Management Letter

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

For the period July 1, 2018 to June 30 2019

Promoting Accountability of Public Resources

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

Monrovia, Liberia
December 2023

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ACRONYMS USED

Acronyms/Abbreviations/Symbol	Meaning
FCCA	Fellow Chartered Certified Accountants
AFP	Audit Focal Person
AG	Auditor General
CFC	Certified Financial Consultant
CFIP	Certified Financial Investigation Professional
ED	Executive Director
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, 2018 to June 30, 2019

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, 2018 to June 30, 2019 was completed and the purpose of this letter is to bring to your attention the findings that were revealed during the conduct of the audit.

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

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

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

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

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

Key Management Personnel

No	Title/Position Held	Name	Period of Service
1.	Chairman	Cllr. A. Ndubuisi Nwabudike	2018/2019
2.	Vice Chair-Person	Elizabeth W. Dorkin	2018/2019
3.	Commissioner	E. Othello Gongar	2018/2019
4.	Commissioner	Wesley M. Johnson	2018/2019
5.	Executive Director	Stephen S. Manley	2018/2019
6.	Human Resource Director	Maima M. Roberts	2018/2019
7.	Grant Portfolio Director	Catherine H. Karmo	2018/2019
8.	Procurement Director	Quoquoi Z. Gayflor	2018/2019
9.	Finance Manager	Kollie A. Dorko	2018/2019
10.	Finance Officer II	Emmanuel Rennie	2018/2019

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.

GENERAL AUDITING OFFICE OF REPUBLIC OF LIBERIA

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

Monrovia, Liberia
December 2023

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues

1.1.1 Unapproved Financial Statements

Observation

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

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

Risk

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

Recommendation

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

Management's Response

1.1.1.5 *Management did not respond to this finding.*

Auditor General's Position

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

1.1.2 Unsystematic Structure of Notes to the Financial Statements

Observation

1.1.2.1 Paragraph 1.3.25 (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.

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

Table 1: Unsystematic Structure of Notes to the Financial Statements

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

Risk

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

Recommendation

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

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

Management's Response

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

Auditor General's Position

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

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

1.1.3 Discrepancy between the MFDP Fiscal Outturn Report and Financial Statements

Observation

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

1.1.3.2 During the audit, we observed that the actual amount disbursed to Governance Commission (GC) as recorded in the MFDP Fiscal Outturn Report was US$1,744,736.00 whereas, in the financial statements, Management reported the total amount of US$1,404,904.99 as total amount received. This resulted in a variance of US$339,831.01. **See table 2 below.**

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

Amount disbursed as per Fiscal Outturn Report US$ (A)	Amount Reported as Receipts By the GC US$ (B)	Variance US$ (C=A-B)
1,744,736	1,404,904.99	339,831.01

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 fiscal outturn 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 fiscal outturn report and the expenditure report. Variances identified should be documented, investigated and adjusted where applicable.

1.1.3.7 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

1.1.3.8 *The Commission stands by the figure of US$1,434,278 reported in its Financial Statements as to its completeness and accuracy. The US$1,343,278 represents expenses made for the audited period and not revenue. In addition, commitments from fiscal year 2017/2018 were expensed in the fiscal year (budget) 2018/2019. The Commission can't however speak to the authenticity, accuracy and completeness of the figure in the fiscal outturn since the outturn was never generated and prepared by the Commission. The Commission can only account for the amount reported in its Financial Statement. The spreadsheet containing amounts reported in the financial statements will be made available in substantiation of the US$1,434,278 reported.*

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 reconciled with the entities financial statements to ascertain the completeness and accuracy of receipts/revenue. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.4 Discrepancy between the IFMIS Ledger and Financial Statements

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 the actual amount disbursed to Governance Commission (GC) as Compensation for employees recorded in the IFMIS record was US$ US$4,121,363.30 and L$741,957.48 whereas, in the financial statements, Management reported the total amount of US$1,324,338.89 as total amount received. This resulted in a variance of US$2,797,024.41 and L$741,957.48. **See table 3 and Annexure 1 for details.**

Table 3: Discrepancy between the IFMIS Ledger and Financial Statements

Description	IFMIS		Financial Statement		Variance US$ (D) (D=A-C)	Variance L$ (E) (E=B-D)
	US$ (A)	L$ (B)	US$ (C)	L$ (D)		
Compensation of Employees	4,121,363.30	741,957.48	1,324,338.89	0.00	2,797,024.41	741,957.48

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 IFMIS 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 IFMIS report and the financial statements. Variances identified should be documented, investigated and adjusted where applicable.

1.1.4.7 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

1.1.4.8 *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 entities 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 findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.5 Transactions in the IFMIS not in General Ledger

Observation

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

1.1.5.2 During the audit, we observed that transactions amounting to L$143,987.10 and US$743,004.84 were not reflected in the general ledger presented by the Management. A comparable ledger was spooled from the IFMIS system by the GAC. **See Annexure 2 for details**.

Risk

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

1.1.5.4 Management may not account for all of its transactions.

Recommendation

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

1.1.5.6 Going forward, Management should perform periodic (monthly) reconciliation between the IFMIS report and the general ledger. Variances identified should be documented, investigated and adjusted where applicable.

1.1.5.7 The IFMIS report and general ledger prepared by a junior staff should be reviewed and approved by a senior staff with the relevant qualification, experience and seniority.

Management's Response

1.1.5.8 *The Commission asserts that the figures reported in its Financial Statements are accurate and complete. The Commission cannot however attest to the accuracy and completeness of the information from the IFMIS since it is not the preparer. The Commission believes that MFDP should provide the supporting documentations to support those transactions.*

Auditor General's Position

1.1.5.9 We acknowledge Management's assertion. However, the fiscal Outturn report generated from the IFMIS, GoL financial reporting system, should reconcile with the entities 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 findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.6 Unauthorized Bank Signatories

Observation

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

1.1.6.2 During the audit, we observed that transactions amounting to US$28,750.48 and L$1,536,151.19 were expended for the payment of various goods and services without the required authorized signatories. **See Annexure 3 for details.**

Risk

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

Recommendation

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

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

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

Management's Response

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

Auditor General's Position

1.1.6.8 Management's assertion did not adequately address the issue raised. Page 26, Paragraph 6, of the Financial Management Policies and procedures Manual of March 2013 states "All GC checks will require two signatures. There will be two groups of signatories and any member of a group may sign for that group. One member from each group must sign each check. The first group will consist of the Chairman of the Governance Commission and the Executive Director, the second group will consist of the Finance Manager and the Finance Officer." However, the transactions identified in annexure 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.

1.1.7 Non-Performance of Bank Reconciliation Statements

Observation

1.1.7.1 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."

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

Table 4: Non-Performance of Bank Reconciliation Statements

Bank Name	Account No.	Currency	Total Amount	Amount Provided	Outstanding
Guaranty Trust Bank (GTB)	203304887210	USD	12	5	7
Guaranty Trust Bank (GTB)	203304887212	USD	12	5	7
Guaranty Trust Bank (GTB)	203313561211	USD	12	5	7
Guaranty Trust Bank (GTB)	203304887110	LRD	12	5	7
Guaranty Trust Bank (GTB)	203309224111	LRD	12	4	8
Guaranty Trust Bank (GTB)	203310091480	USD	12	4	8
Guaranty Trust Bank (GTB)	203310958850	LRD	12	4	8
TOTAL			**84**	**32**	**52**

Risk

1.1.7.3 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

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

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

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

Management's Response

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

Auditor General's Position

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

1.1.8 Non-remittance of Income and Goods & services 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 amount of L$17,278.68 and US$456,490.23 as taxes from basic salary without evidence that taxes were subsequently remitted to the LRA.

1.1.8.3 Additionally, we observed that Management withheld the total amount of L$2,140.00 and US$1,274 as taxes from vendors without evidence that the taxes were subsequently remitted to the LRA. **See table 5 & Annexures 5 for details.**

Table 5: Non-remittance of Income and Goods & services Taxes

No	Name	Memo	Amount L$	Amount US$
1	02 MOF Taxes Witheld from Vendors LRD		445	-
2	02 MOF Taxes Witheld from Vendors LRD		97	-

No	Name	Memo	Amount L$	Amount US$
3	02 MOF Taxes Witheld from Vendors LRD		77	-
4	02 MOF Taxes Witheld from Vendors LRD		84	-
5	02 MOF Taxes Witheld from Vendors LRD	Techno IT.INC 500324865	68	-
6	02 MOF Taxes Witheld from Vendors LRD	Aminata and Sons Inc 500000484	8	-
7	02 MOF Taxes Witheld from Vendors LRD	Auto Care Center	144	-
8	02 MOF Taxes Witheld from Vendors LRD	witholding on Techsult Liberia Inc	100	-
9	02 MOF Taxes Witheld from Vendors LRD	Center for policy Studies	262	-
10	02 MOF Taxes Witheld from Vendors LRD	Don-kan witholding-500113628	7	-
11	02 MOF Taxes Witheld from Vendors LRD		192	-
12	02 MOF Taxes Witheld from Vendors LRD		85	-
13	02 MOF Taxes Witheld from Vendors LRD		103	-
14	02 MOF Taxes Witheld from Vendors LRD	witholding/Auto King 500105085	41	-
15	01 MOF Taxes Witheld from Vendors USD	witholding-500003186	-	15
16	01 MOF Taxes Witheld from Vendors USD	Corina Hotel,500042036	-	138
17	01 MOF Taxes Witheld from Vendors USD	Mamba point Hotel 500034241	-	88
18	01 MOF Taxes Witheld from Vendors USD	Boulevard witholding 500447769	-	284
19	01 MOF Taxes Witheld from Vendors USD	500324865 witholding tax techno I.T Inc	-	161
20	01 MOF Taxes Witheld from Vendors USD	witholding 500032314	-	55
21	02 MOF Taxes Witheld from Vendors LRD	Aminata and sons Inc.	90	90
22	02 MOF Taxes Witheld from Vendors LRD	Aminita & Sons Inc	26	-
23	02 MOF Taxes Witheld from Vendors LRD	Dennis H. Yollah Business Center Inc.	7	-
24	02 MOF Taxes Witheld from Vendors LRD	Auto Link	26	-
25	02 MOF Taxes Witheld from Vendors LRD	Technical Cooling System	25	-
26	02 MOF Taxes Witheld from Vendors LRD	saksouk Shopping Center	7	-

No	Name	Memo	Amount L$	Amount US$
27	02 MOF Taxes Witheld from Vendors LRD	African Book& stationery Store	14	-
28	01 MOF Taxes Witheld from Vendors USD	withholding tax from Benjah Security Guard Service	-	35
29	01 MOF Taxes Witheld from Vendors USD	withholdings from African Book & stationery store	-	14
30	02 MOF Taxes Witheld from Vendors LRD	Boost Technology Solutions	32	-
31	02 MOF Taxes Witheld from Vendors LRD	Techno IT	23	-
32	02 MOF Taxes Witheld from Vendors LRD	Techno IT	46	-
33	02 MOF Taxes Witheld from Vendors LRD	500042036 witholding for corina hotel	32	-
34	01 MOF Taxes Witheld from Vendors USD	witholding tax 0888410707	-	30
35	01 MOF Taxes Witheld from Vendors USD	witholding tax 500003186	-	10
36	01 MOF Taxes Witheld from Vendors USD	witholding tax 500010052	-	88
37	01 MOF Taxes Witheld from Vendors USD	witholding tax 500020149	-	40
38	01 MOF Taxes Witheld from Vendors USD	cost of witholding tax 500032314	-	44
39	01 MOF Taxes Witheld from Vendors USD	witholding tax500001017	-	28
40	01 MOF Taxes Witheld from Vendors USD	500010052 auto care withholding	-	44
41	01 MOF Taxes Witheld from Vendors USD	witholding tax for SP on fuel	-	6
42	01 MOF Taxes Witheld from Vendors USD	witholding tax for Benjah security	-	21
43	02 MOF Taxes Witheld from Vendors LRD	Super Petroleum	6	-
44	02 MOF Taxes Witheld from Vendors LRD	witholding tax from Techno IT	18	-
45	01 MOF Taxes Witheld from Vendors USD	witholding tax for Techno IT	-	26
46	01 MOF Taxes Witheld from Vendors USD	cost of witholding tax for security guards service for Jan 2019	-	35
47	01 MOF Taxes Witheld from Vendors USD	Withholding taxes from Boost Technoloy Solcution INC	-	6
48	02 MOF Taxes Witheld from Vendors LRD	witholding tax for Benjah security	14	-
	02 MOF Taxes Witheld from Vendors LRD	witholding tax for	14	

No	Name	Memo	Amount L$	Amount US$
49		benjah security		-
50	02 MOF Taxes Witheld from Vendors LRD	witholding tax from Techno IT	18	-
51	02 MOF Taxes Witheld from Vendors LRD	500042036 witholding for corina hotel	32	-
52	01 MOF Taxes Witheld from Vendors USD	witholding-500003186	-	15
TOTAL			**2,140**	**1,274**

Risk

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

1.1.8.5 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.

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

Recommendation

1.1.8.7 Management should provide substantive justification for not and remitting withholding taxes on basic salary and goods and services as provided for by the Revenue Code of Liberia.

1.1.8.8 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.

1.1.8.9 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.

1.1.8.10 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.

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

Management's Response

1.1.8.12 *Those withholding taxes were remitted to the government. They were paid in bulk. The evidence will be provided.*

Auditor General's Position

1.1.8.13 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.

1.1.9 No Policy on Fuel and Scratch Card 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 procured and utilized fuel and communication cards amounting US$6,903.52 without a distribution log. **See table 6 for details.**

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

Table 6: No Policy on fuel and stretch Card Consumption

Date	Memo	Amount US$
01/14/2019	cost of fuel and lubricant for vehicles	7.84
11/08/2018	purchase of generator fuel	309.68
07/09/2018	Aminata and sons Inc.	2,940.00
07/09/2018	Amanita & Sons Inc	265.00
12/05/2018	reimbursement of fuel purchased	1,359.75
09/21/2018	cost of fuel for vehicles	271.95
10/08/2018	cost of petroleum products inadvertently not recorded on sept 28, 2018	5.55
Total		**5,159.77**
07/03/2018	Media coverage and communication cards for the policy dialogue held	119
07/03/2018	Media coverage and communication cards for the policy dialogue held	265
07/03/2018	Media coverage and communication cards for the policy dialogue held	1359.75
Total		**1,743.75**
TOTAL		**6,903.52**

Risk

1.1.9.4 Fuel and scratch cards procured may not be based on actual consumption.

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

Recommendation

1.1.9.6 Management should provide contract agreement and all relevant supporting documents with the vendors.

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

1.1.9.8 Management should maintain a fuel and communication cards 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

1.1.9.9 *The fuel consumption log will be provided for verification and along with the policies and procedures*.

Auditor General's Position

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

1.1.10 Third Party Payment Made to Employee

Observation

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

1.1.10.2 During the audit, we observed that Management made payments amounting to US$24,950.00 in the name of a scholarship beneficiary and a staff of the GC, rather than in the name of the University. **See table 7 below for details.**

Table 7: Third Party Payment Made to Employee

Date	PV.	Name	Memo	Beneficiary Bank Account	Beneficiary Bank Address	Amount
27/08/2018	015	Ibrahim Nyei	Transfer of School fees and other	08622655	Nat West Bank P/C 94 Moorgate, London, EC2 M6XT	24,950.00

Risk

1.1.10.3 Paying cash to employee for subsequent disbursement to vendors or service providers may facilitate misappropriation of funds.

Recommendation

1.1.10.4 Management should initiate and complete all procurement processes as required by the PPCC and the Public Financial Management Act.

Management Response

1.1.10.5 *This payment was made to the named beneficiary out of necessity. The money was received late and the employee was out of school. Also, the length of time it would have taken the transfer to the school directly would have kept the employee out of school continuously. Furthermore, part of the money was for the employee's upkeep.*

Auditor General's Position

1.1.10.6 Management's assertion did not adequately address the issue raised. The total payment should have been disaggregated between the tuition payment and the staff up keep funds. The tuition payment should have been made directly to the University through a direct debit transfer and the staff up keep payments disburse to the employee. Therefore, we maintain our finding 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 maintained four (4) 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.	Jannthan Y. Sarlie	Reseach Officer
2.	Tanneh Suah	Reseach Assistant
3.	Mathew B. Kollie	Program Manager
4.	Micheal Baysah	Operations Director

Risk

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

1.2.2.4 Payments may be made for work not performed.

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

Recommendation

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

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

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

Management's Response

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

Auditor General's Position

1.2.2.10 Management'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.

1.2.3 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 eleven (11) staffer personnel files did not contain Contracts, three (3) staffers had no Letter of application on their personnel files, fifteen (15) staffers files contained no contracts *signed by both parties* and seven (7) other staffers personnel files did not contain CVs. **See table 9 for details.**

Table 9: Inadequate Records in Personnel Files

No Contract on File		
No.	**Name**	**Position**
1	Emmanuel Rannie	Financi officier II
2	Felicity K. Smith	Account Assistant
3	Edith Deline	Admini Assistant/ED office
4	Hawa Howard-Willis	Admini Assistant/PSR
5	Jonathan Sarlie	Research Assistant II
6	Tenneh Suah	Research Assistant II
7	Alex Sonnie	Chauffeur
8	Emmanuel T. Davis	Chauffeur
9	Moana S. Smith	Policy Analyst I
10	Joe S. M. Howard	Warehouse managenent Asst
11	Janice Pratt	Policy Analyst II
No Letter of Application on file		
No.	**Name**	**Position**
1	Tenneh Suah	Research Assistant II

No Contract on File		
No.	**Name**	**Position**
2	Augustine Sherman	Chauffeur
3	Janice Pratt	Policy Analyst II
No CVs on file		
No.	**Name**	**Position**
2	Tenneh Suah	Research Assistant II
3	Roosevelt K. Sackor	Chauffeur
4	Alex Sonnie	Chauffeur
5	Augustine Sherman	Chauffeur
6	Moana S. Smith	Policy Analyst I
7	Janice Pratt	Policy Analyst II
No Contract was awarded and signed by both parties		
No.	**Name**	**Position**
1	Emmanuel Rannie	Finance Officer II
2	Felicity K. Smith	Account Assistant
3	Edith Deline	Admini Assistant/ED office
4	Hawa Howard-Willis	Admini Assistant/PSR
5	Jonathan Sarlie	Research Assistant II
6	Tenneh Suah	Research Assistant II
7	Varney Karmokai	IT Assistant
8	Joe S. M. Howard	Warehouse managenent Asst
9	Roosevelt K. Sackor	Chauffeur
10	Alex Sonnie	Chauffeur
11	J. Boima Porte	Chauffeur
12	Vian Gray	Chauffeur
13	Emmanuel T. Davis	Chauffeur
14	John Tilo	Janitor
15	Beautrice Fofana	Janitor

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
Jul-18	Actebeouson Nyema	Six (6) Days Absent	
Jul-18	J. Diana Moore	Ten (10) days	
Jul-18	Edwain G. Tarr	Ten (10) days	
Jul-18	Boimah Porte		Three (3) days
Jul-18	Alex Sonnie		Three (3) days
Sep-18	Agustine Sharman		five (5) days
Sep-18	Alex Sonnie		Six (6) Days
Sep-18	Parker Johnson		Four (4) days
Sep-18	Joe S.M. Howard		Three (3) 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 finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.2.5 Non-Preparation of Quarterly Reports

Observation

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

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

Risk

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

Recommendation

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

Management's Response

1.2.5.5 *The reports will be provided*.

Auditor General's Position

1.2.5.6 Management'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.

1.2.6 No Evidence of Budget Committee

Observation

1.2.6.1 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)".

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

Risk

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

Recommendation

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

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

Management's Response

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

Auditor General's Position

1.2.6.7 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.

1.3 Governance Issues

1.3.1 Audit Committee

Observation

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

1.3.1.2 During the audit, we observed 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 In the absence of a response by Management, we maintain our finding 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 finding 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 finding 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.	Transaction Date	Journal Voucher #	Description	Amount L$	Amount US$
1	14/8/2018	1006858	GC employees salary for the month of July 2018 (20%LRD)	21,290.03	-
2	14/8/2018	1006860	GC employees GA for July 2018 (80%USD)	-	80,991.41
3	11/10/2018	1031700	GC employees salary for the month of August 2018 (20%LRD)	21,628.54	-
4	11/10/2018	1031702	GC employees GA for August 2018 (80%USD)	-	88,057.38
5	11/10/2018	1031706	GC employees salary for the month of September 2018 (20%LRD)	20,451.40	-
6	11/10/2018	1031708	GC employees GA for September 2018 (80%USD)	-	81,844.51
7	21/1/2019	1065783	GC employees salary for the month of October 2018 (20%LRD)	20,422.48	-
8	21/1/2019	1065784	GC employees salary for the month of November 2018 (20%LRD)	20,375.15	-
9	21/1/2019	1065785	GC employees salary for the month of December 2018 (20%LRD)	20,462.33	-
10	21/1/2019	1065791	GC employees GA for October 2018 (80%USD)	-	81,844.51
11	21/1/2019	1065795	GC employees GA for November 2018 (80%USD)	-	81,789.15
12	21/1/2019	1065798	GC employees GA for December 2018 (80%USD)	-	81,789.15
13	16/5/2019	1104659	GC employees GA for January 2019 (80%USD)	-	78,241.13
14	16/5/2019	1104660	GC employees GA for January 2019 (80%USD)	-	3,603.38
15	16/5/2019	1104661	GC employees GA for Feb. 2019 (80%USD)	-	81,958.91
16	16/5/2019	1104662	GC employees GA for Mar. 2019 (80%USD)	-	82,885.31
17	16/5/2019	1104671	GC employees salary for the month of Jan. 2019 (20%LRD)	19,357.17	-
18	16/5/2019	1104673	GC employees salary for the month of Jan. 2019 (20%LRD)	897.45	-
19	16/5/2019	1104677	GC employees salary for the month of Mar. 2019 (20%LRD)	20,637.94	-
20	30/6/2019	1123744	MINISTRY OF FINANCE DEVELOPMENT PLANNING OPERATIONAL ACCOUNT	-	372,708.67
22	4/7/2019	1124998	MINISTRY OF FINANCE DEVELOPMENT PLANNING OPERATIONAL ACCOUNT	-	372,708.67
23	14/8/2018	1006857	Commissioners salary for the month of July 2018 (20%LRD)	2,081.91	-
24	14/8/2018	1006859	Commissioners SP for July 2018	-	7,920.00
25	11/10/2018	1031701	Commissioners salary for the month of August 2018 (20%LRD)	2,917.95	-
26	11/10/2018	1031703	Commissioners SP for August 2018		11,880.00

NO.	Transaction Date	Journal Voucher #	Description	Amount L$	Amount US$
			(80% USD)	-	
27	13/12/2018	1057145	USD 80% SPECIAL ALLOWANCE FOR DECEMBER 2018 / GC	5,760.00	5,760.00
28	13/12/2018	1057147	LRD 20% SPECIAL ALLOWANCE FOR DECEMBER 2018 / GC	-	1,439.90
29	21/1/2019	1065786	Commissioners salary for the month of Sept. 2018 (20%LRD)	2,909.05	-
30	21/1/2019	1065788	Commissioners salary for the month of Oct. 2018 (20%LRD)	2,964.39	-
31	21/1/2019	1065789	Commissioners salary for the month of Nov. 2018 (20%LRD)	2,959.52	-
32	21/1/2019	1065800	Commissioners SP for Sept. 2018 (80% USD)	-	11,880.00
33	21/1/2019	1065801	Commissioners SP for Oct. 2018 (80% USD)	-	11,880.00
34	21/1/2019	1065802	Commissioners SP for Nov. 2018 (80% USD)	-	11,880.00
35	21/1/2019	1065803	Commissioners SP for Dec. 2018 (80% USD)	-	11,880.00
36	16/5/2019	1104654	Commissioners SP for Jan. 2019 (80% USD)	-	11,880.00
37	16/5/2019	1104656	Acting Chairman SP for Jan. 2019 (80% USD)	5,760.00	5,760.00
38	16/5/2019	1104657	Commissioner SP for Feb. 2019 (80% USD)	-	17,640.00
39	16/5/2019	1104658	Commissioner SP for March 2019 (80% USD)	-	17,640.00
40	16/5/2019	1104666	Commissioners salary for the month of Jan. 2019 (20%LRD)	29,391.60	-
41	16/5/2019	1104667	Acting Chairman salary for the month of Jan. 2019 (20%LRD)	1,434.58	-
42	16/5/2019	1104668	Commissioners salary for the month of Feb. 2019 (20%LRD)	4,393.92	-
43	16/5/2019	1104669	Commissioners salary for the month of Mar. 2019 (20%LRD)	4,392.25	-
44	30/6/2019	1123744	MINISTRY OF FINANCE DEVELOPMENT PLANNING OPERATIONAL ACCOUNT	-	179,114.93
46	4/7/2019	1124998	MINISTRY OF FINANCE DEVELOPMENT PLANNING OPERATIONAL ACCOUNT	-	179,114.93
47	11/10/2018	1031704	Foreign scholarship fees for Ibrahim Al-Bakri Nyei	-	25,000.00
48	9/4/2019	1094267	Benjah Security guard service fees for July 2018 (60% USD)	-	1,008.00
49	9/4/2019	1094268	Benjah Security guard service fees for August 2018 (60% USD)	-	1,050.00
50	9/4/2019	1094269	Benjah Security guard service fees for Sept. 2018 (60% USD)	-	1,050.00
51	9/4/2019	1094270	Benjah Security guard service fees for Oct. and Nov 2018 (60% USD)	-	2,016.00
52	9/4/2019	1094271	Benjah Security guard service fees for Dec 2018 (60% USD)	-	1,008.00
53	16/5/2019	1104663	Benjah Security guard service fees for Jan. 2019	-	1,750.00

NO.	Transaction Date	Journal Voucher #	Description	Amount L$	Amount US$
54	16/5/2019	1104664	Benjah Security guard service fees for Feb. 2019	-	1,715.00
55	16/5/2019	1104665	Benjah Security guard service fees for Mar. 2019	-	1,715.00
56	14/8/2018	1006823	GC employees salary for the month of July 2018 (20% LRD)	17,052.16	-
57	14/8/2018	1006824	GC employees salary for July 2018 (80% USD)	-	63,778.55
58	14/8/2018	1006827	Special Allowance for July 2018 (20% LRD)	1,559.20	-
59	14/8/2018	1006828	Special Allowance for the month of July 2018 (80% USD)	-	6,050.44
64	14/9/2018	1019890	GC Employees salary for the month of August (20% LRD)	18,835.25	-
65	14/9/2018	1019891	foreign scholarship fees for Ibrahim Al-Bakri Nyei	-	25,000.00
66	14/9/2018	1019902	Payment for security guard services for the month of July 2018 (60% USD)	-	1,008.00
67	14/9/2018	1019903	Special Allowance for August 2018 (20% LRD)	2,374.42	-
68	14/9/2018	1019918	security Guard service fees for July 2018 (40% LRD)	673.73	-
69	14/9/2018	1019920	Special Allowance for the month of August 2018 (80% USD)	-	9,081.18
70	14/9/2018	1019921	GC employees salary for August 2018 (80% USD)	-	69,386.44
71	11/10/2018	1031690	security Guard service fees for Aug & Sept 2018 (40% LRD)	1,400.00	-
72	11/10/2018	1031691	Special Allowance for Sept 2018 (20% LRD)	2,382.14	-
73	11/10/2018	1031692	GC Employees salary for the month of Sept (20% LRD)	17,426.63	-
74	11/10/2018	1031693	Security guard service fees for the month of Aug and Sept 2018 (60% USD)	-	2,100.00
75	11/10/2018	1031694	Special Allowance for the month of sept 2018 (80% USD)	-	9,077.79
76	11/10/2018	1031695	GC employees salary for Sept 2018 (80% USD)	-	64,505.20
83	4/1/2019	1064383	Security guard service fees and operation for the month of Oct to Dec 2018 (60% USD)	-	6,024.00
84	4/1/2019	1064384	security Guard service fees and Operation for Oct to Dec 2018 (40% LRD)	4,016.00	-
85	4/1/2019	1064385	Special Allowance for December 2018 (20% LRD)	2,391.61	-
86	4/1/2019	1064386	Special Allowance for November 2018 (20% LRD)	2,392.23	-
87	4/1/2019	1064387	GC Employees salary for the month of December (20% LRD)	17,623.59	-
88	4/1/2019	1064388	GC Employees salary for the month of November (20% LRD)	17,616.76	-

NO.	Transaction Date	Journal Voucher #	Description	Amount L$	Amount US$
89	4/1/2019	1064389	Special Allowance for the month of December 2018 (80% USD)	-	9,074.35
90	4/1/2019	1064390	Special Allowance for the month of November 2018 (80% USD)	-	9,074.91
91	4/1/2019	1064391	GC employees salary for December 2018 (80% USD)	-	64,453.81
92	4/1/2019	1064392	GC employees salary for November 2018 (80% USD)	-	64,414.69
93	4/1/2019	1064393	GC Employees salary for the month of October (20% LRD)	17,638.18	-
94	4/1/2019	1064394	GC employees salary for October 2018 (80% USD)	-	64,474.27
95	4/1/2019	1064398	Special Allowance for the month of October 2018 (80% USD)	-	9,075.72
96	4/1/2019	1064399	Special Allowance for October 2018 (20% LRD)	2,393.17	-
110	22/3/2019	1086309	GC employees salary for January 2018 (80% USD)	-	2,852.97
111	22/3/2019	1086310	GC employees salary for January 2018 (80% USD)	-	61,512.43
112	22/3/2019	1086311	Special Allowance for the month of January 2019 (80% USD)	-	9,073.32
113	22/3/2019	1086312	Special Allowance for the month of January 2019 (80% USD)	-	4,374.08
114	22/3/2019	1086313	Special Allowance for January 2019 (20% LRD)	1,129.81	-
115	22/3/2019	1086314	Special Allowance for January 2019 (20% LRD)	2,395.29	-
116	22/3/2019	1086315	GC Employees salary for the month of January (20% LRD)	16,843.32	-
117	22/3/2019	1086316	GC Employees salary for the month of January (20% LRD)	769.38	-
118	9/4/2019	1094273	Special Allowance for Feb 2019 (20% LRD)	3,522.25	-
119	9/4/2019	1094274	GC Employees salary for the month of Fed (20% LRD)	17,621.41	-
120	9/4/2019	1094276	Special Allowance for the month of February 2019 (80% USD)	-	13,445.16
121	9/4/2019	1094277	GC employees salary for Feb 2018 (80% USD)	-	64,519.25
122	16/5/2019	1104610	Special Allowance for the month of March 2019 (80% USD)	-	13,443.80
123	16/5/2019	1104612	GC employees salary for April 2019 (80% USD)	-	66,698.75
124	16/5/2019	1104613	GC employees salary for Mar. 2019 (80% USD)	-	65,254.94
140	6/6/2019	1113412	GC employees salary for Feb 2018 (80% USD)	-	748.40
141	6/6/2019	1113413	Special Allowance for the month of Dec 2018 (80% USD)	-	4,374.79
142	6/6/2019	1113416	Security guard service fees and operation for the month of Jan to Mar 2019 (60% USD)	-	5,040.00

NO.	Transaction Date	Journal Voucher #	Description	Amount L$	Amount US$
143	6/6/2019	1113417	GC Employees salary for the month of Mar (20% LRD)	209.12	-
144	6/6/2019	1113424	Special Allowance for Dec 2018 (20% LRD)	1,134.71	-
145	6/6/2019	1113425	Special Allowance for Mar 2019 (20% LRD)	3,520.76	-
146	6/6/2019	1113426	Special Allowance for April 2019 (20% LRD)	3,518.42	-
147	6/6/2019	1113427	GC Employees salary for the month of April (20% LRD)	18,208.63	-
148	6/6/2019	1113428	GC Employees salary for the month of March (20% LRD)	17,819.04	-
149	19/7/2018	996702	80% Departmental Advances (General Allowance) for the Month of July '18 / GC	-	80,991.41
150	19/7/2018	996706	20% Departmental Advances (General Allowance) for the Month of July '18 / GC	20,246.40	-
151	19/7/2018	996838	80% Departmental Advances (Special Allowance) for the Month of July '18 / GC	-	7,920.00
152	19/7/2018	996839	20% Departmental Advances (Special Allowance) for the Month of July '18 / GC	1,979.86	-
153	7/8/2018	1005904	Departmental Advances (Security Guards) for July '18 / GC	-	1,050.00
154	7/8/2018	1005906	Departmental Advances (Security Guards) for July '18 / GC	-	700.00
155	15/8/2018	1006984	80% Departmental Advances (Special Allowance) for Aug.18 / PPCC	-	11,880.00
156	15/8/2018	1006985	20% Departmental Advances (Special Allowance) for Aug.18 / PPCC	2,939.95	-
157	15/8/2018	1006986	80% Departmental Advances (General Allowance) for Aug.18 / PPCC	-	88,057.38
158	15/8/2018	1006988	20% Departmental Advances (General Allowance) for Aug.18 / PPCC	21,791.59	-
159	16/8/2018	1007287	Departmental Advances (Foreign Scholarship) /GC	-	25,000.00
160	13/9/2018	1019528	80% Depart. Advances (Spec. Allow.) for Sept. '18 / GC	-	11,880.00
161	13/9/2018	1019529	20% Depart. Advances (Spec. Allow.) for Sept. '18 / GC	2,956.83	-
162	13/9/2018	1019530	Depart. Advances (National ID Card) for Sept. '18 / GC	-	13.13
163	13/9/2018	1019700	80% Depart. Advances (Gen. Allow.) for Sept. '18 / GC	-	81,844.51
164	13/9/2018	1019701	20% Depart. Advances (Gen. Allow.) for Sept. '18 / GC	-	20,228.86
165	13/9/2018	1019702	Depart. Advances (National ID Card) for Sept. '18 / GC	-	232.00
166	13/9/2018	1019715	Depart. Advances (Security Guards Services) for Aug. & Sept. '18 / GC	-	2,100.00
167	13/9/2018	1019716	Depart. Advances (Security Guards		1,400.00

NO.	Transaction Date	Journal Voucher #	Description	Amount L$	Amount US$
			Services) for Aug. & Sept. '18 / GC	-	
168	8/10/2018	1030004	60% USD payment represents goods and services infavor of GAC/SEPT 2018	-	39,737.40
170	12/10/2018	1031940	80% Departmental Advances (Gen. Allow.) for the Month of Oct. '18 / GC	-	81,844.51
171	12/10/2018	1031941	20% Departmental Advances (Gen. Allow.) for the Month of Oct. '18 / GC	20,460.81	-
172	12/10/2018	1031942	80% Departmental Advances (Spec. Allow.) for the Month of Oct. '18 / GC	-	11,880.00
173	12/10/2018	1031943	20% Departmental Advances (Spec. Allow.) for the Month of Oct. '18 / GC	2,969.95	-
174	25/10/2018	1034842	Departmental Advances (Security Guards) for the Months of Oct. - Dec. '18 / GC	-	3,150.00
175	25/10/2018	1034842	Departmental Advances (Operations) for the Months of Oct. - Dec. '18 / GC	-	3,000.00
176	25/10/2018	1034843	Departmental Advances (Security Guards) for the Months of Oct. - Dec. '18 / GC	-	2,100.00
177	25/10/2018	1034843	Departmental Advances (Operations) for the Months of Oct. - Dec. '18 / GC	-	2,000.00
178	9/11/2018	1043420	80% General allowance Nov. 2018	-	81,789.15
179	9/11/2018	1043422	80% Special allowance Nov. 2018	-	11,880.00
180	9/11/2018	1043430	20% General allowance Nov. 2018	20,445.73	-
181	9/11/2018	1043431	20% Special allowance Nov. 2018	2,969.77	-
182	26/11/2018	1050812	80% General allowance Dec. 2018	-	81,844.51
183	26/11/2018	1050813	20% General allowance Dec. 2018	20,446.22	-
184	26/11/2018	1050814	80% Special allowance Dec. 2018	-	11,880.00
185	26/11/2018	1050917	20% Special allowance Dec. 2018	2,967.84	-
186	23/1/2019	1066225	80% Special allowance January 2019	-	11,880.00
187	23/1/2019	1066226	20% Special allowance January 2019	2,949.98	-
188	23/1/2019	1066227	80% General allowance Jan. 2019	-	78,241.13
189	23/1/2019	1066228	20% General allowance Jan. 2019	19,428.45	-
190	23/1/2019	1066463	80% General allowance Jan. 2019	3,603.38	-
191	23/1/2019	1066464	20% General allowance Jan. 2019	-	900.75
192	24/1/2019	1066629	80% Special allowance Jan. 2019	-	5,760.00
193	24/1/2019	1066633	20% Special allowance Jan. 2019	1,439.86	-

NO.	Transaction Date	Journal Voucher #	Description	Amount L$	Amount US$
194	12/2/2019	1075251	80% General allowance Jan 2019	-	12,046.10
195	12/2/2019	1075259	20% General allowance Jan 2019	2,971.67	-
198	18/2/2019	1076061	80% General allowance Feb. 2019	-	81,958.91
199	18/2/2019	1076062	20% General allowance Feb. 2019	20,487.28	-
200	18/2/2019	1076064	80% General allowance Feb. 2019	17,640.00	-
201	18/2/2019	1076065	20% General allowance Feb. 2019	4,409.47	-
202	1/3/2019	1078245	80% General allowance Feb. 2019	-	926.40
203	1/3/2019	1078246	20% General allowance Feb. 2019	231.58	-
204	5/3/2019	1078577	Payment for security guard services Feb. 2019	-	5,250.00
205	21/3/2019	1085917	80% Special allowance March 2019	-	17,640.00
206	21/3/2019	1085918	20% Special allowance March 2019	4,405.77	-
207	22/3/2019	1086366	80% General allowance March 2019	-	82,885.31
208	22/3/2019	1086367	20% General allowance March 2019	20,701.47	-
209	28/3/2019	1087542	Payment for lease agreement	-	49,995.56
210	18/4/2019	1095408	80% General allowance April 2019	-	84,786.70
211	18/4/2019	1095409	20% General allowance April 2019	21,088.92	-
212	18/4/2019	1095413	80% Special allowance April 2019	-	17,640.00
213	18/4/2019	1095414	20% Special allowance April 2019	4,387.58	-
214	20/5/2019	1105266	USD 80% GENERAL ALLOWANCE FOR MAY 2019 / GC	-	84,786.70
215	20/5/2019	1105267	USD 80% GENERAL ALLOWANCE FOR MAY 2019 / GC	-	17,640.00
216	21/5/2019	1105644	LRD 20% SPEICAL ALLOWANCE FOR MAY 2019 / GC	4,409.23	-
217	21/5/2019	1105646	LRD 20% GENERAL ALLOWANCE FOR MAY 2019 / GC	21,192.99	-
218	31/5/2019	1112981	USD 40% OPERATIONS AND SECURITY GUARDS FOR APRIL - JUNE 2019 / GC	-	3,875.00
219	31/5/2019	1112982	LRD 60% OPERATIONS AND SECURITY GUARDS FOR APRIL - JUNE 2019 / GC	3,874.77	-
220	12/6/2019	1113850	USD 80% GENERAL ALLOWANCE FOR JUNE 2019 / GC	-	84,786.70
221	12/6/2019	1113851	LRD 20% GENERAL ALLOWANCE FOR JUNE 2019 / GC	21,195.50	-
222	12/6/2019	1113855	USD 80% SPECIAL ALLOWANCE FOR		17,640.00

NO.	Transaction Date	Journal Voucher #	Description	Amount L$	Amount US$
			JUNE 2019 / GC	-	
223	12/6/2019	1113856	LRD 20% SPECIAL ALLOWANCE FOR JUNE 2019 / GC	4,409.76	-
TOTAL				**741,957.48**	**4,121,363.30**

Annexure 2: Transactions in IFMIS not in General Ledger

NO.	Transaction Date	Journal Voucher #	Description	Amount L$	Amount US$
1	14/8/2018	000000001006858	GC employees salary for the month of July 2018 (20%LRD)	21,290.03	0.00
2	14/8/2018	000000001006860	GC employees GA for July 2018 (80%USD)	0.00	80,991.41
3	11/10/2018	000000001031700	GC employees salary for the month of August 2018 (20%LRD)	21,628.54	0.00
4	11/10/2018	000000001031702	GC employees GA for August 2018 (80%USD)	0.00	88,057.38
5	11/10/2018	000000001031706	GC employees salary for the month of September 2018 (20%LRD)	20,451.40	0.00
6	11/10/2018	000000001031708	GC employees GA for September 2018 (80%USD)	0.00	81,844.51
7	21/1/2019	000000001065783	GC employees salary for the month of October 2018 (20%LRD)	20,422.48	0.00
8	21/1/2019	000000001065784	GC employees salary for the month of November 2018 (20%LRD)	20,375.15	0.00
9	21/1/2019	000000001065785	GC employees salary for the month of December 2018 (20%LRD)	20,462.33	0.00
10	21/1/2019	000000001065791	GC employees GA for October 2018 (80%USD)	0.00	81,844.51
11	21/1/2019	000000001065795	GC employees GA for November 2018 (80%USD)	0.00	81,789.15
12	21/1/2019	000000001065798	GC employees GA for December 2018 (80%USD)	0.00	81,789.15
13	16/5/2019	000000001104659	GC employees GA for January 2019 (80%USD)	0.00	78,241.13
14	16/5/2019	000000001104660	GC employees GA for January 2019 (80%USD)	0.00	3,603.38
15	16/5/2019	000000001104661	GC employees GA for Feb. 2019 (80%USD)	0.00	81,958.91
16	16/5/2019	000000001104662	GC employees GA for Mar. 2019 (80%USD)	0.00	82,885.31
17	16/5/2019	000000001104671	GC employees salary for the month of Jan. 2019 (20%LRD)	19,357.17	0.00
TOTAL				**143,987.10**	**743,004.84**

Annexures 3: Unauthorized Bank Signatories

No.	Date	CK No.	PV NO	Name of Unauthorized Signatory	Position	Payee	Amount US$	Amount L$
1	21-Jun-18	2033304887110	103	E. Othelo Gonga	Commissioner	GC Employee	-	305,733.51
2	17-Aug-18	300332358	45	E. Othelo Gonga	Commissioner	Parker K. Johnson	100.00	64,400.00
3	18-Oct-18	2033304887210	35	E. Othelo Gonga	Commissioner	GC Employee	7,917.32	0.00
4	19-Jun-19	300332385	96	Wesley M. Johnson	Commissioner	National Social Security & Welfare Corporation	7,122.14	0.00
5	3-Oct-18	300332364	28	E. Othelo Gonga & Catherine Karmo	Commissioner & Grant Porfolio Director	National Social Security & Welfare Corporation	3,212.98	0.00
6	21-Jun-18	2033304887110	103	E. Othelo Gonga	Commissioner	GC Employee	-	222,165.14
7	10-May-18	201103073210		E. Othelo Gonga	Commissioner	GC Employee	345.33	0.00
8	29-Jun-29	2033304887110	106	E. Othelo Gonga	Commissioner	GC Employee	-	943,852.54
9	13-Dec-18	203304887210	50	E. Othelo Gonga	Commissioner	GC Employee	184.18	0.00
10	3-Oct-18	300332362	27	E. Othelo Gonga & Catherine Karmo	Commissioner & Grant Porfolio Director	National Social Security & Welfare Corporation	3,461.48	0.00
11	19-Dec-18	400102831	51	Wesley M. Johnson	Commissioner	Benjah Security Guard Services Inc.	1,008.00	0.00
12	22-Nov-18	300332369	41	Wesley M. Johnson	Commissioner	Benjah Security Guard Services Inc.	2,016.00	0.00
13	12-Jul-19	300332389	100	E. Othelo Gonga	Commissioner	Super Petroleum	362.60	0.00
14	3-Oct-18	300332365	28	E. Othelo Gonga & Catherine Karmo	Commissioner & Grant Porfolio Director	National Social Security & Welfare Corporation	3,020.45	0.00
	TOTAL						**28,750.48**	**1,536,151.19**

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	Jul -	Not availab	30-Sep-	Not availabl	Not availabl	31-Dec-	Not availabl	28-Feb-	Not availabl	30-Apr-19	Not availabl	Not availabl

Account details			Months											
Bank Name	Account No.	Currency	July	August	september	October	November	December	January	February	march	April	May	June
			18	le	18	e	e	18	e	19	e		e	e
GT Bank	203304887212	USD	Jul-18	Not available	30-Sep-18	Not available	Not available	31-Dec-18	Not available	28-Feb-19	Not available	30-Apr-19	Not available	Not available
GT Bank	203313561211	USD	Jul-18	Not available	30-Sep-18	Not available	Not available	31-Dec-18	Not available	28-Feb-19	Not available	30-Apr-19	Not available	Not available
GT Bank	203304887110	LRD	Jul-18	Not available	30-Sep-18	Not available	Not available	31-Dec-18	Not available	28-Feb-19	Not available	30-Apr-19	Not available	Not available
GT Bank	203313561110	LRD	Jul-18	Not available	30-Sep-18	Not available	Not available	31-Dec-18	Not available	28-Feb-19	Not available	Not available	Not available	Not available
GT Bank	203313561210	USD	Jul-18	Not available	30-Sep-18	Not available	Not available	31-Dec-18	Not available	28-Feb-19	Not available	Not available	Not available	Not available
GT Bank	203304887112	LRD	Jul-18	Not available	30-Sep-18	Not available	Not available	31-Dec-18	Not available	28-Feb-19	Not available	Not available	Not available	Not available

Annexure 5: Non-remittance of Income and Goods & services Taxes

No	Date	Sln #	Transaction Name	Description	Amount L$	Amount US$
1	7/3/2018	Felicity K. Smith	salary advance	415101U · Trade Creditors USD	0.00	1,000.00
2	8/22/2018	GC Commissioner	special allowance for the month of August 2018	3211031 · Governance Commission US$	0.00	7,355.98
3	5/29/2019	GC Staff L$	cost of general allowance for May 2019	3211034 · Governance Commission L$	17,278.65	0.00
4	7/23/2018	GC Commissioner	special allowance for the month of July 2018	415101U · Trade Creditors USD	0.00	4,483.64
5	8/22/2018	GC Staff	general allowance for the month of August 2018	3211031 · Governance Commission US$	0.00	62,467.14
6	11/19/2018	GC Staff	cost of general allownce for November 2018	3211031 · Governance Commission US$	0.00	60,002.12
7	11/19/2018	GC Commissioner	cost of special allowance fror November 2018	3211031 · Governance Commission US$	0.00	7,916.51
8	12/10/2018	GC Commissioner	cost of special allowance for december 2018	3211031 · Governance Commission US$	0.00	7,915.94
9	1/29/2019	GC Staff	cost of general allownce for the month of Jan 2019	3211031 · Governance Commission US$	0.00	58,451.99
10	1/29/2019	GC Commissioner	cost of special allowance for January 2019	3211031 · Governance Commission US$	0.00	8,914.92

No	Date	Sln #	Transaction Name	Description	Amount L$	Amount US$
11	3/1/2019	GC Commissioner	cost of special allowance for the month of Feb 2019	3211031 · Governance Commission US$	0.00	12,121.36
12	3/21/2019	Matthias F. Korpu/USD	cost of general allowance for the month of Feb 2019	3211031 · Governance Commission US$	0	711.34
13	4/3/2019	GC Commissioner	cost of special allowance for the March 2019	3211031 · Governance Commission US$	0.00	12,721.36
14	4/3/2019	GC Staff	cost of general allowance for March 2019	3211031 · Governance Commission US$	0.00	59,585.40
15	5/6/2019	GC Staff	cost of general allowance for April 2019	3211031 · Governance Commission US$	0.00	60,834.81
16	5/6/2019	GC Commissioner	cost of special alloowance for April 2019	3211031 · Governance Commission US$	0.00	12,717.16
17	5/29/2019	GC Staff	cost of general allowance for May 2019	3211031 · Governance Commission US$	0.00	60,277.83
18	6/13/2019	GC Commissioner	special allowance for May 2019	3211031 · Governance Commission US$	0.00	11,785.68
19	1/28/2019		special allowance for the month of Jan 2019	3211031 · Governance Commission US$	0.00	4,374.08
20	1/28/2019		general allowance for the month of Jan 2019	3211031 · Governance Commission US$	0.00	2,852.97
TOTAL					**17,278.65**	**456,490.23**