



Management Letter

On the Financial Statement Audit of the National Fisheries and Aquaculture Authority (NaFAA)

For the Period July 1, 2019 to June 30, 2020



Promoting Accountability of Public Resources

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

Monrovia, Liberia
June 2021

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Acronyms/Abbreviations/Symbols

Acronyms/Abbreviations/Symbol	Meaning
A/C#	Account Number
AG	Auditor General
CGMA	Chartered Global Management Accountant
CPA	Certified Public Accountant
FS	Financial Statement
FY	Fiscal Year
GAC	General Auditing Commission
GOL	Government of Liberia
ISSAIs	International Standards of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
L\$	Liberian Dollar
NaFAA	National Fisheries and Aquaculture Authority
PFM Act	Public Finance Management Act
US\$	United States Dollar

June 7, 2021

Hon. Emma Metieh Glassco

Director General
National Fisheries and Aquaculture Authority (NaFAA)
Monrovia, Liberia

Dear Hon. Glassco:

The Financial Statements of the National Fisheries and Aquaculture Authority (NaFAA) are subject to audit by the Auditor General (AG) consistent with Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

INTRODUCTION

The Audit of the Financial Statements of the NaFAA for fiscal year July 1, 2019 to June 30, 2020 have been completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

Scope and Determination of Responsibility

Our audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). Those standards require that we comply with ethical requirements, as well as plan and perform the audit to obtain reasonable assurance about whether the financial statements is in compliance with the Public Financial Management Regulation, the amended and restated PPC Act, 2010, the Act establishing NaFAA and other relevant laws and regulations.

The audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. The audit also includes evaluating the appropriateness of NaFAA accounting policies used, the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We do not examine every transaction, nor do we guarantee complete accuracy of the financial statements or compliance with all applicable legislation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal controls, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with ISSAIs.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you through writing concerning significant deficiencies in internal controls relevant to the audit of the financial statements that will be identified during the audit.

While our audit is not directed to reporting the following, we will report these items if we become aware of them during the course of the audit:

- Non-effective performance of operations – relates to the Management of NaFAA responsibility to undertake activities in an effective and efficient manner.
- Instances of non-compliance with authorities – relates to Management of NaFAA non-exercise of responsibility to undertake activities, use resources, and fulfill accountability requirements, in accordance with authority granted by the legislature and all other relevant directions.
- Waste – relates to Management of NaFAA responsibility to obtain and apply resources in an economical manner, without any public money being wasted
- Instances of abuse – relates to management's responsibility to meet the expectations of the legislature and the public as they relate to appropriate standards of behavior.

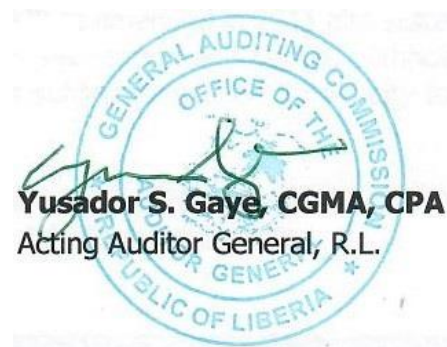
Key Management Personnel

No.	Name	Position	Tenure
1	Mrs. Emma Matieh Glascco	Director General	2018- Present
2	Mr. Augustine M Manoballah	Deputy Director General / Administration	2018- present
3.	E. Cosby Pelham	Financial Comptroller	2018- present

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the Management and Staff of the NaFAA during the audit.

Thank you as we strive to promote accountability, transparency and good governance across the Government of Liberia



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

Monrovia, Liberia

June 2021

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues

1.1.1 Financial Reporting Requirement

Observation

1.1.1.1 On July 1, 2013 the Government of Liberia mandated all Government Business Enterprises or State-Owned Enterprises (SOEs) to adopt International Financial Reporting Standards (IFRS) in the preparation and presentation of their financial statements.

1.1.1.2 It was observed during the conduct of the audit that Management prepared its financial statements for the entire period under audit in accordance with IPSAS Accrual Basis instead of the International Financial Reporting Standards (IFRS) as adopted by the Government of Liberia as a reporting framework for State Owned Enterprises (SOE).

Risk

1.1.1.3 The failure of the NaFAA Management to prepare financial statements in accordance with IFRS undermines comparability and consolidation of SOEs financial statements.

Recommendation

1.1.1.4 Management should provide justification for failing to adopt IFRS as its financial reporting framework.

Management's Response

1.1.1.5 *Noted. NaFAA is a new institution that was operationalized in February of 2018. The Management of NaFAA had to first transition the institution from 'Cash Accounting' to 'Accrual Accounting'. Transitioning further to 'IFRS' is currently in our short to medium term plan. Availability of resources has been a hindrance to achieving this goal. However, management is aware of the importance of moving its reporting standards to IFRS and shall endeavor to do that as soon as resources are available*

Auditor General's Position

1.1.1.6 We acknowledge Management's acceptance of our finding. However, we will make follow-up during subsequent audit.

1.1.2 Revenue Sharing

Observation

1.1.2.1 Chapter 6 (3) (a) of the Act establishing the National Fisheries and Aquaculture Authority (NaFAA) states that "The Authority shall be funded with monies collected from its activities that will be deposited into a transitory account managed by the Authority and the Ministry of Finance and Development Planning and distributed as follows: (a) For the first five (5) years the ratio of distribution shall be sixty percent (60%) to the Authority and forty percent (40%) to the Government."

- 1.1.2.2 It was observed during the conduct of the audit that Management did not comply with the revenue sharing percentage in line with the Act establishing the entity. We noted that Management acquired 67 percent of the revenue reported instead of 60 percent. **See Table below for details.**

Table 1A: Revenue Sharing

Revenue per FS (US\$)-A	NaFAA Reported Revenue Share (60%) (US\$)- B	Recomputed NaFAA Revenue Share (US\$)- C	Variance (US\$)- D=B-C
4,019,865.90	2,748,368.20	2,411,919.54	336,448.66

- 1.1.2.3 Additionally, we noted that GOL's share of revenue did not meet the require threshold of 40 percent. **See Table 1B for details.**

Table 1B: Revenue Sharing

Revenue per FS (US\$)-A	GOL's Reported Revenue Share (40%) (US\$)-B	Recomputed GOL Revenue Share (US\$)- C	Variance (US\$)-D=B-C
4,019,865.90	1,269,148.17	1,607,946.36	-338,798.19

Risk

- 1.1.2.4 Non-compliance to the NaFAA Act on revenue sharing undermines transparency and accountability of public resources.

Recommendation

- 1.1.2.5 Management should provide justification for failing to comply with the revenue sharing percentage in compliance with the Act establishing the entity.

Management's Response

- 1.1.2.6 *The Management of NaFAA made a case for non-sharing of some revenue sources to its Board of Directors and the joint committees on Ways Means and Finance of the House of Legislature of Liberia. Those revenue sources include, Observer Fees, Processing Fees, Pre-License Inspection Fees, Sectoral Support Fees, Grant and Donations and sometimes Other income (depending on the nature of the transaction). Sectoral support fees received from the EU as well as other private Tuna vessels are intended for jointly agreed activities geared towards development of the sector, other fees (Observer, processing and pre-licensing inspection) are fees given by the operators towards the scientific observer program intended to pay sea observers that board the fishing vessels for collection of catch data, while processing and pre-license inspection fees are fees given by the operators to support travels of fisheries inspectors to board the vessels in neighboring countries for fisheries compliance inspection. Other income such as vessel owners' sponsorship of a staff to attend a given conference cannot be shared because the purpose of the fund will be undermined.*

Auditor General's Position

- 1.1.2.7 Management's assertion is not supported by any documentary evidence. Management's case for non-sharing of revenue from other sources with GOL has no legal and/or statutory authority in line with the NaFAA Act of 2017.

1.1.2.8 Therefore, Management of NaFAA should remit the variance of revenue to GOL.

1.1.2.9 Going forward, Management should unconditionally adhere to the revenue sharing ration in line with the NaFAA Act of 2017.

1.1.3 Revenue Without Supporting Documents

Observation

1.1.3.1 Section 39 (2) of the Public Finance Management (PFM) Act of 2009 states that "Autonomous agencies and Special Funds must keep full and proper records of the financial affairs of the agency in accordance with the relevant rules and procedures set forth in this Act and its regulations".

1.1.3.2 It was observed during the audit that revenue amounting to L\$192,000.00 (One hundred ninety-two thousand Liberian Dollars) generated from operational licenses issued to local fishermen in Grand Bassa, Grand Cape Mount, Rivercess and Montserrado Counties respectively were not supported by copies of deposit slips, receipts and application forms to justify the regularity the licenses issued. **Refer to Appendix 1 for details.**

1.1.3.3 Additionally, in Grand Bassa County and Grand Cape Mount Counties, we noted that NaFAA local inspectors received cash from license applicants instead of the applicants making direct deposit in the designated accounts of the entity.

Risk

1.1.3.4 The Financial Statements cannot be assured.

1.1.3.5 Cash received by local inspectors could be diverted to personal use in the absence of direct deposit.

Recommendation

1.1.3.6 Management should provide the supporting documents.

1.1.3.7 Management should provide justification while local inspectors are receiving cash from applicants instead of applicants making direct deposit in NaFAA's designated account.

Management's Response

1.1.3.8 *Some of these documents have been located and are attached for your reference, labeled 'Attachment 2'. We ask that you kindly adjust the matrix to exclude the transactions for which documents are being submitted herein. Management will continue to make efforts in locating the remaining ones and submit it to you subsequent to the audit*

Auditor General's Position

1.1.3.9 Management did not provide any documentation to address the issue of revenue without supporting documents listed in **Appendix 1.**

- 1.1.3.10 Additionally, Management did not address the issue of local inspectors receiving cash from applicants instead of applicants making direct deposit in NaFAA's designated account.
- 1.1.3.11 Going forward, Management should ensure that revenue reported are supported by adequate documentation and deposited in the entity's designated bank and/or mobile money accounts.
- 1.1.3.12 Therefore, Management is in breach of financial discipline in line with regulation A.20 of the Public Financial Management Act of 2009

1.1.4 Fixed Assets

Observation

- 1.1.4.1 Paragraph 88 of IPSAS 17 states that, 'the financial statements shall disclose, for each class of property, plant and equipment recognized in the financial statements the measurement bases used for determining the gross carrying amount;
- (a) The depreciation methods used
 - (b) The useful lives or the depreciation rates used
 - (c) The gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of period; and
 - (d) A reconciliation of carrying amount at the beginning and the end of period showing:
 - i. Additions
 - ii. Disposals
 - iii. Acquisitions through public sector combinations
 - iv. Impairment losses recognized in surplus or deficit in accordance with IPSAS 21 or IPSAS 26, as appropriate;
 - v. Depreciation

- 1.1.4.2 It was observed during the audit that Management did not disclose depreciation expense in the statement of financial performance and a fixed asset schedule for the period under audit.

Risk

- 1.1.4.3 The value and usefulness of assets procured cannot be determined.

Recommendation

- 1.1.4.4 Management should provide material justification for failing to disclose a depreciation expense for fixed assets procured.

Management's Response

- 1.1.4.5 *Noted. Depreciation expense was not captured in the reports at the time because the institution was in the process of updating its fixed assets register to include other assets that NaFAA inherited from the erstwhile BNF. However, depreciation entries have been passed cumulatively in December of 2020. **Please see attached journal entries for your reference labeled 'Attachment 3'.***

Auditor General's Response

- 1.1.4.6 We acknowledge Management acceptance of our finding. However, we will make follow-up during subsequent audit.

1.1.5 Undisclosed Donor Funding

Observation

- 1.1.5.1 International Public Sector Accounting Standard (IPSAS) 23, Paragraph 106 requires that "An entity shall disclose either on the face of, or in the notes to, the general-purpose financial statements: (a) The amount of revenue from non-exchange transactions recognized during the period by major classes showing separately."
- 1.1.5.2 We noted that Management did not disclosed funds resulting from activities provided for the implementation of the World Bank funded Project.

Risk

- 1.1.5.3 Failure to disclosed donor funding could lead to misappropriation; receipts reported could be misstated.

Recommendation

- 1.1.5.4 Management should provide material justification for failing to disclose donor funding to the entity.

Management's Response

- 1.1.5.5 *Funds provided by the world bank project are not captured in NaFAA's financial report because the project funds did not come through NaFAA's account. The project fund is being managed by PFMU which sits in the Ministry of Finance. Additionally, the project office generates an independent financial report which is independently audited.*

Auditor General's Position

- 1.1.5.6 Management's assertion is not materially justified. The World Bank funding activities should be disclosed in the notes to the financial statements on an annual basis; as this is consistent with the standards. It further enhances the users of the financial statements understanding of the entity.

1.2 Compliance Issues

1.2.1 Procurement Planning

Observation

- 1.2.1.1 Section 40 of the Public Procurement Concession (PPC) Act of 2005 as amended and restated in 2010 states that "(1) All Procuring Entities shall undertake procurement planning, with a view to achieving maximum value for public expenditure and the other objects of this Act. (2) For each fiscal year the Procurement Unit shall prepare a draft annual procurement plan for goods, works and services for use by the Procuring Entity in the Procuring Entity's budgeting process. Upon budget approval, the Procurement Unit shall prepare an annual procurement plan for goods, works and services in accordance with the Procuring Entity's approved programs and budget and furnish it to the Procurement Committee. The plan shall include.
- (a) A brief description of each planned procurement contract;
 - (b) The estimated cost of each planned procurement contract;

- (c) The procurement method to be used; and
- (d) Processing steps and time schedules

1.2.1.2 It was observed during the conduct of the audit that Management undertook the procurement of goods and services totaling US\$251,463.00 (Two hundred fifty-one thousand, four hundred sixty-three United States Dollars) using a Request for Quotation method of procurement instead of a National Competitive Bidding method of procurement which was approved in the entity's procurement plan. **See table 1 below for details.**

Table 1: Procurement Planning

Procurement Item	Procurement method Used by NaFAA Management	PPCC Approved Procurement Method	Amount (US\$)
Print and Publication	RFQ	NCB	100,012.00
office Equipment	RFQ	NCB	151,451.00
Total			251,463.00

Risk

- 1.2.1.3 Spending in excess of amounts approved could lead to misapplication of funds.
- 1.2.1.4 Non-adherence to the approved procurement plan could lead to misapplication of public resources.
- 1.2.1.5 Value for money may not be achieved in the application of public funds

Recommendation

- 1.2.1.6 Management should provide justification for spending in excess of what was approved in the entity's procurement plan.
- 1.2.1.7 Management should provide material justification for deviating from the approved procurement plan.

Management's Response

- 1.2.1.8 *Kindly refer to 'Attachment 4' for detail responses*

Auditor General's Position

- 1.2.1.9 Documents submitted by Management did not adequately address the issues raised. We must emphasize that spending in excess of amounts approved in the entity's procurement plan could lead to misapplication of funds; this could also lead to misapplication of public resources.
- 1.2.1.10 Going forward, Management should ensure that goods and services are procured in line with the approved procurement method.
- 1.2.1.11 Therefore, Management is in breach of Section 40 of the Public Procurement and Concession (PPC) Act of 2005 as amended and restated in 2010.

1.3 Governance Issues

1.3.1 Board Members

Observation

1.3.1.1 Section 3.12 (1) of the Act establishing the National Fisheries and Aquaculture Authority (NaFAA) states that the "President shall appoint nine (9) persons as members of the Board of the Authority based on their integrity, gender, knowledge, expertise, and experience. Non statutory members of the Board shall hold office for a period of four years. All non-statutory members of the Board shall be appointed by the president with the consent of the Senate".

1.3.1.2 It was observed during the conduct of the audit that the Board of Directors of NaFAA was not fully constituted in keeping with the Act establishing the entity.

1.3.1.3 We further noted that the Board of Directors only consists of Statutory members in breach of the Act establishing the entity.

Risk

1.3.1.4 Governance oversight may be impaired due to lack of quorum.

1.3.1.5 The lack of non- statutory members could undermine the governance and oversight role of the Board.

Recommendation

1.3.1.6 The Board of Directors and the Management should engage with the President to ensure that the Board of Directors is fully constituted.

Management's Response

1.3.1.7 *Noted. However, appointing authority of non-statutory members of NaFAA lies within the purview of the President of the Republic of Liberia.*

Auditor General's Position

1.3.1.8 We acknowledge Management's acceptance of our finding. However, we will make follow-up during subsequent audit.

1.3.2 Corporate Social Responsibility

Observation

1.3.2.1 Section 3.11 (a) of the Act establishing the National Fisheries and Aquaculture Authority (NaFAA) requires the Board of Directors to "establish and adopt policies and procedures to ensure the efficient functioning of the Authority".

1.3.2.2 We noted during a review of the entity's financial statements that Management expended the amount of US\$ US\$41,108.00 (Forty-one thousand, one hundred eight United States Dollars) for Corporate Social Responsibility (CSR) without evidence of an approved policy to regulate said expenditure.

Risk

1.3.2.3 Funds disbursed could be discretionary.

Recommendation

1.3.2.4 Management should provide justification for making CSR Payments without an approved policy.

1.3.2.5 Management should provide material justification for failing to provide explanatory notes to the financial statements for CSR expenditure.

Management's Response

1.3.2.6 *Management notes this observation. For the purpose of financial probity, Management has drafted a policy on CSR to be submitted to the board of directors for approval. However, amounts spent on this line was approved by the board of directors when the budgets of the respective periods were approved. Lack of approved policy does not take away the authority of management to spend on that line*

Auditor General's Position

1.3.2.7 We acknowledge Management's acceptance of our finding. However, we will make follow-up on the approval of the Corporate Social Responsibility policy by the Board of Directors.

1.3.3 Personnel Management

Observation

1.3.3.1 The Committee of Supporting Organization of the Treadway Commission (COSO) internal control framework on control activities stipulates that "Institutions deploy control activities through policies that establish what is expected and procedures that put policies into action". Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity.

1.3.3.2 It was observed during the conduct of the audit several employees of the entity did have police clearances and medical certificates in their respective employment files.

Risk

1.3.3.3 Employees with criminal records could be hired.

1.3.3.4 Individuals who are not healthy and physically strong work could be hired.

Recommendation

1.3.3.5 Management should ensure that employees obtain police clearances and medical certificates.

Management's Response

1.3.3.6 *In response to the observation under Personnel Management in the July 1, 2018 –June 30 2019 audit reports, we have taken note of the observations and recommendations. However, as of current, the Personnel files have been updated with more than 90% compliance rate of all staff and contractor in submitting the require documents for employment, such as Police Clearance and medical certificates. The slow process in meeting this requirement was due*

*to the transitioning from Bureau of National Fisheries, LiMA and Ministry of Agriculture to the
National Fisheries and Aquaculture Authority*

Auditor General's Position

- 1.3.3.7 We acknowledge Management acceptance of our finding. However, we will make follow-up during subsequent audit to validate the update Management has made.

Appendix

Appendix 1A: Revenue without supporting Documents (Grand Bassa County)

Vessel Name		LICENSE#	Owner Name	Co/Landing site	AMT/LRD
GOD WILL PROVIDE 2	CN-0029-GBC-519	RL/NaFAA/579/20	MARCUS BLAMO	NENTOH BEACH	3,200
NOTHING CAN TAKE GOD LUCK 1	CN-0010-GBC-520	RL/NaFAA/584/20	JOHN NATHAN	NENTOH BEACH	3,200
IN GOD WE TRUST	CN-0012-GBC-516	RL/NaFAA/598/20	ABRAHAM SAYPAM	BUCHANAN	3,200
WHAT CAN I DO	CN-0011-GBC-516	RL/NaFAA/597/20	JEREMIAH JOHNSON	BUCHANAN	3,200
YOU SEE HUMAN BEING2	CN-0118-GBC-521	RL/NaFAA/792/20	ANTHONY LINCON	BUCHANAN	3,200
BELIEVE IN GOD	CN-0045-GBC-505	RL/NaFAA/658/20	ARTHUR FINE	BUCHANAN	3,200
EXODUS 14-14	CN-0019-GBC-502	RL/NaFAA/624/20	SOPHIA TOE	BUCHANAN	3,200
KING SOLOMON 2	CN-0178-GBC-505	RL/NaFAA/629/20	EGYA JOHN MENSAH	BUCHANAN	3,200
KRU CANOE	CN-0041-GBC-517	RL/NaFAA/616/20	ISIAH SAYWON	BUCHANAN	3,200
KRU CANOE	CN-0061-GBC-510	RL/NaFAA/617/20	EMMANUEL TARPEH	BUCHANAN	3,200
GOD TIME IS THE BEST	CN-0039-GBC-519	RL/NaFAA/601/20	MOSES CHILLEY	BUCHANAN	3,200
GOD HELP THE POOR	CN-0002-GBC-515	RL/NaFAA/639/20	SUNDAYGAR GARWHEREDEH	BUCHANAN	3,200
WHY WAIT	CN-0018-GBC-505	RL/NaFAA/687/20	EMMANUEL C. TUGBEH	BUCHANAN	3,200
DEPENDABLE GOD	CN-0222-GBC-505	RL/NaFAA/680/20	GARWAY DENNIS	BUCHANAN	3,200
LOOK UP TO GOD	CN-0029-GBC-511	RL/NaFAA/675/20	WILLIAM KPAH	BUCHANAN	3,200
KRU CANOE	CN-0155-GBC-502	RL/NaFAA/694/20	WILLICE KONO	BUCHANAN	3,200
KRU CANOE	CN-0109-GBC-502	RL/NaFAA/704/20	VICTORIA PAYE	BUCHANAN	3,200
GOD TIME IS THE BEST	CN-0061-GBC-521	RL/NaFAA/797/20	MATTHEW WOLOZAY	BUCHANAN	3,200
GIFT FROM GOD	CN-0116-GBC-521	RL/NaFAA/794/20	GARPUE WROJAY	BUCHANAN	3,200
GOD IS GOOD	CN-0095-GBC-521	RL/NaFAA/733/20	MESHEAL BLAYON	BUCHANAN	3,200
GOD WILL PROVIDE	CN-0092-GBC-521	RL/NaFAA/727/20	ALEXANDER ZUNUAH	BUCHANAN	3,200

Appendix 1B: Revenue without supporting Documents (Rivercess County)

Vessel Name		LICENSE#	Owner Name	Co/Landing site	AMT/LRD
Go Try	CN-0067-RCC-612	RL/NaFAA/001/20	Abdula Mansary	Rivercess County	1,500
MY GOD WILL DO IT			CHARLES BADUE	Rivercess County	3,200
STEP BY STEP			LAWRENCE TUGBEH	Rivercess County	3,200
DOWNFALL OF A MAN			ROMEO BROPLEH	Rivercess County	3,200
IN GOD WE TRUST			JAMES NIMELY	Rivercess County	3,200
SAY THE TRUTH			MARCUS BODIO	Rivercess County	3,200
TURTLE HEADER			AARON JACKSON	Rivercess County	3,200
NOTHING PASS GOD			BENJAMIN ESSHEN	Rivercess County	3,200
PRAISE GOD			EMMANUEL WALLACE	Rivercess County	3,200
CLEAR HEART			ALEPHA JACKSON	Rivercess County	3,200
BEAUTIFUL GIFT			JOSEPH JACKSON	Rivercess County	3,200
MA. MARY 1			MORRIS MENYON	Rivercess County	3,200
SHADRICK WESSEH			SHADRICK WESSEH	Rivercess County	3,200
YOU THINK			DAVID TOE	Rivercess County	3,200
GOD TIME IS THE BEST			ERIC WEH JUE	Rivercess County	3,200
KFC			ANDREW TOE	Rivercess County	3,200
DIAMOND BLUE			ROLAND JOHNSON	Rivercess County	3,200

Appendix 1C: Revenue without supporting Documents (Grand Cape Mount County)

Vessel Name		LICENSE#	Owner Name	Co/Landing site	AMT/LRD
GOD WILL PROVIDE #2	CN-0110-GCC-102	RL/NaFAA/442/20	PATRICIA WESSEH		3,200
DAVID N. TOGBE	CN-0031-GCC-102	RL/NaFAA/445/20	DAVID N. TOGBE		3,200
BILL KAMOH	CN-0135-GCC-102	RL/NaFAA/451/20	BILL KAMOH		3,200
TALK AND DO	CN-0133-GCC-102	RL/NaFAA/455/20	STEPHEN KENNEH		3,200
GOD MAKE US EAT	CN-0138-GCC-102	RL/NaFAA/458/20	CHAMP WEAH		3,200
GOD FIRST	CN-0051-GCC-106	RL/NaFAA/430/20	EMMANUELTEAH		3,200
PLAN FAIL	CN-0055-GCC-102	RL/NaFAA/437/20	EMMANUEL TOGBE		3,200



*Management Letter on the Financial Statement Audit of the
National Fisheries and Aquaculture Authority (NaFAA)
for the fiscal period ended June 30, 2020*

Vessel Name		LICENSE#	Owner Name	Co/Landing site	AMT/LRD
JAMES	CN-0021-GCC-102	RL/NaFAA/475/20	JAMES PAUL		3,200
GOD TIME IS THE BEST	CN-0147-GCC-102	RL/NaFAA/471/20	SAMUEL KOFIE		3,200
THANK ABOUT YOURSELF	CN-0003-GCC-102	RL/NaFAA/492/20	EDWINLANDER		3,200
THAT NOW YOU KNOW ME # 2	CN-0006-GCC-102	RL/NaFAA/498/20	MIATTA PORKPOR		3,200
BIG DADDY	CN-0036-GBC-102	RL/NaFAA/487/20	BIG DADDY		3,200
GOD FAVOR	CN-0009-GCC-102	RL/NaFAA/550/20	J. CYNRIL GONGAR		3,200
DA NOW YOU KNOW ME	CN-0005-GCC-102	RL/NaFAA/497/20	MIATTA PORKPOR		3,200
GOD WILL PROVIDE	CN-0156-GCC-102	RL/NaFAA/477/20	EMMANUEL JONES		3,200
DEPENDABLE GOD	CN-0054-GCC-105	RL/NaFAA/1068	DOROTHY B. BROWN		3,200
IN GOD WE TRUST	CN-0173-GCC-102	RL/NaFAA/1078/20	ALFRED SACKOR		3,200
GOD GIVE	CN-0025-GCC-105	RL/NaFAA/1075/20	FRANCIS ASMAH		3,200
DEPEND ON GOD	CN-0060-GCC-105	RL/NaFAA/1084/20	MELVIN NIMELY		3,200
MOMODU ROGERS	CN-0059-GCC-105	RL/NaFAA/1150/20	MOMODU ROGERS		3,200
NEW UPPER ROOM	CN-0098-GCC-102	1732/20	NUBODEH BROOKS KOSSIGBA		3,200
JOSEPH TOBO	CN-0177-GCC-102	1736/20	JOSEPH TOBO		3,200
GOD'S CHILDREN	CN-0044-GCC-102	1740/20	VARNEY C. KROMAH		3,200

