



Management Letter

On the Audit of the Ministry of Commerce and Industry (MoCI)

For the period July 1, 2015 to June 30, 2016



Promoting Accountability of Public Resources

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Auditor General, R.L.

Monrovia, Liberia
January 2021

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Acronyms/Abbreviations/Symbol	Meaning
A/C#	Account Number
AG	Auditor General
BEP	Bid Evaluation Panel
CBL	Central Bank of Liberia
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CPA	Certified Public Accountant
CVF	Counterpart Value Fund
LBDI	Liberia Bank for Development and Investment
GAC	General Auditing Commission
CBL	Central Bank of Liberia
GN	GN Bank
GoL	Government of Liberia
GSM	Global System for Mobile
GST	Goods and Services Tax
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
L\$	Liberian Dollars
LBR	Liberia Business Registry
M&E	Monitoring and Evaluation
MoCI	Ministry of Commerce & Industry
MOU	Memorandum of Understanding
MSC	Ministerial Steering Committee
MSME	Micro-Small Medium Enterprise
PFM Act	Public Finance Management Act
LIFE	Liberia Innovation fund for Entrepreneurs
PPC Act	Public Procurement Concession Act
PPCC	Public Procurement and Concession Committee
PVs	Payment Vouchers
ToR	Terms of Reference
MIPFP	Monrovia Industrial Park Fencing Project
US\$	United States Dollar
WHT	Withholding Taxes
MIP	Monrovia Industrial Park
LMP	Liberia Market Place
SRF	Special Rice Fund
NSL	National Standard Laboratory
PAN	Personnel Action Notice
NASSCORP	National Social Security & Welfare Corporation

Hon. Mawine G. Diggs

Minister

Ministry of Commerce and Industry
Ministerial Complex
Congo Town

January 29, 2021

Dear Hon. Diggs:

RE: Management Letter: Ministry of Commerce and Industry Financial Statements for the fiscal Period ended June 30, 2016.

The Financial Statements of the Ministry of Commerce and Industry (MoCI) for the fiscal period ended June 30, 2016 are subject to audit by the Auditor General (AG) consistent with the Auditor General's mandate as provided for under section 2.1.3 of the GAC Act of 2014.

INTRODUCTION

The audit of the MoCI financial statements for the fiscal period ended June 30, 2016 has been completed and the purpose of this letter are 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). As promulgated by the International Organization of Supreme Audit Institutions (INTOSAI) as well as the audit engagement Terms of Reference(TOR).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 in all material respects compliance 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 Management of the Commerce and Industry. Our responsibility is to express our opinion on these financial statements; accordingly we reviewed in the transactions and procurement procedures, business and control environment of MOCI.

Management Personnel


The Ministry of Commerce and Industrial has the following personnel who handled the administrative and financial affairs of the institution for the period under audit.

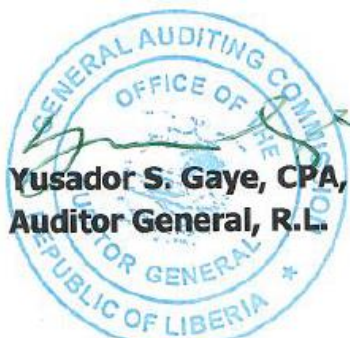
Table 1: Key Personnel

No	Name	Position	Tenure
1.	Alex M. Addy	Minister	2015 to 2017
2.	Stephen T. Marvie	Deputy Minister for Commerce	2015 to 2017
3.	Franyz C. Sawyer	Deputy Minister for Administration	2015 to 2017
4.	Daniel Dean	Assistant Minister/Administration	2015 to 2016
5.	Willis D. Knuckles	Assistant Minister/Administration	2016 to 2017
6.	Prof. Wilson K. Tarpleh	Minister	2018 to 2020
7.	Hon. A.E.Nyema Wisner	Deputy Minister for Commerce	2018 to Present
8.	Hon. Wilfred J. S.Bangura II	Deputy Minister for Administration	2018 to Present
9.	Hon. Alphanso S. Kuiah	Asst. Minister for Administration	2018 to Present
10.	Hon. George B. Wolo	Deputy Minister for Industry	2018 to Present
11.	Mr. Filiman S. Sanyon	Comptroller & Financial Coordinator	2015 to Present
12.	Mr. Gudi JND Neufville Jr.	Comptroller	2019 to Present

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the Ministry of Commerce and Industry to our Team during the conduct of the audit.


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



Monrovia, Liberia

January 2021

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues

1.1.1 Discrepancy in Financial Reporting

Observation

1.1.1.1 Section 36(1) of the PFM Act of 2009 states that "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".

1.1.1.2 It was observed during the conduct of the audit that the Management of MoCI reported in the FY 2015/2016 financial statements the total expenditure of US\$836,268.84; whereas the total actual expenditure reported in the Budget Control Summary Sheet/IFMIS System produced by the MFDP amounted to US\$635,646.18 thus leaving an unexplained variance of US\$200,622.66. **See table 1a for details.**

Table 1a: MoCI Expenditure Exceed MFDP Allocations

Summary of Object Expenditure Of All Bureaus	As Per MoCI Expenditure Report A	As Per MFDP Budget control Summary Sheet/IFMIS B	Variance C=(A-B)
Basic Salaries -Civil Servant	546,000.00	349,894.68	196,105.32
Professional	148,020.00	146,519.98	1,500.02
Domestic Travel- DSA	1,500	1,488.33	11.67
Fuel and Lubricant- vehicle	89,622.98	89,072.99	549.99
Cleaning Materials & Services	6,626.00	6,158.00	468.00
Operating Expense	28,275.00	28,252.52	22.48
Personnel Insurance	16,224.86	14,259.68	1,965.18
Total	836,268.84	635,646.18	200,622.66

1.1.1.3 Additionally, it was observed that the Management of MoCI reported total expenditure of US\$1,293,792.57; whereas the total expenditure reported in the Budget Control Summary Sheet/IFMIS System produced by the MFDP amounted to US\$1,698,171.17 leaving an unexplained variance of (US\$109,378.75). **See table 1b for details.**

Table 1b: MFDP Allocation Exceed MoCI Expenditure

Summary of Object Expenditure Of All Bureaus	As Per MoCI Expenditure Report A	As Per MFDP Budget control Summary Sheet/IFMIS B	Variance US\$ C=(A-B)
General Allowances	540,203.10	559,627.08	(19,423.98)
Foreign Travel-Mean of Travel	23,847.00	29,085.00	(5,238.00)
Foreign Travel-DSA	42,707.00	45,277.25	(2,570.25)
Foreign Travel-Incidental Allowance	3,550.00	3,800.00	(250.00)

Summary of Object Expenditure Of All Bureaus	As Per MoCI Expenditure Report A	As Per MFDPA Budget control Summary Sheet/IFMIS B	Variance US\$ C=(A-B)
Telecommunication, internet, etc.	42,789.00	45,714.00	(2,925.00)
Fuel and Lubricant-Generators	55,710.00	55,780.00	(70.00)
Repair and Maintenance-Civil	13,759.00	14,370.00	(611.00)
Repair and Maintenance-Vehicle	24,752.00	27,544.99	(2,792.99)
Stationary	17,293.00	19,026.00	(1,733.00)
Newspapers, Book and Periodicals	3,222.00	3,422.00	(200.00)
Special Presidential Project	700.00	1,382.00	(682.00)
Food and Catering Services	12,077.00	13,512.00	(1,435.00)
Entertainment, Representatives and Giff	2,183.47	2,191.00	(7.53)
Transport Equipment	95,000.00	144,600.00	(49,600.00)
Trif to Liberia Business Registry	416,000.00	437,840.00	(21,840.00)
TOTAL	1,293,792.57	1,698,171.17	(109,378.75)

Risk

- 1.1.1.4 The accuracy and the fairness cannot be assured.
- 1.1.1.5 Inaccurate financial report could result to poor financial decisions by users of the financial report.

Recommendation

- 1.1.1.6 The Management of the MoCI should provide justification for the unexplained variances.
- 1.1.1.7 The Management of MOCI and the MFDPA should reconcile the variances to reflect the actual expenditure.

Management's Response

- 1.1.1.8 *The Ministry of Commerce and Industry (MoCI) may provide justification for the unexplained variances if she reconciles with the Ministry of Finance and Development Planning (MFDPA) the information provided by GAC from the Budget Control summary Sheets/ IFMIS System at MFDPA. Besides, MoCI can only account for what it received from GOL as budgetary appropriation, allotment and expenditure made during the fiscal year. MoCI accepts GAC recommendation to reconcile the variances with the Ministry of Finance and Development Planning to reflect the actual expenditure.*

Auditor General's Response

- 1.1.1.9 The Management's assertions do not address the issue raised. The obligations of government officers handling public financial transactions is to ensure that financial information is reported in a timely, comprehensive and accurate manner. IFMIS is the financial software of the Government of Liberia and each entity that receives GoL allotment is required to input expenditure for consolidated purposes into the system.

1.1.1.10 The failure of the Management of the MoCI to adjust the financial statements will be evaluated and the impact will be reflected in the opinion for fiscal year ended June 30, 2016.

1.1.1.11 Furthermore, Management is in breached of financial discipline per Regulation A.20 of the PFM Act 2009 and should be held accountable for the unreconciled differences noted.

1.1.2 Structure of Notes to the Financial Statements

Observation

1.1.2.1 Paragraph 2.3.0 of the IPSAS cash basis of accounting as adopted by the GOL in 2009 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."

1.1.2.2 Paragraph 1.5.1 (b) of the IPSAS cash basis of accounting 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 Further, Management failed to sign the Statement of Responsibility and the date of authorization of the financial statement in compliance of the requirement of ISAP Cash basis as adopted by GoL.

1.1.2.4 Additionally, it was observed during the conduct of the audit that the MoCI financial statements presented did not follow the requirements of the International Public Sector Accounting Standard under the cash basis of accounting for the disclosure of explanatory notes. There was no evidence that the explanatory notes to the financial statements were prepared systematically in line with the requirements of IPSAS cash basis of accounting.
See table 2 for details.

Table 2: Notes to the financial statement prepares by MoCI/what the IPSAS Provide

NO.	Notes to the financial statement Prepared by MoCI	NO.	As Provided for by IPSAS
1.	General Information	1.	General Information
2.	Accounting Policy	2.	Cash
3.	Authorization Date	3.	Borrowings
4.	Authorized Allocation/Appropriation	4.	Other Receipts
5.	Other Receipts	5.	Other Payments/Expenditure
6.	External Assistance	6.	Undrawn borrowing facilities other than undrawn external assistance
7.	Payments-Operations (Wages salaries and other Employee Benefits)	7.	Significant controlled entities
8.	Payments-Operations (Supplies and Consumables)	8.	Authorization date

NO.	Notes to the financial statement Prepared by MoCI	NO.	As Provided for by IPSAS
9.	Grant / Transfer payments	9.	Original and final approved budget and comparison of actual and budget amount
10.	Purchase of Capital items	10.	External assistance
11.	External Assistance		
12.	Payments Operations (Wages salaries and other Employee Benefits and supplies Consumables)		
13.	Grant / Transfer payments (Capital development, Donor Financial Project)		
14.	Purchase of Capital items (Capital development, Donor Financial Project)		
15.	Cash and Cash Equivalents		
16.	Original and Final Approved Budget and Comparison of actual and Budget Amounts		

Risk

- 1.1.2.5 Financial Statements without the signature of an authority is incomplete and cannot not be relied upon.
- 1.1.2.6 Failure by the MoCI Management to comply with of the International Public Sector Accounting Standards Cash basis may not provide the required clarity for decision making.

Recommendation

- 1.1.2.7 The Management of MoCI should prepare and sign the Financial Statements and indicate the date of authorization at the end of the fiscal period.
- 1.1.2.8 The Management of MoCI should present their financial statements in compliance with the IPSAS Cash basis for accuracy and transparency.

Management's Response

- 1.1.2.9 *MoCI printed another copy of its FY2015/16 Financial Statements which was not fully signed because the original copy was not found during the conduct of the audit. The Ministry is still searching for the original copy of the Financial Statements, if found before the end of the audit it will be given to GAC. The template used by MoCI to prepare the Financial Statements was provided by the Ministry of Finance and Development Planning (MFDP). MoCI however accepts GAC recommendation and will henceforth act accordingly in consultation with MFDP.*

Auditor General's Response

- 1.1.2.10 We acknowledge management's acceptance of our recommendation. We must point out that the template provided is use to record and report all expenses. The GoL of Liberia adopted IPSAS Cash basis in 2009 and at the end of each fiscal year, applicable Ministries, Agencies and Commissions are to use the IPSAS Cash basis format and submit to MFDP for consolidation purposes.

1.1.3 Incomplete Notes to the Financial Statement

Observation

1.1.3.1 Paragraph 1.5.1 (b) of the IPSAS cash basis of accounting 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.”

1.1.3.2 It was observed during the conduct of the audit that there was no evidence that the Management of MoCI provided explanatory notes to the Financial Statements. The details of the below listed notes were not included.

- Note 11. External Assistance,
- Note 12. Payment- Operations (Wages, Salaries & Other Employee Benefits and Supplies & Consumables,
- Note 13. Grant/Transfer payments (Capital Development, Donor Financed Projects),
- Note 14. Purchases of capital items (Capital Development, Donor Financed Projects)

Risk

1.1.3.3 The accuracy and transparency of the financial statements cannot be assured in the lack of explanatory notes.

Recommendation

1.1.3.4 The Management of MoCI should include details explanatory notes to the financial statements to inform readers of the financial statements.

Management’s Response

1.1.3.5 *MoCI accepts GAC recommendation and will henceforth act accordingly.*

Auditor General’s Response

1.1.3.6 We acknowledge Management’s acceptance of our recommendation. However, we will make a follow up on the implementation of the recommendation in subsequent audit.

1.1.4 Comparison of Budget and Actual Amounts

Observation

1.1.4.1 Paragraph 5.2.0 of the IPSAS-Cash Basis of Accounting states that “Subject to the requirements of paragraph 5.3.0, an entity that makes publicly available its approved budget(s) shall present a comparison of the budget amounts for which it is held publicly accountable and actual amounts either as a separate additional financial statement or as additional budget columns in the statement of cash receipts and payments currently presented in accordance with this standard. The comparison of budget and actual amounts shall present separately for each level of legislative oversight:

1.1.4.2 Further, (1c) of Paragraph 5.2.0 of the IPSAS-Cash Basis of Accounting states "By way of note disclosure, an explanation of material differences between the budget for which the entity is held publicly accountable and actual amounts, unless such explanation is included in other public documents issued in conjunction with the financial statements, and a cross reference to those documents is made in the notes".

1.1.4.3 It was observed during the conduct of the audit that the MoCI Management that not include the required explanatory notes for significant variances between the budget and actual amounts (i.e. revenues and expenditures) as required by the IPSAS Cash Basis Accounting. We were unable to verify the reasonableness of the variances as a result of the omitted disclosures.

Risk

1.1.4.4 The accuracy and transparency cannot be assured.

Recommendation

1.1.4.5 The Management of MoCI should ensure that the financial statements include explanations for significant variances between the budget and actual amounts to assist users better understand the reason for material difference from the approved budget.

Management's Response

1.1.4.6 *MoCI accepts GAC recommendation and will henceforth act accordingly.*

Auditor General's Response

1.1.4.7 We acknowledge Management's acceptance of our finding and recommendation. However, we will make a follow up on the implementation of the recommendation in subsequent audit.

1.1.5 Detailed General Ledger

Observation

1.1.5.1 Regulation A.3 (1-3) of the PFM Act of 2009 states that, "(1) 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. (2) A public officer who fails to keep or produce any records under this regulation is in a breach of financial discipline as defined in Regulation A.20.

1.1.5.2 (3) 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.

1.1.5.3 It was observed during the conduct of the audit that the MoCI Management did not provide a final trial balance and subsidiary ledger for the total amount of US\$2,311,830.00 reported as expenditure that is mapped to the financial statement for the period under audit. **See table 3 below for detail:**

Table 3: Detailed General Ledger

No	Budget line Items	Amount
1.	Compensation of Employees	1,236,697.00
2.	Use of Goods and Services	531,198.00
3.	Consumption of Fixed Capital	97,500.00
4.	Grants	446,435.00
Total		2,311,830.00

Risk

1.1.5.4 The accuracy of the amount reported could be in doubt in the absence of segregating expenditures.

Recommendation

1.1.5.5 The MoCI Management should provide the breakdown/ledger, trial balance and subsidiary ledger for expenditure reported in the financial statement.

Management's Response

1.1.5.6 *MoCI presented budget execution ledgers to GAC auditors during the conduct of the audit that included each of the bureaus in the Ministry in both detail and summary. The columns of the budget execution ledgers included the approved budget, allotment, commitment, expenditure, balance in allotment and balance in appropriation. MoCI believes that the budget execution ledgers as provided would have provided the information needed by GAC for the conduct of the audit. MoCI however accepts GAC recommendation and will henceforth act accordingly.*

Auditor General's Response

1.1.5.7 We acknowledge Management's acceptance of our finding; and, we will make a follow-up on implementation of management's assertions during subsequent audit.

1.1.5.8 Going forward, Management should provide, the general Ledger, final trial balance along with adjustments that is mapped to the financial statements for effectiveness and efficiency.

1.1.6 Variances in operational cash balance

Observation

1.1.6.1 Section 27 of the PFM Act of 2009 states that "all un-allotted appropriations and uncommitted allotments will lapse at the end of the fiscal year, All balances of appropriations committed but not disbursed prior to the end of the fiscal year, shall be available for the settlement of those obligations within 90 days from the end of the

preceding fiscal year. All such balances not disbursed after ninety (90) days following the end of the preceding fiscal year shall be moved to government Consolidated Account. The recording, accounting and reporting of such undisbursed balances shall be set out in accounting regulations to be issued under this Act and shall be consistent with the provisions of sections 33, 34 and 35 of this Act.

1.1.6.2 It was observed during the conduct of the audit that MoCI Management reported in 2015/2016 Financial Statement for Operation balances as at 30 June 2016 in the amounts US\$3,381.15 and L\$4,399.66, whilst the reconciled cash balance shows US\$3,561.17 and L\$394,729.15.

1.1.6.3 Additionally, there was no evidence that the balances were committed. **See table 4 for detail.**

Table 4: Variance on operational cash balance

Cash/Bank Account Details OPERATIONAL FUND	Financial Statement Amount	Reconciliation Amount	Cash book Balance	Re-performance of Bank Reconciliation
US\$				
MOC Operational A/C CBL	3,381.15	3,381.57	3,381.57	3,561.17
L\$				
MOC Operational A/C CBL	4,399.66	400,369.15	420,842.45	394,729.15

Risk

1.1.6.4 The accuracy of cash cannot be assured in light of the various variances.

1.1.6.5 The lack of re-depositing uncommitted cash balances could lead to fraud.

Recommendation

1.1.6.6 Management of MoCI should provide substantive justification for the unexplained variances.

1.1.6.7 Management should deposit the uncommitted fund into GOL Consolidated Fund account in compliance with the PFM Act.

Management's Response

1.1.6.8 *Providing justification for the unexplained variances with respect to the operational cash balance based on MoCI and GAC calculations would require revision of the records. The unexpended cash balance of the operational funds account for a current fiscal year is carried forward to the next fiscal year. It does not in the opinion of MoCI mean that the money in the operational funds account be withdrawn and deposited in GOL consolidated fund account. According to Part VI of the PFM Act of 2009 Section 34 (1) "the banking arrangements of government will reflect, to the extent possible, the principles of a Treasury Single Account, in which all accounts of central government are essentially managed as one*

from a cash point of view.” Additionally, Section 34 (2) of the same Part VI of the PFM Act of 2009 states” No Central Government bank account, whether in or outside the country, shall be opened without the prior written authorization of the Minister”.

Auditor General’s Response

- 1.1.6.9 Management did not adequately address the issue raised. The regulations of the PFM Act of 2009 should be read along with the Act for clarity. We refer Management to Regulations B. 26 and H.4 of the PFM Act of 2009 which clarifies Section 27 with respect to re-depositing uncommitted cash balances at the end of the fiscal year.
- 1.1.6.10 For ease of reference - H.4 Surrender Of End-Of Year Surplus Cash Balances – states that “ At the end of each financial year, and after the books of accounts of a government agency have been closed, the accounting officer must surrender to the Comptroller-General any unexpended voted money, for re-depositing into the Consolidated Fund, unless permission has been formally granted by the Minister to use the unexpended moneys in the following financial year, pursuant to the provisions of Regulation B.26”.
- 1.1.6.11 We therefore maintain our position that US\$3,561.17 and L\$394,729.15 were uncommitted by the Management of the MoCI at the end of the fiscal year and therefore should have been made available for re-deposit into the Consolidated Fund; therefore, the MOCI management should be held for lack of financial discipline in compliance with Regulation A.20 of the PFM Act of 2009.

1.1.7 Transactions without Supporting Documentation

Observation

- 1.1.7.1 Regulation 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 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 the Minister”.
- 1.1.7.2 It was observed during the conduct of the audit that Management did not provide supporting documents for expenditures amounting to US\$384,999.85 allocated for non-residential building, transport equipment and the development of the Liberia Business Registry (LBR) integrated system.
- 1.1.7.3 It was further observed that expenditure of US\$294,999.85 incurred for Non-Residential Building and US\$50,000.00 for Transport Equipment were not included in the Financial Statements provided for the audit.

Risk

- 1.1.7.4 The authenticity of the transaction could be in doubt in the absence of sufficient and adequate supporting documentation.
- 1.1.7.5 The Failure to include expenditure incurred in the financial statements understates the financial statement and renders it unreliable.

Recommendation

- 1.1.7.6 The MoCI Management should provide supporting documents for the transactions.
- 1.1.7.7 The MoCI Management should provide substantive justification for not recording expenditure related to the Non-residential building and transport equipment in the financial statements.

Management's Response

- 1.1.7.8 *MoCI provided GAC auditors documents that were they requested for, except otherwise proven, the US\$294,999.85 for Non – Residential Buildings and the US\$50,000 for Transport Equipment are inclusive of the US\$384,999.85 earlier mentioned by GAC. The US\$40,000 was an internal check payment on February 17, 2016 from the Liberia Business Registry account at the Central Bank of Liberia. Documentations for the transactions for the Non- Residential Building of US\$294,999.85 and the Transportation equipment of US\$50,000 are also available. These amounts were not part of the original budget, but allotments were made during the budget execution process; the US\$50,000 was used to purchase vehicle for the Minister, its absence from the execution ledgers and the Financial Statements was an oversight. The US\$294,999.85 payment for the Non- Residential Buildings was approved on September 30, 2016 when the Financial Statements were already prepared. The approval was made in a meeting held in the Office of the Comptroller & Accountant General of the Republic of Liberia and attended by the Auditor General of the Republic of Liberia, Madam Yusador S. Gaye, Deputy Auditor General Winsley S. Nanka, Deputy Auditor General Foday Kiazolu and the former Comptroller & Accountant General of the Republic of Liberia, Hon. Hansan Kiazolu. Also in attendance was former Deputy Minister for Industry at the Ministry of Commerce and Industry Hon. Ellen O. Pratt. Moreover, GAC was provided the cash book for the Monrovia Industrial Park Fencing Project Account, the account in which the US\$294, 999.85 was deposited from where payments were made. GAC was equally provided a copy of the voucher for the US\$50,000 used to purchase the vehicle for the Minister. See exhibits 1A, 1B, 1C; 2 & 3, (Payment Vouchers for US\$294,999.85, US\$50,000 and US\$40,000).*

Auditor General's Response

- 1.1.7.9 We acknowledge Management acceptance of our findings. The approval of the transaction is not in question; and, it is management's responsibility to have the supporting documents available for review.
- 1.1.7.10 Further, failure for management to adjust the financial statements for the omissions and the uncorrected balances will be evaluated against the overall opinion of the audit;

however, Management is in breached of financial discipline in line with Regulation A.20 of the PFM ACT of 2009.

1.1.8 Revenue Documentation

Observation

1.1.8.1 Regulation B.2.2a of the PFM Act of 2009 states that "For the purpose of these Regulations (a) Non-Tax Revenue includes fines, penalties, forfeitures, fees and charges, lease or rent on government natural resources, lands and buildings, interest on government investments, dividends and all other revenue generated from the activities of departments"

1.1.8.2 During the conduct of the audit there was no evidence that the Management of MoCI deposited into the Consolidated fund account the total amounts of US\$9,495.00 and L\$543,300.00 which Management classified in its senior management meeting minutes dated September 7, 2015 as funds generated from fines, fees and other income.

Risk

1.1.8.3 Collecting and retaining without approval revenues deprive the government of needed revenue and undermines public sector accountability and transparency.

Recommendation

1.1.8.4 The MoCI Management should deposit the fines, fees, and other income into the consolidated account.

Management's Response

1.1.8.5 *It is nowhere mentioned in MoCI Senior Management Team (SMT) meeting minutes of September 7, 2015 that it generated US\$9,495 and L\$543,300 from fines, fees and other income. The report submitted to the SMT showed that a total of forty four (44) businesses were fined a total of US\$34,300, seven (7) of those businesses paid a total of US\$1,000.00 and the remaining thirty seven (37) businesses total outstanding balance was US\$33,300. Additionally, fifty five (55) gas stations were calibrated at a total cost of US\$24,450.00 and L\$518,500. Twenty four (24) of the fifty five (55) businesses paid a total of US\$3,400 with the remaining thirty one (31) businesses outstanding balance of US\$14,500. Exhibit 4 (SMT Meeting Minutes page 4)*

Auditor General's Response

1.1.8.6 The assertions made by the MoCI Management do not address the issue and is not backed by documentary evidence. Management in its Senior Management Team weekly of September 7, 2015 and page 4 of 7 meeting reported, total amount to be paid, and the amount outstanding. In summation that includes both numbers and a grand dollar of USD9, 495.00 amount for fines collected as identified by an asterisk. Upon additional query it was found that amounts from fines not are being deposited into the consolidated account as required. We therefore maintain our finding. Management is in breached of financial discipline in line with Regulation B.2 (1) (2) (2a) of the PFM Act of 2009.

1.1.8.7 Going forward, all fines collected should be deposited in should be submitted to the Comptroller and Accountant General for redeposit into the consolidated in compliance with the PFM regulations of the Act of 2009.

1.1.9 Fuel Distribution Log

Observation

1.1.9.1 Section 36(1) of the PFM Act of 2009 states that "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."

1.1.9.2 It was observed during the conduct of the audit that the Management of MoCI procured fuel and gasoline valued US\$40,695.35 without evidence of a distribution log and consumption report. **See table 5a for details.**

Table 5a: Payments of Petroleum Products without distribution log.

No	Date	Payee	Description	PV #.	Amount US\$
1	21-Aug-15	Aminata & Son Inc.	Payment for purchase of fuel/gas for LBR for July 2015.	495	3,970
2	13-Jun-16	Aminata & Son Inc.	Payment for purchase of petroleum product for LBR Offices in Nimba/Bassa.	664	13,500
3	16-Jan-16	Aminata & Son Inc.	Payment for gas coupons for the MoCI.	669	27,195.35
Total					40,695.35

1.1.9.3 Additionally, excess or residual fuel and gasoline which is known as Utility products amounting to US\$21,119.00 was distributed by the Human Resource Director without evidence of a distribution record. **See table 5b for details.**

Table 5b: Distribution of Utility Fuel and Gas without reports

No	Date	MoCI Operational Gasoline Listing	# of Gallon	Allotment A	Voucher Amt. US\$ B	Fuel & Gas Distribution Value US\$ C	Variance US\$ D=(C-B)
1	Oct. 27, 2015	214 employees	2028	10,966.00	12,777.00	16,455.00	3,678.00
2	Dec. 16, 2015	53 employees	1990	25,581.00	25,581.00	8,140.00	17,441.00
Total							21,119.00

Risk

1.1.9.4 The failure of MoCI Management to provide fuel and gasoline distribution logs/records could lead to the misused of public resources.

Recommendation

1.1.9.5 Management should provide fuel and gasoline distribution log and consumption report for validation.

Management's Response

1.1.9.6 Please see the following distribution listings: October 2015, December 2015 and January 2016. (See exhibits 5A,5B,5C,5D,5E,5F,5G,5H,5I,5J,5K,5L,5M & 5N).

Auditor General's Response

1.1.9.7 Documents provided by Management amounted to US\$19,504 out of the total amount of US\$ 21,119.00. Therefore, we have modified our recommendation for the management to account for US\$1,615.00 (21,119.00-19,504.00) without supporting documents. Therefore, Management is in breached of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.10 Unretired Foreign Travel Advanced

Observation

1.1.10.1 Count 31 of the Foreign Travel Ordinance of 2015/16 states that, "Upon return from abroad, officials are required to submit to the Financial Regulations Unit of the Ministry of Finance and Development Planning, a Travel Settlement Form as per Annexure II and copy certificates for workshop, seminars etc. receipts for accommodation and incidental expenses within 14 days from the date of return from tour or before date of next journey, whichever is earlier. In very exceptional cases where the second tour is performed immediately after return from the first tour, the second advance maybe granted with the specific written approval of the official concerned, explaining the reasons thereof."

1.1.10.2 Additionally, count 32 of the Foreign travel ordinance of 2015/16 states that "No future travel advance shall be processed to any official from an institution in which an official from previous trip has not submitted the prescribed Travel Settlement Form and attachments with the expiry of the 14 days deadline in rule 26. The entire travel advance shall be recovered from those who fail to submit the Travel Settlement Form on return from their visit abroad, and those who subsequently leave the service of the Government, from any arrears due to them by the Government."

1.1.10.3 It was observed during the conduct of the audit that the Management of MoCI expended the amount of US\$37,305.00 for foreign travel without evidence of retirement and documentation. **See table 6 for details.**

Table 6: Unretired Foreign Travel Advanced

Date	Payee	Description	Voucher #.	Check #.	Amt. US\$
10/16/2015	Ellen O. Pratt	Payment as Foreign DSA for Deputy Minister Ellen Pratt to attend the 4th meeting of India Africa Trade ministers in	516	3613	8,688.00

Date	Payee	Description	Voucher #.	Check #.	Amt. US\$
		New Delhi, from Oct 18- Nov 2, 2015.			
10/19/2015	Frantz C. Sawyer	Payment as Foreign DSA for Deputy minister Frantz C. Sawyer who travel to the USA to attend the US-Liberia Trade Investment forum New York from Sept 8-18, 2015	517	4123	4,939.00
10/28/2015	Frantz C. Sawyer	Payment as reimbursement for Foreign DSA for Hon Frantz C. Sawyer travel to Dakar, Senegal.	530	4764	596.00
11/6/2015	Ellen O. Pratt	Payment as Reimbursement of Foreign DSA for Minister Ellen O. Pratt travel to the USA to attend the US-Liberia Trade forum	534	7019	6,735.00
12/7/2015	Axel M. Addy	Payment as Foreign DSA for Minister Axel M. Addy travel to attend the world Trade Organization Tenth Minister conference from Dec 15-19,2015 in Kenya	549	6207	2,805.25
12/7/2015	Stephen Marvie	Payment as Foreign DSA for Assist. Minister Marvie travel to attend the world Trade Organization Tenth Minister conference from Dec 15-19,2015 in Kenya	551	6206	3,143.00
12/7/2015	Anna Scott	Payment as Foreign DSA for Special Assist. to the Minister to attend the world Trade Organization Tenth Minister conference from Dec 15-19,2015 in Kenya	552	6208	3,143.00
5/17/2016	Axel M. Addy	Payment as Foreign DSA to facilitate the travel of Min. Axel M. Addy, Minister, MOCI as part the president delegation to Mount Carmal, Israel.	657	14267	3,390.00
1/22/2016	Axel M. Addy	Payment as Foreign DSA for Minister Axel M. Addy travel to Addis Ababa, Ethiopia to participate in the 26th ordinary Summit of Heads of States of Government of AU	591	N/A	3,866.00

Date	Payee	Description	Voucher #.	Check #.	Amt. US\$
		and to represent president Ellen Johnson Sirleaf at the US Africa Business Summit 2016 in Addis Ababa on Feb 2.			
Total					37,305.25

Risk

1.1.10.4 Foreign travel allowances not being retired timely could undermine accountability.

Recommendation

1.1.10.5 The Management of MoCI should retire the foreign travel advances.

Management's Response

1.1.10.6 *MOCI accepts GAC recommendation and will henceforth act accordingly.*

Auditor General's Response

1.1.10.7 We acknowledge management's acceptance of our audit finding and recommendation. We will make a follow-up on the implementation of the audit recommendation in subsequent audit.

1.1.11 Payroll discrepancy

Observation

1.1.11.1 Regulation A.3 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 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".

1.1.11.2 It was observed during the conduct of the audit that the MoCI payroll presented an amount of L\$953,200.00 as salary, whereas the CSA payroll reported L\$894,480.00 for the month of September 2015, thereby resulting in a variance of L\$58,720.00. **See Annexure 1 for details.**

Risk

1.1.11.3 Discrepancy in payroll information could be the result of not reconciling payroll timely which could lead to ghost names and undeserving staff on payroll.

Recommendation

1.1.11.4 The Management of MoCI and CSA should reconcile the payrolls to reflect actual salary payments.

Management's Response

1.1.11.5 MOCI accepts GAC recommendation and will henceforth act accordingly.

Auditor General's Response

1.1.11.6 We acknowledge management's acceptance of our audit finding and recommendation. However, we will make a follow-up on the implementation of the audit.

1.1.12 Rice and Scratch Cards Distribution

Observation

1.1.12.1 Regulation A.15 (1) of the PFM Act of 2009 states that "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks."

1.1.12.2 It was observed during the conduct of the audit that payment amounting to US\$10,241.00 was made for four hundred and ninety-seven (497) bags of rice intended for employees of the MoCI for July 26 and Christmas celebrations without evidence of distribution to employees.

1.1.12.3 Additionally, it was observed that Management procured scratch cards in the name of employees in the amount of US\$15,033.00 (fifteen thousand thirty-three United States dollars) for July, October, November and December 2015 without evidence that these scratch cards were distributed to employees mentioned on the voucher. **See table 7 below.**

Table 7: Rice and Scratch Cards Distribution

No	Date	Payee	Description	Voucher #	Check #	Amt. US\$
1	Sept. 16, 2015	Supply west Africa Trading	Payment for the purchase of 200 bags of (25KG) rice as the Ministry of Commerce and Industry July 26 gift to the employees.	403-FY-15/16-09-V-000503	00002959	4,000.00
2	February 15, 2016	Supply west Africa Trading	Payment for the purchase of 297 bags (25KG) rice as Christmas gift for staff of the Ministry of Commerce and Industry.	403-FY-15/16-02-V-000611	00011348	6,241.00
3	Jan. 6, 2016	Harbel Supermarket Corp.	Payment for the Purchase of Scratch cards for the Ministry of Commerce & Industry covering Oct. 1-31, 2015.	403-FY-15/16-01-V-000578	8159	3,725.00
4	Feb. 9, 2016	Harbel Supermarket Corp	Payment for the Purchase of Scratch cards for the Ministry of Commerce & Industry covering December 1-31, 2015.	403-FY-15/16-02-V-000604	10589	5,643.00
5	Feb. 9, 2016	Harbel Supermarket Corp	Payment for the purchase of Scratch cards for the Ministry of Commerce & Industry covering November 1-30, 2015.	403-FY-15/16-02-V-000603	9768	1,945.00

No	Date	Payee	Description	Voucher #	Check #	Amt. US\$
6	Sept. 10, 2015	Down Town Shopping Center	Payment for the purchase of assorted Scratch cards for the Ministry of Commerce & Industry covering July 1-31, 2015.	403-FY-15/16-09-V-000499	3147	3,720.00
Total						25,274.00

Risk

1.1.12.4 Payments without adequate supporting documentation could cast doubt on the regularity of the transaction and undermine public sector accountability and transparency.

Recommendation

1.1.12.5 The Management of MOCI should provide the distribution log for the rice and evidence that the purported recipient received the scratch cards.

Management's Response

1.1.12.6 *All of the rice distribution listings were submitted to the GAC auditors upon their request but have since not returned them to MoCI. See exhibit 2 under MoCIFY2016/2017 Audit Response. Scratch cards Voucher # 403-FY-15/16-02-v000604 valued at US\$5,643 was given to GAC auditors upon their request but they have not returned same to MoCI. See exhibit 6. Scratch cards Voucher #FY-15/16- 09-v-000499 value at US\$3,720 was found with only the portion of the Bureau of Administration distribution listing, while the Bureau of Commerce and Trade Services, the Bureau of Industry and Bureau of Small Business Administration distribution listings were not on the voucher. See exhibit 7A, 7B and 7C. The other two vouchers were not located because the Ministry is still organizing its files since the transferred from the Ashmun Street building to the Ministerial Complex.*

Auditor General's Response

1.1.12.7 Subsequent documents provided by Management for the procurement of scratch card amounted to US\$1,955 out of the total amount of US\$ 15,033. Therefore, we have modified our recommendation for the management to account for US\$13,078 as a variance (\$15,033-\$1,955) without supporting documents. Therefore, Management is in breached of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.13 Payments made to third party

Observation

1.1.13.1 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."

1.1.13.2 It was observed during the conduct of the audit that the Management of MoCI made payments amounting to US\$3,150.00 (three thousand one hundred fifty United States Dollars) and L\$201,320.00 (Two hundred one thousand three hundred twenty Liberian dollars) for various goods and services in the names of the employees of MoCI rather than the vendors, service providers or their authorized representatives. **See table 8 for details.**

Table 8: Payments made to third party

No	Date	Payee	Description	Voucher #	Check #	Amt. US\$	Amt. L\$
1	May 25, 2016	Roland W. Morris	Payment to facilitate the processing of the ratification and enactment of Law by printing, binding and procuring ink cartridges and for extra services render respectively for WIPO and ARIPO conventions, protocols and Treaties.	403-FY-15/16-05-V-000656	00014763	2,000.00	
2	July 31-15	Mohammed M. Turay	Payment as reimbursement (final-payment) to Minister Turay for purchasing spare part & maintenance of RL-591	N/A	00098360	N/A	85,000.00
3	Aug 13-15	Anna Scott	Payment as incidental allowance for the visit of the WTO delegation due in Liberia from August 17 -26,2015	N/A	00098333	N/A	42,500.00
4	Aug 13-15	Mitchell Jones	Payment to facilitate series of media engagements by the Minister of Commerce Hon. Axel M. Addy and the visiting WTO delegation to Liberia	N/A	00099336	N/A	44,000.00
5	Dec 21-15	Mitchell Jones	Payment to facilitate Minister Addy's media appearances to discuss the benefits Liberia will have for joining the World Trade Organization	N/A	00098099	N/A	29,820.00
6	Feb 3-16	Mitchell Jones	Payment to facilitate the publication of a press release covering the upcoming Quarterly inspection exercise of MoCI	N/A	00136201	150.00	N/A
7	Feb 17-16	Adolphus Parker	Payment as lunch for the Minister and delegation visit to Robert sport, Grand Cape Mount on Friday, February 19,2016	N/A	00136192	200.00	N/A
8	April 15-16	Mitchell Jones	Payment as cost to facilitate the participation of media institutions in the launching of the Mobile Business Registration in Robertsport, Grand Cape Mount County	N/A	00136174	400.00	N/A
9	June 27-16	Mitchell Jones	Payment to facilitate the press coverage of the upcoming WTO workshop from 27 -29, June 2016 at the Bella Casa Hotel		00208309	400.00	N/A
Total						3,150.00	201,320.00

Risk

1.1.13.3 Checks raised in the names of employees or individual for procurement of goods/ services could be diverted to personal use thus leading to misappropriation of funds.

Recommendation

1.1.13.4 MoCI Management should provide substantive justification for making payments in the names of MoCI employees rather than the vendors, service providers or their authorized representatives.

Management's Response

1.1.13.5 *MoCI invited journalists to attend press conferences, press briefings, tours etc. during FY215/2016 and were provided funds to facilitate their movements to and from the Ministry. The funds were given to the Director of the Information Division for distribution to the journalists. The nature of Mr. Roland W. Morris's facilitation work necessitated the payment as it was done; for Minister Mohammed M. Turay, ministers will often chose to prefinance their vehicle repairs and request reimbursement later as oppose to waiting for an unspecified period of time to have their vehicles repairs.; Anna Scott, this payment was for those staff of the Ministry that provided extra services to the Ministry during the ten (10) days visit of the World Trade Organization delegation to Liberia and Adolphus Parker payment was for the Ministers' visitation to Grand Cape Mount County.*

Auditor General's Response

1.1.13.6 Management's assertion is not backed by substantive justification and/or documentary evidence. We could not confirm that these payments were made to the second party because there was no evidence to support management claim. Therefore, Management is in breached of Regulation B.28 of 2009.

1.1.14 Payments without Approved policy

Observation

1.1.14.1 Regulation E.16 (1 & 2) of the PFM Act of 2009 states that (1) "Except as provided for in the Public Finance Management Act 2009 and these regulations, a head of government agency may not authorize payment to be made out of funds earmarked for specific activities for purposes other than those activities.

1.1.14.2(2) A person who makes a payment contrary to sub regulation (1) is in breach of financial discipline as defined in A20 (1)."

1.1.14.3 It was observed during the conduct of the audit that on June 18, 2016, the Management of MoCI made bonus payments to employees of the Ministry amounting to L\$80,318.57 on check#00005842 and voucher#403-FY-15/16-06-V-000678 without evidence of a policy. **See annexure 2 for details.**

Risk

1.1.14.4 Payment of bonuses to employees of the MoCI without evidence of a policy could lead to conflict of interest, waste and abuse of public resources.

Recommendation

1.1.14.5 The MoCI Management should provide substantive justification backed by material evidence for paying bonuses from public resources without a policy.

Management's Response

1.1.14.6 MoCI paid overtime to employees that work extra time during FY2015/2016 Fiscal year based on PFM Regulations Part T. 1(c) under Personnel Emolument.

Auditor General Position

1.1.14.7 Management did not adequately address the issues; the PFM Regulations Part T. 1(c) did not prevent the ministry and agency from formulating their own internal policy to address various payments to employees. Therefore, Management is in breached of the PFM Regulation A.20.

1.1.15 Petty Cash Management

Observation

1.1.15.1 Regulation B.33 (4) of the PFM Act of 2009 states that "In terms of this regulation, the maximum amount that may be held as petty cash in any one calendar month, is the equivalent of United States Dollars Two Hundred."

1.1.15.2 It was observed during the conduct of the audit that the Management of MoCI expended the total of L\$375,275.00 as Petty Cash replenishment for nine (9) months without evidence of petty cash replenishment reports for April, May and June 2016. Furthermore, the amounts expended exceeded the monthly petty cash ceiling as per the PFM Act and there was no evidence of a petty cash policy. **See table 9a for details.**

Table 9a: Petty Cash expenditure

Date	Payee	Description	Voucher #	Amt L\$ A	US Rate 91 B	Variance C=(A-B)
Jul. 16, 2015	Frederick C. Yagbah	Payment as replenishment	2561	36,250.00	18,200.00	18,050.00
Aug. 10, 2015	Frederick C. Yagbah	Payment as replenishment	6021	35,250.00	18,200.00	18,050.00
Sept. 23, 2015	Frederick C. Yagbah	Payment as replenishment	5656	38,620.00	18,200.00	20,420.00
Oct. 7, 2015	Frederick C. Yagbah	Payment as replenishment	5670	36,890.00	18,200.00	18,690.00
Oct. 19, 2015	Frederick C. Yagbah	Payment as replenishment	5679	37,330.00	0	37,330.00
Nov. 19, 2015	Frederick C. Yagbah	Payment as replenishment	5720	37,400.00	18,200.00	19,200.00
Dec. 11, 2015	Frederick C. Yagbah	Payment as replenishment	5758	35,485.00	18,200.00	17,285.00
Jan. 8, 2016	Frederick C. Yagbah	Payment as replenishment	1506	39,600.00	18,200.00	21,400.00

Date	Payee	Description	Voucher #	Amt L\$ A	US Rate 91 B	Variance C=(A-B)
Feb. 18, 2016	Frederick C. Yagbah	Payment as replenishment	5812	39,350.00	18,200.00	21,150.00
Mar. 14, 2016	Frederick C. Yagbah	Payment as replenishment	5818	39,100.00	18,200.00	20,900.00
Total				375,275.00	163,800.00	211,475.00

1.1.15.3 Furthermore, it was observed during the conduct of the audit that the Management of MoCI made a double payment for petty cash amounting to L\$74,220.00 for October 2015.
See table 9b for details.

Total 9b: Double replenishment of petty for October only

Date	Payee	Description	Voucher #	Amt L\$
Oct. 7, 2015	Frederick C. Yagbah	Payment as replenishment	5670	36,890.00
Oct. 19, 2015	Frederick C. Yagbah	Payment as replenishment	5679	37,330.00
Total				74,220.00

Risk

1.1.15.4 Lack of control and policy for petty cash could lead to funds been diverted to personal use.

Recommendation

1.1.15.5 Management should develop a policy on petty cash for the purpose of guidance in the utilization of petty cash.

Management's Response

1.1.15.6 *MoCI accepts GAC recommendation and will henceforth act accordingly.*

Auditor General's Response

1.1.15.7 We acknowledge management's acceptance of our audit finding and recommendation. However, we will make a follow-up on the implementation of the audit recommendation in subsequent audit.

1.1.16 Petty cash replenishment without Documentation

Observation

1.1.16.1 Regulation A.15 (1) of the PFM Act of 2009 states that "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks."

1.1.16.2 It was observed during the conduct of the audit that the Management of MoCI made petty cash replenishment without evidence of receipts and invoices thus resulting in a variance of **L\$304,145.00. See table 10 for details.**

Table 10: Petty cash replenishment without Documentation

Date A	Payee B	Description C	Voucher # D	Voucher Amt. L\$ E	Amt. accounted for F	Variance unaccounted for G=(E-F)
July 16, 2015	Frederick C. Yagbah	Payment as petty cash replenishment	2561	33,290	10,080	23,210
Aug. 10, 2015	Frederick C. Yagbah	Payment as petty cash replenishment	6021	35,220	2,520	32,700
Sept. 23, 2015	Frederick C. Yagbah	Payment as petty cash replenishment	5656	38,620	1,305	37,315
Oct. 7, 2015	Frederick C. Yagbah	Payment as petty cash replenishment	5670	35,170	6,820	28,350
Oct. 19, 2015	Frederick C. Yagbah	Payment as petty cash replenishment	5679	38,210	1,670	36,540
Nov. 19, 2015	Frederick C. Yagbah	Payment as petty cash replenishment	5720	46,890	8,960	37,930
Dec. 11, 2015	Frederick C. Yagbah	Payment as petty cash replenishment	5758	17,640	NA	17,640
Jan. 8, 2016	Frederick C. Yagbah	Payment as petty cash replenishment	1506	36,600	9,440	27,160
Feb. 18, 2016	Frederick C. Yagbah	Payment as petty cash replenishment	5812	37,950	7,175	30,775
Mar. 14, 2016	Frederick C. Yagbah	Payment as petty cash replenishment	5818	38,650	6,125	32,525
Total				358,240	54,095.00	304,145.00

Risk

1.1.16.3 Expending petty cash without documentation could lead to the misappropriation of petty cash funds.

Recommendation

1.1.16.4 The Management of MoCI should provide the documentation for the petty cash fund expended.

Management's Response

1.1.16.5 *The highest single amount paid from petty cash at a time was and is US\$30.00 or its equivalent in Liberian Dollars at the prevailing exchange rate. Moreover, most of the petty cash paid out was used to purchase water for the sanitation of the Ministry's four story building including ground floor bathrooms. The water was bought from Liberians selling water in the streets of Monrovia because getting vendors through the competitive means for this transaction was difficult.*

Auditor General's Response

1.1.16.6 The assertions made by the MoCI Management are not backed by any documentary evidence. It is the responsibility of management to put in place control to account for money received and expended. Therefore, Management is in breached of Regulation A. 15 (1) of the PFM Act of 2009.

1.1.17 Fixed Assets

Observation

1.1.17.1 Regulation V.1 and (2a) of the PFM Acts 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: (2a) preventive mechanisms are in place to eliminate theft, losses, wastage and misuse.

1.1.17.2 It was observed during the conduct of the audit that the Management of MoCI provides fixed Asset Register (FAR) that lacks basic information such as asset code number, date of purchase, cost, assignees and condition. **See Exhibit 1**

Risk

1.1.17.3 In the absence of vital information on the location and description of assets, Management could find it difficult to put in place preventive mechanisms to prevent theft, losses, wastage and misuse.

Recommendation

1.1.17.4 The MoCI Management should update all fixed assets under the control of the Ministry to indicate asset code, date of purchase, cost, assignee, condition etc.

Management's Response

1.1.17.5 *MoCI accepts GAC recommendation and will henceforth act accordingly.*

Auditor General's Response

1.1.17.6 We acknowledge Management's acceptance of our recommendation. However, we will make a follow up on the implementation of the recommendation in subsequent audit.

1.1.18 Training and Development

Observation

1.1.18.1 Section 9.1 of the MoCI Human Resource Manual of 2013 states that "Skill development will be measured, in line with the performance appraisal system adopted by MoCI that should consist of the following:

- Annual assessment of performance at the end of each year that identifies skill gaps."

1.1.18.2 Section 7.5 count 2 of the MoCI Human Resource Manual of 2013 states that "the conditions for application are:

- He or she must already be enrolled in a reputable institution of higher learning"

1.1.18.3 It was observed during the conduct of the audit that the MOCI Management failed to provide evidence of the annual assessment that would have identified skills gap which

would have informed Management decision to make payments amounting to US\$2,780.00 for scholarship. Further, there was no evidence that the student enrolled in a reputable institution. **See table 11a for details.**

Table 11a: Scholarship payments without reports

No	Payee	Description	Check #	Amount US\$	Comment
1	Cuttington University Graduate School	Payment as Tuition and Fees for staff of the Ministry of Commerce & Industry attending the Cuttington University Graduate School.	00007177 & 00001775	1,340.00	No evidence of payment for school fees & Report.
2	University of Liberia	Payment as Tuition and fees for staff of the Ministry of Commerce & Industry attending the Graduate School at the University of Liberia.	0000777608 & 00001918	1,440.00	No evidence of payment for school fees & Report.
Total				2,780.00	

1.1.18.4 Additionally, there was no evidence that training was conducted as there was no attendance records, participant's details, request for training from training department and contract sign between the MOCI and the contractor. **See table 11b for details.**

Table 11b: Training payment without receipt or report

#	Payee	Description	Check #	Amount US\$	Comment
1	Wureh-Waters-Wureh (Liberia), Inc.	Payment to facilitate the participation of two staff of the Ministry of Commerce & Industry in a Seminar on Financial Accounting & Reporting (IFRS & GAAP) Internal Control Automated Accounting System from Sept. 29, - October 10, 2015.	5727	1,000.00	No evidence for training undertaken Wureh-Walter-Wured (Liberia Inc.)
Total				1,000.00	

Risk

1.1.18.5 Failure of MoCI Management to abide by the Human Resource Manual of the MoCI could lead to conflict of interest and awarding scholarship to underserving students.

1.1.18.6 Failure to adhere to the Human Resource Manual could lead to underserving applicants benefiting from the MoCI training and development.

Recommendation

1.1.18.7 Management should follow MOCI Human Resource Manual in awarding scholarship to students and training opportunities.

Management's Response

1.1.18.8 *MoCI accepts GAC recommendation and will henceforth act accordingly.*

Auditor General's Response

1.1.18.9 We acknowledge Management's acceptance of our recommendation; going forward, Management should ensure the MOCI Human Resource Manual is adhered to. However, we will make a follow up on the implementation of the recommendation in subsequent audit.

1.1.19 Payments to individuals without evidence of employment

Observation

1.1.19.1 Chapter 3 Section 3.5 of the MoCI Human Resource Manual of 2013 states "Once the applicant accepts the offer, the last step in the hiring process is for the person's names to be entered on the MoCI payroll, which is maintained by the Ministry of Finance. The HR Division is responsible for this step. The Ministry of Finance needs to see the CSA approved salary level to do this."

1.1.19.2 It was observed during the conduct of the audit that there was no evidence of a total of six (6) names maintained on the MOCI payroll with an annual salary total amounting **L\$803,400.00**; where in purported employees of MoCI received during the period under audit. **See Table 12 below for details.**

Table 12: Payments made outside MoCI employ

Date	REF	Name	Position	Sex	Monthly Salary	Annun Salary
Sept. 2015	33-01-599-0063	Lincoln Robertha	Secretary	M	10,800.00	129,600.00
Sept. 2015	33-01-599-0103	Benjamin S. Seehkia	Dep. County Inspector	M	11,200.00	134,400.00
Sept. 2015	33-02-321-0005	Prince K. Anthony	Director	M	13,400.00	160,800.00
Sept. 2015	33-02-599-0003	Musu Zoduah	File Clerk	F	10,800.00	129,600.00
Sept. 2015	33-02-599-0015	Albert Gaye	Office Assistance	M	10,000.00	120,000.00
Sept. 2015	33-03-599-0089	AGICHIE C. Sawyer	File Clerk	F	10,800.00	129,000.00
Total					67,000.00	803,400.00

Risk

1.1.19.3 Maintaining individuals on the payroll who are not in the employed of the MoCI could lead to payment of ghost employees, fraud, waste and abuse of Government recourses.

Recommendation

1.1.19.4 The Management of MoCI should provide justification for payment to individuals who were not in the employ of the entity.

Management's Response

1.1.19.5 *The names mentioned herein are all civil servants employees of the Ministry of Commerce and Industry for the period under audit.*

Auditor General's Response

1.1.19.6 The assertions made by the MoCI Management are not backed by any documentary evidence; however, the personnel listing presented to the audit team did not reflect the names mentioned above, going forward management should ensure that only bonafide employee(s) are paid salary.

1.1.20 NASSCORP Contribution

Observation

1.1.20.1 Chapter 89.16 (a, and h) of the Degree establishing the National Social Security & Welfare Corporation (NASSCORP), require that "except as otherwise provided, contributions and the method of payment shall be as follows:

1.1.20.2 The contribution payable under this Degree in respect of an employee shall comprise contribution payable by the employer (herein after referred to as the employee's contribution and shall be paid to the Corporation; (h) The contributions payable in respect of each month shall ordinary fall due on the last day of the month and where an employee is employed for part of the month or is employed under two or more employers during the same month, the contributions shall fall due on such days as may be specified in the Regulations."

1.1.20.3 Also, Section 89.18 of the Decree establishing NASSCORP says that "where a principal employer defaults in paying any contribution prescribed by this Decree or subsequent regulations, a sum equal to four (4%) of the amount unpaid shall be added for each month or part of a month after the date on which payment was due, and any amount so added shall be recoverable as a debt owed by the employer to the Republic".

1.1.20.4 It was observed during the conduct audit that the Management of MoCI could not provide evidence of the deduction and remittance of NASSCORP contribution totaling US\$32,376.19 for the period under audit. **See Annexure 3 for details.**

Risk

1.1.20.5 Not remitting Employees' contribution timely could deny employees and their families of needed benefits when the employees retire from service.

Recommendation

1.1.20.6 Management should ensure that employees' contributions are timely deducted and remitted to NASSCORP.

Management's Response

1.1.20.7 *MoCI accepts GAC recommendation and will henceforth act accordingly.*

Auditor General's Response

1.1.20.8 We acknowledge Management's acceptance of our recommendation. However, Management should account for the amount of US\$32,376.19 deducted from employee's

salary that were not remitted. Furthermore, Management is in breached of the PFM Regulation A.20.

1.2 Administrative Issues

1.2.1 Merit based employment

Observation

1.2.1.1 Paragraph 1, Section 19 of the Civil Service Human Resource Manual of 2013 states that "All selection and recruitment into the Civil Service of the Government of Liberia shall be done through a Merit-Based employed system which means all positions will be filled with the most qualified candidate, be it internal or external."

1.2.1.2 It was observed during conduct of the audit that there was no evidence of a merit-based employment system used for the recruitment of seventy-eight (78) MoCI employees. There was no evidence that the Human Resources Unit maintain CV, employment letter, CSA test score, PAN etc. in the employees' personnel folders. **(Refer to Annexure 4 for details)**

Risk

1.2.1.3 Employment outside the merit based system could lead to unqualified individual being employed, conflict of interest and could deny qualified individuals the opportunity for employment.

Recommendation

1.2.1.4 The MoCI Management should provide justification for recruiting personnel without adherence to provisions of the Civil Service Human Resource Manual.

Management's Response

1.2.1.5 *All employees listed have been working with the Ministry for years. Drivers, technicians, securities, messengers, Mechanics etc. are positions that are exempted from sitting the Civil Service Agency examination. The Ministry takes note of the issue raised by GAC and will work with the Civil Service Agency to take corrective measures.*

Auditor General's Response

1.2.1.6 Management did not adequately address the issues raised, reference to annexure (4) there are employees such as Director, Inspector, Legal counsel, managers, etc. who are not exempted from sitting the civil Service Agency test. Therefore, management should revert to the CSA recruitment process.

1.2.2 Attendance Report

Observation

1.2.2.1 Section 5.1.1 of the Civil Service Standing Order requires that "Civil Servants are normally required to work 5 days per week. Normal working hours are from 8: 00 AM to 4: 00 PM

subject to the approval of supervisors. A period of one hour is allowed for lunch. No employee is permitted to leave his place of work without the knowledge of his supervisor.”

1.2.2.2 Additionally, Paragraph 2 of 5.1.4 of the HR Manual of the MoCI states that “Due to transportation constraints affecting the MoCI in its central Monrovia position, staff may opt to work from 9AM TO 5PM each day subject to their supervisor agreement. Staff may not arrive any later than 9.00 AM in normal circumstances. Staff arriving at 9.00 AM will not leave before 5.00 PM, including one hour for lunch. In addition to reporting attendance to the CSA, the HR Division will also submit a monthly attendance report to the Senior Management Team in the Ministry through the Assistant Minister for Administration.”

1.2.2.3 It was observed during the conduct of the audit that there was no evidence that the MoCI Management submitted attendance log or report indicating that over four hundred (400) employees have worked eight (8) hours daily.

Risk

1.2.2.4 The non-maintenance of adequate record and monitoring/supervision for staff’s Daily attendance could lead to labor thief and compensation being paid to none deserving employees.

Recommendation

1.2.2.5 The MoCI Management should maintain adequate records and supervision of daily staff’s attendance.

Management’s Response

1.2.2.6 *MoCI accepts GAC recommendation and will henceforth act accordingly.*

Auditor General’s Response

1.2.2.7 We acknowledge Management’s acceptance of our recommendation. However, we will make a follow up on the implementation of the recommendation in subsequent audit.

1.2.3 No Financial Policy Manual

Observation

1.2.3.1 Regulation A.5 of the PFM Act of 2009 states that, “(1) A head of government Agency shall with the approval of the Minister issue an accounting manual to suit the operations and regulate the financial matters of the Government agency, indicating: A. the duty to be performed by specified officers, B. the accounts to be kept and returns to be submitted, and C. such other instructions as may be required for the proper conduct of the financial matters of the Government Agency. (2) The accounting manual shall contain relevant procedures for the keeping of accounts, and all administrative issues relating to the keeping and preparation of government accounts”.

1.2.3.2 It was observed during the conduct of the audit that there was no evidence of a financial management policy and procedure manual developed by the MoCI to guide the day to day accounting transaction of the Ministry.

Risk

1.2.3.3 Operating without a Financial Policy Manual could lead to inconsistency in data entry, creates room for errors and arbitrary financial reporting.

Recommendation

1.2.3.4 The MoCI Management should develop financial policy and procedure manual to guide the ministry accounting staffs in recording financial transactions, and increase efficiency in operations.

Management's Response

1.2.3.5 *MoCI has a draft Financial Policy Manual that is delayed due to interruptions, but it will be completed soon.*

Auditor General's Response

1.2.3.6 The assertions made by the MoCI Management are not backed by any documentary evidence. However, we will make a follow up on the implementation of the recommendation in subsequent audit.

1.2.4 Lack Audit Committee

Observation

1.2.4.1 Regulation K.10 of the PFM Act of 2009 states "a head of government agency or government organization shall in consultation with the internal audit governance board establish and maintain an audit committee of the government agency or organization for which he/she is responsible".

1.2.4.2 Additionally, Regulation K. 11 (1a) of the PFM Act of 2009 requires that "the Audit Committee of Government Agencies or Organization shall review internal controls, including the scope of internal audit, internal audit Plans, internal audit findings, and recommend to the head of government agency the appropriate action to be taken".

1.2.4.3 It was observed during the conduct of the audit that there was no evidence of an establishment of an audit Committee at the MoCI to review internal controls and ensure they are working efficiently and effectively.

Risk

1.2.4.4 The failure of MoCI Management to establish a functioning Audit Committee may prevent Management from taking timely corrective action on deficiencies identify in internal controls.

Recommendation

- 1.2.4.5 The MoCI Management should establish a functioning Audit Committee as part of the Governance structures to enable Management to evaluate internal controls and ensure that they are operating effectively and efficiently.

Management's Response

- 1.2.4.6 *MoCI accepts GAC recommendation and will henceforth act accordingly.*

Auditor General's Response

- 1.2.4.7 We acknowledge Management's acceptance of our recommendation. However, we will make a follow up on the implementation of the recommendation in subsequent audit.

1.3 Control Issues

1.3.1 No Quarterly Reports by the Procurement Committee

Observation

- 1.3.1.1 Section 27 (g) of the PPC Act of 2005 and Amended and Restated in 2010 states "the Procurement Committee shall provide quarterly reports of the procurement activities of the procuring entity to the Public Procurement & Concession Commission."
- 1.3.1.2 It was observed during the conduct of the audit that the Management of the MoCI did not submit quarterly procurement reports to the Public Procurement Concession Commission (PPCC) on activities of procurement as mandated by the above procurement law.

Risk

- 1.3.1.3 Management not producing quarterly reports to the PPCC could undermine adherence the PPC Act and could lead to purchases outside PPC law.

Recommendation

- 1.3.1.4 Management should make sure that the Procurement Committee produce quarterly reports on all procurement activities for the MoCI as require by law.

Management's Response

- 1.3.1.5 *MoCI accepts GAC recommendation and will henceforth act accordingly.*

Auditor General's Response

- 1.3.1.6 We acknowledge Management's acceptance of our recommendation. However, we will make a follow up on the implementation of the recommendation in subsequent audit.

1.3.2 Absence of Communication to Evaluation Panel

Observation

- 1.3.2.1 Regulation 11 (1b) of the PPC Act of 2005 as amended and restated in 2010 states that " a person who accepts to serve on the Bid Evaluation Panel shall give a written undertaking indicating that no conflict of interest exists or would arise in the performance of his/her responsibilities as a member of the Panel."

1.3.2.2 It was observed during the conduct of the audit that there was no evidence that members of the Evaluation Panel were given a written communication to indicate that no conflict of interest existed in the performance of their duties.”

Risk

1.3.2.3 In the absence of a written communication, Bid Evaluation Panel members may be susceptible to conflict of interest.

Recommendation

1.3.2.4 Management should ensure that individual appointed to the bid evaluation panel provide a written undertaking to protect the Ministry against conflict of interest.

Management’s Response

1.3.2.5 *MoCI accepts GAC recommendation and will henceforth act accordingly.*

Auditor General’s Response

1.3.2.6 We acknowledge Management’s acceptance of our recommendation. However, we will make a follow up on the implementation of the recommendation in subsequent audit.

ANNEXURE

Annexure 1: payroll discrepancy

Legacy Ref	Name	Position	As per MFD Payroll	As per MoCI Payroll	Variance
33-01-102-0089	Momolu Conneh	Assistant Min. Affair	13,200	12,800.00	400
33-01-102-0092	Evelyn Matthews	Consumer officer	12,800	13,200	400
33-01-102-0096	Jordon Dorbor	Electricity	10,000	10,400	400
33-01-102-1114	Bendu Johnson	Clerk	11,200	12,800	1,600
33-01-106-0048	Lydia Johnson	standard Lap officer	13,200	12,800	400
33-01-107-0004	Kenneh Korto	Class II Inspector	10,400	10,800	400
33-01-108-0002	William Bokey	Regional Coordinator	10,800	12,000	1,200
33-01-108-0003	Jesse Mathies	Research Officer	13,200	12,800	1,600
33-01-111-0004	Varbah Dolley	Senior County Insp.	11,200	11,600	400
33-01-112-0002	Victoria Ekah	File Clerk	11,200	10,800	400
33-01-112-0008	Peter Kpateh	Class II Inspector	11,200	11,600	400
33-01-112-0019	Watta Quarkortee	Class II Inspector	10,400	10,800	400
33-01-112-0013	Brutus Kangar	standard Lap officer	11,200	10,400	400
33-01-226-0003	Charles Passawee	Senior County Insp.	12,000	11,600	400
33-01-235-0038	Wesely Lowell	Director	13,840	13,600	240
33-01-239-0001	Momo Sandimanie	Director	13,840	13,600	240
33-01-319-0001	Samuel Kuoh	Director	11,200	11,800	400
33-01-319-0002	Johnson Blim	Price Monitor	11,200	13,600	2,400
33-01-319-0005	Anthony Bedell Sr.	Regional Coordinator	12,000	12,800	800
33-01-319-0008	Charles Karmo	Senior County Insp.	10,400	11,600	1,200
33-01-319-3006	Musa Sylla	Inspector	12,000	11,600	400
33-01-321-0664	Albert Sayedeh	Class II Inspector	11,200	11,600	400
33-01-331-0009	Arthur Kamara	Class II Inspector	11,200	11,600	400
33-01-331-0169	William Wood	Director	11,200	13,200	2,000
33-01-511-0012	Mitchell Jones	Laison Officer	11,600	13,600	2,000
33-01-511-0020	Frederick Yagbah	Research Officer	11,200	12,000	800
33-01-518-2011	Tom Tombekia	Security	10,000	12,800	2,800
33-01-531-0024	Alex Wuo	Foreign Trade Officer	13,200	12,400	800
33-01-592-0111	Wintson Feekpeh	Senior County Insp.	11,200	11,600	400
33-01-599-0013	Wokpeh Sansee	Class II Inspector	11,200	11,600	400
33-01-599-0057	Nyenati Kaffey	Class I Inspector	10,400	13,200	2,800
33-01-599-0013	Sansee Workpeh	Class II Inspector	11,200	11,600	400
33-01-599-0062	Diana Brown	Cataloguer	10,400	13,200	2,800
33-01-599-0070	Christopher Wright	Inspector	10,800	12,800	2,000
33-01-599-0075	John Kuch	Regional Coordinator	14,800.00	13,600.00	1,200
33-01-599-0084	Orlane Bracewell	Clerk Typist	11,200.00	11,600.00	400.00
33-01-599-0090	David Wongba	Director	13,200.00	10,800.00	2,800.00

Management Letter On the
Ministry of Commerce and Industry (MoCI)
For the period July 1, 2015 to June 30, 2016

Legacy Ref	Name	Position	As per MFDP Payroll	As per MoCI Payroll	Variance
33-01-599-0091	Nathaniel Gbonkpola	Class II Inspector	13,200.00	10,800.00	2,800.00
33-01-599-0096	Rufus Ben	Class II Inspector	11,200.00	11,600.00	400.00
33-01-599-0100	Edward Wolo	Inspector	13,200.00	11,600.00	1,600.00
33-01-599-0102	Flomo Jallah	Inspector	12,000.00	11,600.00	400.00
33-01-599-0106	Edwin Quire	Inspector	10,400.00	10,800.00	400.00
33-01-599-0109	Francis Gongo	Senior County Insp.	10,400.00	10,800.00	400.00
33-01-599-0116	Abraham Kromah	Inspector	12,800.00	11,600.00	1,200.00
33-01-599-0120	John Gelioh	Director	11,200.00	11,600.00	400.00
33-01-599-0123	Elizabeth KabaKollie	Recording Clerk	11,200.00	10,400.00	800.00
33-01-599-0125	Fillman Sanyon	Comptroller	14,000.00	15,600.00	1,600.00
33-01-599-0134	Massah Kromah	Inspector	10,400.00	12,800.00	2,400.00
33-02-102-0002	Mary Jackson	Recording Clerk	11,200.00	12,800.00	1,600.00
33-01-599-0057	Nyenati Kaffey	Class I Inspector	10,400.00	13,200.00	2,800.00
33-01-599-0013	Sansee Workpeh	Class II Inspector	11,200.00	11,600.00	400.00
33-02-102-0004	Eddie Wuor	Price Monitor	11,200.00	12,000.00	800.00
33-02-102-0007	Adolphus Tuah	Class II Inspector	10,800.00	13,600.00	2,800.00
33-02-102-0013	Tamba Joseph	Class II Inspector	10,400	11,600	1,200
33-02-102-6042	Lincola Blojay	Inspector	13,600	15,200.00	1,600
33-02-511-0018	Richard Bessman	Class II Inspector	10,400.00	11,600.00	1,200.00
33-02-599-0000	Terry Johnson	Class II Inspector	10,400.00	11,600.00	1,200.00
33-02-599-0027	Molley Massaquior	Price Monitor	10,400.00	12,000.00	1,600.00
33-02-599-0030	Losene Kamara	Inspector	10,000.00	10,800.00	800.00
33-02-599-0410	Edward Foryolo	Inspector	10,400.00	12,800.00	2,400.00
33-02-599-0422	Mohammed Kromah	Inspector	10,400.00	12,800.00	2,400.00
33-03-106-0061	Koffa Togba	Trade Officer	10,000.00	12,400.00	2,400.00
33-03-116-0002	Prince Richards	Account	12,800.00	13,600.00	800.00
33-03-229-1013	Abraham Bulter	standard Lap officer	11,200.00	10,400.00	800.00
33-02-432-0010	Vanni Passawee	Price Monitor	10,400.00	12,000.00	1,600.00
33-03-503-0006	Mambu Golafale	Director	10,400.00	13,200.00	2,800.00
33-03-511-0007	Mercy Dupley	standard Lap officer	10,400.00	13,600.00	3,200.00
33-03-511-0012	Samuel Sargbeh	standard Lap officer	11,200.00	10,400.00	800.00
33-03-511-0090	Rebecca Targbe	Messenger	10,000	12,800	2,800.00
33-03-515-0001	Aaron Willie	Assistant Director	12,800	11,800	1,000.00
33-03-599-0038	Joseph Blango	Research Officer	12,400	13,600	1,200.00
33-03-599-0052	Tanneh SlohWesseh	Foreign Trade Officer	10,400	12,400	2,000.00
33-03-599-0060	Anthony Kulah	Price Monitor	11,200	12,000	800.00
33-03-599-0069	Boye Kamara	Inspector	10,000	10,800	800.00
33-03-599-0071	Domason Gbeaken	Inspector	11,200	13,200	2,000.00
33-03-599-0101	Stephen Zaizay	Price Monitor	11,600	13,200	1,600.00
33-03-599-1012	Augustine Dugbe	Inspector	13,200	11,600	1,600.00

Legacy Ref	Name	Position	As per MFDP Payroll	As per MoCI Payroll	Variance
33-03-599-1100	Gudi Neufville	Deputy Comptroller	14,000	15,200	1,200.00
Total			894,480.00	953,200.00	58,720.00

Annexure 2: Payments without evidence of approved policy

No	Name	Position	Gross salary	% Bonus	Amount L\$
1	Everlyn Matthews	Secretary	11,962.00	27%	3,204.11
2	John Yekeh	Messenger	9,425.00	27%	2,544.55
3	Eranus Davis	Messenger	9,062.00	27%	2,427.32
4	Massa Kromah	Administration Assistant	11,600.00	27%	3,107.14
5	Moses V. Sawyer	Secretary	11,600.00	27%	3,107.14
6	Emmanuel Quoiquoi	File Clerk	9,787.00	27%	2,621.52
7	Trokon Harmon	Recording Clerk	9,787.00	27%	2,621.00
8	David Yelegar	Administration Assistant	11,600.00	27%	3,107.14
9	Moses Cooper	Messenger	9,062.00	27%	2,427.32
10	Caterick Gaye	Driver	9,062.00	27%	2,427.32
11	Prince K. Richards	Accountant	11,593.00	90%	10,454.00
12	Frederick C. Yagbah	Cashier	10,875.00	36%	3,883.93
13	Miriel Gray	Clerk Typist	10,150.00	36%	3,625.00
14	Alexander Jumbo	Account Clerk	9,787.00	63%	6,116.88
15	Jerry Harris	Account Clerk	9,787.00	27%	2,621.52
16	Victoria Ekah	File Clerk	9,787.00	27%	2,621.52
17	Borbor Kemmoh	Messenger	9,787.00	45%	4,045.54
18	Joseph S. Blango Jr.	Director	11,962.00	76%	9,078.30
19	Elizabeth K. Maakundu	Training Officer	11,600.00	36%	4,142.86
20	Elizabeth Kabakollie	Recording Clerk	9,425.00	27%	2,324.55
21	Famata Ngaima	Asst. Training Officer	11,237.00	27%	3,809.91
TOTAL			218,937.00		80,318.57

Annexure 3: NASSCORP Contribution

Remuneration paid to MoCI STAFF without deducting Social Security contribution for FY 2015/16.							
Month	Payroll	Gross L\$	Rate	Gross US\$	NASSCORP Deduction @ 3%	NASSCORP Employees Contribution @ 4%	Total
Jul. - 15	Basic salary	2,646,025.00	87.19	30,347.80	910.43	1,213.91	2,124.34
	Gen. Allowance		N/A				
	Professional		N/A	6,705.00	201.15	268.2	469.35
Aug. - 15	Basic Salary	2,646,025.00	88.73	29,821.08	894.63	1,192.84	2,087.47
	Gen. Allowance		N/A	40,388.00	1,211.64	1,615.52	2,827.16
	Professional		N/A	0.00			

Remuneration paid to MoCI STAFF without deducting Social Security contribution for FY 2015/16.							
Month	Payroll	Gross L\$	Rate	Gross US\$	NASSCORP Deduction @ 3%	NASSCORP Employees Contribution @ 4%	Total
Sept. - 15	Basic Salary	2,654,133.00	88.38	30,030.92	900.92	1,201.24	2,102.16
	Gen. Allowance		N/A	40,528.00	1,215.84	1,621.12	2,836.96
	Professional		N/A	0.00			
Oct. - 15	Basic Salary	2,654,133.00	88.56	29,969.88	899.1	1,198.10	2,097.20
	Gen. Allowance		N/A	40,668.00	1,220.04	1,626.72	2,846.78
	Professional		N/A	37,500.00	1,125.00	1,500.00	2,625.00
Nov. - 15	Basic Salary	2,619,015.00	88.00	29,761.53	892.85	1,190.46	2,083.31
	Gen. Allowance		N/A	50,148.00	1,504.44	2,005.92	3,510.36
	Professional		N/A	0.00			
Dec. - 15	Basic Salary	2,618,076.00	89.00	29,416.58	882.50	1,176.66	2,059.16
	Gen. Allowance		N/A	81,655.00	2,449.65	3,266.20	5,715.85
	Professional		N/A	34,950.00	1,048.50	1,398.00	2,446.50
Jan. - 16	Basic Salary	2,618,076.00	90.00	29,089.73	872.69	1,163.59	2,036.28
	Gen. Allowance		N/A	67,128.00	2,013.84	2,013.84	4,027.68
	Professional		N/A	12,250.00	367.50	490.00	857.5
Feb. - 16	Basic Salary	2,618,076.00	91.00	28,770.00	863.10	1,150.80	2,013.90
	Gen. Allowance		N/A	58,128.00	1,743.84	2,325.12	4,068.96
	Professional		N/A	12,500.00	375.00	500.00	875.00
Mar. - 16	Basic Salary	2,543,632.00	91.00	27,952.00	838.56	1,118.08	1,956.64
	Gen. Allowance		N/A	58,128.00	1,743.84	2,325.12	4,068.96
	Professional		N/A	12,500.00	375.00	500.00	875.00
Apr. - 16	Basic Salary	2,543,632.00	91.92	27,672.24	830.18	1,106.89	1,937.07

Remuneration paid to MoCI STAFF without deducting Social Security contribution for FY 2015/16.							
Month	Payroll	Gross L\$	Rate	Gross US\$	NASSCOR P Deduction @ 3%	NASSCORP Employees Contribution @ 4%	Total
	Gen. Allowance		N/A	49,328.00	1,479.84	1,973.12	3,452.96
	Professional		N/A	12,500.00	375.00	500.00	875.00
16-May	Basic Salry	2,543,632.00	91.92	27,672.24	830.17	1,106.89	1,937.06
	Gen. Allowance		N/A	59,260.00	1,777.80	2,370.40	4,148.20
	Professional		N/A	28,757.04	862.71	1,150.28	2,012.99
Jun. - 16	Basic Salary	2,403,779.00	93.42	25,730.88	771.93	1,029.24	1,801.17
	Gen. Allowance		N/A	18,000.00	540.00	720.00	1,260.00
	Professional		N/A	11,950.00	358.50	478.00	836.5
Total		31,108,234.00		1,079,205.92	32,376.19	42,496.26	74,872.47

Annexure 4: Merit based employment

No	Name	Payroll	Position	Comment
1.	Nagbe Tuka Toe	33-03-506-0001	Driver	No CSA test record and letter of employment
2.	Waygbeh Pellerson	33-01-599-0127	Regional Coordinator	No CSA test record
3.	Paasewe, Vanni	33-02-432-0010	Price Monitor	No CSA test record
4.	Zakama , Arthur	33-01-331-0009	Sr. County Inspector	No CSA test record
5.	Borteh, Sonneh	N/A	N/A	No payroll # and Position
6.	Banto s. Sklianie	33-02-599-0029	Class I Inspector	No CSA test record
7.	Bedell, Anthony	33-01-332-0036	Analyst	No CSA test record
8.	Lango S. Ballah	33-03-599-1111	Director	No CSA test record and no letter of employment.
9.	Philip V. Gongloe	33-03-599-0080	Legal Counsel	No CSA test record
10.	Lawerance K. Gonlezue	33-01-112-0003	Class II Inspector	No CSA test record
11.	Caterik Papa Gaye	33-03-506-0059	Driver	No CSA test record
12.	Martin J. Goffa	33-01-599-0104	Regional Coordinator	No CSA test record
13.	Alphonson Genseh	N/A	Inspector	No CSA test record
14.	Mambu Golafale	33-03-503-0006	Sr. Research Officer	No CSA test record and letter of employment
15.	Nathaniel Gbonokpla	33-01-599-0091	Class II Inspector	No CSA test record
16.	Sansee Wokpeh	33-01-599-0013	Sr. County Commerce Inspector	No CSA test record
17.	Benedict Wreh	33-03-338-0348	Class I Inspector	No CSA test record

*Management Letter On the
Ministry of Commerce and Industry (MoCI)
For the period July 1, 2015 to June 30, 2016*

No	Name	Payroll	Position	Comment
18.	Maxwell Wright	N/A	N/A	No payroll # and Position
19.	Emmanuel Loyd Zeoglay	33-02-511-0016	Messenger	No CSA test record
20.	George B. Yancy	33-01-599-0119	Class II Inspector	No CSA test record
21.	Eric yarnwiah	33-03-599-0081	Class II Inspector	No CSA test record and letter of employment
22.	John Yekeh	33-03-264-0047	Recording Clerk	No CSA test record and letter of employment
23.	Molley Massaquoi	33-02-599-0027	Price Monitor	No CSA test record
24.	Jordan Martred Dorbor	33-01-102-0097	Electrician	No CSA test record
25.	Watta Qutta Lee	33-01-112-0010	Class II Inspector	No CSA test record and letter of employment
26.	Henry Mulbah	33-03-469-0001	Electrician	No CAS test record
27.	Williams Nisbet Yekeh	33-02-599-1417	Office Assistant	No CSA test record and letter of employment
28.	Emmanuel Teweh Taylor	33-03-229-1310	Messenger	No CSA test record and letter of employment
29.	Kemmoh Borbor	33-01-511-0001	Expeditor	No CSA test record
30.	James Tucker	33-03-235-0007	Mechanic	No CSA test record
31.	Eddie Johnson	33-03-511-0016	Office Assistant	No CSA test record
32.	Kofa Togba	33-03-106-0061	Trade officer	No CSA test record
33.	Arthur K. Nessian	33-01-331-0169	Class I Inspector	No CSA test record
34.	Lazarus Kabeh Davis	33-02-599-0005	Messenger	No CSA test record
35.	Stephen Tarplah	33-03-338-0400	Class II Inspector	No CSA test record and letter employment
36.	Jesse Matties	33-01-108-0003	Assistant Director	No CSA test record
37.	Paul Mulbah	33-01-506-0001	Driver	No CSA test record
38.	Anderson Sayon	33-03-599-0083	Standard Officer	No CSA test record, PAN and CV.
39.	Sensee Abu Jabateh	N/A	N/A	No CSA test record, PAN and CV
40.	Tony G. Matthew	33-01-331-0152	Research officer	No CSA test record, PAN and CV
41.	Edwin Baysay	N/A	N/A	No CSA test record, PAN and CV
42.	Jerry Bantee	N/A	N/A	No CSA test record
43.	Edward Foiryolo	N/A	N/A	No CSA test record
44.	Lewis K. Gibson	N/A	N/A	No CSA test record, PAN and CV.
45.	Hawa Swaray	N/A	N/A	No CSA test record, PAN and CV.
46.	Archie A. Karnah	N/A	N/A	No CSA test record
47.	Akoi Beyan	N/A	Research Officer	No CSA test record, PAN and CV
48.	Prince Wea	N/A	N/A	No CSA test record, PAN and CV
49.	Boima T. Baoh	N/A	Inspector	No CSA test record, PAN, CV and letter of employment
50.	Mabel K. Nattee	N/A	Inspector	No CSA test record, PAN, CV and letter of employment
51.	Prince A. Korvah	33-02-221-0005	Director	No CSA test record
52.	Jonathan Kubahu	33-02-599-1420	Messenger	No CSA test record, PAN and CV

No	Name	Payroll	Position	Comment
53.	Varney Shaw	33-02-102-0009	Class II Inspector	No CSA test record and letter of employment.
54.	James D. She	33-03-511-1111	Messenger	No CSA test record
55.	Anna Scott	N/A	Special Assistant/Minister	No CSA test record, PAN and CV
56.	Armstrong Suah	33-01-599-0124	Class II Inspector	No CSA test record, PAN, CV and Letter of employment
57.	P. Momo Sesay	33-03-338-6039	Secretary	No CSA test record, PAN, CV and Letter of employment
58.	Moses V. Sawyer	33-03-102-0005	Secretary	No CSA test record, PAN and CV
59.	Jimmy Charles Slocum	33-01-599-0126	Class II Inspector	No CSA test record, PAN and CV
60.	Sylvester Sanwon	33-03-506-4049	Standard Officer	No CSA test record, PAN and CV
61.	Oliver Sonah	N/A	N/A	No CSA test record, PAN and CV
62.	James Sumo Sukorlormu	33-01-112-0009	Class II Inspector	No CSA test record, PAN and CV
63.	Henry K. Sumo	33-03-599-1112	Class II Inspector	No CSA test record, PAN and CV
64.	Siafa S. Sombai	N/A	N/A	No CSA test record, PAN and CV
65.	Augustine G. Sonkalay	26-02-506-3002	Driver	No CSA test record, PAN and CV
66.	Abraham Sombai	33-03-506-0058	Driver	No CSA test record, PAN and CV
67.	Moses K. Stevens	33-03-599-0074	Class II Inspector	No CSA test record, PAN and CV
68.	Catherine Kargbo	33-03-116-0102	Sr. County Commerce Inspector	No CSA test record, PAN and CV
69.	Jame Kpakio	33-03-599-1101	Driver	No CSA test record, PAN and CV
70.	Abraham Kromah	N/A	N/A	No CSA test record, PAN and CV
71.	Foday Samabullah	33-03-513-0016	Class II Inspector	No CSA test record, PAN and CV
72.	Alexander	N/A	N/A	No CSA test record, PAN and CV
73.	William Kolliebeyo	33-01-518-0002	Security	No CSA test record, PAN and CV
74.	Hawa Kanneh	33-03-599-0005	Class II Inspector	No CSA test record, PAN and CV
75.	Wesley , Lowell	33-01-235-0038	Director	No letter of employment
76.	Davies Eranus	33-02-599-0006	Messenger	No letter of employment
77.	Jappy Alice Lilly	33-01-331-0014	Class I Inspector	No letter of employment
78.	Ernest Carter	N/A	Inspector	PAN, CV and No letter of employment
79.	Tommy F. wollie	N/A	Inspector	PAN, CV and No letter of employment
80.	Frances Bangura	N/A	Price Monitor	PAN, CV and No letter of employment
81.	Roland K. Karpeh	33-03-599-1106	Procurement Officer	PAN, CV and No letter of employment
82.	Henry H. Kpehe	33-02-599-1418	Class II Inspector	PAN, CV and No letter of employment

