



Management Letter

On the Financial Statements Audit of the National Disaster Management Agency (NDMA)

For Fiscal Year Ended June 30, 2018



Promoting Accountability of Public Resources

**Yusador S. Gaye, CPA, CGMA
Auditor General R. L.**

Monrovia, Liberia
October, 2020

Table of Contents

1	DETAILED FINDINGS AND RECOMMENDATIONS	5
1.1	Financial Issues.....	5
1.1.1	Financial Reporting Requirements.....	5
1.1.2	IPSAS Cash Basis Financial Reporting Framework.....	5
1.1.3	Cash Receipts Analysis.....	7
1.1.4	Differences in Cash Balance	8
1.1.5	Unsupported Foreign Currency Translation Difference	10
1.1.6	Unrecorded Donor Assets.....	10
1.1.7	Lack of Trial balance.....	11
1.1.8	Chart of Accounts.....	12
1.1.9	Unbudgeted Recruitment	13
1.1.10	Payment to Individuals not on Personnel Listing.....	13
1.1.11	Unsupported Petty Cash Transactions	15
1.1.12	Third Party payment.....	17
1.1.13	Uncompetitive Recruitment of Security Firm	17
1.2	Governance Issues	18
1.2.1	Lack of a functional Board of Directors.....	18
1.2.2	Organizational Chart.....	19
1.2.3	Unapproved Policy Documents	20
1.2.4	Assets Register	21
1.2.5	No approved payment request for disbursement of petty cash	21
1.2.6	Petty cash vouchers not serially pre-numbered	22
1.2.7	Audit Committee	23
1.3	Internal Control Related Issue.....	23
1.3.1	Deficiencies Noted with Personnel files.....	23
1.3.2	Risk Management Policy and Report	24
ANNEXURES	26

ACRONYMS USED

Acronym	Meaning
AG	Auditor General
BOD	Board of Directors
CBL	Central Bank of Liberia
CD	Compatible Disc
CGMA	Chartered Global Management Accountant
COSO	Commission on Sponsoring Organization
CPA	Certified Public Accountant
DOC	Document
ED	Executive Director
GAC	General Auditing Commission
GOL	Government of Liberia
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
LD	Liberian Dollar
MFDP	Ministry of Finance and Development Planning
NCB	National Competitive Bidding
NDMA	National Disaster Management Agency
PFM	Public Finance Management
PPC Act	Public Procurement and Concessions Act
PV	Payment Voucher
RFQ	Request for Quotation
TOR	Term of Reference
USD	United States Dollar

Mr. Henry O. Williams
Executive Director
National Disaster Management Agency (NDMA)
Monrovia, Liberia

October 20, 2020

**MANAGEMENT LETTER ON THE FINANCIAL STATEMENT AUDIT OF THE NATIONAL
DISASTER MANAGEMENT AGENCY PERFORMED FOR THE YEAR ENDED JUNE 30, 2018.**

Dear Hon. Williams:

The financial statements of the National Disaster Management Agency (NDMA) are subject to audit by the Auditor-General (AG) in terms of Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

INTRODUCTION

The audit of the NDMA for the year ended June 30, 2018 has been completed and the purpose of this letter is to bring to your attention the findings that were revealed during 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 and reporting is achieved.

This audit 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.

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.

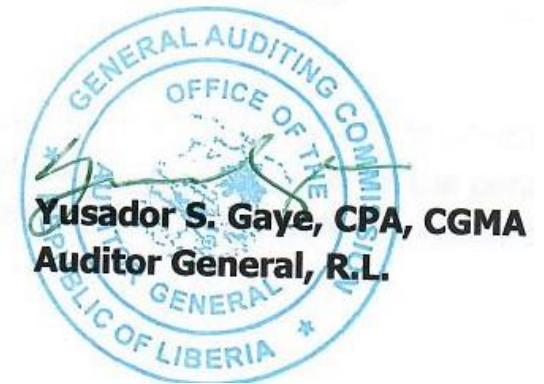
The maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Management of NDMA. Our responsibility is to express our opinion on the Financial Statements for the year ended June 30, 2018.

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

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the NDMA during the audit.

Monrovia, Liberia
October, 2020



1 DETAILED FINDINGS AND RECOMMENDATIONS⁷

1.1 Financial Issues

1.1.1 Financial Reporting Requirements

1.1.1.1 Section 41(2) of the Public Financial Management Act of 2009 requires government ministries, agencies and commissions (MACs) to prepare and submit financial reports within two months after the end of the financial year to the president, the Minister of Finance and the Auditor General.

1.1.1.2 It was observed during the conduct of the audit that the Management of the National Disaster Management Agency (NDMA) signed its financial statements for Fiscal 2017/2018 on September 21, 2018 instead of within the two-month timeline stipulated in the PFM Act. Furthermore, there was no evidence availed in support of transmittal of the financial statements to the President, the Minister and the Auditor General in line with the PFM Act, 2009.

Risk

1.1.1.3 The untimely signing and non-submission of financial statements within specified timeframe could deprive decision makers of relevant financial information.

Recommendation

1.1.1.4 The Management of the NDMA should provide material justification for not preparing its financial statements within the time period specified by the PFM Act.

1.1.1.5 The Management should ensure that it submits financial statements timely to the President, Minister of Finance and the Auditor General in line with the PFM Act.

Management's Response

1.1.1.6 *The NDMA Management did not respond to this observation.*

Auditor General's Position

1.1.1.7 In the absence of a response by management, we maintain our findings and recommendations. Further, The NDMA management is in breach of Section 41(2) of the Public Financial Management Act of 2009.

1.1.2 **IPSAS Cash Basis Financial Reporting Framework**

1.1.2.1 Regulation A (1-3) of the PFM Act of 2009 requires that a public officer is in breach of financial discipline if he or his act or omission goes contrary to instructions or directives contained in these Regulations or in accounting instructions or manual for which no variation is permitted except by an appropriate authority. (2) Any person required to

perform any function or duty either under Public Finance Management Act 2009 or under these regulations that fails to perform that function or duty within the time required, is in breach of financial discipline under this regulation. (3) Disciplinary action for misconduct, omission or non- performance shall be taken against any officer contravening any instruction specified in sub regulation A.20 (1).

1.1.2.2 In addition, Paragraph 1.3.12 (a) of the IPSAS cash basis of accounting as adopted by the Government of Liberia 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.”

1.1.2.3 It was observed during the conduct of the audit that the NDMA Management did not provide appropriate explanatory notes for items on the face of the financial statements such as External Assistance, Transfers, and Cash for the financial year under audit.

1.1.2.4 We further observed that descriptive note numbers provided on the face of the financial statements did not match the numbers provided in the explanatory notes. **See table #1 below for detailed.**

Table #1: Inconsistence descriptive note numbers

NO.	Numbers of Notes on the face of the financial statements		Numbers provided in the Explanatory Notes	
	Line Items	Note #	Line Items	Note #
1.	Wages, Salaries and Employees’ benefits	7	Wages, Salaries and Employees’ benefits	5
2.	Supplies and Consumables	8	Supplies and Consumables	6
3.	Capital Expenditure	10	Capital Expenditure	7

Risk

1.1.2.5 The failures to provide the appropriate explanations for line items in the financial statements deny users the information required for financial and economic decision making.

1.1.2.6 It would be difficult to understand the line items on the face of the financial statements if the explanatory notes numbering do not match the line items numbering.

Recommendation

1.1.2.7 The Management of NDMA should provide sustentative justification for the mismatch and misrepresentation contained in the notes to the financial statements.

Management's Response

1.1.2.8 Note on the face of the financial statement are in consistent with the explanatory note on the financial statement. See attached.

1.1.2.9 Also note 5 & 6 on the face of the statement did not apply to the NDMA. Therefore, the note in the explanatory was adjusted thereby deleting note 5 & 6.

Auditor General's Position

1.1.2.10 The NDMA Management's assertion is not materially support. Notes # 5 & 6 are mandatory and are located in Part 1 of the IPSAS cash basis of accounting as adopted by the Government which must be complied with by entities which claim to be reporting in accordance with the IPSAS cash basis of accounting as adopted by the Government of Liberia. In addition, the miss-matched of notes makes the financial statements not fully in compliance with the IPSAS cash basis of accounting as adopted by the Government of Liberia in 2009. We therefore maintain our recommendation.

1.1.3 Cash Receipts Analysis

Observation

1.1.3.1 Section 36(1) of the PFM Act of 2009 states "It is a general responsibility under this Act for all government officials handling public financial transactions to ensure that financial information is reported in a timely, comprehensive, and accurate manner, in the manner prescribed in this Act, under its regulations, and in instructions issued by the Minister".

1.1.3.2 It was observed during the audit that the total receipts recorded in the financial statements was **US\$299,455.80** while the actual amount recorded in the Budget Summary Report was **US\$298,359.06** thereby leading to an unexplained variance of **US\$1,096.74**. See table 2 for details.

Table 2: Cash Receipts Analysis

Line Item	Actual expenditure per Financial Statements A US\$	Actual Expenditure per MFDP Budget Control Summary Report B US\$	Variance C A-B US\$
Wages, Salaries and Employee Benefit	201,122.80	200,178.17	944.63
Purchase/Construction of Property, Plant and Equipment	98,333.00	98,180.89	152.11
Total	299,455.80	298,359.06	1,096.74

Risk

1.1.3.3 Conflicting receipt amounts could undermine the integrity of financial information thereby making users of the information to place less reliance on the financial Statements.

Recommendation

1.1.3.4 The Management of the NDMA should provide substantive justification back by material evidence for the variance between the financial statements and the budget control summary report for total receipts.

Management's Response

1.1.3.5 *The NDMA Management did not respond to this observation.*

Auditor General's Position

1.1.3.6 In the absence of a response by Management, we maintain our finding and recommendations. Therefore, the NDMA Management is in breach of financial discipline in line with Regulation A. 20 of the PFM Act of 2009. Further, Management should liaise with the MFDP to reconcile the variance between the budget summary report and the financial statements and submit a copy of the reconciliation to the Office of the Auditor General thirty days after the issuance of this report to the National Legislature

1.1.4 Differences in Cash Balance

Observation

1.1.4.1 Paragraph 1.3.4, of the IPSAS Cash Basis of Accounting as adopted by the Government of Liberia 2009 states "An entity should prepare and present general-purpose financial statements which include the following components:

- A statement of cash receipts and payments which: (i) Recognizes all cash receipts, cash payments and cash balances controlled by the entity; and (ii) Separately identifies payments made by third parties on behalf of the entity in accordance with paragraph 1.3.24 of this Standard;
- Accounting policies and explanatory notes; and
- When the entity makes publicly available it's approved budget, a comparison of budget and actual amounts either as a separate additional financial statement or as a budget column in the statement of cash receipts and payments in accordance with paragraph 1.9.8".

1.1.4.2 Furthermore, Regulations A.3 (1) of the PFM Act of 2009 states, "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the

Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister.”

- 1.1.4.3 During the conduct of the audit, it was observed that Management reported in the Statement of cash receipts and payments totalling US\$11,265.18 as end of the year cash balance, whereas the bank reconciliation statements provided by Management shows an end of year cash balance of US\$13,287.35 thus resulted to an unexplained variance of (US\$2,022.17). **See Table 3a and b for details;**

Table 3a: Differences in Cash Balance US\$

Description	Closing balance per Cash Receipt and Payment US\$ A US\$	Cash bal. per Bank Reconciliation Statement US\$ B US\$	Variance A-B =C US\$
GOL/Operational Fund	11,265.18	13,287.35	(2,022.27)

Table 3b: Differences in Cash Balance L\$

AccountyType	Amount (A)	Conversion Rate LD\$ to US\$1.00 (B)	Balance (A)/B
Operational US\$(3a)	996.85	N/A	996.85
Operational LD\$(3b)	1,540,245.92	125.32	12,290.50
Total			13,287.35

Risk

- 1.1.4.4 The accuracy and completeness of information provided in the financial statements cannot be assured which undermines public sector accountability and transparency.

Recommendation

- 1.1.4.5 The NDMA Management should provide substantive justification for the difference in the amounts reported.

Management’s Response

- 1.1.4.6 *The NDMA Management did not respond to this observation.*

Auditor General’s Position

- 1.1.4.7 In the absence of a response by Management, we maintain our finding and recommendations. Further, The NDMA Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 and Paragraph 1.3.4, of the IPSAS Cash Basis of Accounting as adopted by the Government of Liberia 2009.

1.1.5 Unsupported Foreign Currency Translation Difference

Observation

1.1.5.1 Regulation A.3 of the Public Financial Management Act of 2009 states ` any public officer concerned with the conduct of financial matters of the government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and used of government stories and inventories shall keep books of accounts and proper records of all transactions and shall produce the book of accounts and records of transaction for inspection when called upon to do so by the Auditor- General, the Controller General, the relevant internal auditor. A public officer who fails to keep or to produce any records under this regulation is in a breach of financial discipline as defined in Regulation A.20.

1.1.5.2 It was observed, during the audit that the amount of US\$7,182.07 was recorded as foreign currency translation difference. However, there was no underlying records such as ledger or journal provided to support the figure. As such, we could not validate the amount recorded.

Risk

1.1.5.3 The lack of ledger or journal to support foreign currency translation difference questions the validity of the information provided and may inhibit credibility of the financial information provided.

Recommendation

1.1.5.4 The Management of NDMA should provide the supporting ledger and journal to substantiate the foreign currency translation difference recorded.

Management's Response

1.1.5.5 *Management notes your observation but the foreign currency is full disclosed in the consolidated general ledger. See attached.*

Auditor General's Position

1.1.5.6 There was no mathematical computation to prove how NDMA management derived at the foreign currency translation difference reported in the financial statement. The consolidated general ledger provided did not address the deficiency noted; therefore, we maintain our recommendations. Further, Management is in breach of financial discipline in line with Regulation 20 of the PFM Act of 2009.

1.1.6 Unrecorded Donor Assets

1.1.6.1 Regulation G.3 (d) of the PFM Act of 2009 under the caption "Accounting for Donor Funding" states in part "Where loans, grants and donations are receivable in kind, the value of such donations shall be determined and included in the estimates and reflected as expenditure in the financial year."

1.1.6.2 It was observed during the audit that NDMA Management did not reflect in the notes to the financial statements several assets such as computers, printers, projector, cameras and other office materials that were donated by Partners to the Entity. **See Annexure 1.**

1.1.6.3 Furthermore, we also observed that management of NDMA received noncash items such as Motorbikes, Toyota land cruiser jeep and Toyota hilux pickup from the UNDP which value amounted to over US\$200,000.00 but such amount was not reflected on the face of the financial statements nor was it recorded in the fixed assets registry.

Risk

1.1.6.4 Users of the financial statements will not be able to make informed financial and economic decisions if disclosure notes required to provide the necessary information are missing.

Recommendation

1.1.6.5 NDMA Management should provide material justification for not including the donated assets in the notes to the financial statements.

Management's Response

1.1.6.6 *The NDMA Management did not respond to this observation.*

Auditor General's Position

1.1.6.7 In the absence of Management's response we maintain our recommendation. However, Management's omission of values for the donated assets makes the financial statements in accurate. Therefore, the NDMA Management in breach of financial discipline in line with Regulation A.3 of the PFM Act of 2009.

1.1.7 Lack of Trial balance

Observation

1.1.7.1 Regulation A.3 of the Public Finance Management (PFM) Act of 2009 states that "An officer responsible for keeping financial and accounting records in accordance with this regulation shall ensure that the necessary books and forms for the purpose, are provided and the non-availability of the books, and forms shall not relieve the officer from responsibility."

1.1.7.2 During the fiscal period under audit, there was no evidence that the NDMA management prepared final trial balance to ensure that for every debit entry recorded, a corresponding credit entry has been recorded in the books in accordance with the double entry concept of accounting.

1.1.7.3 In addition, the management did not present a final trial balance or a map of balances from the General Ledger to the financial statements presented for audit; as such, it was difficult to ensure that the proper accounts were combined to reflect the expenditures during the fiscal year under review.

Risk

- 1.1.7.4 In the absence of final trial balance, it could be difficult to verify the arithmetical accuracy and the combination of entries made in the ledger.

Recommendation

- 1.1.7.5 The NDMA Management should provide material justification for the non-preparation of a trial balance for the fiscal period under audit.

Management's Response

- 1.1.7.6 *Trial balance was previously provided to the audit team. However, kindly find attached as evidence resubmission of the trial balance.*

Auditor General's Position

- 1.1.7.7 The document provided is not a trial balance. What Management provided is a ledger which is not the same as a trial balance. A trial balance is a bookkeeping worksheet in which the balances of all ledgers are compiled into debit and credit account column totals that are equal. In the absence of a trial balance, we were not able to validate the arithmetical accuracy of the financial statements. We maintain our recommendation. Management is therefore in breach of financial discipline in line with Regulation A.3 of the PFM Act of 2009.

1.1.8 Chart of Accounts

Observation

- 1.1.8.1 Regulation D.13 (3) of the PFM Act requires that "Accounting and reporting for the National Budget or the appropriations for the central government as well as that of all government agencies shall be according to the budget classification and the Chart of Accounts"

- 1.1.8.2 It was observed during the audit that the NDMA Management did not classify line items listed in the General Ledger in accordance with the GOL Chart of Accounts which could be used as a tool to easily group related transactions.

Risk

- 1.1.8.3 The failure to classify line item using GOL Chart of Account could lead to misclassification of items reported in the financial statement.

Recommendation

- 1.1.8.4 The NDMA Management should provide material justification why it did not classify line items listed in the general ledger in accordance with GOL chart of accounts.

Management's Response

- 1.1.8.5 *Management acknowledges your observation. However, see attached as evidence of GOL chart of account.*

Auditor General's Position

1.1.8.6 We acknowledge Management's acceptance of our recommendation. However, the former Comptroller Mr. Rolando K. Woheel informed the GAC at the onset of the Audit that Management did not maintain chart of account during the fiscal period under audit. It appears that the chart of account presented was prepared when the issue was raised and presented in our Management letter. We therefore maintain our recommendation.

1.1.9 Unbudgeted Recruitment

1.1.9.1 Regulation T3.1(a) of the PFM Act of 2009 states that the head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that payments are made as and when due.

1.1.9.2 It was observed during the conduct of the audit that the Executive Director of NDMA upon appointment in March 2018 employed additional 36 staff who total gross monthly salary amounted to US\$29,059.20 and the original staffs' salary could not be covered by the balance in allotment of US\$ 60,000.00 as at February 2018. **See Annexure 2**

Risk

1.1.9.3 Unplanned and unbudgeted hiring could place constraint on limited budgetary allocation which could lead to funds for major operational activities to be used for programs not intended.

Recommendation

1.1.9.4 The Management of NDMA should seek budgetary allocation to settle the unpaid salaries for March and April to avoid legal liability. Furthermore, management should consider budgetary allocation as one of the requirements for hiring new employees.

Management's Response

1.1.9.5 *The management note your observation and going forward will seek budgetary allotment if future hiring is require.*

Auditor General's Position

1.1.9.6 We note Management's acceptance of our recommendation. We will make a follow up as it relates to the implementation of the recommendation in subsequent audit of the NDMA. However, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.10 Payment to Individuals not on Personnel Listing

Observation

1.1.10.1 Regulation T.16 1 (a-e) of the PFM Act of 2009 requires that a head of government agency or a head of management unit shall examine and certify the personnel emolument

payment vouchers to ensure that (a) only staff belonging to the unit are on the payment vouchers; (b) in the case of staff on posting or transfer out, the name is deleted within three months; (c) in the case of retirement, resignation, termination, vacation of post, death, regulations U.8 and U.14 are strictly complied with; (d) any over payment of Personnel Emolument is recovered; (e) newly employed staff and those posted or transferred to the unit appear on the payment voucher.

- 1.1.10.2 It was observed during the conduct of the audit that two names Eugene Swen and Michael Bleetan with a total salary of US\$ 1,008.4 and L\$ 38,318.88 respectively, appeared on the NDMA payroll for the months of May and June 2018 but the names were not reflected on the personnel listing. We further observed that they did not sign the daily attendance log to provide evidence that they reported to work during the period. **See Table 4 for details.**

Table 4: Payment to Individuals not on Personnel Listing

Name	Position	No. of months	Gross	Net salary per month		Total Salary Paid	
			US\$\$	US\$	L\$	US\$	L\$
Eugene Swen	Driver	2	350.00	252.02	9,579.72	504.02	19,159.44
Michael W. Bleetan	Driver	2	350.00	252.02	9,779.72	504.02	19,159.44
Total			700.00	504.04	19,159.44	1,008.4	38,318.88

Risk

- 1.1.10.3 Payments to staff who appear not to be employees of the entity could lead to wasteful expenditure or ghost employees and loss of public funds.

Recommendation

- 1.1.10.4 The NDMA Management should provide substantive justification backed by documentary evidence for making payments to the two individuals without employment records.

Management's Response

- 1.1.10.5 *Eugene Swen and Michael Bleetan were among the new staff hired in early March 2018. The Agency was never captured in the 2017-2018 budgets and the Ministry of Finance and Development Planning could not easily identify funding to settle salaries for the employees. With this uncertainty, the Ministry asked us to submit the personnel listing with account numbers for review at which time Michael and Eugene had not declined to remain with the NDMA. The government inability to pay us for the three months compelled these guys to discontinue their services in early May at which time the personnel listening was already with MFDP awaiting approval. The government was able to source funding and paid for May and June in the month of June, 2018 and it included Eugene and Michael. Before then, the Agency had volunteers that were not on the initial*

payroll but had worked from April to July of 2018. In the wisdom of Management, the salaries of Eugene and Michael were distributed and signed for the five volunteers in appreciation of their services to the agency. Please find attached the listing with the names, amount received and signature.

Auditor General's Position

1.1.10.6 The NDMA did not adequately address the issue raised in the Management letter, though we saw the list of volunteers but there was no evidence to prove that these volunteers sign for the amount mentioned before their names. Additionally, there was no evidence to show approval from Management that the payment should be made to the volunteers. The list sent to GAC did not specify the five (5) volunteers. We therefore maintain our recommendation. Management should account for the amount indicated in the observation.

1.1.10.7 Furthermore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.11 Unsupported Petty Cash Transactions

Observation

1.1.11.1 Regulation Q.9 (1-5) states that "(1) Imprest shall be retired at the close of a financial year and any imprest not so retired shall be adjusted to a personal advance account in the name of the imprest holder making him indebted to the Government. (5) A head of government agency shall report details of imprest holders who fail to retire their imprest by the due date to the Comptroller-General with a copy to the Auditor-General or the representative of the Auditor General".

1.1.11.2 It was observed during the audit that out of a total of L\$210,739.37 and US\$ 500.00 advanced as petty cash for the period, a total of L\$82,110.00 and US\$57.52 were disbursed but not retired or liquidated by valid receipts, cash invoices or distribution log.

See Table 5a and 5b below for details:

Table 5a: Total petty cash advanced for the period

Date	Voucher #	Payee	Description	Amount Advanced	
				USD	LD
21-Feb-18	3	Hamzatt A Dorley	Petty Cash	500	
Apri. 11,2018	4	Mardea Junius	Petty Cash		41,175
April 30,2018	11	Mardea Junius	Petty Cash		57,493
June 1,2018	16	Mardea Junius	Petty Cash		47,870
June 18,, 18	23	Mardea Junius/;	Petty Cash		64,201.27
Total				500.00	210,739.27

Table 5b: Unsupported Petty Cash Transactions

Date	Payee	Description	Unretired Amount	
			US	LD
23-Apr-18	Rosetta L. Gbassay	Water		4,550
24-Apr-18	Rosetta L. Gbassay	Snacks	20	
24-Apr-18	Rosetta L. Gbassay	Sim card and Transportation	15	
23-Mar-18	Rosetta L. Gbassay	Transportation	5	
4-Apr-18	Rosetta L. Gbassay	Gasoline		2,250
4-Jun-18	Rosetta L. Gbassay	Curtain		7000
4-Jun-19	Rosetta L. Gbassay	Curtain		5000
4-Jun-20	Rosetta L. Gbassay	Cleaning of office		4000
6-Jul-18	Rosetta L. Gbassay	Two cartoons of sheet		7,750
20-Jun-18	Rosetta L. Gbassay	Curtain		5,560
2-Jun-18	Rosetta L. Gbassay	Curtain		6,950
Subtotal (Rosetta L. Gbassay)			40	43,060
29-Jun-18	Alieu Sengbe	two bottles of water		400
25-Jun-18	Alieu Sengbe	nose mask and apron		6,080
25-Jun-19	Alieu Sengbe	extension cord		5,060
20-Jun-18	Alieu Sengbe	two bottles of water		400
Subtotal (Alieu Sengbe)			0	11,940
3-May-18	Augustine A. Kemokai	Bottle Water		2,600
5-Jun-18	Augustine A. Kemokai	Scratch card		1400
Subtotal (Augustine Kemokai)			0	4,000
21-May-18	Mildred S. Toteh	Overtime		5000
23-May-18	Jonathan Wordsworth	Lunch		5,280
22-May-18	Augustine M. Kollie	Transportation and scratch card		5,330
26-Mar-18	A. Sieh Panten	Water	17.52	
18-Apr-18	Mohammed K. Jallah	Gasoline		1500
22-Jun-18	Archievego M. Doe	Food and water for 8 person		6,000
Subtotal			17.52	23,110.00
Grand Total			57.52	82,110.00

Risk

1.1.11.3 The failure by Management to retire imprest fund received could undermine the legitimacy of the transactions.

Recommendation

1.1.11.4 Management should provide substantive justification for failing to retire petty cash amounting to L\$82,110.00 and US\$57.52.

Management's Response

1.1.11.5 *The NDMA Management did not respond to this observation.*

Auditor General's Position

1.1.11.6 In the absence of a response by Management, we maintain our finding and recommendations. Therefore, all the staffs that received the advances should account for the unretired advances. Furthermore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.12 Third Party payment

1.1.12.1 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."

1.1.12.2 It was observed during the conduct of the audit that the NDMA Management made payment totalling L\$18,000 for media coverage in the name of the Communication Director, Mr. W. Geevon Smith without evidence that the amount was remitted to the media institutions and individuals for the services rendered to the NDMA.

Risk

1.1.12.3 Payment for services in the name of employees of the procuring entity could lead to conflict of interest.

Recommendation

1.1.12.4 The Management of NDMA should provide material justification for making payment of L\$18,000 to the Communication Director instead of the service providers.

Management's Response

1.1.12.5 *The NDMA Management did not respond to this observation.*

Auditor General's Position

1.1.12.6 In the absence of a response by management, we maintain our finding and recommendations. Therefore, the Communications Director should account for the amount. Furthermore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.13 Uncompetitive Recruitment of Security Firm

Observation

1.1.13.1 Regulation P.10 (c) of the PFM Act of 2009 requires that any public officer, including a Minister and head of any government institution, commission, board who signs a voucher, a check, a document or record pertaining to accounts shall ensure that the procurement method used is in line with the provisions of the Public Procurement and Concessions Act (2005).

1.1.13.2 Furthermore, Section 53 (c) of the PPC Act of 2005 as amended and restated in 2010 states "that the request for quotations method may be used for the procurement of goods, works and services when the estimated value of the procurement of services does not exceed the amount set in the Schedule; in this case US\$10,000.

1.1.13.3 In addition, Section 54(1) of the PPC Act of 2005 as amended and restated in 2010 requires that quotations shall be requested for in writing from as many bidders as practicable, but from at least three (3) bidders.

1.1.13.4 In the fiscal period under audit, it was observed that there was no evidence the security firm, Reeds Security Network & Consultancy Inc. was competitively hired by the NDMA Management to provide security for the Agency.

Risk

1.1.13.5 Failure to use the required method of procurement is a breach of the PPC Act and could lead to the non-achievement of value for money.

Recommendation

1.1.13.6 The NDMA Management should provide substantive justification why the required method of procurement was not applied for the procurement of security service for the Agency.

Management's Response

1.1.13.7 *Please note that the present Management of the NDMA officially took office in March 2018 and inherited the Reed security network & consultancy Inc. from Ministry of Internal Affairs. See attached contract.*

Auditor General's Position

1.1.13.8 We acknowledge Management's assertion that the current Management team took office in March 2018 and inherited the Reed Security Network & Consultancy Inc. from the Ministry of Internal Affairs. The current Management should have directed the observation to the former Administration for response. Therefore, we maintain our finding and recommendations. Furthermore, Management is in breach of Section 54(1) of the PPC Act of 2005 as amended and restated in 2010.

1.2 Governance Issues

1.2.1 Lack of a functional Board of Directors

Observation

1.2.1.1 Section 3.4 (a) of the NDMA Act states that" the Board shall meet as often as necessary for the discharge of its functions but no less than once per quarter.

1.2.1.2 In the fiscal year under audit, there was no evidence that the Board of Directors was functional and active as a policy making and oversight body of the NDMA. There was no meeting minute of the Board, no proof of Board approval for major decisions taken by NDMA management, no board approval of major policy documents including Human Resource Manual, Financial manual, etc. and no proof of Board deliberation on any matter involving the NDMA.

Risk

1.2.1.3 In the absence of a functional Board, Management may take action in its own interest and major policy documents may lack the appropriate authority for enforcement.

Recommendation

1.2.1.4 The Board Chairman and the Board Secretary should institute appropriate actions to revitalize the Board and encourage members, especially statutory Board members to take keen interest in the governance of the NDMA.

1.2.1.5 The Board should meet at least once every quarter to deliberate on matters concerning the NDMA. The Board should also facilitate the approval of key policy documents and procedures manual for the agency.

Management's Response

1.2.1.6 *The NDMA Management did not respond to this observation.*

Auditor General's Position

1.2.1.7 In the absence of a response by management, we maintain our finding and recommendations.

1.2.2 Organizational Chart

1.2.2.1 The Commission on Sponsoring Organization (COSO) of the Treadway Commission Framework requires board's oversight responsibilities including providing advice and direction to management, constructively challenging management, approving policies and transactions, and monitoring management's activities. Consequently, the board of directors is an important element of internal control. The board and senior management establish the tone for the organization concerning the importance of internal control and the expected standards of conduct across the entity

1.2.2.2 It was observed during the audit that the NDMA Management did not have an approved organization chart to depict approved hierarchical structure/chain of command of the entity and line of reporting.

Risk

1.2.2.3 The absence of an approved organizational chart could lead to confusion in the delegation of duties, authority and responsibilities.

Recommendation

1.2.2.4 The Board of Directors should ensure that management develops and present an organizational chart best fit for the NDMA. Such chart should be reviewed and approved by the Board to serve as an authoritative instrument showing the hierarchal structure of the entity depicting clear line of authority and responsibility.

Management's Response

1.2.2.5 *The NDMA Management did not respond to this observation.*

Auditor General's Position

1.2.2.6 In the absence of a response by management, we maintain our finding and recommendations.

1.2.3 Unapproved Policy Documents

1.2.3.1 According to COSO Internal Control Framework on Control Environment, the Board is an integral oversight function of an entity. As such, the Board should lead the process of policy making and ensuring that policies are approved to them enforceable.

1.2.3.2 It was observed during the audit that several documents such as operational procedure manuals for the Finance Section, HR, ICT and Procurement were not approved. They are all still in their draft.

Risk

1.2.3.3 Working with unapproved policy documents could become difficult to enforce when said document is challenged before management and in the court of law.

Recommendation

1.2.3.4 The Board of Directors should ensure that all policy documents are approved so as to avoid future legal challenge.

Management's Response

1.2.3.5 *The NDMA Management did not respond to this observation.*

Auditor General's position

1.2.3.6 In the absence of a response by Management, we maintain our finding and recommendations.

1.2.4 Assets Register

Observation

1.2.4.1 Regulation V.1 (2) of the PFM Act of 2009 states that "The Head of Government Agency must take full responsibility of assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that:(a) preventive mechanisms are in place to eliminate theft, losses, wastage and misuse; And (b) inventory levels are at an optimum and economical level".

1.2.4.2 It was observed during the audit that the NDMA Management did not maintain a comprehensive Fixed Assets Register (FAR) that would show series number, date of purchase, cost, location, current condition and disposal history.

Risk

1.2.4.3 In the absence of a comprehensive Fixed Asset Registry, the ownership and the existence of the assets could not be assured and could easily be susceptible to theft.

Recommendation

1.2.4.4 The NDMA Management should develop a comprehensive Fixed Asset Register and record all assets acquired or donated to the institution and ensure that it is regularly updated.

Management's Response

1.2.4.5 *The NDMA acknowledged your observation. But the NDMA inherited a list of assets from the Ministry of Internal Affairs without a date of purchase and coding. The NDMA Management contacted GSA for coding of the Assets including the new purchase as well as donated items. See attached Assets Registry.*

Auditor General's Position

1.2.4.6 We acknowledge Management's acceptance of our recommendation. We will make a follow-up for the implementation of our recommendations in subsequent audit of the NDMA.

1.2.5 No approved payment request for disbursement of petty cash

1.2.5.1 Regulation P.9 (2) of the PFM Act of 2009 requires that payments except for statutory transfers and debt service, shall be supported by invoices, bills and other documents in addition to the payment vouchers

1.2.5.2 It was observed during the audit that there was no evidence that the preparation of several petty cash disbursement vouchers were informed by pre-approved payment request from an appropriate level of Management to trigger the preparation of the petty cash voucher. In some cases, the petty cash voucher was the only supporting document for the disbursement of the fund.

Risk

1.2.5.3 Petty cash fund could be disbursed without appropriate authorization.

Recommendation

1.2.5.4 Petty cash custodian should raise disbursement voucher only upon receipt of an approved payment request.

1.2.5.5 NDMA management should establish a process whereby payments are processed based on approved payment requests accompanying all petty cash vouchers.

Management's Response

1.2.5.6 *The NDMA Management did not respond to this observation.*

Auditor General's Position

1.2.5.7 In the absence of a response by Management, we maintain our findings and recommendations. However, Management is in breach of financial discipline in line with Regulation A. 20 of the PFM Act of 2009.

1.2.6 Petty cash vouchers not serially pre-numbered

1.2.6.1 Regulation P.9 (1) of the PFM Act of 2009 requires that all disbursements or payments of public moneys shall be properly supported by pre-numbered payment vouchers.

1.2.6.2 It was observed during the audit that none of the petty cash vouchers for the period was serially pre-numbered. As a result, the petty cash replenishment reports lacked unique numbering that could enable cross referencing.

Risk

1.2.6.3 In the absence of serially pre-numbered voucher system, petty cash payments could be duplicated thereby resulting to the loss of funds.

Recommendation

1.2.6.4 Management should ensure that petty cash vouchers are serially numbered to enhance easy referencing.

Management's Response

1.2.6.5 *The Management of NDMA did not respond to this finding.*

Auditor General's Position

1.2.6.6 In the absence of a response by Management, we maintain our finding and recommendations. However, Management is in breach of financial discipline in line with Regulation A. 20 of the PFM Act of 2009.

1.2.7 Audit Committee

Observation

1.2.7.1 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."

1.2.7.2 It was observed during the audit that the NDMA Management provided no evidence that a functional audit committee existed at the Institution to review internal controls, the scope of internal audit; internal audit plans and ensure that internal and external audit findings are evaluated and implemented.

Risk

1.2.7.3 In the absence of a functional audit committee, Internal and external audits recommendations may be undermined in that, findings and recommendations of audits report may not be taken seriously or implemented.

Recommendation

1.2.7.4 The NDMA Management should establish a functional audit committee to review internal controls, the scope of internal audit; internal audit plan and ensure that internal and external audit findings are evaluated and implemented.

Management's Response

1.2.7.5 *The Management of NDMA did not respond to this finding.*

Auditor General's Position

1.2.7.6 In the absence of a response by Management, we maintain our finding and recommendations. However, Management is in breach of financial discipline in line with Regulation A. 20 of the PFM Act of 2009.

1.3 Internal Control Related Issue

1.3.1 Deficiencies Noted with Personnel files

Observation

1.3.1.1 According to the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Controls Framework, management should interpret the regulations and procedures and develop into its own human resources policies and procedures. The human resource policy should regulate matters such as orientation, training, promotions, and compensation. This policy also explains the minimum qualification and experience criteria for recruiting skilled and competent staff, training and continuous development of employees, skills retention and monitoring of the competency of staff in place to ensure that skilled and competent staff is retained and assessed.

1.3.1.2 It was observed during the conduct of the audit the audit that for several personnel files

that we sampled, the NDMA Management did not maintain essential personnel records such as Letter of Applications, Employment Letter, Photograph of employees, transfer, appointment, promotion, demotion, warning, suspension, resignation and or dismissal Job descriptions, Performance evaluations, Medical Examination Certificates, Police Clearance, and Recommendations.

Risk

1.3.1.3 The failure to maintain essential personnel records could lead to management inability to manage or regulate the activities of its personnel effectively.

Recommendation

1.3.1.4 The NDMA Management should ensure that all employees' files are updated to contain essential documents such as letter of employment, Photograph of employees, academic credentials, etc, to reflect their position at the entity.

Management's Response

1.3.1.5 *The Management of NDMA did not respond to this finding.*

Auditor General's Position

1.3.1.6 In the absence of a response by Management, we maintain our finding and recommendations.

1.3.2 Risk Management Policy and Report

Observation

1.3.2.1 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.

1.3.2.2 It was observed during the audit that there was no evidence that the NDMA Management has developed a risk management policy to guide internal and external risks that could impact the achievement of the institution's objectives.

Risk

1.3.2.3 The absence of a risk management policy could lead to management not being aware of potential risks that may affect the operations of the institution.

Recommendation

1.3.2.4 The NDMA Management should put in place a risk management policy to guide internal and external risks that could impact the achievement of the institution's objectives.

Management Response

1.3.2.5 *The Management of NDMA did not respond to this finding.*

Auditor General's Position

1.3.2.6 In the absence of a response by Management, we maintain our finding and recommendations.

ANNEXURES

Annexure 1: Unrecorded Donor Assets

NO	ITEMS	DESCRIPTION	QUANTITY	DONATED BY	DEPARTMENT	SERIAL #	GSA. CODE	DATE
1	Cannon Camera	EOS REBEL T6	1	UN WOMEN	Communication		31207085574	
2	Printer	Canon-220-24w	1	UNDP	Maintaince	140845-11	UNCODED	
3	Dell Laptop	Dell Latitude 7000 7280 Business Ultrabook-12.5" gorilla Glass FHD(1920X1080),INTEL12-7600U,512GB SSD,16GB DDR4,BACKLIT KEYS, FP READER,WINDOWS 10 PRO.	1	UN WOMEN	Planning			
4	Projector	300 ansi lumens with lence	1	UN Women	FIANACE		Uncoded	
5	Cabinet	Book shelf	1	UN Women	DEDO		GSA-BS-420-	
6	Chair	Executive	1	UN-WOMEN	GENDER		GSA-EC-420-3	
7	Chair	Executive	1	UN-WOMEN	GENDER		GSA-EC-420-1	
8	Paper Shredder	Good	1	UN-WOMEN	GENDER		GSA-GDC-600-1	
9	Printer	Hp PRO 400 Multi-function	1	UN-WOMEN	GENDER		GSA-CM-600-1	
10	Desk	Regular	1	UN-WOMEN	GENDER		GSA-CD-420-1	
11	Desk	Regular	1	UN-WOMEN	GENDER		GSA-CD-420-2	
12	Desk	Regular	1	UN-WOMEN	GENDER		GSA-CD-420-3	
13	Desk	Regular	1	UN-WOMEN	GENDER		GSA-CD-420-4	
14	Chair	Plastic	1	UN-WOMEN	GENDER		GSA-PC-420-1	
15	Chair	Plastic	1	UN-WOMEN	GENDER		GSA-PC-420-2	
16	Chair	Plastic	1	UN-WOMEN	GENDER		GSA-PC-420-3	
17	Chair	Plastic	1	UN-WOMEN	GENDER		GSA-PC-420-4	
18	Fan	Duracon	1	UN-WOMEN	GENDER		GSA-SF-031-1	
19	Cabinet	Book shelf	1	UN-WOMEN	GENDER		GSA-BS-420-1	
20	Cabinet	Book shelf	1	UN-WOMEN	GENDER		GSA-BS-420-2	
21	Chair	Semi executive	1	UN-WOMEN	GENDER		GSA-CD-420-1	
22	Chair	Semi executive	1	UN-WOMEN	GENDER		GSA-CD-420=2	



NO	ITEMS	DESCRIPTION	QUANTITY	DONATED BY	DEPARTMENT	SERIAL #	GSA. CODE	DATE
23	Computer	Dell	1	UN-WOMEN	GENDER	C2FOH72	GSA-CDC-MTL-297-1	
24	Computer	Dell	1	UN-WOMEN	GENDER	DT74J72	GSA-CDC-MTL-297-2	

Annexure 2: unbudgeted recruitment

NO	Frist Name	Middle Name	Grade	Position	Sex	Qualification	Basic Salary Current \$	Initial Date of Employment	Date of Birth	Area of Assignment	Application Letter	Interview panel report	employment Letter
1	Mildred	S.	TAS2-1	Receptionist	Female	University Student	282	3/12/2018	12/2/1988	Montserrado			
2	Ruth	M.	TAS2-1	Receptionist	Female	High School Diploma	282	3/14/2018	8/26/1986	Montserrado	yes	no	march 8,2018
3	Saybanie	D.	TAS2-1	Office Assistant	Female	University Student	282	3/13/2016	5/14/1990	Montserrado	yes	no	march 8,2018
4	Ahmad		D1-1	IT Assistant Manager	Male	BSc Information Technology	1,175.00	3/14/2018	1/2/1989	Montserrado	yes	no	march 8,2018
5	Vivian	G.	D2-1	Procurement Director	Female	BBA Accounting	1,645.00	3/13/2018	2/22/1985	Montserrado	yes	no	march 8,2018
6	Abraham	J.	P2-5	Procurement Analyst	Male	BBA Accounting	658.00	3/12/2018	7/20/1980	Montserrado	yes	no	no
7	Rosetta	L.	P4-1	Logistics Supervisor	Female	BPA PADM	893.00	3/12/2018	9/19/1978	Montserrado	yes	no	no



Management Letter on the Financial Statements Audit of the
National Disaster Management Agency (NDMA)
For Fiscal Year Ended June 30, 2018

NO	Frist Name	Middle Name	Grade	Position	Sex	Qualification	Basic Salary Current \$	Initial Date of Employment	Date of Birth	Area of Assignment	Application Letter	Interview panel report	employment Letter
8	Alieu	N.	TAS1-1	Maintenance Supervisor	Male	High School Diploma	282	3/13/2018	8/12/1968	Montserrado	yes	no	8-Mar-18
9	Francess	N.	TAS1-1	Maintenance Officer	Female	High School Diploma	211.5	3/14/2018	12/18/1988	Montserrado	yes	no	April 2,2018
10	Johnson		TAS1-1	Maintenance Officer	Male	High School Diploma	211.5	3/13/2018	5/7/1958	Montserrado	yes	no	march 8,2018
11	Konah	W.	TAS1-1	Maintenance Officer	Female	High School Diploma	211.5	3/13/2018	6/24/1994	Montserrado	yes	no	march 8,2018
12	Bendu		TAS1-1	Maintenance Officer	Female	High School Diploma	211.5	3/13/2018	12/17/1990	Montserrado	yes	no	march 8,2018
13	Moses		TAS1-5	Driver	Male	High School Diploma	267.9	3/13/2018	6/7/1977	Montserrado			
14	Roland	B.	TAS1-5	Driver	Male	High School Diploma	267.9	3/13/2018	10/17/1979	Montserrado	yes	no	march 8,2018
15	Edmond	E.	TAS1-5	Driver	Male	High School Diploma	267.9	3/14/2018	11/16/1990	Montserrado	yes	no	march 8,2018
16	Tonia	I.	P1-1	Human Resource Assistant Director	Female	BPA PADM	470	3/14/2018	1/29/1975	Montserrado	yes	no	march 8,2018



Management Letter on the Financial Statements Audit of the
National Disaster Management Agency (NDMA)
For Fiscal Year Ended June 30, 2018

NO	Frist Name	Middle Name	Grade	Position	Sex	Qualification	Basic Salary Current \$	Initial Date of Employment	Date of Birth	Area of Assignment	Application Letter	Interview panel report	employment Letter
17	Jonette	K.	P2-5	Accountant	Female	BBA Accounting	658	3/13/2018	1/21/1993	Montserrado	yes	no	April 2,2018
18	Goodrich	S.	D1-1	Response and Recovery Supervisor	Male	BA Political Science	1,175.00	3/12/2018	1/10/1982	Montserrado	yes	no	march 8,2018
19	Ambrose	S.	P1-1	Response Officer	Male	BBA Accounting	470	3/13/2018	8/18/1972	Montserrado	yes	no	march 8,2018
20	Edward	S.	P1-1	Responder	Male	High School Diploma	376	3/13/2018	12/4/1974	Montserrado	yes	no	April 2,2018
21	Augustine	A.	P2-1	Gender Assistant Coordinator	Male	BPA PADM	517.00	3/14/2018	4/4/1985	Montserrado	yes	no	march 8,2018
22	Mardea	H.	P1-1	Gender & Children Protection Officer	Female	BBA Accounting	470	3/13/2018	12/23/1979	Montserrado	#REF!		
23	Jonathan	A.	D2-1	Coordinator/ Risk & Early Warning	Male	BPA PADM	1,645.00	3/14/2018	2/7/1982	Montserrado	yes	no	march 8,2018



Management Letter on the Financial Statements Audit of the
National Disaster Management Agency (NDMA)
For Fiscal Year Ended June 30, 2018

NO	Frist Name	Middle Name	Grade	Position	Sex	Qualification	Basic Salary Current \$	Initial Date of Employment	Date of Birth	Area of Assignment	Application Letter	Interview panel report	employment Letter
24	Mohammed	K.	D1-1	Asst. Coordinator/ Risk & Early Warning	Male	BA Sociology	1,175.00	3/14/2018	6/15/1994	Montserrado	yes	no	march 8,2018
25	Gemeh	B.	D1-1	Disaster Risk Analyst	Female	MSc Environmental Science	1,175.00	3/13/2018	1/5/1985	Montserrado	yes	no	march 8,2018
26	Helena	B.	TAS4-1	Data Officer	Female	BPA PADM	423	3/12/2018	2/13/1979	Montserrado	yes	no	march 8,2018
27	Jahnuah		TAS4-1	Data Officer	Male	BBA Accounting	423	3/13/2018	7/7/1985	Montserrado	yes	no	march 8,2018
28	Tarlo	H.	D2-1	Coordinator/ Gender	Female	MSc Public Health	1,645.00	3/13/2018	1/15/1980	Montserrado	yes	no	march 8,2018
29	Emma	M.	P1-1	Safety & Response Officer	Female	BSC Nursing	470.00	3/12/2018	9-Jan-80	Montserrado	yes	no	no
30	Louise	D. K.	D2-1	Coordinator /Training	Female	BBA Management	1,645.00	3/14/2018	4/20/1982	Montserrado	yes	no	march 8,2018
31	Henry	O.	E2-9	Executive Director	Male	MSc Regional; Science	4,958.50	5-Mar-18	20-Mar-51	Montserrado	yes	no	April 2,2018
32	Henry	J.	P2-3	Chief Security	Male	High School Diploma	282	3/14/2018	1/1/1965	Montserrado			



Management Letter on the Financial Statements Audit of the
National Disaster Management Agency (NDMA)
For Fiscal Year Ended June 30, 2018

NO	Frist Name	Middle Name	Grade	Position	Sex	Qualification	Basic Salary Current \$	Initial Date of Employment	Date of Birth	Area of Assignment	Application Letter	Interview panel report	employment Letter
33	Jemima	D.	TAS3	Secretary	Female	BBA, Management	408	3/12/2018	5/7/1971	Montserrado			
34	Rubben		TAS2-1	Office Assistant	Male	Some University Courses	282	3/13/2018	6/7/1993	Montserrado	yes	no	march 8,2018
35	Archieveg o	M.	D2	Communication Director	Male	BSc Education	1,645.00	3/14/2018	3/27/1979	Montserrado	no	no	no
36	Maxwell	A.	D2	Legal Officer	Male	BPA/ LLB	1,598	12-Mar-18	12-Oct-73	Montserrado	yes	no	march 8,2018
Total							29,059.20						

