Management Letter

On the Financial Statements Audit of the Governance Commission (GC)
For the period July 1, 2019 to June 30 2020

Promoting Accountability of Public Resources

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

Monrovia, Liberia
December 2023

TABLE OF CONTENTS

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, 2019 to June 30, 2020

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, 2019 to June 30, 2020 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.	Commissioner/ Officer in Charge	Elizabeth W. Dorkin	2019/2020
2.	Vice Chair-Person		2019/2020
3.	Commissioner	George Howard	2019/2020
4.	Commissioner	E. Othello Gongar	2019/2020
5.	Commissioner	Wesley M. Johnson	2019/2020
6.	Executive Director	Stephen S. Manley	2019/2020
8.	Human Resource Director	Maima M. Roberts	2019/2020
9.	Grant Portfolio Director	Catherine H. Karmo	2019/2020
10.	Procurement Director	Quoquoi Z. Gayflor	2019/2020
11.	Finance Manager	Kollie A. Dorko	2019/2020
12.	Finance Officer II	Emmanuel Rennie	2019/2020

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 Unsystematic Structure of Notes to the Financial Statements

Observation

1.1.1.1 Paragraph 1.3.25 (b), 1.3.26 of the Cash Basis IPSAS (2017) state that, "the notes to the financial statements of an entity shall 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 shall be presented in a systematic manner, Each item on the face of the statement of cash receipts and payments and other financial statements shall be cross referenced to any related information in the notes.

1.1.1.2 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 IPSAS (See Appendix 2 (1-10)
1.General Information	1.General Information and Accounting policies
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

1.1.1.3 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

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

1.1.1.5 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

1.1.1.6 *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 reporting purposes and MACs are obliged to use the approved template/format developed by MFDP. Additionally, not every note is applicable to a specific entity.*

Auditor General's Position

1.1.1.7 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.

1.1.1.8 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.

1.1.2 Discrepancy between the MFDP Fiscal Outturn Report and Financial Statements

Observation

1.1.2.1 Regulation C. 8 (2) of the PFM Acts 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".

1.1.2.2 During the audit, we observed that the actual amount disbursed to Governance Commission (GC) as recorded in the MFDP Fiscal Outturn Report was US$1,030,783.00 whereas, in the financial statements, Management reported the total amount of US$1,123,685.00 as total amount received. This resulted in a variance of US$92,902.00. **See table 2 below.**

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

Description	Amount disbursed as per Fiscal Outturn US$ (A)	Total Per Financial Statement US$ (B)	Variance US$ (C=A-B)
Compensation of Employees	1,030,783.00	1,123,685.00	92,902.00
Use of Goods and Services	20,859.00	21,984.00	1,125.00
TOTAL	**1,030,783.00**	**1,123,685.00**	**92,902.00**

Risk

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

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

Recommendation

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

1.1.2.6 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.

1.1.2.7 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

1.1.2.8 *Management did not spend outside the approved budget. The amount for compensation of employees also includes June 2020 General and Special Allowances that were paid in July 2020. The Commission spent US$81,303.66 on General Allowance and US$13,552.07 representing Special Allowance for June 2020 in the audited period 2019/2020. This was due to the delay in the June 2020 salary by MFDP in addition to salaries paid for the audited period 2019/2020 (Basic Salary-Civil Service US$1,006,844.98). The variance of US$1,125 under goods and services was a result of prior expenses/commitment paid in the audited period. The spreadsheets will be provided.*

Auditor General's Position

1.1.2.9 We acknowledge Management's assertion. However, the fiscal Outturn report generated from the IFMIS, GoL financial reporting system, should reconcile with the entities 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.

1.1.3 Discrepancy between the IFMIS Ledger and Financial Statements

Observation

1.1.3.1 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)".

1.1.3.2 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$2,600,841.28 and L$578,494.28 whereas, in the financial statements, Management reported the total amount of US$1,101,700.71 as total amount received. This resulted in a variance of US$1,499,140.57 and L$578,494.97. **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)		
2,600,841.28	578,494.97	1,101,700.71	-	1,499,140.57	578,494.97

Risk

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

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

Recommendation

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

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

1.1.3.7 The IFMIS reports and 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

1.1.3.8 *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

1.1.3.9 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 and expenditures. In the instance where Management believes that transactions reported in the IFMIS on behalf of the entity do not reconcile with actual receipts and expenditures. Management should immediately alert the MFDP for subsequent adjustment to the fiscal outturn report. Therefore, we maintain our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.4 Transactions in IFMIS not in General Ledger

Observation

1.1.4.1 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)".

1.1.4.2 During the audit, we observed that transactions amounting to US$1,643,907.93 and L$184,342.12 were not reflected in the general ledger presented by Management. A comparable ledger was spooled from the IFMIS system by the GAC. **See Annexure 2 for details**.

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 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

1.1.4.9 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 and expenditures. In the instance where Management believes that transactions reported in the IFMIS on behalf of the entity do not reconcile with actual receipts and expenditures, Management should immediately alert the MFDP for subsequent adjustment to the fiscal outturn report. Therefore, we maintain our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.5 Unauthorized Bank Signatories

Observation

1.1.5.1 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".

1.1.5.2 During the audit, we observed that transactions amounting to US$8,198.89 was expended for various goods and services without the required authorized signatories. **See Annexure 3 for details.**

Risk

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

Recommendation

1.1.5.4 Management should provide substantives justification for facilitating unauthorized signatures for approval of expenditure.

1.1.5.5 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.

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

Management's Response

1.1.5.7 *Catherine Harris Karmo was an authorized signatory. 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 signing of the signature card by the Chairman and other signatory to the accounts automatically made her an authorized and legitimate signatory. Therefore, all expenditures processed under the signatory of Mrs. Karmo were authorized.*

Auditor General's Position

1.1.5.8 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 3 were approved by members of the board of commissioners' contrary to the regulations quoted above. Therefore, we maintain our finding and recommendations. We will follow up on the implementation of our recommendation during subsequent audit.

1.1.6 Non-Performance of Bank Reconciliation Statements

Observation

1.1.6.1 Regulation R.3 (6) of the Amended and Restated 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."

1.1.6.2 During the audit, we observed that the bank reconciliation statements for Guaranty Trust Bank (GTB) account No. 203304887210, 203304887212, 203304887110, 203304887112, were not prepared for several months. **See Table 4 and Annexures 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	203304887110	LRD	12	8	4
GT Bank	203304887112	LRD	12	7	5
TOTAL			**48**	**29**	**19**

Risk

1.1.6.3 Failure to prepare bank reconciliation statements may lead to untimely detection of errors or omissions, and fraud. Management may not fully account for its transactions.

Recommendation

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

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

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

Management's Response

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

Auditor General's Position

1.1.6.8 Management's 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.

1.1.7 Non-Remittance of Social Security Contributions

Observation

1.1.7.1 Regulation T.9 (2) of the Amended and Restated PFM Act of 2009 states that "A head of government agency shall ensure that deductions made from salaries are paid directly into the Consolidated Fund unless otherwise stated in the agreement covering the advance."

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

1.1.7.3 During the audit, we observed that Management disbursed US$3,561.07 as employees' contributions to NASSCORP without evidence of receipts from NASSCORP attached**. See table 5 for details:**

Table 5: Non-Remittance of Social Security Contributions

Date	CK No.	PV No.	Payee	Amount US$
08/22/2019	341	5	Cost of NASSCORP for the month of June 2019 gen allowance	3,172.27
08/22/2019	341	5	Cost of NASSCORP for Special allowance for June 2019	388.80
TOTAL				**3,561.07**

Risk

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

1.1.7.5 Potential retirees of GC may be denied required pension benefits due to non-compliance with the regulation.

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

Recommendation

1.1.7.7 A payment plan should be crafted and agreed between Management and NASSCORP Management for full settlement of all arrears. Management should budget for and ensure full compliance to the terms of the agreed payment plan.

1.1.7.8 Management should facilitate full payment of employee's contributions to NASSCORP on a consistent and timely basis.

1.1.7.9 Management should ensure that a comprehensive reconciliation is performed with NASSCORP records to ensure that individual employees social security contributions are duly allocated and compiled to validate the completeness and accuracy of employees' social security contributions.

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

Management's Response

1.1.7.11 *The amount was remitted to NASSCORP as reported. The supporting documents will be provided.*

Auditor General's Position

1.1.7.12 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.

1.1.7.13 Additionally, in the instance where MFDP deducts and remits social security contributions directly to NASSCORP on behalf of the entity, Management should obtain copies of remittances including original copies of NASSCORP receipts from the MFDP. Evidence of remittances including original copies of NASSCORP receipts should be adequately documented and filed to facilitate future review.

1.1.8 Non-remittance of Income 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$45,358.65 as taxes from basic salary without evidence that the amount was remitted to the LRA. **See table 6 for detail.**

Table 6: Non-remittance of Income Taxes

No	Num	Sln #	Transaction Date	Description	Amount
1	398	211101 · Basic salary - civil service	08/29/2019	Withholding taxes deducted by MFDP for July 2019	22,667.53
2	399	211101 · Basic salary - civil service	08/29/2019	Withholding taxes deducted by MFDP for August 2019	22,691.12
TOTAL					**45,358.65**

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 in noncompliance 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 *Withholding taxes on compensation are deducted by MFDP. The Commission received net checks for salary. So, it is factually impossible for the Commission to have remitted money that was already deducted by 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 the Management of GC procured and utilized fuel amounting US$ 1,105.20 without a distribution log. **See table 7 for details**.

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

Table 7: No policy for fuel consumption

Date	Name	Memo	Amount US$
07/12/2019	Super Petroleum Co	Cost of fuel for office utility used	362.60
09/11/2019	Super Petroleum Co	Cost of fuel for conference hall at NEC	190.00
07/12/2019	Super Petroleum Co	Cost of fuel for office utility used	362.60
09/11/2019	Super Petroleum Co	cost of fuel for conference hall at NEC	190.00
TOTAL			**1,105.20**

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 procedures.

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 Amended and Restated 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 the Management GC maintain six (6) individuals whose names were not on the approved Personnel Listing. **See table 8 for details.**

Table 8: Employees on the Payroll but not on Personnel List

No	Name	Position
1.	Alex F. Flomo	Research Officer
2.	Tarlice T. Walawulu	Research Officer
3.	Burnice Boateng	Research Officer
4.	Paul N. Nyeneh	Janitor
5.	Ibrahim Al-Barkri Nyei	Program Manager/NIS
6.	Lewis M. Maewolo	ICT Officer I

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 review 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 *Management did not respond to this finding.*

Auditor General's Position

1.2.2.10 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.

1.2.3 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) staffer personnel file do not contain Contract, three (3) staffers no Letter of application on their personnel file and seven (7) other staffers personnel file do not contain CVs. **See table 9 for details.**

Table 9: 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
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 Amended and Restated 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 10 for details.**

Table 10: Employees' unapproved absences

Month/Year	Names	Num. of Days Absent	Num. of days not sign out
September 2019	Mamuna M. Kamara	Seven (7) Days Absent	Two (2) days
September 2019	Wesseh, Natugba	Twenty (20) days absent	
September 2019	George Bryant	Ten (10) days absent	
September 2019	Francis Kollie	Thirteen (13) day absents	
September 2019	Emmanuel Rennie	Ten (10) days absents	
September 2019	Tamba Foko	Eleven (11) days absents	
September 2019	Jeremiah Witherspoon	Twenty (20) days absent	Two (2) days
September 2019	Mathew F. Korpus	Twenty-one (21) days absent	
September 2019	George W. Cooke	Thirteen (13) days absents	Six (6) days
September 2019	Mathew B. Kollie		Six (6) days
October 2020	Actebeouson Nyema	Eight (8) days absents	
October 2020	Mcneil M. Wilson	Eighteen (18) days absents	
October 2020	Lewis M. Marwolo	Seventeen (17) days absents	
October 2020	Manuna M. Kamara	Fourteen (14) days absents	
October 2020	Wesseh, natugba	Seven (7) days absents	
October 2020	Danroy J. Dixon	Seventeen (17) days absents	
October 2020	Francis Kollie	Eighteen (18) day absents	
October 2020	Bornor M. varmah	Seventeen (17) days absents	
October 2020	Hawa F. Sonpon	Eighteen (18) day absents	
October 2020	Jacon Quaye	Twenty (20) day absents	
October 2020	John Wesseh	Eighteen (18) day absents	
October 2020	Malvin Nuah	Twenty (20) day absents	
October 2020	Patience Tarpeh	Seventeen (17) days absents	
October 2020	Bill Q. Togba		Eight (8) days
October 2020	Bernice Boateng		Eight (8) 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 No Evidence of Budget Committee

Observation

1.2.5.1 Regulation D.16.1 of the Amended and Restated 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)".

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

Risk

1.2.5.3 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

1.2.5.4 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.

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

Management's Response

1.2.5.6 *Evidence will be provided to show the establishment of the Budget Committee*

Auditor General's Position

1.2.5.7 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.

1.3 Governance Issues

1.3.1 Audit Committee

Observation

1.3.1.1 Section 1(K.10) of the Amended and Restated PFM Act 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 no evidence of an 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 internal and 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'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.

1.3.2 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 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 security 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.

ANNEXURES

Annexure 1: Discrepancy between the IFMIS Ledger and Financial Statements

No	Date	Name	Memo	Split	Amount L$	Amount US$
1	12/20/2019	Benjah Security Guard Service INC LRD	cost of security guards service for July and August 2019	3211034 · Governance Commission L$	672	0
3	3/3/2020		-MULTIPLE-	-SPLIT-	0	43,458.94
4	1/31/2020	GTB	Bank charges for January 2020	415101U · Trade Creditors USD	0	20.1
5	7/23/2019	GC Commissioner	cost of special allowance for the month of June 2019	415101U · Trade Creditors USD	0.00	9,772.08
8	2/29/2020	GTBL$	Bank charges for February 2020	415101L · Trade Creditors LRD	10.13	0
11	9/30/2019	GTB	Bank charges for September 2019	415101U · Trade Creditors USD	0	52
12	7/12/2019	Super Petroleum Co	Cost of fuel for office utlity used	415101U · Trade Creditors USD	0	362.6
13	4/30/2020	GTB	Bank charges for April 2020	415101U · Trade Creditors USD	0	78.1
14	9/30/2019	GTBL$	Bank charge for September 2019	3211034 · Governance Commission L$	5.9	0
16	8/28/2019		Deposit	133102 · Transfers recd from MOF current	0.00	51,173.19
18	1/31/2020		Deposit	133102 · Transfers recd from MOF current	0.00	49,878.27
19	1/31/2020	GTBL$	Bank charges for January 2020	32117NV · Liberia Rising 2030/GC	9.93	0
20	7/2/2019	01 MOF Taxes Witheld from Vendors USD	WITHOLDING TAX 500060729	415101U · Trade Creditors USD	0	10.8
23	10/31/2019	GTB	Bank charge for October 2019	415101U · Trade Creditors USD	0	15.7
24	6/30/2020	GTB	June 2020 bank charges	415101U · Trade Creditors USD	0	20
25	4/23/2020		Deposit	133102 · Transfers recd from MOF current	0.00	49,824.78
29	11/30/2019	GTB	Bank charge for November 2019	415101U · Trade Creditors USD	0	46.6
30	9/1/2019		Wrong charge of check drawn on GC Liberia Rising account but charged to GC operation account	3211031 · Governance Commission US$	0	75
31	4/23/2020		Deposit	133102 · Transfers recd from MOF current	0.00	12,475.16
32	7/24/2019		Deposit	133102 · Transfers recd from MOF current	0.00	13,410.88
33	4/30/2020	GTB	Bank charges for April 2020	32116NV · Liberia Rising2030/GC	0	20
34	6/2/2020		Deposit	133102 · Transfers recd from MOF current	0.00	13,062.46

No	Date	Name	Memo	Split	Amount L$	Amount US$
35	4/6/2020		cost of salary for the month of March 2020.	415101L · Trade Creditors LRD	11,928.05	0.00
36	11/1/2019		Salary reversal by the bank for Alphonso Hilton	3211031 · Governance Commission US$	0	154.11
37	4/6/2020		cost of salary for the month of March 2020.	3211031 · Governance Commission US$	0.00	46,585.53
38	2/24/2020		salary advance for Lewis Marwolo	3211031 · Governance Commission US$	0	200
39	8/29/2019		Withholding taxes deducted by MFDP for July 2019	211101 · Basic salary - civil service	0.00	22,667.53
40	8/14/2019		cost of salary advance	211101 · Basic salary - civil service	0.00	1,000.00
41	8/29/2019		Withholding taxes deducted by MFDP for August 2019	133102 · Transfers recd from MOF current	0.00	22,691.12
42	1/13/2020		Basic salary for Huge & Smith	3211031 · Governance Commission US$	0	994.06
43	12/20/2019		cost of salary for November 2019	415101L · Trade Creditors LRD	13,156.73	0.00
44	3/31/2020		Basic salary for February 2020	415101L · Trade Creditors LRD	36.45	0
45	5/4/2020		cost of salary adavnce to Commissioner Dorkin	415101U · Trade Creditors USD	0	600
46	8/20/2019		Netugbe Wisseh June 2019 salary	415101L · Trade Creditors LRD	410.08	0
47	2/1/2020		Reversal of Alphason Hilton's salary credited to GC's account	211101 · Basic salary - civil service	0	136.3
48	8/22/2019		cost of Nasscorp for Special allowance for June 2019	415101U · Trade Creditors USD	0	388.8
49	3/2/2020		cost of basic salary for Feb 2020	3211034 · Governance Commission L$	11,934.11	0.00
50	12/5/2019		cost of basic salary for the month of sept 2019 for Netugba Wesseh	415101U · Trade Creditors USD	0.00	1,207.48
51	2/21/2020		cost of salary advance for Momolu Pewu, Evans, F. Smith, & Dickson	3211031 · Governance Commission US$	0.00	1,500.00
52	4/7/2020		cost of salary advance received by Mohammed A.B. Sheriff	415101U · Trade Creditors USD	0	200
53	6/25/2020		cost of basic salary for June 2020.	211101 · Basic salary - civil service	0.00	12,638.61
54	8/16/2019		salary advance	3211031 · Governance Commission US$	0	100
55	11/26/2019		Netugba Wisseh's salary	3211034 · Governance Commission L$	303.16	0
56	6/25/2020		cost of basic salary for June 2020.	415101L · Trade Creditors LRD	12,638.61	0.00
57	4/3/2020		Basic salary for March 2020	3211034 · Governance Commission L$	12,615.05	0.00
58	4/6/2020		cost of salary for the month of March 2020.	415101U · Trade Creditors USD	0.00	46,585.53
59	8/28/2019		cost of basic salary for July 2019	3211034 · Governance Commission L$	26,607.55	0.00
60	2/26/2020		salary adavance for Commissioner Elizabeth Dorkin	3211031 · Governance Commission US$	0.00	1,000.00

No	Date	Name	Memo	Split	Amount L$	Amount US$
61	12/3/2019		cost of Nasscorp for August 2019	415101U · Trade Creditors USD	0.00	2,286.89
62	7/19/2019		General Allowance for June 2019	3211034 · Governance Commission L$	19,304.94	0.00
63	6/25/2020		cost of salary for the month of June 2020	415101U · Trade Creditors USD	0.00	49,954.49
64	8/22/2019		cost of Nasscorp for Special allowance for June 2019	415101U · Trade Creditors USD	0	388.8
65	1/21/2020		-MULTIPLE-	211101 · Basic salary - civil service	0.00	23,132.91
66	5/11/2020		cost salaries for Stephen S. Manley representing Feb, Mar, and April 2020	415101L · Trade Creditors LRD	1,585.35	0.00
67	6/2/2020		Basic salary for May 2020	3211034 · Governance Commission L$	13,062.46	0.00
68	12/20/2019		cost of basic salary for Oct 2019	-SPLIT-	0	14,435.08
69	9/30/2019		cost of basic salary for the monhth of August 2019	415101L · Trade Creditors LRD	17,907.94	0.00
70	12/20/2019		-MULTIPLE-	211101 · Basic salary - civil service	0.00	23,407.24
71	4/24/2020		Basic salary for the month of April 2020.	415101U · Trade Creditors USD	0.00	46,242.05
72	12/20/2019		cost of basic salary for November 2019.	3211031 · Governance Commission US$	0.00	51,193.61
73	8/22/2019		cost of Nasscorp for the month of June 2019 gen allowance	415101U · Trade Creditors USD	0.00	3,172.27
74	6/25/2020		cost of basic salary for June 2020.	3211034 · Governance Commission L$	12,638.61	0.00
75	8/8/2019		cost of salary advance	211101 · Basic salary - civil service	0	500
76	9/1/2019		Reversal of Wesseh's salary by the bank as a credit to GC's account	3211034 · Governance Commission L$	440.88	0
77	8/28/2019		cost of salary advance	3211031 · Governance Commission US$	0	500
78	5/4/2020		cost of salary adavnce to Commissioner Dorkin	3211031 · Governance Commission US$	0	600
79	7/24/2019		General Allowance for June 2019	3211031 · Governance Commission US$	0.00	66,335.29
80	6/25/2020		cost of salary for the month of June 2020	3211031 · Governance Commission US$	0.00	49,954.49
81	10/4/2019		cost of salary for Hilton,Hawah Willie for August 2019	3211034 · Governance Commission L$	153.75	0
82	6/6/2020		Payment made to Commissioner Dorkin for deducting salary advance refund from her that wasn't due	3211031 · Governance Commission US$	0	300
83	11/1/2019		Excess from payroll amount submitted	211101 · Basic salary - civil service	0	0.2
84	6/25/2020		cost of basic salary for June 2020.	415101L · Trade Creditors LRD	12,638.61	0.00
85	11/6/2019		salary advance for Commissioner Wesley Johnson	415101U · Trade Creditors USD	0	300

No	Date	Name	Memo	Split	Amount L$	Amount US$
86	9/1/2019		Reversal of Hawa Willis salary by the bank as a credit to GC's account	3211034 · Governance Commission L$	203.35	0
87	11/12/2019		payment on salary advance receieved by Quoquoi Gayflor	3211031 · Governance Commission US$	0	200
88	10/4/2019		reimbursement of August salary 2019	415101U · Trade Creditors USD	0	154.11
89	9/6/2019		Payment of Hawa's July 2019 salary that was credited to GC's account by the bank	415101L · Trade Creditors LRD	203.35	0
90	8/22/2019		cost of Nasscorp for the month of June 2019 gen allowance	415101U · Trade Creditors USD	0.00	3,172.27
91	4/23/2020		Basic salary for April 2020	3211031 · Governance Commission US$	0.00	49,824.78
93	9/6/2019		Payment of Hawa's July 2019 salary that was credited to GC's account by the bank	211101 · Basic salary - civil service	0	203.35
94	9/30/2019		cost of basic salary for Sept 2019	3211031 · Governance Commission US$	0.00	60,467.19
95	3/31/2020		Basic salary for February 2020	3211034 · Governance Commission L$	36.45	0
96	9/1/2019		Reversal of Hawa Willis salary by the bank as a credit to GC's account	211101 · Basic salary - civil service	0	203.35
97	7/24/2019		General Allowance for June 2019	3211031 · Governance Commission US$	0.00	13,410.88
98	8/16/2019		salary advance	415101U · Trade Creditors USD	0	100
99	12/20/2019		cost of basic salary for Oct 2019	3211031 · Governance Commission US$	0.00	52,419.51
100	1/31/2020		Cost of basic salary for January 20	3211031 · Governance Commission US$	0.00	48,898.17
101	1/31/2020		cost of basic salary for January 2020	3211034 · Governance Commission L$	12,470.38	0.00
102	1/31/2020		Cost of basic salary for January 20	415101U · Trade Creditors USD	0.00	48,898.17
103	8/26/2019		cost of salary advance	3211031 · Governance Commission US$	0	500
104	3/2/2020		Basic salary for February 2020	3211031 · Governance Commission US$	0.00	49,850.77
105	8/22/2019		cost of Nasscorp for the month of June 2019 gen allowance	211110 · General allowances	0.00	3,172.27
106	3/3/2020		cost of basic for march 2020	415101U · Trade Creditors USD	0.00	47,636.98
107	6/24/2020		Basic salary for June 2020	3211034 · Governance Commission L$	12,638.83	0.00
108	5/11/2020		cost salaries for Stephen S. Manley representing Feb, Mar, and April 2020	3211034 · Governance Commission L$	1,585.35	0.00
109	7/23/2019		cost of general allowance for the month of June 2019	415101U · Trade Creditors USD	0.00	60,158.02
110	6/2/2020		May 2020 basic salary	3211031 · Governance Commission US$	0.00	52,249.87
111	8/1/2019		cost of salary advance for Pewu and others	415101U · Trade Creditors USD	0.00	1,500.00

No	Date	Name	Memo	Split	Amount L$	Amount US$
112	8/14/2019		cost of salary advance	415101U · Trade Creditors USD	0.00	1,000.00
113	4/24/2020		cost of salary for the month of April 2020.	3211034 · Governance Commission L$	11,917.17	0.00
114	8/28/2019		cost of basic salary for July 2019	415101L · Trade Creditors LRD	26,607.55	0.00
115	8/29/2019		cost of basic salary for August 2019	3211031 · Governance Commission US$	0.00	49,414.07
116	7/19/2019		General Allowance for June 2019	3211034 · Governance Commission L$	17,163.62	0.00
117	6/2/2020		May 2020 employees' salary	3211034 · Governance Commission L$	12,534.14	0.00
118	6/2/2020		-MULTIPLE-	211101 · Basic salary - civil service	-	-
119	1/9/2020		cost of salary for the months of Oct and Nov 2019 for Youngor Johnson Nah	3211034 · Governance Commission L$	585.97	0
120	7/19/2019		Special Allowance for June 2019	415101L · Trade Creditors LRD	3,391.19	0.00
121	12/5/2019		Netugba Wesseh's september 2020 salary	415101L · Trade Creditors LRD	303.16	0
122	12/20/2019		cost of basic salary for Oct 2019	3211034 · Governance Commission L$	13,104.88	0.00
123	12/10/2019		Basic salary for October 2019	3211031 · Governance Commission US$	0.00	52,419.51
124	7/19/2019		General Allowance for June 2019	211110 · General allowances	0.00	17,163.62
125	5/11/2020		cost of salaries Stephen S. Manley for Feb, Mar, Apr 2020	415101U · Trade Creditors USD	0.00	7,926.42
126	8/22/2019		cost of Nasscorp for the month of June 2019 gen allowance	3211031 · Governance Commission US$	0.00	3,172.27
127	6/2/2020		May 2020 employees' salary	415101L · Trade Creditors LRD	12,534.14	0.00
128	8/16/2019		salary advance	415101U · Trade Creditors USD	0	100
129	8/28/2019		Juluy 2019 basic salary	3211031 · Governance Commission US$	0.00	51,173.19
130	8/22/2019		cost of Nasscorp for Special allowance for June 2019	3211031 · Governance Commission US$	0	388.8
131	1/20/2020		Basic salary for December 2019	3211034 · Governance Commission L$	13,150.75	0.00
132	4/7/2020		cost of salary advance received by Mohammed A.B. Sheriff	211101 · Basic salary - civil service	0	200
133	6/25/2020		-MULTIPLE-	211101 · Basic salary - civil service	0.00	22,086.79
134	8/28/2019		Basic salary for July 2019	3211034 · Governance Commission L$	27,554.76	0.00
135	3/2/2020		cost of basic salary for Feb 2020	415101L · Trade Creditors LRD	11,934.11	0.00
136	11/12/2019		payment on salary advance receieved by Quoquoi Gayflor	211101 · Basic salary - civil service	0	200
137	12/10/2019		October 2019 basic salary	3211034 · Governance Commission L$	13,160.66	0.00
138	8/29/2019		cost of basic salary for July	211101 · Basic salary	0.00	26,607.55

No	Date	Name	Memo	Split	Amount L$	Amount US$
			2019	- civil service		
139	8/29/2019		cost of basic salary for August 2019	415101U · Trade Creditors USD	0.00	49,414.07
140	11/26/2019		Netugba Wisseh's salary	3211031 · Governance Commission US$	0.00	1,207.48
141	9/30/2019		the reurned of Hawa Willie July salary and paid to Hawa Willie	415101L · Trade Creditors LRD	-	-
142	1/13/2020		Basic salary for November 2019 (Huge & Felicity)	3211034 · Governance Commission L$	253.39	0
143	4/6/2020		cost of salary for the month of March 2020.	3211034 · Governance Commission L$	11,928.05	0.00
144	1/16/2020		cost of basic salary for November 2019 for Huge P. Bladee and Felicity Smith	3211031 · Governance Commission US$	0	944.06
145	11/1/2019		Difference between the NASSCORP recorded on the cash book and payment made by the bank	3211031 · Governance Commission US$	0	0.9
146	1/16/2020		cost of basic salary for November 2019 for Huge P. Bladee and Felicity Smith	415101U · Trade Creditors USD	0	944.06
147	9/30/2019		cost of basic salary for Sept 2019	415101U · Trade Creditors USD	0.00	60,467.19
148	3/3/2020		cost of basic for march 2020	3211031 · Governance Commission US$	0.00	47,636.98
149	10/10/2019		reimbursement of August salary 2019	415101U · Trade Creditors USD	0	154.11
150	8/20/2019		Netugbe Wisseh June 2019 salary	211110 · General allowances	0	410.08
151	1/20/2020		Basic salary for December 2019	3211031 · Governance Commission US$	0.00	53,635.65
152	4/7/2020		cost of salary advance received by Mohammed A.B. Sheriff	415101U · Trade Creditors USD	0	200
153	9/10/2019		Social Security payment for June 2019	211110 · General allowances	0	840.55
154	5/11/2020		cost of salaries Stephen S. Manley for Feb, Mar, Apr 2020	3211031 · Governance Commission US$	0.00	7,926.42
155	8/8/2019		cost of salary advance	415101U · Trade Creditors USD	0	500
156	4/7/2020		cost of salary advance received by Mohammed A.B. Sheriff	3211031 · Governance Commission US$	0	200
157	11/1/2019		Salary reversal by the bank for Alphonso Hilton	211101 · Basic salary - civil service	0	154.11
158	3/3/2020		-MULTIPLE-	211101 · Basic salary - civil service	0.00	43,458.94
159	12/5/2019		cost of basic salary for the month of sept 2019 for Netugba Wesseh	3211031 · Governance Commission US$	0.00	1,207.48
160	6/24/2020		Basic salary for June 2020	3211031 · Governance Commission US$	0.00	50,555.35
161	8/28/2019		cost of salary advance	415101U · Trade Creditors USD	0	500
162	6/2/2020		May 2020 basic salary	415101U · Trade Creditors USD	0.00	48,889.91

No	Date	Name	Memo	Split	Amount L$	Amount US$
163	11/26/2019		Netugba Wisseh's basic salary	3211031 · Governance Commission US$	-	-
164	1/31/2020		Basic salary for January 2020	3211031 · Governance Commission US$	0.00	49,878.27
165	8/22/2019		cost of Nasscorp for Special allowance for June 2019	211116 · Special allowance	0	388.8
166	12/20/2019		cost of basic salary for November 2019.	415101U · Trade Creditors USD	0.00	51,193.61
167	7/19/2019		Special Allowance for June 2019	3211034 · Governance Commission L$	3,750.32	0.00
168	4/24/2020		-MULTIPLE-	211101 · Basic salary - civil service	0.00	21,747.49
169	1/9/2020		cost of salary for the months of Oct and Nov 2019 for Youngor Johnson Nah	415101L · Trade Creditors LRD	585.97	0
170	1/21/2020		cost of basic salaray for the month of Dec 2019	3211031 · Governance Commission US$	0.00	51,702.34
171	8/29/2019		Withholding taxes deducted by MFDP for July 2019	133102 · Transfers recd from MOF current	0.00	22,667.53
172	9/30/2019		cost of basic salary for the monhth of August 2019	3211034 · Governance Commission L$	17,907.94	0.00
173	8/1/2019		cost of salary advance for Pewu and others	211101 · Basic salary - civil service	0.00	1,500.00
174	8/29/2019		cost of basic salary for July 2019	415101L · Trade Creditors LRD	26,607.55	0.00
175	4/7/2020		Salary advance received by Kollie A. Dorko	3211031 · Governance Commission US$	0	600
176	8/29/2019		Withholding taxes deducted by MFDP for August 2019	211101 · Basic salary - civil service	0.00	22,691.12
177	12/3/2019		cost of Nasscorp for August 2019	3211031 · Governance Commission US$	0.00	2,286.89
178	2/21/2020		cost of salary advance for Momolu Pewu, Evans, F. Smith, & Dickson	415101U · Trade Creditors USD	0.00	1,500.00
179	9/27/2019		Basic salary for September 2019	3211034 · Governance Commission L$	15,840.12	0.00
180	1/9/2020		cost of salary for the months of Oct and Nov 2019	3211034 · Governance Commission L$	239.51	0
181	8/20/2019		Netugbe Wisseh June 2019 salary	415101L · Trade Creditors LRD	410.08	0
182	1/9/2020		cost of salary for the months of Oct and Nov 2019	-SPLIT-	202.35	0
183	8/27/2019		cost of salaery advance	415101U · Trade Creditors USD	0	450
184	4/3/2020		Basic salary for March 2020	3211031 · Governance Commission US$	0.00	49,827.63
185	7/19/2019		General Allowance for June 2019	415101L · Trade Creditors LRD	17,163.62	0.00
186	12/16/2019		cost of basic salary for October 2019 for Alphanso Hilton	415101U · Trade Creditors USD	0	140.86
187	7/23/2019		cost of special allowance for the month of June 2019	211116 · Special allowance	0.00	9,772.08
188	12/15/2019		Basic salary for November 2019	3211034 · Governance Commission L$	11,995.16	0.00
189	8/1/2019		cost of salary advance for Pewu and others	415101U · Trade Creditors USD	0.00	1,500.00

No	Date	Name	Memo	Split	Amount L$	Amount US$
190	3/2/2020		Basic salary for February 2020	3211034 · Governance Commission L$	12,462.69	0.00
191	9/1/2019		Reversal of Wesseh's salary by the bank as a credit to GC's account	211110 · General allowances	0	440.88
192	4/24/2020		cost of salary for the month of April 2020.	211101 · Basic salary - civil service	0.00	11,917.17
193	2/26/2020		salary adavance for Commissioner Elizabeth Dorkin	415101U · Trade Creditors USD	0.00	1,000.00
194	8/8/2019		cost of salary advance	3211031 · Governance Commission US$	0	500
195	6/6/2020		Payment made to Commissioner Dorkin for deducting salary advance refund from her that wasn't due	415101U · Trade Creditors USD	0	300
196	8/20/2019		Netugbe Wisseh June 2019 salary	3211034 · Governance Commission L$	410.08	0
197	11/1/2019		Difference between the NASSCORP recorded on the cash book and payment made by the bank	211101 · Basic salary - civil service	0.9	0.9
198	10/4/2019		cost of salary for Hilton,Hawah Willie for August 2019	415101L · Trade Creditors LRD	153.75	0
199	4/24/2020		cost of salary for the month of April 2020.	415101L · Trade Creditors LRD	11,917.17	0.00
200	12/15/2019		Basic salary for November 2019	3211031 · Governance Commission US$	0.00	52,626.92
201	8/22/2019		cost of salary advance	415101U · Trade Creditors USD	0	450
202	4/24/2020		Basic salary for the month of April 2020.	3211031 · Governance Commission US$	0.00	46,242.05
203	1/21/2020		cost of basic salary for the month of Dec 2019	415101L · Trade Creditors LRD	13,409.00	0.00
204	9/30/2019		-MULTIPLE-	211101 · Basic salary - civil service	0.00	23,062.76
205	2/1/2020		Reversal of Alphason Hilton's salary credited to GC's account	3211031 · Governance Commission US$	0	136.3
206	8/22/2019		cost of salary advance	3211031 · Governance Commission US$	0	450
207	8/29/2019		cost of basic salary for August 2019	415101U · Trade Creditors USD	0.00	49,414.07
208	9/6/2019		Payment of Hawa's July 2019 salary that was credited to GC's account by the bank	415101L · Trade Creditors LRD	203.35	0
209	11/6/2019		salary advance for Commissioner Wesley Johnson	3211031 · Governance Commission US$	0	300
210	1/16/2020		cost of basic salary for November 2019 for Huge Bladee and Felicity Smith	3211034 · Governance Commission L$	248.52	0
211	7/23/2019		cost of general allowance for the month of June 2019	3211031 · Governance Commission US$	0.00	60,158.02
212	8/1/2019		cost of salary advance for Pewu and others	3211031 · Governance Commission US$	0.00	1,500.00

No	Date	Name	Memo	Split	Amount L$	Amount US$
213	6/2/2020		May 2020 basic salary	3211031 · Governance Commission US$	0.00	48,889.91
214	12/5/2019		Netugba Wesseh's september 2020 salary	3211034 · Governance Commission L$	303.16	0
215	9/30/2019		cost of basic salary for the monhth of August 2019	211101 · Basic salary - civil service	0.00	17,907.94
216	4/7/2020		Salary advance received by Kollie A. Dorko	415101U · Trade Creditors USD	0	600
217	1/21/2020		cost of basic salaray for the month of Dec 2019	415101U · Trade Creditors USD	0.00	51,702.34
218	9/27/2019		Basic salary for September 2019	3211031 · Governance Commission US$	0.00	63,360.50
219	1/31/2020		Basic salary for January 2020	3211034 · Governance Commission L$	12,469.57	0.00
220	10/4/2019		reimbursement of August salary 2019	3211031 · Governance Commission US$	154.11	154.11
221	8/14/2019		cost of salary advance	3211031 · Governance Commission US$	0.00	1,000.00
222	12/16/2019		-MULTIPLE-	211101 · Basic salary - civil service	0.00	23,207.83
223	10/4/2019		cost of salary for Hilton,Hawah Willie for August 2019	415101L · Trade Creditors LRD	153.75	0
224	12/20/2019		cost of salary for November 2019	3211034 · Governance Commission L$	13,156.73	0.00
225	1/31/2020		-MULTIPLE-	211101 · Basic salary - civil service	0.00	21,680.63
226	8/16/2019		salary advance	211101 · Basic salary - civil service	0	100
227	9/6/2019		Payment of Hawa's July 2019 salary that was credited to GC's account by the bank	3211034 · Governance Commission L$	203.35	0
228	7/19/2019		Special Allowance for June 2019	211116 · Special allowance	0.00	3,391.19
229	8/8/2019		cost of salary advance	415101U · Trade Creditors USD	0	500
230	1/31/2020		cost of basic salary for January 2020	415101L · Trade Creditors LRD	12,470.38	0.00
231	9/10/2019		cost of staff contribution to NASSCORP for the month of July 2019	415101U · Trade Creditors USD	0.00	1,782.65
232	9/10/2019		cost of staff contribution to NASSCORP for the month of July 2019	3211031 · Governance Commission US$	0.00	1,782.65
233	1/16/2020		cost of basic salary for November 2019 for Huge Bladee and Felicity Smith	415101L · Trade Creditors LRD	248.52	0
234	7/19/2019		Special Allowance for June 2019	3211034 · Governance Commission L$	3,391.19	0.00
235	2/24/2020		salary advance for Lewis Marwolo	415101U · Trade Creditors USD	0	200
236	9/30/2019		cost of basic salary for the monhth of August 2019	415101L · Trade Creditors LRD	17,907.94	0.00
237	8/26/2019		cost of salary advance	415101U · Trade Creditors USD	0	500
238	8/27/2019		cost of salaery advance	3211031 · Governance Commission US$	0	450
239	1/21/2020		cost of basic salary for the	3211034 · Governance	13,409.00	0.00

No	Date	Name	Memo	Split	Amount L$	Amount US$
			month of Dec 2019	Commission L$		
240	12/20/2019		cost of basic salary for Oct 2019	415101U · Trade Creditors USD	0.00	52,419.51
241	12/16/2019		cost of basic salary for October 2019 for Alphanso Hilton	3211031 · Governance Commission US$	0	140.86
242	9/30/2019		the reurned of Hawa Willie July salary and paid to Hawa Willie	211101 · Basic salary - civil service	-	-
243	7/19/2019		Special Allowance for June 2019	415101L · Trade Creditors LRD	0.00	3,391.19
TOTAL					**578,494.97**	**2,600,841.28**

Annexures 2: Transactions in IFMIS not in General Ledger

Coding Block	Period	Transaction Date	Journal Voucher #	Source	Source Document Number	Description	Amount L$	Amount US$
1170100/1/01/001/000000/030300/0111/0000/211101	M11	21/9/2020	1170685	Expense Voucher	20192020-00000022484	Basic salary for May 2020 (80% USD)	-	74,173.86
1170002/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M1	19/9/2019	1128542	Invoice	2020-00000000000016	Basic salary for July 2019 (35% LRD)	27,301.56	-
1170001/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M1	19/9/2019	1128543	Invoice	2020-00000000000015	Basic salary for the month of July 2019 (65% USD)	-	51,173.18
1170001/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M9	3/4/2020	1151025	Invoice	2020-00000000000177	Security payment (60% USD)	-	2,688.00
1170001/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M9	3/4/2020	1151027	Invoice	2020-00000000000176	Basic salary for the month of Nov. 2019 (60% USD)	-	994.06
1170001/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M9	3/4/2020	1151029	Invoice	2020-00000000000175	Basic salary for the month of Feb. 2020 (60% USD)	-	49,850.77
1170001/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M9	3/4/2020	1151030	Invoice	2020-00000000000174	Basic salary for the month of Jan. 2020 (60% USD)	-	49,878.27
1170001/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M9	3/4/2020	1151031	Invoice	2020-00000000000173	Basic salary for the month of Dec 2019 (60% USD)	-	53,635.65
1170001/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M9	3/4/2020	1151032	Invoice	2020-00000000000172	Basic salary for the month of Oct 2019 (60% USD)	-	52,419.51
1170001/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M9	3/4/2020	1151033	Invoice	2020-00000000000171	Basic salary for the month of Sept 2019 (60% USD)	-	1,207.48
1170001/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M9	3/4/2020	1151034	Invoice	2020-00000000000168	Basic salary for the month of August 2019 (60%	-	63,360.50

Coding Block	Period	Transaction Date	Journal Voucher #	Source	Source Document Number	Description	Amount L$	Amount US$
						USD)		
1170002/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M9	3/4/2020	1151035	Invoice	2020-00000000000167	Basic salary for Jan 2020	-	12,418.46
1170002/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M9	3/4/2020	1151036	Invoice	2020-00000000000166	Basic salary for Dec 2019	-	13,407.06
1170002/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M9	3/4/2020	1151037	Invoice	2020-00000000000165	Basic salary for November 2019	-	253.36
1170002/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M9	3/4/2020	1151038	Invoice	2020-00000000000164	Basic salary for November 2019	-	13,292.76
1170002/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M9	3/4/2020	1151039	Invoice	2020-00000000000163	Security guard service fees	-	678.95
1170002/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M9	3/4/2020	1151040	Invoice	2020-00000000000162	Basic salary for Oct 2019 (20% LRD)	14,432.99	-
1170002/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M9	3/4/2020	1151041	Invoice	2020-00000000000161	Basic salary for Sept 2019 (20% LRD)	326.76	-
1170002/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M9	3/4/2020	1151042	Invoice	2020-00000000000160	Basic salary for August 2019 (20% LRD)	15,838.11	-
1170001/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M13	7/9/2020	1168939	Invoice	304454	Basic salary for the month of June. 2020 (80% USD)	-	50,555.35
1170001/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M13	7/9/2020	1168940	Invoice	304453	Basic salary for the month of May. 2020 (80% USD)	-	52,249.87
1170001/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M13	7/9/2020	1168941	Invoice	304452	Security payment (60% USD)	-	2,016.00
1170001/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M13	7/9/2020	1168942	Invoice	304451	Basic salary for the month of Apr. 2020 (80% USD)	-	49,824.78
1170001/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M13	7/9/2020	1168943	Invoice	304450	Basic salary for the month of Mar. 2020 (80% USD)	-	49,827.63
1170002/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M13	7/9/2020	1168944	Invoice	304449	Security Guard service fees (40% LRD)	1,176.06	-
1170002/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M13	7/9/2020	1168945	Invoice	304448	Security Guard service fees (40% LRD)	1,493.31	-
1170002/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M13	7/9/2020	1168946	Invoice	304447	Basic salary for the month of June 2020	-	12,611.61
1170002/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/3211	M13	7/9/2020	1168947	Invoice	304446	Security Guard service fees (	313.34	-

Coding Block	Period	Transaction Date	Journal Voucher #	Source	Source Document Number	Description	Amount L$	Amount US$
11						20% LRD)		
1170002/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M13	7/9/2020	1168948	Invoice	304445	Basic salary for May 2020	-	12,993.57
1170002/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M13	7/9/2020	1168949	Invoice	304444	Basic salary for April 2020	-	12,368.56
1170002/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M13	7/9/2020	1168950	Invoice	304443	Basic salary for Feb 2020	-	12,201.30
1170001/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M13	24/9/2020	1171424	Manual		Basic salary for April. 2020 (80% USD)	-	22,195.65
1170001/1/01/001/XXXXXX/XXXXXX/XXXX/XXXX/321111	M13	25/9/2020	1171810	Manual		Payment for the supply of photo paper and cartridges for the VRU exercise for the election	-	45,527.39
1170900/1/01/001/000000/000000/0000/0000/321502	M2	26/8/2019	1126732	Expense Voucher	2020-00000000000476	65% 35% BASIC SALARY/DEPARTMENTAL ADVANCE IN FAVOR OF GC FOR THE MONTH OF JUL'019	-	65,907.08
1170900/1/01/001/000000/000000/0000/0000/321502	M2	26/8/2019	1126735	Expense Voucher	2020-00000000000477	65% 35% BASIC SALARY/DEPARTMENTAL ADVANCE IN FAVOR OF GC FOR THE MONTH OF JUL'019	-	35,484.88
1170900/1/01/001/000000/000000/0000/0000/321502	M3	20/9/2019	1128765	Expense Voucher	2020-00000000001467	80% Salary for August 2019	-	81,513.40
1170900/1/01/001/000000/000000/0000/0000/321502	M3	20/9/2019	1128766	Expense Voucher	2020-00000000001469	20% Salary for August 2019	-	20,295.18
1170900/1/01/001/000000/000000/0000/0000/321502	M5	20/11/2019	1134540	Expense Voucher	2020-00000000005369	80% Departmental Advances (Basic salary) for Sept. '19	-	1,654.40
1170900/1/01/001/000000/000000/0000/0000/321502	M5	20/11/2019	1134541	Expense Voucher	2020-00000000005370	40% Basic salary for September	-	413.57
1170900/1/01/001/000000/000000/0000/0000/321502	M6	#####	1135110	Expense Voucher	2020-00000000005752	BASIC SALARY IN FAVOR OF GC FOR THE MONTH OF OCT'019	-	70,985.78
1170900/1/01/001/000000/000000/0000/0000/321502	M6	#####	1135111	Expense Voucher	2020-00000000000575	BASIC SALARY IN FAVOR OF GC FOR THE	-	17,745.11

Coding Block	Period	Transaction Date	Journal Voucher #	Source	Source Document Number	Description	Amount L$	Amount US$
					3	MONTH OF OCT'019		
1170900/1/01/001/000000/000000/0000/0000/321502	M6	#####	1135384	Expense Voucher	2020-000000000005375	Payment for security Guard Services July-Sept. 2019	-	3,150.00
1170900/1/01/001/000000/000000/0000/0000/321502	M6	#####	1135385	Expense Voucher	2020-000000000005376	Payment for security Guard Services July-Sept. 2019	-	2,099.84
1170900/1/01/001/000000/000000/0000/0000/321502	M6	15/12/2019	1137213	Expense Voucher	2020-000000000006963	COST OF SECURITY GUARDS SECURITY IN FAVOR GC FOR THE MONTH OF OCT-NOV'019	-	2,800.00
1170900/1/01/001/000000/000000/0000/0000/321502	M6	15/12/2019	1137214	Expense Voucher	2020-000000000006964	COST OF SECURITY GUARDS SECURITY IN FAVOR GC FOR THE MONTH OF OCT-NOV'019	-	699.90
1170900/1/01/001/000000/000000/0000/0000/321502	M6	15/12/2019	1137433	Expense Voucher	2020-000000000007072	80% Salary for November 2019	-	71,029.78
1170900/1/01/001/000000/000000/0000/0000/321502	M6	15/12/2019	1137435	Expense Voucher	2020-000000000007083	20% Salary for November 2019	-	17,754.86
1170900/1/01/001/000000/000000/0000/0000/321502	M7	8/1/2020	1139813	Expense Voucher	2020-000000000008327	80% Departmental Advances (Basic Salary) for Nov. '19 / GC	-	1,317.00
1170900/1/01/001/000000/000000/0000/0000/321502	M7	8/1/2020	1139814	Expense Voucher	2020-000000000008328	20% Departmental Advances (Basic Salary) for Nov. '19 / GC	329.20	-
1170900/1/01/001/000000/000000/0000/0000/321502	M7	#####	1140009	Expense Voucher	2020-000000000008517	80% Salary for December 2019	-	72,346.78
1170900/1/01/001/000000/000000/0000/0000/321502	M7	16/1/2020	1141546	Expense Voucher	2020-000000000008518	20% Salary for December 2019	18,084.20	-
1170900/1/01/001/000000/000000/0000/0000/321502	M7	23/1/2020	1142702	Expense Voucher	2020-000000000010032	80% Salary for January 2020	-	67,222.78
1170900/1/01/001/000000/000000/0000/0000/321502	M7	23/1/2020	1142703	Expense Voucher	2020-000000000010037	20% Salary for January 2020	16,804.44	-
1170900/1/01/001/000000/	M7	30/1/2020	114424	Expense	2020-	60% Payment		2,100.00

Coding Block	Period	Transaction Date	Journal Voucher #	Source	Source Document Number	Description	Amount L$	Amount US$
000000/0000/0000/321502			9	Voucher	0000000 0001076 2	for security guard services Jan. 2020	-	
1170900/1/01/001/000000/ 000000/0000/0000/321502	M7	30/1/2020	114425 0	Expense Voucher	2020- 0000000 0001076 3	40% Payment for security guard services Jan. 2020	-	1,399.79
1170900/1/01/001/000000/ 000000/0000/0000/321502	M8	24/2/2020	114582 6	Expense Voucher	2020- 0000000 0001175 5	80% Basic salary for Feb. 2020	-	67,222.78
1170900/1/01/001/000000/ 000000/0000/0000/321502	M8	24/2/2020	114584 4	Expense Voucher	2020- 0000000 0001175 7	20% Basic salary for Feb. 2020	16,803.07	-
1170900/1/01/001/000000/ 000000/0000/0000/321502	M9	31/3/2020	115037 6	Expense Voucher	2019202 0- 0000001 4351	USD 80% SALARY FOR 65 EMPLOYEES FOR THE MARCH 2020 / GC	-	67,222.78
1170900/1/01/001/000000/ 000000/0000/0000/321502	M9	31/3/2020	115037 7	Expense Voucher	2019202 0- 0000001 4352	LRD 20% SALARY FOR 65 EMPLOYEES FOR THE MARCH 2020 / GC	16,804.47	-
1170900/1/01/001/000000/ 000000/0000/0000/321502	M9	31/3/2020	115037 8	Expense Voucher	2019202 0- 0000001 4354	USD 100% CIVIL SERVANT UNION FOR 65 EMPLOYEES FOR THE MARCH 2020 / GC	-	30.10
1170900/1/01/001/000000/ 000000/0000/0000/321502	M10	20/4/2020	115277 5	Expense Voucher	2019202 0- 0000001 5702	USD 80% SALARY FOR 65 EMPLOYEES FOR APRIL 2020 / GC	-	67,222.78
1170900/1/01/001/000000/ 000000/0000/0000/321502	M10	21/4/2020	115277 6	Expense Voucher	2019202 0- 0000001 5777	LRD 20% SALARY FOR 65 EMPLOYEES FOR APRIL 2020 / GC	16,803.53	-
1170900/1/01/001/000000/ 000000/0000/0000/321502	M10	21/4/2020	115277 7	Expense Voucher	2019202 0- 0000001 5781	USD 100% CIVIL SERVANT UNION FOR 65 EMPLOYEES FOR APRIL 2020 / GC	-	30.10

Coding Block	Period	Transaction Date	Journal Voucher #	Source	Source Document Number	Description	Amount L$	Amount US$
1170900/1/01/001/000000/000000/0000/0000/321502	M11	27/5/2020	1157247	Expense Voucher	20192020-00000018054	80% Departmental Advances (Salary) for May '20 / GC	-	70,603.30
1170900/1/01/001/000000/000000/0000/0000/321502	M11	27/5/2020	1157248	Expense Voucher	20192020-00000018059	20% Departmental Advances (Salary) for May '20 / GC	17,648.45	-
1170900/1/01/001/000000/000000/0000/0000/321502	M11	27/5/2020	1157249	Expense Voucher	20192020-00000018063	80% Departmental Advances (Union Due) for May '20 / GC	-	29.10
1170900/1/01/001/000000/000000/0000/0000/321502	M11	27/5/2020	1157305	Expense Voucher	20192020-00000018064	USD 80% SALARY FOR SECURITY GUARD SERVICE FOR EMPLOYEES FOR MAY 2020 / GC	-	1,400.00
1170900/1/01/001/000000/000000/0000/0000/321502	M11	27/5/2020	1157306	Expense Voucher	20192020-00000018065	LRD 20% SALARY FOR SECURITY GUARD SERVICE FOR EMPLOYEES FOR MAY 2020 / GC	349.95	-
1170900/1/01/001/000000/000000/0000/0000/321502	M12	22/6/2020	1160433	Expense Voucher	20192020-00000019741	80% Departmental Advances (Salary) for June '20 / GC	-	68,224.78
1170900/1/01/001/000000/000000/0000/0000/321502	M12	22/6/2020	1160434	Expense Voucher	20192020-00000019742	20% Departmental Advances (Salary) for June '20 / GC	17,053.27	-
1170900/1/01/001/000000/000000/0000/0000/321502	M12	22/6/2020	1160435	Expense Voucher	20192020-00000019743	Departmental Advances (C. S. Union Due) for June '20 / GC	-	28.50
1170900/1/01/001/000000/000000/0000/0000/321502	M12	30/6/2020	1162391	Expense Voucher	20192020-00000020803	USD 60% SECURITY GUARDS FOR APRIL, MAY AND JUNE 2020 / GC	-	2,332.80

Coding Block	Period	Transaction Date	Journal Voucher #	Source	Source Document Number	Description	Amount L$	Amount US$
1170900/1/01/001/000000/000000/0000/0000/321502	M12	30/6/2020	1162392	Expense Voucher	20192020-00000020805	LRD 40% SECURITY GUARDS FOR APRIL, MAY AND JUNE 2020 / GC	1,554.91	-
1170900/1/01/001/000000/000000/0000/0000/321502	M12	30/6/2020	1162399	Expense Voucher	20192020-00000020797	USD 60% SECURITY GUARDS FOR MARCH AND BALANCE FOR MAY AND JUNE 2020 / GC	-	1,837.20
1170900/1/01/001/000000/000000/0000/0000/321502	M12	30/6/2020	1162400	Expense Voucher	20192020-00000020800	LRD 40% SECURITY GUARDS FOR MARCH AND BALANCE FOR MAY AND JUNE 2020 / GC	1,224.57	-
TOTAL							**184,342.19**	1,643,907.93

Annexures 3: Unauthorized Bank Signatories

No.	Date	CK No.	PV NO	Name of Unauthorized Signatory	Position	Payee	Amount US$	Amount L$
1	December 20, 2019	300332399	017	Catherine H. Karmo	Director Project	Benjah Security Guard Services Inc.	2,688.00	-
2	June 3, 2020	300295357	039	Catherine H. Karmo	Director Project	Vaney Kemokai	200.00	-
3	December 26, 2019	300332400	018	Catherine H. Karmo	Director Project	Benjah Security Guard Services Inc.	3,024.00	
4	December 3, 2019	300332398	014	Catherine H. Karmo	Director Project	Nationa Social security & Welfare Corporation	2,286.89	
TOTAL							**8,198.89**	

Annexure 4: Non-Performance of Bank Reconciliation Statements

Account details			Months											
Bank Name	**Account No.**	**Currency**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**march**	**April**	**May**	**June**
GT Bank	203304887210	USD	July-19	August-19	NONE	October-19	November-19	NONE	January-20	NONE	March-20	NONE	May-20	NONE
GT	203304	USD	Jul	Augu	NONE	Octo	Novem	NONE	Janu	NONE	Marc	NO	Ma	NO

Account details			**Months**											
Bank Name	**Account No.**	**Currency**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**march**	**April**	**May**	**June**
Bank	887212		y-19	st-19		ber-19	ber-19		ary-20		h-20	NE	y-20	NE
GT Bank	203313561211	USD	July-19	August-19	September-19	October-19	November-19	December-19	January-20	February-20	March-20	April-20	May-20	June-20
GT Bank	203304887110	LRD	July-19	August-19	NONE	October-19	November-19	NONE	January-20	NONE	March-20	NONE	May-20	NONE
GT Bank	203313561110	LRD	July-19	August-19	September-19	October-19	November-19	December-19	January-20	February-20	March-20	April-20	May-20	June-20
GT Bank	203313561210	USD	July-19	August-19	September-19	October-19	November-19	December-19	January-20	February-20	March-20	April-20	May-20	June-20
GT Bank	203304887112	LRD	NONE	August-19	September-19	October-19	November-19	NONE	January-20	NONE	March-20	NONE	May-20	NONE