibilities, policies, standards, and procedures. Security management also includes performing security monitoring and periodic testing and implementing corrective actions for identified security weaknesses or incidents. Effective security management protects all IT assets to minimize the business impact of security vulnerabilities and incidents.

1.3.3.2 Furthermore, A.14 of the PFM Regulations, all Public Sector computerized electronic records and systems shall be consistent with an approved integrated financial management automated system consistent with the (IT) Security Policy issued by the Management. The IT Security Policy defines that each user of a computerized accounting, records, inventories, assets, human resource management, payroll or any similar system must be given a user identification number (User ID) and a password or personal identification number (PIN) by the system administrator.

1.3.3.3 During the audit, we observed that there was no evidence of an approved IT security policy. It was established that Management had a draft or unapproved IT security policy.

Risk

1.3.3.4 The lack of an approved IT policy may impair the achievement of the entity business and ICT objectives.

Recommendation

1.3.3.5 Management should approve and operationalize the Draft ICT security policy to mitigate ICT security related risks to enhance the organization objectives.

1.3.3.6 Evidence of approved ICT Security Policy should be adequately documented and filed to facilitate future review.

Management's Response

1.3.3.7 *Management did not respond to this finding.*

Auditor General's Position

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

1.3.4 Threat to Business Continuity

Observation

1.3.4.1 Dss04.02 of COBIT 5 - maintain a continuity strategy, evaluate business continuity management options and choose a cost-effective and viable continuity strategy that will ensure enterprise recovery and continuity in the face of a disaster or other major incident or disruption. Business continuity management proactively improves the enterprise's resilience against operational disruptions and provides the capacity to adequately react to threats.

1.3.4.2 During the audit our assessment performed on the readiness of Management in case of a disruption revealed the following exceptions;

1) No evidence of a Business Continuity Plan (BCP)
2) No evidence of a Disaster Recovery Plan or Site
3) No evidence of a Network redundancy

1.3.4.3 Business Continuity Plan (BCP) and Disaster Recovery Plan (DRP) - are sets of activities that result in the ongoing preparedness for disaster that continually adapts to changes in business conditions for improvement. It describes the requirement to restore critical systems and other critical assets, whether in alternate or primary locations.

1.3.4.4 Disaster Recovery Plan or Site - is a location where an organization can relocate following a disaster for all critical information and information assets.

1.3.4.5 Network redundancy - is a process through which additional or alternate instances of network devices, equipment and communication mediums are installed within a network infrastructure. It is a method for ensuring network availability in case of a network device or path failure and unavailability. As such, it provides a means of a network failover.

Risk

1.3.4.6 Failure to develop an approved business continuity plan, disaster recovery plan and network redundancy may result in loss of transactions data in situations where the impact of a disruption on critical business functions occurs.

1.3.4.7 Additionally, the lack of an offsite backup facility may lead to loss of service to users, loss of credibility, incomplete and inaccurate records in the event of a disaster.

Recommendations

1.3.4.8 Management should develop, approve and operationalize an IT continuity plan, disaster recovery plan and network redundancy as part of their risk mitigation strategy. This may minimize the impact of disruptions on critical business functions and the recovery capability of all services.

1.3.4.9 Additionally, Management should obtain an offsite secure location backup facility to provide disaster recovery protection that will safeguard the business and its resources from future disasters.

Management's Response

1.3.4.10 *Management did not respond to this finding.*

Auditor General's Position

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

ANNEXURE

Annexure 1: Discrepancy between the IFMIS Ledger and Financial Statements

No.	Date	Description	Amount L$	Amount US$
1	25/8/2017	20% Departmental Advances (Special Allowance) for the Month of August '17 / GC	5,999.41	-
2	18/5/2018	80% Departmental Advances (General Allowance) for the Month of May '18 / GC	-	80,227.85
7	4/4/2018	Contractual employees salary for the month of Feb. 2018 (20%LRD)	15,994.81	-
11	18/6/2018	20% Departmental Advances (Honorarium) for the Month of May '18 / GC	6,897.12	-
12	17/1/2018	contractual employees salary for the month of Dec. 2017 (20%LRD)	15,758.38	-
14	4/4/2018	Commissioners SP for February 2018	-	8,800.00
15	13/6/2018	80% Departmental Advances (General Allowance) for the Month of June '18 / GC	-	80,991.42
16	17/1/2018	GC contractual employees GA for Dec. 2017 (80%USD)	-	63,038.94
17	17/1/2018	GC regular employees GA for Dec. 2017 (80%USD)	-	20,068.80
22	13/6/2018	20% Departmental Advances (General Allowance) for the Month of June '18 / GC	2,528.60	-
23	18/1/2018	Commissioners salary for the month of August 2017 (100%LRD)	29,997.03	-
24	17/1/2018	regular employees salary for the month of Dec 2017 (20%LRD)	5,016.77	-
29	13/6/2018	80% Departmental Advances (General Allowance) for the Month of June '18 / GC	-	10,207.57
30	17/1/2018	regular employees salary for the month of Nov. 2017 (20%LRD))	4,938.24	-
31	17/1/2018	20% Departmental Advances (Special Allowance) for the Month of January '18 / GC	5,999.94	-
32	#####	GC GENERAL ALLOWANCE FOR THE MONTH OF DEC'017	-	15,758.38
33	17/1/2018	Commissioners salary for the month of Oct. 2017 (20%LRD)	5,999.42	-
35	#####	GC GENERAL ALLOWANCE FOR THE MONTH OF DEC'017	5,016.77	5,016.77
37	17/11/2017	20% Departmental Advances (General Allowance) for the Month of November '17 / GC	-	5,017.02
41	18/5/2018	20% Departmental Advances (Special Allowance) for the Month of April '18 / GC	1,973.97	-
43	25/8/2017	80% Departmental Advances (Special Allowance) for the Month of August '17 / GC	-	24,000.00
45	5/7/2018	Employees Compensation	-	371,940.49
47	20/7/2017	Departmental Advance (Special Allowance) for the Month of July '17 / GC	-	30,000.00
48	3/8/2017	20% USD Departmental Advances (Operations) for the Month of July '17 / GC	1,420.00	-
52	17/1/2018	20% Departmental Advances (General Allowance) for the Month of January '18 / GC	5,137.15	-

No.	Date	Description	Amount L$	Amount US$
55	13/6/2018	20% Departmental Advances (Special Allowance) for the Month of June '18 / GC	1,979.75	-
59	25/10/2017	GC GENERAL ALLOWANCE FOR THE MONTH OCT'017	-	63,038.89
60	20/7/2017	Departmental Advance (General Allowance) for the Month of July '17 / GC	-	30,724.89
61	4/4/2018	Regular employees' salary for the month of Feb. 2018 (20%LRD)	5,019.15	-
63	25/6/2018	Cost of AC	-	435.48
65	26/6/2018	Departmental Advances (Goods and Services) for the Month of June '18 / GC	-	4,931.60
66	25/6/2018	Petty cash Replenishment	-	121.87
67	5/6/2018	Departmental Advances (Goods and Services) for the Month of May '18 / GC	-	3,230.40
68	26/6/2018	Departmental Advances (Lease or Rental) for the Period July 1, 2017 - June 30, 2018 / GC	-	50,000.00
69	5/6/2018	Departmental Advances (Goods and Services) for the Month of May '18 / GC	-	4,845.00
70	30/5/2018	Departmental Advances (Goods and Services) for the Month of April '18 / GC	-	6,509.75
71	16/10/2018	Security Guard service fees for August 2017	-	1,839.18
72	26/3/2018	Payment for security guard services (80% USD)	-	8,400.00
73	25/6/2018	Monthly internet payment	-	2,821.76
74	9/2/2018	Departmental Advances (Lease or Rental) for the Period July 1, 2017 - June 30, 2018 / GC	-	49,999.47
76	30/6/2018	Operation	-	27,100.00
77	26/3/2018	Payment for security guard services (20% LRD)	2,141.85	-
78	25/6/2018	Cost of AC	-	435.48
79	25/6/2018	Petty cash replenishment	-	188.93
80	26/6/2018	Departmental Advances (Goods and Services) for the Month of June '18 / GC	-	4,931.60
81	25/6/2018	Petty cash Replenishment	-	121.87
82	5/6/2018	Departmental Advances (Goods and Services) for the Month of May '18 / GC	-	3,230.40
83	26/6/2018	Departmental Advances (Lease or Rental) for the Period July 1, 2017 - June 30, 2018 / GC	-	50,000.00
84	5/6/2018	Departmental Advances (Goods and Services) for the Month of May '18 / GC	-	4,845.00
85	30/5/2018	Departmental Advances (Goods and Services) for the Month of April '18 / GC	-	6,509.75
88	9/2/2018	Departmental Advances (Lease or Rental) for the Period July 1, 2017 - June 30, 2018 / GC	-	49,999.47
89	24/10/2017	Operation for July 2017 (20% USD)		

No.	Date	Description	Amount L$	Amount US$
			1,420.00	-
90	30/6/2018	Operation	-	27,100.00
91	26/3/2018	Payment for security guard services (20% LRD)	2,141.85	-
92	#####	Department advance May 2018 GC	-	355,646.00
93	30/6/2018	Operation	-	2,840.00
TOTAL			**125,380.21**	**1,474,914.03**

Annexures 2: Unauthorized Bank Signatories

No.	Date	CK No.	PV NO	Name of Unauthorized Signatory	Position	Payee	Amount US$	Amount L$
1	4/04/2018	300236694	046	E. Othello Gongar	Commissioner	Benjah Security Guard Service Inc.	1,715	-
2	09/28/2017	300089182	025	Elizabeth Sela Mulbah & E. Othello Gongar	Both Commissioner(s)	Benjah Security Guard Service Inc.		205,800
3	09/5/2017	4000689174	012	Elizabeth Sela Mulbah & E. Othello Gongar	Both Commissioner(s)	Benjah Security Guard Service Inc.	-	205,800
4	1/26/2018	400089194	070	E. Othello Gongar & Catherine Harries Carmo	Commissioner & Director Project	Jos Travel and Tours Inc.	-	70,334
5	3/1/2018	300236693	042	E. Othello Gongar & Catherine Harries Carmo	Commissioner & Director Project	Benjah Security Guard Service Inc.	3,430	-
6	12/6/2017	400089190	54	E. Othello Gongar	Commissioner	Benjah Security Guard Service Inc.	-	209,230
TOTAL							**5,145**	**1691,146**