



Management Letter

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

For the period July 1, 2017 to June 30, 2018



Promoting Accountability of Public Resources

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

Monrovia, Liberia
January 2021

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Acronyms/Abbreviations/Symbols

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
CPA	Certified Public Accountant
CVF	Counterpart Value Fund
LBDI	Liberia Bank for Development and
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
ISSAI	International Standards of Supreme Audit
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
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
NASSCORP	National Standard Laboratory
NSL	National Standard Laboratory
MFDP	Ministry of finance and Development
PAN	Personnel Action Notice

Hon. Mawine G. Diggs

Minister

Ministry of Commerce

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, 2018.

The Financial Statements of the Ministry of Commerce and Industry (MoCI) for the fiscal period ended June 30, 2018 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, 2018 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.

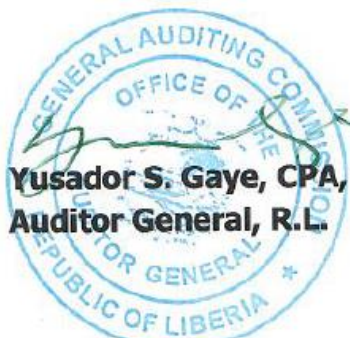
Table 1: Key Personnel

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 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 financial statements the total expenditure of US\$45,614.40; whereas the total actual expenditure reported in the Budget Control Summary Sheet/IFMIS System produced by the Ministry of Finance and Development Planning (MFDP) amounted to US\$23,440.45 thus leaving an unexplained variance of US\$22,173.95. **See table 2a for details.**

Table 2a: 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)
Foreign Travel-Mean of Travel	9,675.00	6,494.00	3,180.00
Foreign Travel-DSA	16,238.40	15,974.10	264.30
Foreign Travel-Incidental Allowance	1,160.00	972.35	187.65
Non-Residential Building	18,541.00	0	18,541.00
TOTAL	45,614.40	23,440.45	22,173.95

1.1.1.3 Additionally, it was observed that the Management of MoCI reported total expenditure of US\$1,466,455.92; whereas the total expenditure reported in the Budget Control Summary Sheet/IFMIS System produced by the MFDP amounted to US\$2,601,292.43 leaving an unexplained variance of (US\$1,131,346.51). **See table 2b for details.**

Table 2b: 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)
Basic Salaries -Civil Servant	352,637.00	353,548.76	(911.76)
General Allowances	838,325.00	902,958.49	(64,633.49)
Domestic Travel-DSA		3,490.00	
Electricity	4,800.00	11,343.00	(6,543.00)
Courier	4,383.00	5,970.40	(1,587.40)
Fuel and Lubricant-Vehicle	18,005.96	22,006.00	(4,000.04)

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)
Fuel and Lubricant-Generator	17,330.96	31,278.30	(13,947.34)
Stationary	2,490.00	12,820.48	(10,330.48)
Printing, Building & Publication Services	1,794.00	24,933.00	(23,139.00)
Operating Expense	5,000.00	1,005,000.00	(1,000,000.00)
Food and Catering Services	0	973.00	(973.00)
Consultancy Services	221,690.00	224,307.00	(2,617.00)
Laboratory Consumables	0	2,664.00	(2,664.00)
TOTAL	1,466,455.92	2,601,292.43	(1,131,346.51)

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 MoCI should provide justification for the unexplained variances.
- 1.1.1.7 The Management of MOCI and the MFDP 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 MFDP the information provided by GAC from the Budget Control summary Sheets/ IFMIS System at MFDP. MoCI can only account for what it received from GOL as budgetary appropriation, allotment and expenditure made during the fiscal year. MoCI however, accepts GAC recommendation to reconcile the variances with MFDP in order 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 1.5.1 (b) of the IPSAS cash basis of accounting as adopted by the GOL in 2009 requires "the notes to the financial statements of an entity to provide additional information which is not presented on the face of the financial statements but is necessary for a fair presentation of the entity's cash receipts, cash payments and cash balances. Notes to the financial statements should be presented in a systematic manner."

1.1.2.2 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 3 below for details**

Table 3: 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
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

1.1.2.3 Financial Statements without the signature of an authority is incomplete and cannot not be relied upon.

1.1.2.4 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

1.1.2.5 The Management of MoCI should prepare and sign the Financial Statements and indicate the date of authorization at the end of the fiscal period.

1.1.2.6 The Management of MoCI should present their financial statements in compliance with the IPSAS Cash basis for accuracy and transparency.

Management's Response

1.1.2.7 *The template used by MoCI to prepare its FY2017/18 Financial Statements was provided by MFDP. MoCI accepts GAC recommendation and will henceforth act accordingly.*

Auditor General's Response

1.1.2.8 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 Comparison of Budget and Actual Amounts

Observation

1.1.3.1 Paragraph 5.2.0 of the IPSAS-Cash Basis of Accounting as adopted by GoL in 2009 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."

1.1.3.2 Further, (1c) of Paragraph 5.2.0 of the IPSAS-Cash Basis of Accounting as adopted by GoL in 2009 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."

1.1.3.3 It was observed during the conduct of the audit that Explanatory Notes relating to the causes of significant variances between the budget and actual amounts (i.e. revenues and expenditures) as required by the IPSAS Cash Basis Accounting were not disclosed in the financial statements.

1.1.3.4 We were unable to confirm or verify the reasonableness of the variances as a result of the omitted disclosures.

Risk

1.1.3.5 The accuracy and transparency cannot be assured.

Recommendation

1.1.3.6 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

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

Auditor General's Response

1.1.3.8 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 Variance in Operational Cash Balance

Observation

1.1.4.1 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."

1.1.4.2 It was observed during the conduct of the audit that MoCI Management reported in its financial statements as beginning balances for Operation in the amounts US\$5,768.48 and L\$1,419.79, whilst the reconciled cash balance as per GAC calculation shows the beginning balance for operation as US\$2,050.25 and L\$640,933.55 leaving an unexplained variance of US\$3,718.23 and L\$639,513.76 respectively.

1.1.4.3 Further, there was no evidence that the balances were committed. **See table 4 for details.**

Table 4: Variances in operational cash balance

Cash/Bank Account Details <u>OPERATIONAL FUND</u>	MOCI FS as 1 July 2017	Balances as per GAC Calculation 1 July 2017	Variance as cash Balance
US\$			
MOC Operational A/C CBL	5,768.48	2,050.25	3,718.23
L\$			
MOC Operational A/C CBL	1,419.79	640,933.55	639,513.76

Risk

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

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

Recommendation

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

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

Management's Response

1.1.4.8 *MoCI may justify the unexplained variances based on MoCI and GAC calculations if the records are reviewed.*

Auditor General's Response

1.1.4.9 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.

1.1.4.10 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”.

1.1.4.11 We therefore maintain our position that US\$3,718.23 and L\$639,573.76 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.

1.1.5 Payments to Third Party

Observation

1.1.5.1 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.”

1.1.5.2 It was observed during the conduct of the audit that the Management of MoCI made payments amounting to US\$10,262.00 and L\$369,792.51 for various goods and services in the names of the employees of MoCI rather than the vendors, services providers or their authorized representatives. **See annexure 1 for details.**

Risk

- 1.1.5.3 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

- 1.1.5.4 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

- 1.1.5.5 *MoCI invited journalists to attend press conferences, press briefings, tours etc. during FY2017/2018 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 payment made to Calvin B. Sanvee was for the pre-finance of the Deputy Minister for Administration, Hon. Wilfred J.S. Bangura, II vehicle repairs work. Ministers will often prefer to pre - finance the repairs of their vehicles as opposed to packing them for an unspecified period of time to have it repaired. They will often pay for the repairs work and request reimbursement later; Philomina F. David payment was made to facilitate the Special Market Day activities at the Liberia Market Place (Nancy B. Doe Market), where the Ministry provides transportation for mostly vegetables and fruits farmers to come to Monrovia and sell their products to supermarket owners and others; Wilson K. Tarpeh, the Ministry's website was closed down by the service provider due to the lack of payment. The service provider insisted that they would only restore it upon payment; the Minister was constrained to make the payment in order to have the website restored. Anna A. Scott payment was the total cost of the workshop, while William Woods's payment was compensation to MoCI football and keep teams that participated in the Ministerial league.*

Auditor General's Response

- 1.1.5.6 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.
- 1.1.5.7 Confidential or classified expenditure should be submitted and agreed with the leadership of the National Legislature (Regulation D.14, PFM Act of 2009) to be considered as such.
- 1.1.5.8 Allowances and DSAs payments to officers should be made directly to the officers either by bank deposit or mobile money to ensure accountability and proper expenditure control. Management could also aggregate the allowance to each officer and pay it at the end of the month as part of the monthly salary/allowance. Making third party payments without authorization from the beneficiary violates the PFM Act of 2009.
- 1.1.5.9 Procurement and payments for goods and services should be in line with the Amended and Restated PPC Act of 2010 and the PFM Act of 2009. Therefore, the Management

should be held accountable for the violation of the Amended and Restated PPC Act of 2010 and the PFM Act of 2009.

1.1.6 Detailed General Ledger

Observation

- 1.1.6.1 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.
- 1.1.6.2 (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."
- 1.1.6.3 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\$1,720,919.00 reported as expenditure that is mapped to the financial statement for the period under audit. **See table 5 below for detail:**

Table 5: Detailed General Ledger

No	Budget line Items	Amount
1.	Compensation of Employees	1,340,962.00
2.	Use of Goods and Services	375,439.00
3.	Consumption of Fixed Capital	4,518.00
4.	Grants	0
Total		1,720,919.00

Risk

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

Recommendation

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

Management's Response

- 1.1.6.6 *MoCI presented budget execution ledgers to the 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 accepts GAC recommendation and will henceforth act accordingly.

Auditor General's Response

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

1.1.6.8 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.

1.1.7 NASSCORP Contribution

Observation

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

1.1.7.2 The contribution payable under this Decree 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."

1.1.7.3 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."

1.1.7.4 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\$56,959.83 for the period under audit. **See Annexure 2 for details.**

Risk

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

Recommendation

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

Management's Response

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

Auditor General's Response

1.1.7.8 We acknowledge Management's acceptance of our recommendation. However, Management should account for the amount of US\$56,959.83 deducted from employee's salary that were not remitted. Furthermore, Management is in breached of the PFM Regulation A.20.

1.1.8 Petty Cash Management

Observation

1.1.8.1 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".

1.1.8.2 It was observed during the conduct of the audit that the Management of MoCI expended the total of L\$261,226.00 as Petty Cash replenishment for five (5) months without evidence of a report for October, November, December of 2017 and January, and February 2018. Furthermore, the amount expended exceeded the monthly petty cash ceiling as per the PFM Act. **See table 6 for details**

Table 6: Petty Cash expenditure

Date	Payee	Description	Voucher #	Amount L\$	US\$ Equivalent at 106	Variance
24-Jul-17	Frederich C. Yagbah	Payment as replenishment to petty cash as petty cash request	2228	38,481.00	21,200.00	17,281.00
Aug-17	Frederich C. Yagbah	Payment as replenishment to petty cash as petty cash request	67	36,875.00	21,200.00	15,675.00
7-Sep-17	Frederich C. Yagbah	Payment as replenishment to petty cash as petty cash request	N/A	38,835.00	21,200.00	17,635.00
7-Mar-18	Frederich C. Yagbah	Payment as replenishment to petty cash as petty cash request	6354	39,345.00	21,200.00	18,145.00
25-Apr-18	Frederich C. Yagbah	Payment as replenishment to petty cash as petty cash request	63726	39,265.00	21,200.00	18,065.00
8-May-	Frederich C. Yagbah	Payment as replenishment to petty cash as petty cash request	6376	38,425.00	21,200.00	17,225.00

Date	Payee	Description	Voucher #	Amount L\$	US\$ Equivalent at 106	Variance
18						
15-Jun-18	Frederich C. Yagbah	Payment as replenishment to petty cash as petty cash request	6388	30,000.00	21,200.00	8,800.00
Total				261,226.00	148,400.00	112,826.00

Risk

1.1.8.3 Lack of control for petty cash could lead to funds been diverted to personal use.

Recommendation

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

Management's Response

1.1.8.5 MoCI accepts GAC recommendation and will henceforth act accordingly.

Auditor General's Response

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

1.1.9 Missing Asset

Observation

1.1.9.1 Regulations V.1 (2a & b) of the PFM 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 system 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".

1.1.9.2 Additionally, Regulation B.25 (1) of the PFM Act of 2009 states "a head of government agency shall ensure that moneys are utilized in a manner that secures both optimum value for money and the intention of the Legislature."

1.1.9.3 It was observed during the conduct of the audit that Management of MOCI conducted an investigation relating to a stolen Dell Laptop, serial#SN3Q569JI which was assigned to Mr. Joseph Tamba, Administrative Assistant to the then Deputy Minister for Industry which revealed that the laptop was stolen due to his negligence.

1.1.9.4 However, there was no evidence that Management made any effort to recover the cost of the laptop from him. **See table 7 for detail**

Table: 7: Missing Asset

No	Brand	Code	Serial	Assignee	Status	Assigned Date & Purchase Price	Color
1	Dell	MoCI 297-04	SN3Q569JI	Joseph Tamba	Good	N/A	Black

Risk

1.1.9.5 Stolen asset not recovered or paid for could deny the entity of the asset needed to achieve its objective.

Recommendation

1.1.9.6 Management should ensure that Mr. Joseph Tamba account for the missing Dell laptop.

Management's Response

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

Auditor General's Response

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

1.1.10 External Assistance

Observation

1.1.10.1 Paragraph 6.1.8 of the IPSAS-Cash Basis of Accounting as adopted by GoL in 2009 states that "The entity should disclose separately, either on the face of the Statement of Cash Receipts and Payments or in the notes to the financial statements, total external assistance paid by third parties during the period to directly settle obligations of the entity or purchase goods and services on behalf of the entity, showing separately: 1 a) Total payments made by third parties which are part of the economic entity to which the reporting entity belongs; and 1b) Total payments made by third parties which are not part of the economic entity to which the reporting entity belongs."

1.1.10.2 It was observed during the conduct of the audit that the Management of MoCI did not disclose separately, either on the face of the financial statement of cash receipts and payments or in the notes to the financial statements, total grant from Bi-lateral agency in the amount of US\$1,659,382.00

Risk

1.1.10.3 The accuracy of the financial statements cannot be assured when the values of external assistance from partners are not recorded.

Recommendation

1.1.10.4 The MoCI Management should provide material justification for omitting the external assistance by Partners from the financial statements.

Management's Response

1.1.10.5 *MoCI does not have any material evidence indicating that it received from Bi-literal agency US\$1,659,382 and made disbursement therefrom for the period audited.*

Auditor General's Response

1.1.10.6 It is the responsibility of management to account for all money received, be it external assistance or GOL funding.

1.1.10.7 Going forward management should ensure that external assistances are reflected on the face financial statement.

1.1.11 Incomplete Notes to the Financial Statement

Observation

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

1.1.11.2 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 5. Other Receipts
- 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

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

Recommendation

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

Management's Response

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

Auditor General's Response

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

1.1.12 Payments to individuals without evidence of employment

Observation

1.1.12.1 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."

1.1.12.2 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 of L\$1,166,100.00 were employees of MoCI. **See Table 8 below for details.**

Table 8: Names on Payroll and not on Personnel Listing

REF:	Name	Position	Sex	Salary month	Per	Salary Per Annum
33-01-599-0116	Abraham K. Kromah	Inspector	M	18,400.00		220,800.00
33-02-332-0035	Opella W.T Bull	Standard officer	F	14,950.00		179,400.00
33-02-599-1419	Warplo Oldndolh	Inspector	M	14,950.00		179,400.00
33-03-110-0058	Romata W. Anderson	File clerk	F	15,525.00		186,300.00
33-03-599-0007	Mildred Worjioh	Secretary	F	18,400.00		220,800.00
33-03-599-1112	Sumo Koku Henry	Inspector	M	14,950.00		179,400.00
Total				97,175.00		1,166,100.00

Risk

1.1.12.3 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 resources.

Recommendation

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

Management's Response

1.1.12.5 *The names mentioned on table 7 are employees of the Ministry, but their names not been placed on the personnel listing was an oversight and will be corrected.*

Auditor General's Response

1.1.12.6 The assertions made by the MoCI Management are not backed by adequate 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.

1.1.13 Payroll discrepancy

Observation

1.1.13.1 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."

1.1.13.2 It was observed during the conduct of the audit that the MoCI payroll presented an amount of L\$886,860.00 as salary, whereas the CSA payroll reported L\$967,035.00 for the month of April 2018, thereby resulting in a variance of L\$80,175.00. **See Annexure 3 for details.**

Risk

1.1.13.3 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

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

Management's Response

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

Auditor General's Response

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

1.1.14 Monrovia Industrial Park Fence Project

Observation

1.1.14.1 Section IV: 4.12.1 of the Particular Condition of the Contract states that "the contractor shall pay liquidated damages to the Employer at the rate per day stated in the PC for each day that the Completion Date is later than the intended Completion Date. The total amount of liquidated damages shall not exceed the amount define in the PC".

1.1.14.2 Section IV: PC 4.1.5 states that "the liquidated Damages for the whole of the work are 0.5% of the final contract Price, per day. The Maximum amount Liquidated Damages for the whole of the works is 10% of the final contract Price.

1.1.14.3 Section IV: 4.11.1 of the Particular Condition of the Contract (PC) states that "the Employer shall retain 10% of the total cost of the contract until the expiration of 90 days after the Completion of the whole of the works.

1.1.14.4 Section IV: 4.11.2 of the Particular Condition of the Contract (PC) states that "Upon the issue of a Certificate of Completion of the works by the Project Manager, in accordance with General Conditions clause 7.1.1, half the total amount retained shall be repaid to the Contractor and half when the Defects Liability Period has passed and the Project Manager has certified that all Defects notified by the Project Manager to the Contractor before the end of this period have been corrected. The Contractor may substitute retention money with an "on demand" Bank guarantee."

1.1.14.5 It was observed during the conduct of the audit that the Management of MOCI could not provide evidence for the deduction of US\$4,336.255 for liquidated damages that should have being deducted from TSC Engineering & Construction Consultant for breach of the contract.

1.1.14.6 The contract stated a completion date of six months whereas the contractor completed the Industrial Park fencing two months after the expiration of the contract completion date. **See table 9a below:**

Table 9a: Monrovia Industrial Park

NO	Payee	% of final instrument	Final instrument Amount US\$	Liquidated damages %US\$
1	TSC Engineering & Construction Consultant INC.	0.5%	86,725.10	4,336.26

1.1.14.7 Furthermore, it was observed that the Management of MoCI made the final payment totaling US\$86,725.10 and ignored the 10% retention fee of US\$29,500.00 which should have been paid 90 days after the contract is completed. **See table 9b below:**

Table 9b: Monrovia Industrial Park

No	Payee	Check #	Percentage	Amount	Retain Amount
1	TSC Engineering & Construction Consultant INC.	0004217	10%	295,000.00	29,500.00

Risk

1.1.14.8 Payment outside the scope of the contract could lead to waste and non-achievement of value for money.

Recommendation

1.1.14.9 The Management of MOCI should provide substantive justification backed by material evidence for non-adherence to the terms and conditions of the contract.

Management's Response

1.1.14.10 *MoCI as the institution of government promoting Liberian businesses did not deem it expedient to apply those provisions of the contract on TSC Engineering and Construction Consultants because they applied frantic efforts in ensuring the completion of the work.*

Auditor General's Response

1.1.14.11 The Management's assertions do not address the issue raised. Therefore, Management is in breach of Section IV: PC 4.1.5, PC 4.11.1 & PC 4.12.1 of the Particular Condition of the Contract between the TSC Engineering and Construction Consultants and the MoCI.

1.1.15 Lofa Women Weaving Center Project

Observation

1.1.15.1 Section IV: 4.12.1 of the Special Condition of the Contract (SCC) states that "the contractor shall pay liquidated damages to the Employer at the rate per day stated in the SCC for each day that the Completion Date is later than the intended Completion Date. The total amount of liquidated damages shall not exceed the amount define in the SCC". The Employer may deduct liquidated damages from payments due to the Contractor's liabilities."

1.1.15.2 Section IV: 4.1.5 states that "the liquidated Damages for the whole of the work are 0.5% of the final contract Price, per day. The Maximum amount Liquidated Damages for the whole of the works is 10% of the final contract Price".

1.1.15.3 Section VI: 48.1 of the Special Condition of the Contract (SCC) states that "the Employer shall retain 10% of the proportion stated in the SCC until Completion of the whole of the works."

1.1.15.4 Section IV: 4.11.2 of the Particular Condition of the Contract (PC) states that "Upon the issue of a Certificate of Completion of the works by the Project Manager, in accordance with the General Conditions clause 7.1.1, half the total amount retained shall be repaid to the Contractor and half when the Defects Liability Period has passed and the Project Manager has certified that all Defects notified by the Project Manager to the Contractor before the end of this period have been corrected. The Contractor may substitute retention money with an "on demand" Bank guarantee."

1.1.15.5 It was observed during the conduct of the audit that the Management of MOCI could not provide evidence of the deduction of US\$2,307.47 for liquidated damages that should have being deducted from P & R Contractors for breach of the contract.

1.1.15.6 The contract stated a completion date of Nine months whereas the contractor completed the Lofa Women Center a month after the expiration of the contract completion date. **See table 10a for detail**

Table 10a: Lofa Women Center

NO	Payee	Liquidation rate as per the contract	Contract final Amount US\$	Liquidated damages % US\$
1	P & R Contractors	0.5%	46,149.46	2,307.47

1.1.15.7 Furthermore, it was observed that the Management of MoCI made full payment of the contract totaling US\$230,747.29 and ignored the 10% retention fee of US\$23,074.72

which should have been paid 90 days after the contract is completed. **See table 10b for detail:**

Table 10b: Lofa Women Center

No	Payee	Check #	Percentage	Contract Amount US\$ A	US\$ Rate B	Retention Amt US\$ C	Retention Amt L\$ D=(B*C)
1	P & R Contractors	0002967	10%	230,747.29	95	23,074.72	2,148,282.50

Risk

1.1.15.8 Payment outside the scope of the contract could lead to waste and non-achievement of value for money.

Recommendation

1.1.15.9 The Management of MOCI should provide substantive justification backed by material evidence for non-adherence to the terms and conditions of the contract.

Management's Response

1.1.15.10 *The Contract between MoCI and P&R Contractors had some challenges. The contract was made in United States Dollars while payments were made in Liberian Dollars. The exchange rate changed during the execution of the contract which caused P&R to raise issues, but MoCI insisted that the exchange rate on the contract date would remain. Moreover, MoCI as the institution of government promoting Liberian businesses did not deem it expedient to apply those provisions of the contract because P & R Contractors applied frantic efforts in having the work completed in spite of the exchange rate.*

Auditor General's Response

1.1.15.11 The Management's assertions do not address the issue raised. Therefore, Management is in breach of Section IV: PC 4.1.5, PC 4.11.1 & PC 4.12.1 of the Particular Condition of the Contract and Section VI: SCC 48.1 of the Special Condition of the Contract between the P & R Contractors and the MoCI.

1.1.16 Un-Supported Operational Fund

Observation

1.1.16.1 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 the Minister".

1.1.16.2 It was observed during the conduct of the audit that the Management of MoCI did not provide expenditure report for L\$669,050.00 as operational funds which was approved by the accounting Services Unit (ASU) of MFDP. **See Exhibit 1**

Risk

1.1.16.3 The accuracy and regularity of expenditure cannot be assured in the absence of supporting documents.

Recommendation

1.1.16.4 Management should provide the supporting documents for the operational fund.

Management's Response

1.1.16.5 *MoCI notes the recommendation and will henceforth act accordingly.*

Auditor General's Response

1.1.16.6 We acknowledge management's acceptance of our recommendation. However, we will make a follow up on the implementation of the recommendation in subsequent audit of the MoCI financial statement.

1.1.17 Domestic Travel

Observation

1.1.17.1 Count 12 of the Travel Ordinance of 2017/18 states that, "upon completion of the travel, officials shall submit to the Ministry of Finance and Development planning, the travel settlement form per annexure II and valid receipts for expenditures up to 80% of per diem received within 5 working days of their return." Additionally, count 13 of the Travel Ordinance of 2017/16 states that: "No future domestic travel advance shall be paid to anyone who has failed to submit the prescribed domestic travel settlement form within 5 working days after return from previous journey. Heads of Ministries and Agencies shall ensure their officials submit domestic travel report or future travel requests from the institution may not be honored".

1.1.17.2 It was observed during the conduct of the audit that the Management of MoCI expended the amount of L\$302,000.00 for Domestic travel advance without evidence of retirement and documentation. **See table 11 below:**

Table 11: Domestic Travel

Date	Payee	Description	Voucher	Amt. LD
5/28/18	Alphanso O. Sackie	Payment as Domestic DSA to officials and staff of MOCI that attended the cabinet retreat in Buchana, Grand Bassa county from May 17-18, 2018	1029	10,000.00
5/28/18	Alphanso S. Kuiah	Payment as Domestic DSA to officials and staff of MOCI that attended the cabinet retreat in Buchana, Grand Bassa county from May 17-18, 2018	1025	20,000.00
5/28/18	Prince Bannie	Payment as Domestic DSA to officials and staff of MOCI that attended the cabinet retreat in Buchana, Grand Bassa county from May 17-18, 2018	1033	20,000.00

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Date	Payee	Description	Voucher	Amt. LD
5/28/18	Jamima Wolokollie	Payment as Domestic DSA to officials and staff of MOCI that attended the cabinet retreat in Buchana, Grand Bassa county from May 17-18, 2018	1023	20,000.00
5/28/18	Josephine W. A. Davis	Payment as Domestic DSA to officials and staff of MOCI that attended the cabinet retreat in Buchana, Grand Bassa county from May 17-18, 2018	1026	20,000.00
5/28/18	Jolie L. Kollie	Payment as Domestic DSA to officials and staff of MOCI that attended the cabinet retreat in Buchana, Grand Bassa county from May 17-18, 2018	1030	10,000.00
5/28/18	Samson Dee	Payment as Domestic DSA to officials and staff of MOCI that attended the cabinet retreat in Buchana, Grand Bassa county from May 17-18, 2018	1027	20,000.00
5/28/18	Wilfred J. S. Bangura	Payment as Domestic DSA to officials and staff of MOCI that attended the cabinet retreat in Buchana, Grand Bassa county from May 17-18, 2018	1021	20,000.00
5/28/18	Wilson K. Tarpeh	Payment as Domestic DSA to officials and staff of MOCI that attended the cabinet retreat in Buchana, Grand Bassa county from May 17-18, 2018	1019	20,000.00
6/12/18	Charles D. Leeway	Payment as Domestic DSA to officials and staff of MOCI that attended the cabinet retreat in Buchana, Grand Bassa county from May 17-18, 2018	1042	10,000.00
06/15/18	Augustine G. Sonkalay	Payment as Domestic DSA to staff of MOCI that participated in the 2nd Graduation program of BWI in partnership with UNIDO through Rubber wood project.	1051	50,000.00
6/15/18	Nyenati Kaffey	Payment as Domestic DSA to staff of MOCI that participated in the 2nd Graduation program of BWI in partnership with UNIDO through Rubber wood project on March 23.	1048	8,000.00
6/15/18	Rufus T. Karkar	Payment as Domestic DSA to staff of MOCI that participated in the 2nd Graduation program of BWI in partnership with UNIDO through Rubber wood project on March 23.	1050	6,000.00
6/15/18	Samuel W. Jacobs	Payment as Domestic DSA to staff of MOCI that participated in the 2nd Graduation program of BWI in partnership with UNIDO through Rubber wood project on March 23.	1049	8,000.00
5/28/18	A. E. Nyema Wisner	Payment as Domestic DSA to officials and staff of MOCI that attended the cabinet retreat in Buchana, Grand Bassa county from May 17-18, 2018	1022	20,000.00
5/28/18	Caterick P. Gaye	Payment as Domestic DSA to officials and staff of MOCI that attended the cabinet retreat in Buchana, Grand Bassa county from May 17-18, 2018	1032	10,000.00
5/28/18	Debra Nebo	Payment as Domestic DSA to officials and staff of MOCI that attended the cabinet retreat in Buchana, Grand Bassa county from May 17-18, 2018	1024	20,000.00

Date	Payee	Description	Voucher	Amt. LD
5/28/18	Tuka Nagbe	Payment as Domestic DSA to officials and staff of MOCI that attended the cabinet retreat in Buchana, Grand Bassa county from May 17-18, 2018	1028	10,000.00
Total				302,000.00

Risk

- 1.1.17.3 Domestic travel allowances not being retired timely could undermine accountability and abuse of public resources.

Recommendation

- 1.1.17.4 The Management of MoCI should retire the foreign travels allowances.

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 of the MoCI financial statement.

1.1.18 Foreign Travel

Observation

- 1.1.18.1 Count 31 of the Foreign Travel Ordinance of 2017/18 states that: "upon return from aboard, 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 may be granted with the specific written approval of the official concerned, explaining the reasons thereof".
- 1.1.18.2 Additionally, count 32 of the Foreign travel ordinance of 2017/18 states that "No future travel advances shall be processed to any official from an institution in which an official from a 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."
- 1.1.18.3 It was observed during the conduct of the audit that the Management of MoCI expended the amount of US\$4,087.40 for foreign travel without evidence of retirement and documentation. **See table 12 below:**

Table 12: Foreign Travel

Date	Payee	Description	Voucher	Amt USD
8/19/17	Hon Alex M. Addy	Payment as foreign Travel DSA to facilitate the travel of Hon Alex M. Addy, Minister to the UN General Assembly.	924	2,589.00
8/19/17	Hon. Stephen T. Marvie	Payment as foreign Travel DSA to facilitate the travel of Deputy Minister Stephen Marvie to Addis Ababa, Ethiopia.	925	1,498.40
Total				4,087.40

Risk

- 1.1.18.4 Foreign travel allowances not being retired timely could undermine accountability and abuse of public resources.

Recommendation

- 1.1.18.5 The Management of MoCI should retire the foreign travels allowances.

Management's Response

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

Auditor General's Response

- 1.1.18.7 We acknowledge management's acceptance of our recommendation. However, we will make a follow up on the implementation of the recommendation in subsequent audit of the MoCI financial statement.

1.1.19 Fixed Assets

Observation

- 1.1.19.1 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."

- 1.1.19.2 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 2**

Risk

- 1.1.19.3 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

- 1.1.19.4 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

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

Auditor General's Response

- 1.1.19.6 We acknowledge management's acceptance of our recommendation. We will make a follow-up on the implementation of the audit recommendation in subsequent audit. However, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

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 (106) 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 *Most of the numbers mentioned on Annexure 4 concerning the amounts that names listed therein are making as monthly salaries are inaccurate. Additionally, most of the names mentioned came in through the latest transitional arrangement. Hence, the Human Resource Director is working with the Civil Service Agency to regularize their status.*

Auditor General's Response

- 1.2.1.6 The assertions made by the MoCI Management are not backed by any document evidence. Therefore, Management is in breach of Paragraph 1, Section 19 of the Civil Service Human Resource Manual of 2013.

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. We will make a follow-up on the implementation of the audit recommendation in subsequent audit. However, Management is in breach of Section 5.1.1 of the Civil Service Standing Order.

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 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; Management is in breach of financial discipline in line with Regulation A.5 of the PFM Act of 2009. Therefore, we maintain the recommendation.

1.3 Control Issues

1.3.1 Project Supervision

Observation

1.3.1.1 Regulations A.15 (1) of the PFM Act of 2009 states that "a 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."

1.3.1.2 It was observed during the conduct of the audit that the implementation of the MoCI Project's appears not to have been regularly monitored by the Ministry of Commerce and Industry and the other significant monitoring partners.

Risk

1.3.1.3 The lack of supervision over the implementation of Project could lead to none achievement of the project's objectives.

Recommendation

1.3.1.4 The MoCI Management should ensure regular supervision over the implementation of the Project.

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. We will make a follow-up on the implementation of the audit recommendation in subsequent audit. However, Management is in breach of financial discipline in line with Regulation A.15 of the PFM Act of 2009.

1.3.2 Lack Audit Committee

Observation

- 1.3.2.1 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".

- 1.3.2.2 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".

- 1.3.2.3 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

- 1.3.2.4 The failure of MoCI Management to establish a functioning Audit Committee may prevent

- 1.3.2.5 Management from taking timely corrective action on deficiencies identify in internal controls.

Recommendation

- 1.3.2.6 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

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

Auditor General's Response

- 1.3.2.8 We acknowledge management's acceptance of our recommendation. We will make a follow-up on the implementation of the audit recommendation in subsequent audit. However, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.3.3 No Quarterly Reports by the Procurement Committee

Observation

1.3.3.1 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."

1.3.3.2 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

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

Recommendation

1.3.3.4 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

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

Auditor General's Response

1.3.3.6 We acknowledge management's acceptance of our recommendation. We will make a follow-up on the implementation of the audit recommendation in subsequent audit. However, Management is in breach of financial discipline in line with Section 27 (g) of the PPC Act of 2005 and Amended and Restated in 2010.

1.3.4 Absence of Communication to Evaluation Panel

Observation

1.3.4.1 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."

1.3.4.2 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

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

Recommendation

1.3.4.4 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

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

Auditor General's Response

1.3.4.6 We acknowledge management's acceptance of our recommendation. We will make a follow-up on the implementation of the audit recommendation in subsequent audit. However, Management is in breach of financial discipline in line with Regulation 11 (1b) of the PPC Act of 2005 as amended and restated in 2010.

1.3.5 Budget Committee

Observation

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

1.3.5.2 During the audit we observed that the MoCI Management provided no evidence of an established budget committee as required by the PFM Regulation of 2009.

Risk

1.3.5.3 In the absence of an established budget committee, Management may experience delay in the Ministry's budget formulation, implementation and Monitoring.

Recommendation

1.3.5.4 The MoCI Management should establish a budget committee to be responsible for budget formulation, implementation and the monitoring of the institution's activities.

Management's Response

1.3.5.5 *MoCI has a Budget Committee charged with the responsibility for budget formulation, implementation, monitoring and evaluation; it is chaired by the Minister and Co-Chaired by the Deputy Minister for Administration. Other members include the Deputy and Assistant Ministers, all Directors and the Comptroller as Secretary.*

Auditor General's Response

1.3.5.6 The assertions made by the MoCI Management are not backed by any documentary evidence. Therefore, Management is in breach of Regulation D.16.1 of the PFM Act of 2009 and we maintain the recommendation.

1.3.6 IT Control Environment

Observation

1.3.6.1 According to the requirements of COBIT PO1, "management should develop an IT strategic plan which is required to manage and direct all IT resource in line with the business strategy and priorities. The strategic plan improves key stakeholders' understanding of IT opportunities and limitations, assesses current performance, identifies capacity and human resource requirements, and clarifies the level of

investment required. The business strategy and priorities are to be reflected in portfolios and executed by the IT tactical plan(S), which specific concise objectives, action plans and tasks that are understood and accepted by both business and IT.”

- 1.3.6.2 It was observed during the conduct of the audit that there was no evidence the Management of MoCI developed an IT Strategic Plan for use to manage and direct all IT resources in line with the business strategy and priorities.

Risk

- 1.3.6.3 The non-development of an effective IT Strategic Plan could result in IT goals not contributing to department’s strategic objectives and related costs and risks.

Recommendation

- 1.3.6.4 The Management of MoCI should develop an IT security that define roles, responsibility and provide guidance toward fulfilment of the organizational objectives.

Management’s Response

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

Auditor General’s Response

- 1.3.6.6 We acknowledge management’s acceptance of our recommendation. We will make a follow-up on the implementation of the audit recommendation in subsequent audit. However, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.3.7 IT Steering Committee

Observation

- 1.3.7.1 According to COBIT 5 framework on IT Governance, “IT organizations or organizations with IT infrastructure should have IT Steering Committees with a formal charter designating the participation of each member on the committee granting responsibility and authority in a concept similar to that of an audit chapter.”

- 1.3.7.2 “The Information Technology Steering Committee could connect end-users and Information System Department. It is the main communication channel allowing end-users and Information System Department to exchange information relative to users’ needs, priorities, and satisfaction levels.”

- 1.3.7.3 It was observed during the conduct of the audit that there was no evidence the MOCI had an IT steering committee.

Risk

- 1.3.7.4 Lack of IT Steering Committee could result in users not being connected to IT decisions making of the entity and this may lead to lack of IT awareness.

- 1.3.7.5 There may also be lack of business continuity process and that if users are not aware of IT functions, the entity may not achieve its objectives.

Recommendation

- 1.3.7.6 The Management of the Ministry of Commerce and Industry should ensure that an IT Steering Committee is establish to provide direction for aligning IT functions with current business Objectives.

Management's Response

- 1.3.7.7 *MoCI accepts GAC recommendation to establish an IT Steering Committee in the Ministry.*

Auditor General's Response

- 1.3.7.8 We acknowledge management's acceptance of our recommendation. We will make a follow-up on the implementation of the audit recommendation in subsequent audit. However, Management is in breach of financial discipline in line with COBIT 5 framework on IT Governance.

Annexure

Annexure 1: Payments made to third party

No.	Date	Payee	Description	Check No.	Amount (L\$)	Amount (US\$)
1	July 25-17	Calvin B. Sanvee	Payment as reimbursement for the servicing of vehicle with plate RL-#3011 assigned to the Deputy Minister for Administration	00213331		213.00
2	Aug. 8-17	Mitchell Jones	Payment to facilitate the press briefing o ELBC	00149899	57,085.00	
3	Aug. 10-17	Mitchell Jones	Reimbursement for lunch provided press briefing	00149893	49,435.61	
4	July 6-17	Mitchell Jones	Payment to facilitate the press briefing with the Ministry of information Cultural Affairs	00149852	55,559.90	
5	July 27-17	Philomina F. David	Payment to Facilitate the hosting of a special farmers' Market Day Program	0014990	100,000.00	
6	Feb. 27-18	Mitchell Jones	Payment to facilitate the press briefing with the Ministry	00193536	38,454.00	
7	Mar. 13-18	Mitchell Jones	Payment to facilitate the press briefing with the Ministry	00193535	39,258.00	
8		Mitchell Jones	Representing Media Coverage for quarterly	00193523	30,000.00	

No.	Date	Payee	Description	Check No.	Amount (L\$)	Amount (US\$)
9	June 7-18	Wilson K. Tarpeh	Payment as reimbursement for the hosting and maintenance of the MoCI website, repairs of the Ministry's generator and servicing of the vehicle assigned to the Minister office	00211992		2,897.00
10	June 7-18	Anna A. Scott	Payment for the mapping and reviewing of import processes workshop held on May 31,2018	00211989		6,652.00
11	June 20-18	William P. Woods	Part -payment of compensation to MoCI Football and Kickball Teams for the first three matches in the Inter-Ministerial League	00211974		500.00
TOTAL					369,792.51	10,262.00

Annexures 2: NASSCORP Contribution

Month	Payroll	Gross LRD	Rate	Gross USD	NASSCORP Deduction @ 3%	NASSCORP Employees Contribution @ 4%	Total
Jul. - 17	Basic salary	00.00	113.50	00.00	00.00	00.00	00.00
	Gen. Allowance			60,500.00	1,815.00	2,420.00	4,235.00
	Professional			00.00	00.00	00.00	00.00
Aug. - 17	Basic Salary		115.50	00.00	00.00	00.00	00.00
	Gen. Allowance			58,600.00	1,758.00	2,344.00	4,102.00
	Professional			12,500.00	375.00	500.00	875.00
Sept. - 17	Basic Salary	2,997,440.00	117.65	25,477.60	764.33	1,019.10	1,783.43

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Month	Payroll	Gross LRD	Rate	Gross USD	NASSCORP Deduction @ 3%	NASSCORP Employees Contribution @ 4%	Total
	Gen. Allowance			61,350.00	1,840.50	2,454.00	4,294.50
	Professional			10,450.00	313.50	418.00	731.50
Oct. - 17	Basic Salary	3,042,016.00	118.90	25,584.65	767.54	1,023.39	1,790.93
	Gen. Allowance			00.00	00.00	00.00	00.00
	Professional			00.00	00.00	00.00	00.00
Nov. - 17	Basic Salary	3,026,679.00	123.93	24,422.49	732.67	976.90	1,709.57
	Gen. Allowance			00.00	00.00	00.00	00.00
	Professional			6,750.00	202.50	270.00	472.50
Dec. - 17	Basic Salary	3,646,140.00	125.83	28,976.71	869.30	1,159.07	2,028.37
	Gen. Allowance			00.00	00.00	00.00	00.00
	Professional			00.00	00.00	00.00	00.00
Jan. - 18	Basic Salary	3,642,437.00	127.24	28,626.50	858.80	1,145.06	2,003.86
	Gen. Allowance			60,375.00	1,811.25	2,415.00	4,226.25
	Professional			12,500.00	375.00	500.00	875.00
Feb. - 18	Basic Salary	3,629,490.00	127.26	28,520.27	855.61	1,140.81	1,996.42
	Gen. Allowance			60,375.00	1,811.25	2,415.00	4,226.25
	Professional			9,000.00	270.00	360.00	630.00
Mar. - 18	Basic Salary	3,612,485.00	131.78	27,412.99	822.39	1,096.52	1918.91
	Gen. Allowance			61,575.00	1,847.25	2,463.00	4310.25
	Professional			00.00	00.00	00.00	00.00
Apr. - 18	Basic Salary	3,610,082.09	131.37	27,480.26	824.41	1,099.21	1923.62
	Gen. Allowance			61,950.00	1,858.50	2,478.00	4,336.50
	Professional			00.00	00.00	00.00	00.00
May - 18	Basic Salary	3,610,082.00	134.63	26,814.84	804.45	1,072.59	1,877.04
	Gen. Allowance			61,417.50	1842.52	2,456.70	4,299.22
	Professional			00.00	00.00	00.00	00.00
Jun. - 18	Basic Salary	3,608,702.00	143.79	25,097.03	752.91	1,003.88	1,756.79
	Gen. Allowance			7,956.00	238.68	318.24	556.92
	Professional			00.00	00.00	00.00	00.00
Total				813,710.57	24,411.36	32,548.47	56,959.83

Annexure 3: Payroll discrepancy

Legacy Ref:	Name	Position	As per MFDP Payroll	As per MoCI Payroll	Variance
33-01-102-0089	Momodu Conneh	Assistant Staff	18,975.00	18,400.00	575.00
33-01-112-0002	Victoria Y. Ekah	File Clerk	16,100.00	15,525.00	575.00
33-01-112-0003	Lawrence Goniezue	Director	16,100.00	14,950.00	1,150.00
33-01-112-0004	Austin K. Sienkulo	Deputy County Inspect.	15,525.00	14,950.00	575.00
33-01-226-0003	Charles B. Passewee	Senior County Inspect.	17,250.00	14,950.00	2,300.00
33-01-319-0001	Samuel Kuoh	Director	16,100.00	14,950.00	1,150.00
33-01-319-0003	Jeff J. Kamara	Senior County Inspector	16,675.00	16,100.00	575.00
33-01-319-3006	Musa O. Sylla	Inspector	17,250.00	16,100.00	1,150.00
33-01-331-0387	William P. Woods	Director	16,100.00	15,675.00	425.00
33-01-511-0020	Frederick C. Yagbah	Research officer	16,100.00	15,525.00	575.00
33-01-531-0021	John F. Moses	Director	16,100.00	14,950.00	1,150.00
33-01-531-0024	Alex Wuo	Foreign Trade officer	18,975.00	18,400.00	575.00
33-01-592-0111	Winston Feekpeh	Snr. Co. Inspector	16,100.00	14,950.00	1,150.00
33-01-599-0075	John Y. Kuch	Regional Coordinator	21,275.00	16,100.00	5,175.00
33-01-599-0088	Matthew Q. Williams	Trade Promotion	18,975.00	17,825.00	1,150.00
33-01-599-0090	David D. Wongbe	Director	18,975.00	14,950.00	4,025.00
33-01-599-0091	Nathani D. Gbongokpala	Class II Insector	18,975.00	14,950.00	4,025.00
33-01-599-0100	Edward Wolo	Inspector	18,975.00	16,100.00	2,875.00
33-01-599-0102	Flomo M. Jallah	Inspector	17,250.00	16,100.00	1,150.00
33-01-599-0104	Martin J. Goffa	Senior Co. Inspector	16,675.00	16,100.00	575.00
33-01-599-0119	George Yancy	Class I Inspector	16,100.00	14,950.00	1,150.00
33-01-599-0120	John Gailah	Director	16,100.00	14,950.00	1,150.00
33-01-599-0123	Elizabeth B. Kabakollie	Recording Clerk	16,100.00	14,375.00	1,725.00
33-01-599-0124	Amstrong Suah	Director	16,100.00	14,950.00	1,150.00
33-01-599-0135	Hopecella Gurpee	Secretary	18,400.00	17,825.00	575.00
33-02-102-0009	Shaw Varney	Class II Inspector	16,100.00	14,950.00	1,150.00
33-02-102-	Morrie A. D.	Secretary			

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Legacy Ref:	Name	Position	As per MFDP Payroll	As per MoCI Payroll	Variance
6040	Sambola		18,170.00	17,250.00	920.00
33-02-332-0036	Lasana Donzo	Chief chemist	20,125.00	19,895.00	230.00
33-02-599-0018	Helena Siah Tamba	Clerk Typist	16,100.00	15,775.00	325.00
33-02-599-0414	Thomas K. Duoku	Assistant Director	18,975.00	18,400.00	575.00
33-03-116-0004	Nora S. Walker	Class II Inspector	17,250.00	14,950.00	2,300.00
33-03-116-0102	Catherine S. Kargbo	Senior County Inspector	17,250.00	16,100.00	1,150.00
33-03-241-0012	Alhaji E. A. Sherif	Assistant Personel	18,975.00	18,400.00	575.00
33-03-264-0001	Theophiluia Woods	Personnel Director	19,895.00	18,975.00	920.00
33-03-264-0002	Elijah J. Nyenkan	Senior Staff Analyst	21,275.00	19,895.00	1,380.00
33-03-338-0045	Christopher G. Kennedy	Research Officer	18,400.00	15,200.00	3,200.00
33-03-338-0212	Renning Sawyer	Trade Officer	18,975.00	18,400.00	575.00
33-03-338-0347	Venecious Williams	Class II Inspector	16,100.00	14,950.00	1,150.00
33-03-338-0400	Stephen T. M. Tarplah	Class II Inspector	16,100.00	14,950.00	1,150.00
33-03-469-0001	Henry Mulbah	Electrician	14,950.00	14,375.00	575.00
33-03-511-0012	Samuel G. Sargbeh	Stardard Officer	16,100.00	14,950.00	1,150.00
33-03-599-0000	Washington Sackor	County Inspector	16,100.00	14,950.00	1,150.00
33-03-599-0004	Lormunu Daud Massaquoi	Class II Inspector	16,100.00	14,950.00	1,150.00
33-03-599-0005	Hawa M. Kenneh	Inspector	15,525.00	14,950.00	575.00
33-03-599-0050	Patricia Kamara	Secretary	18,400.00	15,200.00	3,200.00
33-03-599-0060	Anthony Kula	Price Monitor	16,100.00	14,950.00	1,150.00
33-03-599-0065	Richard Brown	County Inspector	16,675.00	16,100.00	575.00
33-03-599-0074	Moses K. Stevens	Class II Inspector	16,100.00	14,950.00	1,150.00
33-03-599-0082	David F. Yeleger	Personnel Analyst	18,400.00	17,250.00	1,150.00
33-03-599-0085	Massa G. Kromah	Assistant Director	18,400.00	17,250.00	1,150.00
33-03-599-0086	Rufus Kakar	Research Officer	18,975.00	18,400.00	575.00
33-03-599-0098	Steve F. Paye	Director	19,895.00	14,950.00	4,945.00
33-03-599-0099	Macartor Wreh	Inspector General	21,275.00	16,100.00	5,175.00
33-03-599-	Augustine	Inspector			

Legacy Ref:	Name	Position	As per MFDP Payroll	As per MoCI Payroll	Variance
1012	Dugbe		18,975.00	14,950.00	4,025.00
33-03-599-1100	Gudi Neufville	JND Deputy Comptroller	20,125.00	19,895.00	230.00
Total			967,035.00	886,860.00	80,175.00

Annexure 4: Merit based employment

NO	FIRST NAME	LAST NAME	POSITION	Amount
1	Alphonso K.S	Miamen	Inspector	1,200.00
2	Nelson	Korkor	Sr. County Inspector	1,500.00
3	Clara	Tartee	Inspector	1,200.00
4	Julia	Harris	Inspector	1,200.00
5	Rosenly	Weah	Inspector	1,200.00
6	Habakkuk	Garlor	Inspector	1,200.00
7	Maybel	Nattee	Inspector	1,200.00
8	Meneva	Kortee	Inspector	1,200.00
9	Barbara	Nathan	Inspector	1,200.00
10	Skeeter	Daniel	Inspector	1,200.00
11	Hawa	Tabeor	Inspector	1,200.00
12	Georgina	Dixon	Inspector	1,200.00
13	Jones	Nimely, Jr	Inspector	1,200.00
14	Ebenezer T.	Jlakron	Inspector	1,200.00
15	Tommy F.	Wollie	Inspector	1,200.00
16	Justine A.	Saydee	Inspector	1,200.00
17	Elijah K.	Kennedy	Inspector	1,200.00
18	Josiah	Johnson	Inspector	1,200.00
19	James S.	Wreh	Inspector	1,200.00
20	Lawrence	Browne	Inspector	1,200.00
21	Teku	Nahn	Inspector	1,200.00
22	Joshua	Gabbidon	Inspector	1,200.00
23	Thomas	Fealleh	Inspector	1,200.00
24	Randy	Nyemah	Inspector	
25	Kromah	Alie	Inspector	
26	Melvin	Gweh	Inspector	1,200.00
27	Kercelia D.	Barco	Inspector	1,200.00
28	Joyce G.	Dennis	Inspector	1,200.00
29	Christian	Nyanti	Inspector	1,200.00
30	Tenneh	Toby	Inspector	1,200.00

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NO	FIRST NAME	LAST NAME	POSITION	Amount
31	Boimah	Boah	Inspector	1,200.00
32	Prudent	Quoikaplor	Inspector	1,200.00
33	Melvin D.	Karbeh	Inspector	1,200.00
34	Fah	Rose K.	Inspector	1,200.00
35	Carter	Enerst	Inspector	1,200.00
36	Gbotoe	Steve	Inspector	1,200.00
37	Hoff	Runette C.	Inspector	1,200.00
38	Lackay	Garmai	Inspector	1,200.00
39	Nyantán	Christopher	Inspector	1,200.00
40	Kamara	Fatu	Inspector	
41	Weah	Grace	Inspector	
42	Dennis	Gbelee	Secretary	
43	Sonah	Oliver	Staff Analyst	
44	Wea	Prince	Analyst	
45	Nushann	Victor	Analyst	
46	Karr	Gibson	Inspector	
47	Johnson	Morris	Inspector	1,200.00
48	Dorley	Fanta	Inspector	
49	Kangar G.M.	Gendyu	Inspector	1,200.00
50	Togbe	George	Inspector	1,200.00
51	Jeremy C.	Sam	Inspector	1,200.00
52	Billy	Fahn	Inspector	1,200.00
53	David B.	Saylae, Jr	Inspector	1,200.00
54	Abraham	Karsuah	Inspector	1,200.00
55	Joana	Wollo	Inspector	1,200.00
56	Freeman	Mitchell	Inspector	1,200.00
57	Beyan	Kabah	Inspector	1,200.00
58	Kpao	Nathan	Economic Liaison Officer	5,400.00
59	Singbeh	Marthalene	Admin. Assistant	4,200.00
60	Geegbae	Tweh	Administrative Assistant. DMI	
61	Willie	Eric	Driver DMI	
62	George	Don Angelo	Policy Analyst	5,400.00
63	Wonnah	Marshall	Inspector	
64	Julu	Wesley	Director	6,000.00
65	Doepoh	Gibson	Administrative Asst.	

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NO	FIRST NAME	LAST NAME	POSITION	Amount
66	Patricia	Sumoh	Inspector	1,200.00
67	Lucia C.	Sarvice	Inspector	1,200.00
68	Andrew M.	Massaquoi	Sr. County Inspector	1,500.00
69	Tolee	Ernest	Administrative Assistant	275
70	Boway	Harry	Administrative Assisatant	225
71	Teah	Emmanuel	Administrative Assisatant	275
72	Jokan	Francis	Analyst	250
73	Paye	Alfred	Assistant Director	500
74	Belleh	Edward	Director	1,500.00
75	Cooper	Marline	Director	1,500.00
76	Jacobs	Samuel	Director	1,500.00
77	John	Gbangbian B.	Driver	150
78	Kamara	Bobby	Driver	150
79	Kamara	Mohammed	Driver	150
80	Leeway	Charles	Driver	150
81	Mason	Nathan	Driver	150
82	Peal	Thomas	Driver	150
83	Sackie	Alphanso	Driver	150
84	Mulbah	William	Driver	150
85	Carter	Raheem	Inspector	100
86	Massalay	Maroline	Inspector	1,200.00
87	Nyeplu	Isaac	Inspector	100
88	Parwoan	Edwin	Inspector	1,200.00
89	Zeh	Eston	Inspector	100
90	Quarnty	Yah	Office Assistant	100
91	Thompson	Isaac	Office Assistant	100
92	William	Samie	Office Assistant	100
93	Sanvee	Calvin	Policy Analyst	600
94	Kaidii	Vaeney	Research Analyst	400
95	Donokolo	Raphael	Secretary	150
96	Wonyagrgr	Polaris	Secretary	125
97	Sumo	Amos	Secretary	125
98	Badio	Augustine	Security	100
99	Browne	George	Security	100
100	Gayeplu	Gayebah	Security	100

*Management letter on the Audit of the
Ministry of Commerce and Industry (MoCI)
For the period July 1, 2017 to June 30, 2018*

NO	FIRST NAME	LAST NAME	POSITION	Amount
101	Pepples	Emmanuel	Security	200
102	Treah	Sylvester	Security	100
103	Karmo	Ethel	Research Analyst	1,500.00
104	Harris	Nicholas	Trade Officer	150
105	Massaley	Mohammed	Administrative Assistant	225
106	Freeman	Dawon	Driver	1,800.00