



Promoting Accountability of Public Resources

AUDITOR GENERAL'S PERFORMANCE AUDIT FOLLOW UP REPORT

**ON THE MINISTRY OF JUSTICE
MANAGEMENT OF PRISONS SYSTEM IN
LIBERIA. ISSUED AND TABLED TO THE
NATIONAL LEGISLATURE IN AUGUST 2012**



October 2021

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Table of Content

EXECUTIVE SUMMARY	7
IMPLEMENTATION STATUS OF THE ISSUED RECOMMENDATIONS	7
CONCLUSION	7
1. CHAPTER ONE	8
1.1 INTRODUCTION.....	8
1.1.1 Background to the Audit Report.....	8
1.1.2 Objective of Follow-up on the implementation of issued Recommendations.....	8
1.1.3 Criteria for assessing the level of implementation of Recommendations.....	9
1.1.4 Standards used for the Follow-up	9
1.1.5 Structure of the Report	9
2 CHAPTER TWO	11
2.1 MAIN AUDIT FINDINGS.....	11
2.1.1 Adequacy and Poor Quality of Food	11
2.1.2 Safe and clean Drinking water	11
2.1.3 Admission to prison.....	11
2.1.4 Medical Services and facilities.....	11
2.1.5 Management of Communicable Diseases.....	11
2.1.6 Control of Insects and Rodents.....	12
2.1.7 Uniforms	12
2.1.8 Beddings.....	12
2.1.9 Accommodation	12
2.1.10 Waste Disposal and Management	12
2.1.11 Rehabilitation of inmates.....	12
2.2 FINANCIAL IMPROPRIETY	12
2.3 OVERALL CONCLUSION OF THE AUDIT REPORT	13
2.4 RESULTS OF THE FOLLOW UP ON THE IMPLEMENTATION OF THE ISSUED RECOMMENDATIONS.....	13
2.5 RECOMMENDATIONS PARTIALLY IMPLEMENTED.....	13
2.5.1 Recommendation 1	13
2.5.2 Recommendation 2.....	13
2.5.3 Recommendation 3.....	14
2.5.4 Recommendation 4.....	14
2.5.5 Recommendation 5.....	15
2.5.6 Recommendation 6.....	15
SOURCE: BUREAU OF CORRECTION AND REHABILITATION.....	16
2.5.7 Recommendation 7.....	16
2.5.8 Recommendation 8.....	17
2.5.9 Recommendation 9.....	17
2.5.10 Recommendation 10.....	17
2.6 RECOMMENDATIONS NOT IMPLEMENTED.....	18
2.6.1 Recommendation 1	18
2.6.2 Recommendation 2.....	18
2.6.3 Recommendation 3.....	19
2.6.4 Recommendation 4.....	19
2.6.5 Recommendation 5.....	19

2.7	SPECIFIC CONCLUSION	20
2.8	SPECIFIC RECOMMENDATIONS	20
3	CHAPTER THREE	21
3.1	INTRODUCTION	21
3.2	LEVEL OF IMPLEMENTATION OF THE AUDIT RECOMMENDATION IN AUDITED ENTITY.....	21
3.3	REASONS FOR POOR IMPLEMENTATION OF ISSUED RECOMMENDATIONS.....	21
4	CHAPTER FOUR.....	22
	CONCLUSION AND RECOMMENDATIONS.....	22
4.1	INTRODUCTION	22
4.2	OVERALL CONCLUSION	22

LIST OF ABBREVIATIONS

Acronyms	Meaning
ACCA	Association of Chartered Certified Accountants
AFROSAI-E	African Organization of Supreme Audit Institutions/English Speaking Countries
AG	Auditor General
BCR	Bureau of Corrections and Rehabilitation
BCP	Bondiway Central Prison
BCP	Buchanan Central Prison
CDC	Cestos Detention Center
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
FTDC	Fish Town Detention Center
GCP	Gbarnga Central Prison
GDC	Gbarpolu Detention Center
GCP	Greenville Central Prison
GAC	General Auditing Commission
HCP	Harper Central Prison
INTOSAI	International Organization of Supreme Audit Institutions
JFKMC	John F. Kennedy Medical Center
KCP	Kakata Central Prison
MOJ	Ministry of Justice
MCP	Monrovia Central Prison
NPC	National Palace of Corrections
PA	Performance Audit
PPC	Public Procurement Concession Act
RGCP	River Gee Central Prison
RDC	Robertsport Detention Center
SCP	Sanniquellie Central Prison
SP	Strategic Plan
TCP	Tubmanburg Central Prison
UN	United Nations
UNMIL	United Nations Mission in Liberia
VCP	Voinjama Central Prison

GLOSSARY OF TERMS

Terms Used	Applicable Definition
Assessment Criteria	A standard established by the auditee as a point of reference for the auditor's judgment
Audit Motivation	What necessitated the audit, or the rationale behind the audit
Audit Problem	What the audit intends to address
Auditability	The problem that can be audited
Corrections	A method used to transform both convict and non-convict and make them useful after serving their jail terms
Corrections Officer	One who works in a prison facility to make sure that inmates are well kept and maintained in accordance with prison rules
Materiality	The relevancy and reliability of the audit problem
Performance Audit	The audit of economy, efficiency, and effectiveness of resource utilization
Pre-study memo	A process of documenting what the audited institution does and understanding the audit environment
Rehabilitation	The process of refining the inmates to be useful to society after release



TRANSMITTER LETTER

The Honorable Speaker of the House of Representatives and Honorable President Pro-Tempore of the House of Senate.

We have undertaken a follow up Performance Audit on the Ministry of Justice Management of Prison System in Liberia. This audit was conducted in line with the Auditor General's statutory mandate as enshrined under Section 2.1.8 (F) of the GAC Act of 2014.

The audit was conducted in line with the International Organization of Supreme Audit Institutions standards (INTOSAI), Performance Auditing Standards and Guidelines as enshrined in the Performance Audit Manual. The implementation status of the issued recommendations was also used as a baseline for the evaluation of the performance of Ministry of Justice /Bureau Correction and Rehabilitation regarding the management of prisons.

A total number of 15 recommendations were provided for MOJ's implementation during the audit of the prison system. We observed during the follow-up that of the 15 recommendations, 10 were partially implemented and 5 were not implemented at all

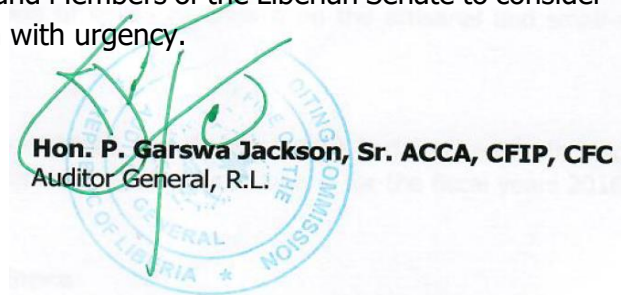
The primary reason for the unsatisfactory implementations of the recommendations is due to limited financial and operational support to the Bureau of Corrections.

As indicated in the methodology segment of this follow up report, all findings conveyed in the report were formally communicated to the Management of the Ministry of Justice. We are therefore thankful to the auditee (MOJ) for assisting the audit team in completing the audit.

The General Auditing Commission (GAC) will continue to make follow up on recommendations that were partially implemented or not implemented at all.

Given the significance of the matters raised in this report, we urge the Honorable Speaker and the Members of the House of Representatives and Honorable Pro-Tempore and Members of the Liberian Senate to consider the implementation of the recommendations conveyed herein with urgency.

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



Monrovia, Liberia

October 2021

Executive Summary

Performance Audit seeks to improve the accountability and performance of government organizations. Also, it provides an objective and constructive assessment of the extent to which the audited entity has used its resources in carrying out its responsibilities with due regard to economy, efficiency and effectiveness.

Therefore, after an audit has been conducted, follow-up audit on previous audit findings and recommendations should be carried out, in a reasonable time, to increase the value of the audit process by strengthening the impact of the audit and laying the basis for the improvement of future audit.

Further, Section 2.1.8. (F) of the GAC Act, mandates the GAC to conduct follow-up audits on recommendations issued to audited entities to ensure that recommendations have been implemented. Follow-up audits are a necessary process which ensures that corrective actions have been taken to address the auditors' findings and recommendations; and, that the underlying conditions are remedied.

In this regard, the GAC conducted a follow-up audit on the management of prison system in Liberia a report which was submitted to the Legislature and published in 2012.

Implementation status of the issued recommendations

GAC provided a total of 15 recommendations to the Ministry of Justice for implementation. From the analysis of previous recommendations, the audit team noted that 10 out of the 15 recommendations were partially implemented while 5 were not implemented at all.

The overall status on the implementation of the recommendations indicates that about 66.67% were partially implemented; while 33.33% were not implemented at all.

Conclusion

None of the previous recommendations on the management of the prison system in Liberia has been fully implemented. Therefore, continuous follow-up should be carried out on the implementation of recommendations that were partially or not implemented at all.

1. CHAPTER ONE

1.1 Introduction

1.1.1 Background to the Audit Report

- 1.1.1.1 The General Auditing Commission (GAC) conducted a performance audit on the Bureau of Corrections and Rehabilitation (BCR) within the Ministry of Justice (MOJ). Based on the findings and conclusions made in that report, the AG issued recommendations which, when implemented by MOJ, can assist in improving the performance of the bureau of corrections and rehabilitation (BCR) and also ensures that public resources entrusted to BCR are economically, efficiently and effectively managed.
- 1.1.1.2 Section 2.1.8. (F) of the GAC Act, mandates the Commission to conduct follow-up on issued recommendations. In this regard, GAC conducted a follow-up on MOJ audit report focusing on the management of the prison system.
- 1.1.1.3 The audit assessed the Bureau of Corrections and Rehabilitation.
- 1.1.1.4 The Bureau of Corrections and Rehabilitation, is charged with the legal authority under chapter 41 of the Criminal Procedure Laws of Liberia to establish, maintain and administer all correctional institutions in the Republic of Liberia and provide custody, care and control of inmates nationwide.

1.1.2 Objective of Follow-up on the implementation of issued Recommendations

Main Objective

- 1.1.2.1 The main objective of the follow-up was to assess the extent to which the audited entity has implemented the recommendations issued by the Auditor General.

Specific Objectives

1. To examine corrective measures taken by the audited entity on recommendations issues by the AG;
2. To assess the governance systems for monitoring GAC's performance audit recommendations; and
3. To examine reporting arrangements on the implementation of recommendations issued by the AG.

Scope of the Follow-up

- 1.1.2.2 The follow-up covered MOJ's Performance Audit Report on the topic management of the prison system which was concluded in 2012.
- 1.1.2.3 The follow-up was limited to a review of the recommendations detailed in the original performance audit report.

Methodology used to Follow-up the implementation of the Recommendations.

(i) Interview

1.1.2.4 Interviews were conducted with the staff of the Bureau of Correction at the Ministry of Justice to understand the process and clarify issues relating to the implementation of the recommendations contained in the report.

(ii) Document Review

1.1.2.5 The audit team reviewed the status of the Ministry of Justice's implementation of the previously issued performance audit report to assess progress made in implementing the recommendations and the degree to which the recommendations were implemented.

1.1.3 Criteria for assessing the level of implementation of Recommendations

1.1.3.1 The Follow-up audit team examined the recommendations or significant observations made in the previous performance audit report. Those recommendations or observations served as the follow-up criteria.

1.1.3.2 Further, commitments such as action plans made by the entity in response to audit recommendations of the original audit report also served as criteria. In ensuring that the recommendations are adequately implemented, it was expected that audited entity:

- Addressed the recommendations issued in the performance audit report based on the commitments made by them during the audit; and
- Instituted appropriate governance systems and reporting arrangements to ensure that the audit recommendations are timely and adequately implemented.

1.1.4 Standards used for the Follow-up

1.1.4.1 The follow-up audit work was conducted in accordance with the International Standards of Supreme Audit Institutions on performance auditing.

1.1.4.2 The standards require that the follow-up be planned and performed in a manner that will enable auditors obtain sufficient and appropriate evidence to serve as a basis for reporting the outcome of the issued recommendations and provide feedback to SAIs.

1.1.4.3 It also requires that the results of follow-up are reported appropriately in order to provide feedback to the Legislature, together if possible, with the conclusions and impact of the corrective actions taken where relevant. ISSAI 3000.5.5 provides guidelines on how to conduct follow up audits.

1.1.5 Structure of the Report

1.1.5.1 This report is presented in four chapters and covers the following:

- *Chapter one* covers the introduction and background, objectives, scope, criteria and methodology used during the follow-up.
- *Chapter two* presents the main findings regarding the implementation of audit recommendations noted in the audit report.

- *Chapter three* presents the governance arrangements for the implementation of performance audit recommendations in the audited entity.
- *Chapter four* covers the audit conclusions and recommendations based on the findings of the follow-up.

2 CHAPTER TWO

2.1 Main Audit Findings

2.1.1.1 During the audit, the following deficiencies in the provision of basic necessities to inmates were noted:

2.1.1 Adequacy and Poor Quality of Food

2.1.1.2 Meals were served once a day and had poor nutritional value as was established at Gbarnga Central Prison, Rivercess Central Prison and Fish Town Detention Center. There was a significant difference between the authorities of the BCR's assertion relative to food provision and the actual situation in all the prison facilities.

2.1.2 Safe and clean Drinking water

2.1.2.1 In all the 15 prisons inspected, inmates' access to safe and clean drinking water was limited. There was one hand pump available at the Monrovia Central Prison (MCP), which had an inmate population of 822; and one hand pump at the National Palace of Correction (NPC) to serve 96 inmates. There was no hand pump available at Harper Central Prison (HCP) which had 54 inmates, as well as Robertsport Detention Center (RDC), Sanniquellie Central Prison (SCP), Fish Town Detention Center (FTDC), Gbarpolu Detention Center (GDC) and Greenville Central Prison (GCP).

2.1.2.2 For prison facilities that had no hand pump, inmates were constrained to travel outside the prison premises to fetch drinking water. It was also observed that those prison facilities with one hand pump did not treat or chlorinate the water from the hand pump.

2.1.3 Admission to prison

2.1.3.1 BCR's activity on the admission of new inmates was without mechanism to examine inmates upon admission. All inmates admitted during the fiscal years 2008/2009 and 2009/2010 were not examined during admission to determine the state of their health. Furthermore, inmates were placed in cells without due regard to their medical status. The BCR did not uphold the admission criteria of medically examining inmates before they are admitted.

2.1.4 Medical Services and facilities

2.1.4.1 All of the 15 prison facilities visited had no medical practitioner to cater to the medical needs of inmates. Sick inmates were only identified when they complained about their health or when they became seriously ill. Inmates were neither vaccinated, nor did they undergo regular medical check-ups.

2.1.4.2 Also, there were no medical facilities in 14 of the 15 prisons visited during the audit. Monrovia Central Prison (MCP) was the only facility with a clinic but it did not have trained medical practitioners to provide adequate health care to inmates.

2.1.5 Management of Communicable Diseases

2.1.5.1 BCR had no institutional policy on the management of communicable diseases.

2.1.6 Control of Insects and Rodents

- 2.1.6.1 The cells and wards of all prisons visited did not have window screens to prevent insects from entering the prison wards. In Buchanan Central Prison, for instance, one female cell had blood stains on its walls, evidence that mosquitoes were common in the cell at night.
- 2.1.6.2 It was also observed that the prisoners' food storages were littered with rat faeces/droppings on the shelves and floor. The physical conditions of the 15 centers visited were appalling, as in some prisons auditors were unable to spend more than 20 minutes interviewing inmates due to the repulsive odour of those areas. In some prisons, like the Robertsport and Fish Town Detention Centers, auditors noticed the movement of insects in prison cells. According to the inmates, wardens did not regularly supply mosquito spray or insecticide.

2.1.7 Uniforms

- 2.1.7.1 It was observed that the requirement that at least two uniforms be provided to each prisoner was not adhered to in all the facilities inspected. It was further observed that 90% of the inmates in prisons visited did not wear uniform and those who had uniform did not keep them clean. The review indicated that the BCR had not provided uniforms to all inmates.

2.1.8 Beddings

- 2.1.8.1 The audit noted that BCR did not provide sufficient beds and beddings to inmates in prison facilities. Inmates slept without blankets on old and thinned mattresses, mats, and the bare floor with ragged mats.

2.1.9 Accommodation

- 2.1.9.1 Prison facilities across the country were terrible and lacked adequate ventilations as evidenced by lack of spacious windows, undesirable odour, and overcrowding of cells. The number of inmates hosted at the prison facilities was two to three times the required capacities.

2.1.10 Waste Disposal and Management

- 2.1.10.1 Waste was not properly disposed and garbage sites were located near hand pumps, kitchens and in open places in prison compounds. For instance, at the Monrovia Central Prison, waste was not managed but left in the open.

2.1.11 Rehabilitation of inmates

- 2.1.11.1 Of the 15 operating prison facilities, two (MCP and NPC) had some rehabilitation programs, while 13 had none. We observed that facilities that had ongoing rehabilitation programs were not fully operational and their impacts were minimal.

2.2 Financial Impropriety

- 2.2.1.1 At all the prisons visited, there were no financial reports to substantiate whether funds received were used for the intended purposes. Superintendents did not have financial records to justify monies given them by the BCR. The centers maintained manual receipts system for the purchase of soup kinds.

2.3 Overall Conclusion of the audit report

2.3.1.1 The state of the prison system in Liberia is very deplorable and life threatening. Prison centers need immediate attention to safeguard the lives of inmates. There were limited prison facilities in areas visited to host the growing number of inmates in the country. Further, the slow pace in adjudicating cases results in too many pre-trial detainees being held in cells.

2.4 Results of the follow up on the implementation of the issued Recommendations

2.4.1.1 Based on evidence submitted and verified, the audit team found that 10 out of the 15 issued recommendations were partially implemented and 5 were not implemented.

2.5 Recommendations partially implemented

2.5.1 Recommendation 1

2.5.1.1 Bureau of Corrections and Rehabilitation (BCR)'s Wardens and correctional officers should be given adequate restraint equipment.

BCR's Management Status of Implementation

2.5.1.2 *In response to the demands for prison authority to maintain prison security and order, BCR has negotiated for and received some restraint devices (hand cuffs) from the US Government in 2017, through Integrated Justice Systems International (IJSI) and twenty pieces from MOJ Central Administration in 2020. Despite these interventions, the prisons remain under supplied with restraint equipment.*

2.5.1.3 During the interview with officials of the Bureau of Corrections and Rehabilitation, the audit team was informed that restraint devices supplied were not enough and only six (6) handcuffs were given to Monrovia central prison.

2.5.1.4 There was no record on how many restraint devices were received and how many were sent to the remaining 14 prison/detention centers around the country. The superintendent of MCP confirmed receipt of the six (6) handcuffs from MOJ in 2020.

2.5.1.5 However, he informed the audit team that there was still a need for more restraint devices to handle the huge number of inmates at MCP.

2.5.1.6 The MCP superintendent further said, "In order to meet the minimum requirement for restraint equipment, the MCP needs at least 36 sets of restraint devices for the smooth running of the facility." He also highlighted the constraints they face, due to limited restraint devices, when taking inmates to and from court appearances and to hospitals.

2.5.1.7 As recommended in the previous audit report on the Management of the Prison System, the MOJ is yet to fully comply with this issued recommendation.

2.5.2 Recommendation 2

2.5.2.1 BCR should provide quality food and clean water to inmates.

BCR's Management Status of Implementation

- 2.5.2.2 *With support received from the Government of Liberia and partners, BCR continues to provide quality food and safe drinking water to inmates. However, there are challenges due to inadequate funding. Currently, there is no safe drinking water at the Robertsport Central Prison.*
- 2.5.2.3 *Some of the pumps at various prisons need to be repaired, and BCR has established a Maintenance Department that has begun working on them but funding to purchase spare parts for pumps is regularly a challenge.*
- 2.5.2.4 During the interview conducted with the superintendent of Monrovia Central prison, he disclosed that the quality of food given to inmates was substandard due to the limited support received by the prison center. He further noted that hand pumps are very seldom chlorinated; thus, posing a health risk to inmates.
- 2.5.2.5 The Food Services Officer at MCP informed the audit team that inmates had not been fed fish/meat since January 2021 due to the cut in their monthly feeding budget from US\$5,000.00 to US\$3,000.00. It was also established by the audit team that the inmates were fed only once a day, contrary to our recommendation that inmates be fed at least twice a day.

2.5.3 Recommendation 3

- 2.5.3.1 BCR should provide a can of insecticide to each cell occupied by inmates throughout the country at least once a week.

BCR's Management Status of Implementation

- 2.5.3.2 *BCR periodically provide sanitary materials to inmates once resources are available from its inadequate budget. Generally, there had not been any fumigation of prisons since the departure of International Committee of the Red Cross (ICRC) despite of efforts in reaching out to the County Health Team in Montserrado.*
- 2.5.3.3 During the team's visit to the Monrovia Central prison, it was noticed that prison cells were not sanitized and disinfected on a weekly basis.
- 2.5.3.4 The MCP superintendent informed the audit team that the facility had not been sanitized or disinfected since 2021 due to lack of funding from GOL and donors. Further, an inspection of the male and female cells at MCP revealed that conditions that existed during our previous inspection are still the same.

2.5.4 Recommendation 4

- 2.5.4.1 BCR should separate sick inmates from other inmates who are not sick.

BCR's Management Status of Implementation

- 2.5.4.2 *As soon as sick inmates, including inmates with communicable diseases are identified, the appropriate actions, such as your suggestion, are usually taken.*

- 2.5.4.3 During an interview conducted with the superintendent of MCP, the team was informed that when communicable diseases are uncovered, the person found with such disease is immediately transferred to an isolation area referred to as "sick bay" and the authority at the clinic is informed immediately. The clinic officer in charge (OIC) at MCP also confirmed that inmates with communicable diseases are transferred to the sick bay for treatment.
- 2.5.4.4 Contrary to the Superintendent and the clinic OIC assertion, the audit team observed during the visit that the Sick Bay was no longer being used for the intended purpose of housing sick inmates with communicable diseases. All inmates with communicable diseases held there were transferred to other cell blocks of the general prison population; a situation that poses serious danger to the rest of the inmates.
- 2.5.4.5 The Sick Bay is now being used as a quarantine center where new inmates are held for a period of fourteen (14) days; to be observed for Covid symptoms, before they are transferred to other prison blocks. Furthermore, the audit team noticed that none of the wards in the Sick Bay had mattresses, blankets, mosquito nets, etc. for the sick inmates.
- 2.5.4.6 The OIC also expressed the constraints faced in housing inmates with various communicable diseases in the same building without adequate partitions. The OIC also informed the audit team about the shortage of required drugs to treat malaria, scabies and laceration, sicknesses commonly found amongst inmates.

2.5.5 Recommendation 5

- 2.5.5.1 BCR should liaise with the Monrovia City Corporation to help remove garbage from prison compounds.

BCR's Management Status of Implementation

- 2.5.5.2 *The Monrovia City Corporation (MCC) continues to remove garbage from the MCP as a result of the existing collaboration we share. The process remained effective.*
- 2.5.5.3 The superintendent of Monrovia Central Prison informed the team that garbage collection and disposal at the facility is not frequent due to MCC's operational constraint. We noticed that the central garbage container was overfilled with waste; further, waste was seen all around the area where the container was located. The inmates we spoke with said waste management was a serious problem at MCP especially in prison cells.

2.5.6 Recommendation 6

- 2.5.6.1 BCR should construct and improve prison centers throughout the country in line with the Kampala Declaration on the Management of Prisons in Africa.

BCR's Management Status of Implementation

- 2.5.6.2 *BCR continues to seek funding from GOL and partners to construct prisons in Barclayville, provide safe drinking water in Robertsport and renovate prisons nationwide.*

2.5.6.3 During the audit team's visit to the Monrovia Central prison it was observed that the facility had not been improved and additional cell blocks were not built within the MCP to accommodate the high increase of inmates as recommended in the previous audit report. Table 3.1 below shows the population of prisons in the 15 counties (on April 21, 2021) as provided by BCR and the actual capacities they were built to accommodate.

Table 3.1: POPULATION OF PRISONS IN THE 15 COUNTIES

No	Prisons	Prison Capacity	Current Population	Over/Under Population	Names of Superintendent
1.	Monrovia Central Prison	374	1236	862	Varney G. Lake
2.	National Palace of Corrections	270	239	(31)	Flomo Johnson
3.	Gbarnga Central Prison	130	235	105	Richard Mulbah
4.	Buchanan Central Prison	47	107	60	Tom B. Karmala
5.	Sanniquillie Central Prison	126	231	105	Charles Z. Mahn
6.	Kakata Central Prison	60	131	71	Nelson Woah
7.	Tubmanburg Central Prison	126	54	(72)	Jerome Doe
8.	Robertsport Central Prison	16	43	27	Patience G. Tarpeh
9.	Bondiway Central Prison	16	45	29	Willie Zunugo
10.	Greenville Central Prison	40	46	6	Mustapha T. Bassie
11.	Bopolu Central Prison	15	31	16	Dweh Tarwaillie
12.	Cestos Central Prison	35	22	(13)	Moses Thomas
13.	Fish Town Central Prison	15	54	39	Josiah Voer
14.	Voinjama Central Prison	40	59	19	Moses Saah
15.	Harper Central Prison	36	91 escaped during the uprising in the county	55	Chrispin Doe
16.	Barclayville Detention Center	5	17	12	Moses M. Allison
	Total	1,351	2,641	1,290/ (116)	

Source: Bureau of Correction and Rehabilitation

2.5.7 Recommendation 7.

2.5.7.1 The BCR should ensure the construction of new and adequate toilets at each prison center relative to the increasing number of inmates.

BCR's Management Status of Implementation

2.5.7.2 *Toilets formed part of all newly constructed facilities and existing toilets were improved to the needs of inmates.*

2.5.7.3 Monrovia Central Prison is the most populated prison in the country with an inmate population of 1,256 as of May 10, 2021. The condition of the toilet facility at this prison remains unchanged and inmates are challenged due to this constraint.

2.5.8 Recommendation 8.

2.5.8.1 BCR should provide separate and sufficient beds and beddings for all inmates.

BCR's Management Status of Implementation

2.5.8.2 *While BCR continues to provide mattresses for inmates, the provision of beddings remains a challenge due to budgetary constraint.*

2.5.8.3 During the interviews conducted with the Superintendent of MCP, the audit team was informed that MCP had not received donations since 2010 when Christian Fellowship donated beds and ICRC donated mattresses, blankets and bedsheets to the MCP. Currently, the MCP has limited beds and beddings to serve the high intake of inmates whose population now stands at 1,256 instead of 374 which the prison was originally built to accommodate.

2.5.9 Recommendation 9

2.5.9.1 BCR should ensure that all the budgetary allocations by the Government of Liberia are expended for the benefit of the prisons in the country.

BCR's Management Status of Implementation

2.5.9.2 *BCR remain committed to expending budgetary allotment for full benefit of inmates and prison operations.*

2.5.9.3 Review of MOJ departmental funds request documents revealed that on November 02, 2020, a payment request was made for the amount of US\$19,000 as replenishment for prison subsistence funds that were diverted to security operations to cover the Gbapolu County Mid-Team senatorial elections.

2.5.10 Recommendation 10

2.5.10.1 The ministry of justices should raise checks of financial support in the name of the respective prison Centers instead of the Directors of the BCR for onward deposit into the Prison Centers' accounts.

2.5.10.2 The Bureau should follow the provision of the PPCC Act of 2005 as amended and restated in 2010 and the PFM Reform Act of 2009 in its conduct of financial dealings.

BCR's Management Status of Implementation

2.5.10.3 *All BCR financial transaction are subject to the review of the procurement Department of the MOJ which ensured all of the necessary due diligence in line with the regulations as mentioned are observed.*

2.5.10.4 From our review of MOJ internal documents, we noticed that the BCR opened 15 accounts at commercial banks and all financial transactions for subsistence payments to prison centers from 2016-2019 were directed through those accounts. However, from 2020 to 2021, BCR reverted to the old method of financial transactions by transferring monthly prisons subsistence payments in the name of individuals. Our analysis of selected internal payment requests from 2020 to 2021 shows the total amounts of L\$19,487,527.57 and US\$ 31,000.00 was paid through the Account Technician who is an employee of the Ministry of Justice for onward transfer to the 15 prison facilities through mobile money.

2.6 Recommendations not implemented

2.6.1 Recommendation 1

2.6.1.1 BCR should make sure that inmates are examined before admission and while serving sentences.

BCR's Management Status of Implementation

2.6.1.2 *It remains the responsibilities of MOH to examine inmates before admissions and administer treatment while in detention. However, the regular provision of drugs for treatment remains a challenge in places with clinic, while the commuting of nurses at places without clinics are most often irregular.*

2.6.1.3 During interviews with officials of BCR, it was observed that inmates were not examined at the points of entry and while serving jail sentences. Notwithstanding, the MCP superintendent informed the audit team that physical examinations of incoming inmates are done by correction officers in the absence of medical staff or health workers. This is because clinic closes by 2pm and inmates are often brought to the facility usually after 3pm when the health workers have left for the day. Contrary to the MCP superintendent's assertion, the Officer in Charge of the health facility at MCP said her team is never informed when inmates are brought to the prison.

2.6.2 Recommendation 2

2.6.2.1 BCR management should provide substantive justification for the underutilization of budgets provided for the Bureau during the fiscal years 2008/2009 and 2009/2010.

BCR's Management Status of Implementation

2.6.2.2 *BCR's current Management Team has no record or knowledge of the underutilization of budgetary allotments for the period referenced. Moreover, this leadership was not in office during the budget years for which you are now seeking justification. In the last 5 years, however, BCR has continuously struggled with issues relating to inadequate funding for the effective management of the nation's Correctional System.*

2.6.2.3 An analysis of the National Budget for the following periods 2013-2020 showed that in the midst of funding challenges facing the bureau, the BCR found it difficult to source the amount allocated and approved. **See Table 3.2 for full details.**

TABLE 3.2: GOL National Budget for BCR

No	FY	BUDGET	OUTTURN	VARIANCE
1	2013/2014	\$1,855,740.00	\$1,403,267.00	\$452,473.00
2	2014/2015	\$1,564,555.00	\$1,527,946.00	\$36,609.00
3	2015/2016	\$1,370,437.00	\$1,527,946.00	(\$157,609)
4	2016/2017	\$2,057,623.00	\$1,771,937.00	\$285,686.00
5	2017/2018	\$2,011,726.00	\$2,011,726.00	\$.00
6	2018/2019	\$2,009,212.00	\$1,969,790.00	\$39,422.00
7	2019/2020	\$311,208.00	\$.309,113.00	\$2,095.00

Source: GOL National Budgets

2.6.3 Recommendation 3

- 2.6.3.1 BCR should ensure that inmates are given prison uniforms at the point of admission in order to differentiate them from prison staff.

BCR's Management Status of Implementation

- 2.6.3.2 *BCR continues to seek support, both material and financial, from the Liberian Government and donors to produce or purchase uniforms for inmates and Corrections Officers. Currently, UNDP has provided start up materials including clothes for the production of inmates' uniform.*

- 2.6.3.3 It was revealed during our interview with the superintendent of MCP that correctional officers admit prisoners into cell without uniforms, due to the shortage of uniforms at the center, thus making it difficult to distinguish between inmates, prison staff and visitors during visiting time at the facility.

2.6.4 Recommendation 4

- 2.6.4.1 Inmates should be served meals at least twice a day

BCR's Management Status of Implementation

- 2.6.4.2 *BCR continue to provide one wholesome meal but has concluded efforts with Ministry of Finance for budgetary increment in the 2021 mid-term budget (July-Dec 2021), which will ensure the provision of two wholesome meals.*

- 2.6.4.3 MCP's authority confirmed that inmates are served one wholesome meal a day, though they received 446 bags rice (25KG) and US\$3,000.00 from GOL monthly for inmates feeding.

2.6.5 Recommendation 5

- 2.6.5.1 Prison facilities without clinics should enter into agreement with county health officials to medically screen all new inmates within a week of admission. Similarly, the health officials should examine inmates periodically and in time of emergency.

BCR's Management Status of Implementation

- 2.6.5.2 *BCR has a standing MOU with the Ministry of Health and Social Welfare (MOHSW) to provide medical services for inmates at various prison facilities. However, BCR continues to engage the MOH to improve the quality of medical services.*

- 2.6.5.3 During separate interviews with the superintendent and the head of the health center at the Monrovia Central Prison, it was revealed that clinic at the prison center was unable to handle many cases; therefore, administrators are constrained to transfer patients to JFK, Redemption and other government hospitals for treatment. The MCP transferred 88 patients between January 2018 and December 2018, and 64 patients between January 2019 and June 2019 to the JFK Medical Center for further treatment due to the prison clinic's inability to handle such cases.

- 2.6.5.4 The superintendent also informed the audit team that they are unable to cover the medical bills received from the various hospitals where inmates are often transferred for further treatment due to inadequate funding. The OIC at the MCP stated that they had limited supply of BP machine,

temper flash and essential drugs like, anti-biotic, paracetamol, Flagyl, ORS, etc. at the MCP Health facility.

2.7 Specific Conclusion

- 2.7.1.1 Analysis done on the implementation status of the issued recommendations, led to the conclusion that the Ministry of Justice made limited progress towards the implementation of the audit recommendations.
- 2.7.1.2 The General Auditing Commission (GAC) will continue to make follow up on recommendations that were partially or not implemented to assess whether or not progress is being made.

2.8 Specific Recommendations

- 2.8.1.1 The Ministry of Justice through the Bureau of Correction and Rehabilitation should ensure that the recommendations outstanding are fully implemented by performing the following:
- The Ministry of Justice should ensure that all prison superintendents are provided adequate restraint equipment.
 - BCR should provide quality food and clean water to inmates at all times.
 - The Ministry of Justice, through the Bureau of Correction, should provide a can of insecticide or fumigate each cell in the various prisons periodically.
 - The Bureau of Corrections should collaborate with health centers to ensure that all sick inmates are identified timely and separated from the larger inmate population to prevent the spread of communicable diseases.
 - The Ministry of Justice, through the Bureau of Corrections, should collaborate with the Monrovia City Corporation to ensure the timely removal of garbage from the Monrovia Central Prison premise.
 - BCR should ensure that additional prison centers are constructed to accommodate the increasing number of inmates at the various centers.
 - The Ministry of Justice, through the Bureau of Corrections, should ensure that sufficient toilets are constructed to meet the demands of the increasing number of inmates.
 - BCR should continuously make effort to provide adequate beds and beddings for all inmates.
 - Inmates should be physically examined by qualified health practitioner before admission into prison facilities and while imprisoned.
 - The Ministry of Justices should raise checks of financial support in the name of the respective prison Centers instead of the Directors of the BCR for onward deposit into the Prison Centers' accounts.
 - BCR should ensure that all funds allocated to the bureau of correction are used for the intended purpose and have supporting documents on file to prove.
 - Uniforms should be provided to all inmates at the point of entry to distinguish them from staff and visitors.
 - Meals should be served twice a day to all inmates.
 - Clinic facilities should be improved to meet the health benefits of inmates.

3 CHAPTER THREE

GOVERNANCE ARRANGEMENTS FOR THE IMPLEMENTATION OF PERFORMANCE AUDIT RECOMMENDATIONS

3.1 Introduction

3.1.1.1 This chapter provides analysis of the governance arrangements within the audited entity for the implementation of the performance audit recommendations. It provides details on how the key aspects of governance have contributed to the inadequate implementation of the previously issued recommendations.

3.2 Level of Implementation of the audit recommendation in audited entity

3.2.1.1 A total number of 15 recommendations were provided for MOJ's implementation during the audit of the prison system. We observed during the follow-up that of the 15 recommendations, 10 were partially implemented while 5 were not.

3.2.1.2 The overall status on the implementation of the issued recommendations indicated that 66.67% of all recommendations were partially implemented; and 33.33% not implemented.

3.2.1.3 From the above analysis, we concluded that most of the recommendations were not satisfactorily implemented since all of the 15 recommendations are either partially implemented or not implemented at all.

3.3 Reasons for poor implementation of issued recommendations

3.3.1.1 The primary reason for the unsatisfactory implementations of the recommendations is due to the limited financial and operational support to the Bureau of Corrections.

4 CHAPTER FOUR

CONCLUSION AND RECOMMENDATIONS

4.1 Introduction

4.1.1.1 This chapter provides conclusion on the findings presented in the previous chapters. The conclusion is based on the overall objectives of the follow-up on the implementation of previously issued recommendations as presented in chapter one of this report.

4.2 Overall Conclusion

4.2.1.1 Based on the analysis of the implementation status of previously issued recommendations, it is concluded that the Ministry of Justice made unsatisfactory progress towards the implementation of the given recommendations.