



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT

**On the Compliance Audit of the
Liberia Water and Sewer Corporation
(LWSC)**

For the Period ended June 30, 2020

December 2021



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Auditor General, R.L.**

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Acronyms/Abbreviations/Symbols

| Acronyms/Abbreviations/Symbol | Meaning |
|-------------------------------|--|
| A/C# | Account Number |
| ACCA | Association of Chartered Certified Accountant |
| AG | Auditor General |
| CFC | Certified Financial Consultant |
| CFE | Certified Fraud Examiner |
| CFIP | Certified Forensic Investigative Professional |
| CPA | Certified Public Accountant |
| COSO | Committee of Sponsoring Organizations of the Treadway Commission |
| DMD/A | Deputy Managing Director/Administration |
| DMD/F | Deputy Managing Director/Finance |
| GAC | General Auditing Commission |
| GOL | Government of Liberia |
| GSA | General Services Agency |
| ICB | International Competitive Bidding |
| ISSAIs | International Standards of Supreme Audit Institutions |
| LCCBC | Liberia Coca Cola Bottling Company |
| LWSC | Liberia Water & Sewer Corporation |
| MBC | Monrovia Breweries Corporation |
| NASSCORP | National Social Security and Welfare Corporation |
| NCB | National Competitive Bidding |
| LRD | Liberian Dollar |
| MIC | Management Internal Control |
| PFM Act | Public Financial Management Act |
| PPCC | Public Procurement and Concession Commission |
| RB | Restricted Bidding |
| RFQ | Request for Quotation |
| RL | Republic of Liberia |
| USD | United States Dollar |

Compliance Audit on the Liberia Water and Sewer Cooperation (LWSC) for the Period July 1, 2019 to June 30, 2020.

Adverse Conclusion

We have audited the revenue/income, expenditure and internal control system of the Liberia Water and Sewer Corporation in compliance with relevant laws and regulations for the period ended June 30, 2020 consistent with the Auditor General's mandate as provided for in Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

In our conclusion, because of the significance of the matter discussed in the Basis for Adverse Conclusion paragraphs below, the revenue generation, expenditure and internal control systems reflected in the financial records of LWSC are not in compliance with applicable laws, regulations and policy of the Government of Liberia.

Basis for Adverse Conclusion

Management did not take responsibility of its financial statements by signing or approving the statements before issuance.

The account balances reported in the entity's trial balance did not reconcile to account balances reported in the unsigned financial statements.

Management prepared bank reconciliation statements for six (6) months (August 2019, October 2019, December 2019, February 2020, April 2020 and May 2020) for all of its 22 (Twenty-two) bank accounts for the period under audit.

Daily cash receipts from the sale of water and sewage services reported per the LWSC daily cash collection records prepared by the entity's cashiers did not reconcile to figures reported per bank deposits.

Daily cash receipts from the sale of water and sewage services generated at the LWSC local offices in Buchanan, Grand Bassa County were not supported by deposit slips and payment receipts.

Management made payments for several items within the national competitive bidding threshold without evidence of bid documents, evaluation reports, contracts and delivery notes for goods and services provided.

Management did not maintain a comprehensive record of inventories such as fuel, chemicals, chlorines etc. for the period under audit.

Management did not comply with the approved procurement method based on the stated threshold by the Public Procurement and Concessions Commission (PPCC) Act 2010.

A total of 125 (One hundred, twenty-five) fixed assets including vehicles, motorbikes, desktop computers, laptops, generators and televisions could not be verified during physical inspection of the assets.

Management did not remit into GOL and NASSCORP designated accounts, income taxes of USD12,836.65 deducted from the salaries of employees and USD65,828.25 deduction for social security contribution.

Policy documents developed to govern the financial and technical operations of LWSC were not approved and /or authorized by the Management and Board.

Management's Responsibility

This audit was conducted on the basis or understanding that the LWSC Management has the responsibility to establish and maintain internal controls necessary to:

- Provide reasonable assurance that adopted policies and prescribed procedures are adhered to and errors and irregularities, including fraud and illegal acts are prevented or detected;
 - To provide us with access to:
- All information of which the LWSC Management is aware of that is relevant to its contracts award, goods delivery, projects execution, evaluation and reporting as well as their related documentation;
- Any additional information that we may request from Management for the purposes of the review; and
- Unrestricted access to persons within the LWSC Management from whom we determine it necessary to obtain review evidence.

Auditor's Responsibility

This compliance audit was conducted in accordance with ISSAI 4000. The standard requires that we comply with ethical requirements, plan and perform the audit to obtain reasonable or limited assurance about whether the Subject Matter: Validation of LWSC Operations with Special emphasis on (a) Revenue/ Income Generation Areas (Water Sales, Sewage Services and Income from Donors); (b) Expenditure for goods, services and personnel compensation ; (c) Internal Control Systems (Governance and operational structures) of the entity are/ are not in all material respects, in compliance with the Revenue Code of Liberia Act of 2011, Public Financial Management Act of 2009 (2019), Public Procurement and Concession Act of 2005 as amended and restated 2010 and its Regulations and LWSC Policies.

The audit involves performing procedures to obtain audit evidence about the subject matter's compliance with applicable authorities identified as criteria. The procedures selected depend on the auditor 's professional judgment, including the assessment of the risks of material non-compliance of the subject matter, whether due to fraud or error.

Because of the inherent limitations of an audit, together with the inherent limitations of internal controls, there is an unavoidable risk that some material non-compliance 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 subject matter, but not for the purpose of concluding on the effectiveness of the entity's internal control. However, we will report or communicate to you in writing concerning significant deficiencies in internal controls relevant to the audit of the subject matter that we identified during the audit.

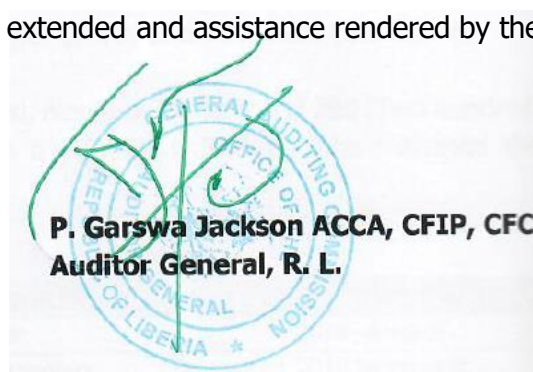
While our audit is not directed to reporting the following, we will report these items if we become aware of them during the course of the audit:

- Non-effective performance of operations – relates to the Management of LWSC responsibility to undertake activities in an effective and efficient manner.
- Instances of non-compliance with authorities – relates to Management of LWSC 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 LWSC 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.

Appreciation

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

Monrovia, Liberia
December 2021



BACKGROUND

Background of the Liberia Water and Sewer Corporation Compliance Audit

On June 10, 2021, the President of the Republic of Liberia, H.E George Manneh Weah requested the General Auditing Commission to conduct an audit of the Liberia Water and Sewer Corporation (LWSC).

Pursuant to the President's request, the Auditor General through facilitating an initial meeting with the LWSC's Management on July 28, 2021 formally commissioned a compliance audit detailing the terms and conditions of the audit on August 12, 2021 with the issuance of an Engagement Letter. The audit was commissioned in keeping with Section 2.1.3 of the GAC Act of 2014.

The Liberia Water and Sewer Corporation was established by an Act of the Legislature in January, 1973 and restated in 2017. The entity is governed by a Board of Directors of eight (8) members and managed by a Chief Executive Officer who serves as Managing Director and Secretary to the Board. The Managing Director is assisted by three (3) deputies: Deputy Managing Directors for Administration, Technical Services and Finance.

The operational mandate of the LWSC is to engage in the development, management, construction, installation, distribution and sale of water and sewage services throughout Liberia. LWSC is also mandated to establish and maintain water and sewer facilities and offices in urban cities in Liberia.

The entity generates revenue from fees and charges in relation to the provision of water and sewage services. The LWSC has regional offices in Buchanan, Grand Bassa County, Robertsports, Grand Cape Mount County, Sanniquelle, Nimba County, Kakata, Margibi County and Voinjama, Lofa County.

The entity has in its employ a total of 391 (Three hundred, ninety-one) staffs and 290 (Two hundred, ninety) contractors as at December, 2020. Below is the list of individuals who managed the administrative and financial matters of the LWSC.

Table 1: Key Personnel

| No. | Name | Position | Tenure |
|-----|------------------------|--|--------------------------------|
| 1 | Hon. Duannah A. Kamara | Managing Director | 2018- present |
| 2. | Hon. Moseray Momoh | Deputy Managing Director/ Administration | 2018 to Present |
| 3. | Hon. Sensee J. Morris | Deputy Managing Director / Finance | 2018 to Present (Suspended) |
| 4. | Hon. Dan Saryee | Deputy Managing Director/ Technical Services | 2018 to April 2020 |

Audit Objectives

The objectives of the audit:

- To provide the intended user (s) with information on whether the audited public entity follow legislative decisions, laws, legislative acts, policy, established codes and agree upon terms.

- To gather sufficient and appropriate audit evidence whether the LWSC Operations with special emphasis on (a) Revenue/ Income Generation Areas (Water Sales, Sewage Services and Income from Donors); (b) Expenditure for goods, services and personnel compensation; (c) Internal Control Systems (Governance and operational structures) of the entity are in compliance, in all material respect with relevant laws, regulations and policies; and
- To report in terms of the GAC reporting requirements as spelt out in part four (4) of the GAC Act of 2014, the findings and conclusions to the National Legislature.

Audit Methodology

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs), Fundamental Auditing Principles and Guidelines for Compliance Audit. Those standards require that we plan and perform the audit to obtain reasonable assurance that the financial information provided by the LWSC Management is in compliance, in all material respects with policies, procedures, applicable laws, regulations, and are free of material errors. In furtherance of this, we undertook audit procedures as would enable us to attain the above objectives.

Our audit also took cognizance of the requirements under the Auditor General's mandate as spelt out under Sections 2.1.3 of the GAC Act of 2014. Our audit approach included observation, inquiries, inspections, re-performance, confirmation, and analytical procedures on areas we considered as high risk.

Limitation of Responsibility

We reviewed the systems and management controls operated by the LWSC Management only to the extent we considered necessary for the effective conduct of this audit. As a result, our review may not have detected all weaknesses that existed or all improvements that could be made.

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Validation of LWSC operations

1.1.1 Financial Statement Irregularities

Observations

- 1.1.1.1 Regulation A. 3 (1 and 2) of the PFM Act, 2009 as restated in 2019 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. 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."
- 1.1.1.2 Section 36 (1and2) of the PFM Act also 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. Each Spending Entity is required, where applicable, to provide a monthly report on revenues and a quarterly expenditures performance report to the Minister in the terms, format and within the timeframe determined by regulations under this Act."
- 1.1.1.3 We observed that the Management of LWSC did not take responsibility of the financial statements by signing or approving the statements before issuance for audit.
- 1.1.1.4 Further, we noted that the account balances reported in the entity's trial balance did not tie to account balances reported in the unsigned financial statements. **Refer to Appendix 1 for details.**

Risk

- 1.1.1.5 The failure of the LWSC Management to prepare and present approved financial statements could deny financial statement users of relevant information important for decision making and management may not fully account for the activities of the entity.

Recommendation

- 1.1.1.6 The LWSC Management should prepare and present financial statements in line with the approved Government of Liberia reporting framework and management should ensure that the trial balance and supporting ledgers are in agreement with the presented financial statements.

- 1.1.1.7 Management should ensure that financial statements prepared are signed and/or approved by the designated authorities.

Management's Response

- 1.1.1.8 *Management did not take responsibility by signing and approving the financial statements because the accounting software, Enterprise Resource Planning (ERP) we were using malfunctioned during the reporting period. As a result, the numbers in the system were not accurate. Considering that we needed to ensure that our books of accounts are properly maintained and accurate, we have acquired a new accounting software i.e. Utility Master and QuickBooks to address the error in our accounting records. Going forward, Management will ensure that the Financial Statements is prepared and approved as required.*

Auditor General's Position

- 1.1.1.9 We acknowledge Management's assertion that "we have acquired a new accounting software i.e. Utility Master and QuickBooks to address the error in our accounting records. Going forward, Management will ensure that the Financial Statements is prepared and approved as required". Management's assertion will be validated during subsequent audit.
- 1.1.1.10 However, we maintain our findings and recommendations. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.
- 1.1.1.11 Going forward, the LWSC management should maintain an offsite data backup system to ensure that accounting records are saved in the event of data corruption or hard drive failure. This will enable Management to retrieve data when faced with system malfunctioning as a means of maintaining adequate financial reporting.

1.1.2 Irregular Performance of Bank Reconciliation

Observation

- 1.1.2.1 Regulation R.3(6) of the PFM Act of 2009 as restated in 2019 states that "the balance of every bank account as shown in a bank statement shall be reconciled with the corresponding cashbook balance at least once every month; and the reconciliation statement shall be filed or recorded in the cash book or the reference to the date and number thereof."
- 1.1.2.2 It was observed during the conduct of the audit that the LWSC Management did not regularly perform monthly bank reconciliations for all of its 22 (twenty-two) bank accounts for the period under audit. Management only performed reconciliation for three (3) months in 2020 (February, April and May) for seven (7) of the twenty-four (22) banks accounts. **Refer to Appendix 2 for details.**
- 1.1.2.3 Additionally, we noted that Management did not create a single revenue control account to facilitate revenue reconciliation as compare to revenue been deposited in all twenty-two (22) accounts.

Risk

- 1.1.2.4 Failure to adequately prepare bank reconciliations could lead to untimely detection of errors or omissions, and fraud. Management may not be able to fully account for its revenue collected.

Recommendation

- 1.1.2.5 Management should ensure that monthly bank reconciliation on all of its 22 accounts are prepared, reviewed and approved by senior level staff with the required qualification and competence.
- 1.1.2.6 Management should also maintain a single revenue control account and create a sweep system on all but one revenue accounts to facilitate daily transfer to the designated revenue control bank account. This practice will facilitate a more efficient accounting and reconciliation of revenue.

Management's Response

- 1.1.2.7 *The bank reconciliation for all of the twenty-two bank accounts have been prepared. We herein attached copies of the bank reconciliation statements for your review. See Exhibit 1.*

Auditor General's Position

- 1.1.2.8 In response to our audit query, Management subsequently submitted and/or prepared bank reconciliation statements for six (6) months (August 2019, October 2019, December 2019, February 2020, April 2020 and May 2020) instead of twelve (12) months for all of its twenty-two (22) bank accounts maintained by the entity. The preparation of bank reconciliation statement is a management control that should be performed on a monthly basis to ensure timely detection of errors or omissions, and fraud.
- 1.1.2.9 Therefore, we maintain our findings and recommendations. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.
- 1.1.2.10 Going forward, Management should ensure that monthly bank reconciliation statements are prepared, reviewed and approved by senior level staff with the required qualification and competence on a timely basis.

1.2 Revenue/Income Generation Areas (Water Sales, Sewerage Services and Income from donors) of LWSC

1.2.1 Bills Generated Not Collected

Observation

Regulation M.3 (C) of the PFM Act of 2009 as restated 2019 states funds of State-Owned Enterprises shall include monies accruing to the enterprise in the exercise and performance of its functions.

1.2.1.1 It was observed during the conduct of the audit that total bills generated per LWSC automated billing system amounted to **US\$21,134,210.42**. Of that amount, only **US\$869,987.93 (4.11%)** was collected during the period and **US\$20,264,222.49 (95.89%)** was uncollected.

Table1: Bills generated not collected

| MONTH | Total Bills | Amount Collected (USD) | Uncollected bills (USD) |
|--------------|----------------------|-------------------------------|--------------------------------|
| 19-Jul | 14,033,975.59 | 223,963.32 | 13,810,012.27 |
| 19-Aug | 658,005.03 | 0 | 658,005.03 |
| 19-Sep | 658,005.03 | 0 | 658,005.03 |
| 19-Oct | 659,553.61 | 0 | 659,553.61 |
| 19-Nov | 667,680.58 | 323,550.50 | 344,130.08 |
| 19-Dec | 1,240,323.36 | 0 | 1,240,323.36 |
| 20-Jan | 1,058,674.33 | 322,474.11 | 736,200.22 |
| 20-Feb | 431,597.41 | 0 | 431,597.41 |
| 20-Mar | 431,598.87 | 0 | 431,598.87 |
| 20-Apr | 431,598.87 | 0 | 431,598.87 |
| 20-May | 431,598.87 | 0 | 431,598.87 |
| 20-Jun | 431,598.87 | 0 | 431,598.87 |
| TOTAL | 21,134,210.42 | 869,987.93 | 20,264,222.49 |

1.2.1.2 Further, we observed that customer bills were not submitted on time and there was no evidence of regular enforcement to collect outstanding debts. There was no receivable policy in place to enforce the collections and recovery and/or write-off debts owed Management.

1.2.1.3 We also noted from the total bills reported by Management, there was no distinctions between active and inactive customers.

1.2.1.4 Further, we noted that payments were manually entered against bills, which may affect the accuracy of customers' balances.

Risk

1.2.1.5 Failure to collect revenue owed denies management of needed resources to implement strategic objectives of the entity. This deficiency may negatively impact the operations of LWSC and the going concern of the entity.

1.2.1.6 Customer's payment received on bills may not have been posted against the customer's bill generated

Recommendation

1.2.1.7 Management should ensure that appropriate policy and procedures are in place to collect (bills) revenue.

- 1.2.1.8 Management should also ensure that all inactive customers are removed from the current billing system.
- 1.2.1.9 LWSC Management should automate the customers' billing system to the extent that as payments are received on bills, the customer's ledgers are automatically credited.

Management's Response

- 1.2.1.10 *The collection of bills has been a huge challenge for the Management of LWSC. We inherited a backlog of inactive customers in our automated system which we are unable to trace and collect our fees for the services we provide. We are seeking approval from the Board of Directors to eliminate all inactive customers from our system. Additionally, we have already put in place an enforcement mechanism along with the World Bank by approving and implementing the World Bank 100 days action geared toward collecting revenues across all LWSC installations and outstations. We are also seeking the Board's approval for the crafting of a receivable policy to ensure that liabilities are not kept on the books perpetually.*

Auditor General's Position

- 1.2.1.11 We acknowledge Management's assertion that "In relation to the disparity in the collection of cash in the LWSC outstations, we note your observation and indicates that Management has launched a review of our collection and reporting of revenue in the in the outstation with the view of improving the collection and reporting of revenue. We are also seeking the approval of the Board of Directors to extend the automated billing system to the LWSC outstation collectorate avoid direct payment of cash to the cashiers." We will follow up during subsequent audit on the management's assertion to address the issues raised.
- 1.2.1.12 However, we maintain our findings and recommendations. Further, Management is in breach of financial discipline in line with Regulation A. 20 of the PFM Act of 2009.

1.2.2 Unconfirmed Receivable Balances

Observation

- 1.2.2.1 Regulation M. 3 (C) of the PFM Act of 2009 as restated in 2019 states that "The funds of an State-Owned-Enterprise shall include monies accruing to the enterprise in the exercise and performance of its functions".
- 1.2.2.2 It was observed during the conduct of the audit that there was no response to confirmation submitted to major customers (Monrovia Breweries, Liberia Coca-Cola Bottling Company and the United States Embassy in Liberia).

Table2: Confirmation Response

| Month | Category | Customer | | | Total Billing Amount (USD) | Status |
|-------------------|-------------------|-------------------|-------------------|------------------|----------------------------|-------------|
| | | US Embassy | MBC | LCCBC | | |
| July 31. 2019 | Business customer | 20,922.63 | 38,626.68 | 13,066.24 | 72,615.55 | No response |
| October 31. 2019 | Business customer | 34,750.01 | 31,235.05 | 65,985.06 | 131,970.12 | No response |
| December 31. 2019 | Business customer | 39,688.37 | 39,144.73 | - | 78,833.10 | No response |
| February 29. 2020 | Business customer | 39,214.78 | 28,823.18 | - | 68,037.96 | No response |
| March 31. 2020 | Business customer | 38,154.41 | 27,935.68 | - | 66,090.09 | No response |
| April 30. 2020 | Business customer | 22,242.87 | 28,181.43 | - | 50,424.30 | No response |
| June 30. 2020 | Business customer | 14,416.06 | 38,122.76 | 6,273.00 | 58,811.82 | No response |
| Total | | 209,389.13 | 232,069.51 | 85,324.30 | 526,782.94 | |

Risk

- 1.2.2.3 Receivable balances could be misstated in absence of third-party confirmation.
- 1.2.2.4 Receivables may be collected and not reported.

Recommendation

- 1.2.2.5 LWSC Management should have performed regular customers' reconciliation to have comfort over the receivable balances and establish relationship with customers.

Management's Response

- 1.2.2.6 *We will endeavor to hold discussions with our customers with the goal of strengthening our relationship and to admonish them to provide third party confirmation to our auditors as and when required to ensure confirmation of receivables balances.*

Auditor General's Position

- 1.2.2.7 We acknowledge Management's assertion. We will follow-up during subsequent audit.
- 1.2.2.8 However, we maintain our findings and recommendation.

1.2.3 Disparity in Daily Cash Receipts and Bank Deposits

Central Monrovia Office

Observation

- 1.2.3.1 Regulation A.3 (1&3) of the Public Financial Management Act of 2009 as restated in 2019 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. 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."

- 1.2.3.2 It was observed during the conduct of the audit that daily cash receipts from the sale of water and sewage services reported per the LWSC daily cash collection records prepared by the entity's cashiers did not reconcile to figures reported per bank deposits. **See Table 3A & 3B for sample of cashier record and bank deposit per month.**

Table 3A: Disparity in Daily Cash Receipts and Bank Deposits (USD)

| Month | Amount Per LWSC's Cashier records (USD)- A | Amount Per Bank Deposits (USD)- B | Variance (USD) = A-B |
|--------------|--|-----------------------------------|----------------------|
| July, 2019 | 62,122.14 | 60,820.20 | 1,307.94 |
| Oct, 2019 | 128,028.10 | 128,349.92 | 291.13 |
| Dec. 2020 | 522,275.08 | 521,795.81 | 479.96 |
| Total | | | 2,079.3 |

Table 3B: Disparity in Daily Cash Receipts and Bank Deposits (LRD)

| Month | Amount per LWSC's Cashier records (LRD)- A | Amount per Bank Deposits (LRD)- B | Variance (LRD) = A-B |
|--------------|--|-----------------------------------|-----------------------|
| July, 2019 | 3,006,655.97 | 5,31699.00 | (2,310,343.65) |
| Oct, 2019 | 17,142,289.43 | 21,977,932.47 | (4,835,643.5) |
| Dec, 2020 | 1,616,741.00 | 1,595,621.00 | 21,120.00 |
| Total | | | (7,124,867.15) |

1.2.4 Outstation Daily Cash Collected and not Deposited in bank

Kakata, Margibi County

Observation

- 1.2.4.1 It was observed during the conduct of the audit that daily cash receipts from the sale of water and sewage services reported per the LWSC daily cash collection records prepared by the entity's cashiers did not reconcile to figures reported per bank deposits. **See Table 3C & 3D for sample of cashier record and bank information per month.**

Table 3C: Outstation daily cash collected and not deposited in bank (USD)

| Month | Amount Per LWSC's Cashier records (USD)- A | Amount Per Bank Deposits (USD)- B | Variance (USD) = A-B |
|--------------|--|-----------------------------------|----------------------|
| August 2019 | 605.00 | 0 | 605.00 |
| Dec. 2019 | 181.00 | 0 | 181.00 |
| May, 2020 | 5,335.56 | 0 | 5,335.56 |
| Dec. 2020 | 5,713.00 | 0 | 5,713.00 |
| Total | | | 11,834.56 |

Table 3D: Outstation daily cash collected and not deposited in bank (LRD)

| Month | Amount per LWSC's Cashier records (LRD)- A | Amount per Bank Deposits (LRD)- B | Variance (LRD) = A-B |
|---------------|--|-----------------------------------|----------------------|
| August, 2019 | 78,595.00 | 0 | 78,595.00 |
| December 2019 | 12,250.00 | 0 | 12,250.00 |
| May, 2020 | 96,375.00 | 0 | 96,375.00 |
| Dec. 2020 | 43,115.00 | 0 | 43,115.00 |
| Total | | | 230,335.00 |

1.2.4.2 We further observed that cashiers at the local LWSC offices in Kakata, Margibi County were receiving cash from customers for water and sewage services instead of customers making direct deposits in the entity's designated bank account.

1.2.4.3 Additionally, cash received for water and sewage services were expended by the LWSC local Management for the purchase of fuel and lubricant, payment of electricity bills and petty cash expenditure items.

1.2.4.4 It was also observed that copies of LWSC receipts issued to customers were not attached to clearly visible and /or original copies of deposit slips.

Buchanan, Grand Bassa County

Observation

1.2.4.5 It was observed during the conduct of the audit that daily cash receipts from the sale of water and sewage services generated at the LWSC local offices in Buchanan, Grand Bassa County were not supported by deposit slips and payment receipts. **See Table 3E & 3F cashier record and bank deposit per month.**

Table 3E: Outstation daily cash collected and not deposited in bank (USD)

| Month | Amount Per LWSC's Cashier records (USD)- A | Amount Per Bank Deposits (USD)- B | Variance (USD) = A-B |
|--------------|--|-----------------------------------|----------------------|
| Aug. 2019 | 763.67 | 0 | 763.67 |
| Dec.2019 | 861.00 | 0 | 861.00 |
| May, 220 | 150.00 | 0 | 150.00 |
| March, 2020 | 548.00 | 0 | 548.00 |
| Total | | | 2,322.67 |

Table 3F: Outstation daily cash collected and not deposited in bank (LRD)

| Month | Amount per LWSC's Cashier records (LRD)- A | Amount per Bank Deposits (LRD)- B | Variance (LRD) = A-B |
|--------------|--|-----------------------------------|----------------------|
| Aug. 2019 | 4,920.00 | 0 | 4,920.00 |
| May. 2020 | 1,500.00 | 0 | 1,500.00 |
| March 2020 | 7,880.00 | 0 | 7,880.00 |
| Total | | | 14,300.00 |

- 1.2.4.6 We further observed that cashier at LWSC outstation offices in Buchanan, Grand Bassa County were receiving cash from customers for water and sewage services instead of customers making direct deposits into the entity's designated bank account.
- 1.2.4.7 Additionally, cash received for water and sewage services were expended by the LWSC local Management for the purchase of fuel and lubricant, stationeries and repair of vehicles.
- 1.2.4.8 We also noted a lack of segregation of duties for the generation and reporting of revenue at the LWSC outstation office in Buchanan. For instance, the Sales and Marketing Representative performs the function of an Account officer, Account Receivable Clerk, Marketing officer.

Risk

- 1.2.4.9 Discrepancies in the amount deposited from revenue collected could cast doubt on the accuracy, completeness and reliability of total revenue generated by the entity.
- 1.2.4.10 Receiving cash from customers instead of direct deposits could lead to misappropriation of cash.

Recommendation

- 1.2.4.11 Management should ensure that the automated billing system at the central office is extended to the LWSC's outstation offices to facilitate collection of revenue.
- 1.2.4.12 Management should establish a direct deposit system wherein customer payments are made directly at the bank and the bank slip is taken to LWSC local offices.

Management's Response

- 1.2.4.13 *The disparity observed in the collection of cash was as a result of posting errors. We have taken steps to correct those errors. Accordingly, we have organized training sessions for our account staff to ensure that revenue collected are accurately recorded. In relation to the disparity in the collection of cash in the LWSC outstations, we note your observation and indicates that Management has launched a review of our collection and reporting of revenue in the in the outstation with the view of improving the collection and reporting of revenue. We are also seeking the approval of the Board of Directors to extend the automated billing system to the LWSC outstation collectorate avoid direct payment of cash to the cashiers.*

Auditor General's Position

- 1.2.4.14 We acknowledge Management's assertion that *"In relation to the disparity in the collection of cash in the LWSC outstations, we note your observation and indicates that Management has launched a review of our collection and reporting of revenue in the in the outstation with the view of improving the collection and reporting of revenue. We are also seeking the approval of the Board of Directors to extend the automated billing system to the LWSC*

outstation collectorate avoid direct payment of cash to the cashiers." We will follow up during subsequent audit on the management's assertion to address the issues raised.

1.2.4.15 However, we maintain our findings and recommendations. Further, Management is in breach of financial discipline in line with Regulation A. 20 of the PFM Act of 2009.

1.3 Expenditure for goods, services and personnel compensation of LWSC

1.3.1 Procurement Irregularities - No evidence of bid documents for items procured

Observation

1.3.1.1 Section 46 (1-3) of the amended and restated Public Procurement & Concession Commission Act of 2005 & 2010 states that "(1) Public procurement shall be undertaken by means of advertised open bid proceedings, to which equal access shall be provided to all eligible and qualified bidders without discrimination, subject only to the exceptions provided under this Part for particular methods of procurement. (2) It is not permitted artificially to divide procurement with the intention of avoiding the applicability of the Thresholds to procurement. (3) Procuring Entities may use only those methods of procurement authorized by this Act. If a Procuring Entity uses a method of procurement other than advertised open competitive bidding, it shall note in the record of the procurement proceedings the grounds for the choice of the procurement method."

1.3.1.2 Regulation No. 3- regulation on the schedule for the threshold for procurement. National open competitive bidding. The ceiling thresholds for national open competitive bidding shall be the following estimated contract prices. Above these ceilings, international open competitive bidding shall be used. In the case of contracts for the procurement of goods, USD500,000. In the case of contracts for the procurement of services, USD200,000. In the case of contracts for the procurement of works, USD1,000,000 thresholds for use for request for quotation. Thresholds for the requests for quotations shall be the following estimated contract prices. The thresholds are ceiling threshold amounts for determining the applicability of requests for quotations: In the case of contracts for the procurement of goods, USD10,000. In the case of contract for the procurement of services, USD10,000. In the case of contracts for the procurement of works, USD30,000

1.3.1.3 It was observed during the conduct of the audit that the LWSC Management made payments for several items within the national competitive bidding threshold and the request for quotation threshold without evidence of bid documents, evaluation reports, contracts and delivery notes for goods and services provided. **Refer to Appendix 3A, 3B, 3C, 3D & 3E for details.**

Risk

1.3.1.4 Purchases and associated cost could be misstated; authenticity of the transactions may be undermined.

1.3.1.5 Value for money may not have been achieved during the conduct of procurement activities.

Recommendation

- 1.3.1.6 Management should ensure that the national procurement processes are followed and the appropriate supporting documents are captured and filed for review.

Management's Response

- 1.3.1.7 *We note your observation and clarifies that bid documents are available and were presented to the auditors during the audit. We are also resubmitting those bid documents for your review. See Exhibit 2.*

Auditor General's Position

- 1.3.1.8 In response to our audit query, Management submitted bid documents for the procurement of vehicle spare parts, office supplies and stationery which were not signed and/or authorized.
- 1.3.1.9 Therefore, we maintain our findings and recommendation. Further, Management is in breach of Section 46 (1-3) of the amended and restated Public Procurement & Concession Commission Act of 2005 & 2010.

1.3.2 Procurement Irregularities - Non-adherence to Approved Procurement Methods

Observation

- 1.3.2.1 Section 46 (2 to 3) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states that "(2) It is not permitted artificially to divide procurement with the intention of avoiding the applicability of the Thresholds to procurement. (3) Procuring Entities may use only those methods of procurement authorized by this Act. If a Procuring Entity uses a method of procurement other than advertised open competitive bidding, it shall note in the record of the procurement proceedings the grounds for the choice of the procurement method.
- 1.3.2.2 Regulation No. 3- regulation on the schedule for the threshold for procurement. National open competitive bidding. The ceiling thresholds for national open competitive bidding shall be the following estimated contract prices. Above these ceilings, international open competitive bidding shall be used. In the case of contracts for the procurement of goods, USD500,000. In the case of contracts for the procurement of services, USD200,000. In the case of contracts for the procurement of works, USD1,000,000 thresholds for use for request for quotation. thresholds for the requests for quotations shall be the following estimated contract prices. The thresholds are ceiling threshold amounts for determining the applicability of requests for quotations: In the case of contracts for the procurement of goods, USD10,000. In the case of contract for the procurement of services, USD10,000. In the case of contracts for the procurement of works, USD30,000
- 1.3.2.3 It was observed during the conduct of the audit that the LWSC Management did not comply with the approved procurement method based on the stated threshold by the Public Procurement and Concessions Commission (PPCC) Act 2010. **See Table 4 below for details.**

Table 4: Non-adherence to Approved Procurement Methods

| No. | Procurement Item | Amount USD | Procurement Method approved by PPCC | Procurement Method Used by LWSC |
|-----|--------------------------|------------|-------------------------------------|---------------------------------|
| 1 | Petroleum Products | 521,720.00 | RB | RFQ |
| 2 | Water Treatment Chemical | 500,000.00 | ICB | RFQ |
| 3 | Scratch Cards | 50,000.00 | RB | RFQ |
| 5 | Vehicle Spare Parts | 125,000.00 | NCB | RFQ |
| 6 | Rice | 65,000.00 | NCB | RFQ |

Risk

- 1.3.2.4 Non-adherence to approved procurement methods undermines competition and non-achievement of value for money.

Recommendation

- 1.3.2.5 Management should ensure that it complies with relevant provisions of PPC Act of 2005 as amended and restated in 2010.

Management's Response

- 1.3.2.6 *We acknowledge your observation and going forward, we will adhere to provisions of the PPC Act.*

Auditor General's Position

- 1.3.2.7 We acknowledge Management's acceptance of our observation. We will make follow-up during subsequent audit.
- 1.3.2.8 However, we maintain our findings and recommendation. Further, Management is in breach of Section 46 (2 to 3) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010.

1.3.3 Procurement Irregularities -Non-remittance of Withholding Taxes

Observation

- 1.3.3.1 Section 905 (J) of the Revenue Code of Liberia Act of 2000 stipulates "within 10 days after the last day of the month, payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month", and (m) stipulates "a person who has a withholding obligation under this section and fails to withhold and remit the amount of tax required to be withheld is subject to Section 52 penalty for late payment and failure to pay".
- 1.3.3.2 It was observed during the conduct of the audit that LWSC Management did not withhold taxes from various vendors for procurement of goods and services. From a sample re-computation of selected payments made to vendors, it was established that LWSC has not remitted into Government of Liberia Revenue Account the amount of USD12,836.65 (Twelve thousand, eight hundred thirty-six United States Dollars, sixty-five cents). **Refer to Appendix 4A, 4B, 4C & 4D for details of sample recomputed withholding taxes.**

Risk

- 1.3.3.3 Failure to deduct and remit withholding taxes could deny Government of the needed Tax Revenue and LWSC Management could be subjected to penalties for non-compliance with laws and regulations.

Recommendation

- 1.3.3.4 Management should ensure that it withholds all lawful taxes and remit same into the GOL consolidated account.

Management's Response

- 1.3.3.5 *We acknowledged your observation and going forward, we will collect and remit withholding taxes for goods and services procured.*

Auditor General's Position

- 1.3.3.6 We acknowledge Management's assertion. We will follow-up during subsequent audit.
- 1.3.3.7 However, we maintain our findings and recommendation. Further, Management is in breach of financial discipline in line with regulation A.20 of the PFM Act of 2009.

1.3.4 Disposal of Vehicles Without GSA Approval

Observation

- 1.3.4.1 Regulation V.5 (1 & 2) of the Public Financial Management Act of 2009 states that "The conditions and terms of disposal of sale of immovable or movable assets shall be determined by the General Services Agency. (2) The conditions and terms of letting of immovable state property (excluding state housing for officials and political office bearers) shall be determined by the General Services Agency. No state property may be let free of charge without the prior approval of the General Services Agency.
- 1.3.4.2 It was observed during the conduct of the audit that of the twenty-four vehicles disposed by the Management of LWSC, seven (7) vehicles were disposed without evidence of prior approval from the General Services Agency. **See Table 5 for details.**

Table 5: Disposal of Vehicles without GSA Approval

| NO. | Plate | Source | Type | Model | Cost of the Asset | Vin# | Year Acquired |
|-----|------------|---------|-------------------------|--------|-------------------------|-------------------|---------------|
| 1 | LB-0759 | LWSC | 4x4 Pickup Double Cabin | Nissan | Networks-Field Services | ADNCJUD22Z0022195 | 2012 |
| 2 | LB-60174 | LWSC | 4x4 Pickup Double Cabin | Nissan | Sales and Marketing | JNICJUD22Z0738467 | 2009 |
| 3 | LB-60081 | LWSC | 4x4 Pickup Double Cabin | Ford | Administration | LTA12H2M7B2019473 | 2009 |
| 4 | LWSC-05-13 | Donated | 6x6 Truck | Steyr | Sales & Marketing | 1673-51660110089 | 2003 |
| 5 | LWSC-05-14 | Donated | 6x6 Truck | Steyr | Sales & | 1673-51660110089 | 2003 |

| NO. | Plate | Source | Type | Model | Cost of the Asset | Vin# | Year Acquired |
|-----|------------|---------|-----------|-------|-------------------|------------------|---------------|
| | | | | | Marketing | | |
| 6 | LWSC-05-15 | Donated | 6x6 Truck | Steyr | Sales & Marketing | 1674-51560110059 | 2003 |
| 7 | LWSC-05-16 | Donated | 6x6 Truck | Steyr | Sales & Marketing | 1674-61506011559 | 2003 |

Risk

- 1.3.4.3 Disposal of assets without GSA approval could lead to theft and/or misappropriation of assets.

Recommendation

- 1.3.4.4 Management should ensure that it adheres to the GSA policy for the disposal of all assets.

Management's Response

- 1.3.4.5 *The Managing Director, Duannah A. Kamara requested the disposal of seventeen vehicles through the General Services Agency. The addition of seven (7) vehicles was added to the list by the deputy Managing Director for Administration, Moseray Momoh without the approval of the MD whilst the MD was under COVID 19 quarantine upon his return from abroad. The proceeds from sale of the seven (7) vehicles was not reported to the Management. This issue has been communicated to the board of Director and awaiting Board decision.*

Auditor General's Position

- 1.3.4.6 Based on the response provided by Management, the LWSC Management did not account for the additional seven (7) disposed of by Management. Given the gravity of the matter, we are referring this issue to the Liberia Anti- Corruption Commission (LACC) for further investigation.

1.3.5 Proceeds of Disposed Assets Not Remitted to Designated Account

Observation

- 1.3.5.1 Regulation A.3 (1and 3) of the Public Financial Management Act of 2009 as restated in 2019 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. 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."

1.3.5.2 It was observed during the conduct of the audit that proceeds from the disposal of the seven (7) vehicles costing were not remitted and/or deposited in the GOL revenue account and/or LWSC designated account. Further, Management did not provide any information on how much each of the seven vehicles were disposed for

See Table 6 for details

| NO. | Plate | Source | Type | Model | Vin# | year Acquired |
|--------------|------------|---------|-------------------------|--------|-------------------|---------------|
| 1 | LB-0759 | LWSC | 4x4 Pickup Double Cabin | Nissan | ADNCJUD22Z0022195 | 2012 |
| 2 | LB-60174 | LWSC | 4x4 Pickup Double Cabin | Nissan | JNICJUD22Z0738467 | 2009 |
| 3 | LB-60081 | LWSC | 4x4 Pickup Double Cabin | Ford | LTA12H2M7B2019473 | 2009 |
| 4 | LWSC-05-13 | Donated | 6x6 Truck | Steyr | 1673-51660110089 | 2003 |
| 5 | LWSC-05-14 | Donated | 6x6 Truck | Steyr | 1673-51660110089 | 2003 |
| 6 | LWSC-05-15 | Donated | 6x6 Truck | Steyr | 1674-51560110059 | 2003 |
| 7 | LWSC-05-16 | Donated | 6x6 Truck | Steyr | 1674-61506011559 | 2003 |
| Total | | | | | | |

Risk

1.3.5.3 Proceeds from asset disposal may be misappropriated by Management.

Recommendation

1.3.5.4 Management should account for the proceeds from the disposal of the seven (7) vehicles.

1.3.5.5 Going forward, Management should establish a designated account to deposit proceeds from the disposal of assets.

Management's Response

1.3.5.6 *The Managing Director, Duannah A. Kamara requested the disposal of seventeen vehicles through the General Services Agency. The addition of seven (7) vehicles was added to the list by the deputy Managing Director for Administration, Moseray Momoh without the approval of the MD whilst the MD was under COVID 19 quarantine upon his return from abroad. The proceeds from sale of the seven (7) vehicles was not reported to the Management. This issue has been communicated to the board of Director and awaiting Board decision.*

Auditor General's Position

1.3.5.7 Based on the response provided by Management, the LWSC Management did not account for the additional seven (7) vehicles disposed of by Management. Given the gravity of the matter, we are referring this issue to the Liberia Anti- Corruption Commission (LACC) for further investigation.

1.3.6 Lack of Inventory Records

Observation

- 1.3.6.1 Regulation U.6 of the Public Financial Management Act of 2009 as restated in 2019 states that "Each Government Agency shall maintain adequate records of inventories assigned to it. The General Services Agency and or the Public Procurement and Concession Commission may give instructions governing the acquisition, receipt, custody, control, issue and disposal of the inventories."
- 1.3.6.2 Additionally, Regulation V.4 (1&2) of the PFM Act of 2009 as restated in 2019 states that "Furniture, and equipment issued for Government quarters or offices or vehicle and other fixed asset shall be brought on a master inventory of the Government Agency. (2) The master inventory shall record under each category of item: (a) the date and other details of the voucher or other document on which the items were received or issued; (b) their serial numbers where appropriate; and (c) their distribution to individual locations and the total quantity held."
- 1.3.6.3 It was observed during the conduct of the audit that the LWSC Management did not maintain a comprehensive record of inventories such as fuel, chemicals, chlorines etc. for the period under audit.
- 1.3.6.4 Additionally, there was no evidence and/or record of stock taking conducted by Management for the period under audit.

Risk

- 1.3.6.5 Inventories may be misappropriated leading to decline in production activities.
- 1.3.6.6 Inventory could be significantly misstated in the financial statements.

Recommendation

- 1.3.6.7 Management should initiate an automated inventory management system to facilitate and ensure accurate records of inventories such as; current stock balance, reordering level, stock-out level and etc.
- 1.3.6.8 Management should ensure that periodic stock taking of inventories are conducted and appropriate adjustments were applicable are made to support the inventory balances in the inventory management system and the financial statements.

Management's Response

- 1.3.6.9 *We note your observation and clarifies that the LWSC Management maintains adequate inventory records and are available for your review. **See Exhibit 3.***

Auditor General's Position

- 1.3.6.10 In response to our query, Management subsequently provided inventory records for the months of January, 2020, February 2020, March 2020, April 2020 May 2020 and June 2020.

1.3.6.11 Therefore, we maintain our findings and recommendations. Further, Management is in breach of financial discipline in line with regulation A.20 of the PFM Act of 2009.

1.3.7 Inappropriate Fixed Asset Management

Observation

1.3.7.1 Regulation V.4 of the Public Financial Management Act of 2009 as restated in 2019 states that "(1) Furniture, and equipment issued for Government quarters or offices or vehicle and other fixed asset shall be brought on a master inventory of the Government Agency. (2) The master inventory shall record under each category of item: (a) the date and other details of the voucher or other document on which the items were received or issued; (b) their serial numbers where appropriate; and (c) their distribution to individual locations and the total quantity held."

1.3.7.2 Furthermore, in accordance with International Accounting Standards (IAS 16), "An item of property, plant and equipment should initially be recorded at cost. Cost includes all costs necessary to bring the asset to working condition for its intended use. This would include not only its original purchase price but also costs of site preparation, delivery and handling, installation, related professional fees for architects and engineers, and the estimated cost of dismantling and removing the asset and restoring the site."

1.3.7.3 Additionally, IAS 16 also requires that "For all depreciable assets: The depreciable amount (cost less residual value) should be allocated on a systematic basis over the asset's useful life. The residual value and the useful life of an asset should be reviewed at least at each financial year-end and, if expectations differ from previous estimates, any change is accounted for prospectively as a change in estimate under."

1.3.7.4 It was observed during the conduct of the audit that the depreciation charge and the net book value of the fixed asset acquired by the LWSC Management was not disclosed in the entity's fixed asset register.

1.3.7.5 We further noted that the LWSC Management did not maintain a comprehensive fixed asset register for the period under audit. We observed that sixty-four (64) assets including donated assets were not listed in the entity's fixed assets register. **Refer to Appendix 5A for details.**

1.3.7.6 Additionally, a total of 125 (One Hundred and Twenty-five) fixed assets including vehicles, motorbikes, desktop computers, laptops, generators and Televisions could not be verified during physical inspection of the assets. **Refer to Appendix 5B & 5C for details.**

1.3.7.7 We further observed during physical verification of sampled fixed assets, a total of 126 (One Hundred and Twenty-six) fixed assets including desktop computers, laptops, refrigerators, televisions and printers etc. were noted coded. **Refer to Appendix 5D for details.**

Risk

- 1.3.7.8 The net book value (NBV) of fixed asset could be significantly misstated in the financial statements.
- 1.3.7.9 LWSC Management may not be able to account for assets procure. And the appropriate asset value and accounting treatment may not be applied.
- 1.3.7.10 Assets may be missing, damaged, obsolete but their values are still on the book and depreciation is still charged on these assets This may result into overstatement of assets and depreciation expenses.
- 1.3.7.11 Assets may be removed from the entity's premises; converted to personal use or subject to theft, denying the entity of the associated benefit.

Recommendation

- 1.3.7.12 Management should fully comply with the relevant reporting framework and include columns for depreciation charges and accumulated depreciation to be able to compute the net book value of every asset.
- 1.3.7.13 LWSC Management should apply the relevant reporting framework in recognizing assets received including donated assets.
- 1.3.7.14 LWSC Management should account for the total of 125 fixed assets that were not seen during the fixed asset physical verification. Management should conduct quarterly fixed asset verification particularly for high value assets.
- 1.3.7.15 LWSC Management should code all assets to avoid the risk of assets being removed from the entity's premises; converted to personal use or subject to theft, denying the entity of the associated benefit.
- 1.3.7.16 Management should conclude and operationalize its fixed asset policy.

Management's Response

- 1.3.7.17 *The Fixed Asset Register initially submitted to the auditors during the audit was not updated. Accordingly, fixed assets not seen and/or verified are not included on the updated fixed asset register. We are resubmitting the updated fixed asset register for your review. **See Exhibit 4.***

Auditor General's Position

- 1.3.7.18 Management did not submit a copy of the updated fixed asset register as asserted in Management's response. Therefore, we maintain our findings and recommendations.
- 1.3.7.19 Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.3.8 No Fuel Consumption/Distribution Logs

Observation

- 1.3.8.1 Regulation U.6 of the Public Financial Management Act of 2009 as restated in 2019 states that "Each Government Agency shall maintain adequate records of inventories assigned to it. The General Services Agency and or the Public Procurement and Concession Commission may give instructions governing the acquisition, receipt, custody, control, issue and disposal of the inventories."
- 1.3.8.2 It was observed during the conduct of the audit, from sample disbursement voucher reviewed, LWSC Management procure fuel and lubricant in the amount of **USD93,693.92** (Ninety-three Thousand, Six hundred Ninety-three United States Dollars, Ninety-two cents) without evidence of a fuel consumption and/or distribution log. **Refer to Appendix 6 for details.**
- 1.3.8.3 Additionally, there was no evidence of fuel distribution and/or consumption policy developed by Management to regulate the purchase and consumption of fuel.

Risk

- 1.3.8.4 Fuel procured may not be based on an actual consumption.
- 1.3.8.5 LWSC Management may spend above budgeted allocation and fuel may be subjected to misappropriation or theft.
- 1.3.8.6 Lack of fuel consumption and/or distribution policy could lead to discretionary distribution or consumption.

Recommendation

- 1.3.8.7 Management should craft a policy on fuel distribution, consumption, purchase and ensure that proper records are maintained.
- 1.3.8.8 Management should maintain a fuel consumption and distribution log to help the entity manage cost and inform future purchase.

Management's Response

- 1.3.8.9 *Management has in place a fuel consumption log. The documents were submitted to the auditors during the audit. We are resubmitting the fuel consumption log for your review. See exhibit 6.*

Auditor General's Position

- 1.3.8.10 The fuel distribution log subsequently submitted by Management was not adequately prepared. We identified the following discrepancies: the log did not include the identity of the fuel requester, receiver, quantity of fuel received by the requester, date of request, date of issue, the purpose for which the fuel was requested and the signature of the fuel recipient.

1.3.8.11 Therefore, we maintain our findings and recommendations. Further, Management is in breach of financial discipline in line with regulation A.20 of the PFM Act of 2009.

1.3.8.12 Going forward, Management should craft a fuel consumption policy to reflect all the information listed above that were not included in the fuel distribution logs submitted for review.

1.3.9 Personnel Management-Non-remittance of Tax Deductions

Observation

1.3.9.1 Regulation T.9 (2) of the Public Financial Management Act of 2009 of 2019 states that "A head of government agency shall ensure that deductions made from salaries are paid directly into the Consolidated Fund unless otherwise stated in the agreement covering the advance."

1.3.9.2 Furthermore, section 89.16(a) of the NASSCORP New Act and published February 13, 2017 states that "The contribution payable under this Act in respect of an employee shall comprise contribution payable by the employer (hereinafter referred to as the employer's contribution) and contribution payable by the employee (hereinafter referred to as the employee's contribution) and shall be paid to the Corporation. Contribution rate shall be total 10% of the total gross remuneration of each employee; 2% under the Employment Injury Scheme payable by the employer; 4% employer contribution and 4% employee contribution to be remitted by the employer".

1.3.9.3 We noted during the conduct of the audit, from a sample review of six (6) months within the fiscal year 2019/2020, that there was no evidence that the LWSC Management remitted into GOL and NASSCORP designated accounts, income taxes of **USD227,368.61** (Two Hundred Twenty-seven Thousand, Three Hundred Sixty-eight United States Dollars, Sixty-one Cents) deducted from the salaries of employees and **USD149,025.40** (One Hundred Forty-nine Thousand, Twenty-five United States Dollars, Forty Cents) deduction for social security contribution. **See Table 7 below for details sample.**

Table 7: Non-remittance of Tax Deductions

| No. | Sample Months | Amount (USD) | |
|--------------|------------------|-------------------|--------------------------|
| | | Income Tax: USD | NASSCORP'S Contributions |
| 1 | August 31 2019 | 41,314.85 | 22,322.76 |
| 2 | October 31 2019 | 51,081.55 | 26,701.21 |
| 3 | December 31 2019 | 37,111.86 | 21,358.85 |
| 4 | February 29 2020 | 48,655.94 | 25,957.21 |
| 5 | April 30 2020 | 49,204.41 | 26,176.59 |
| 6 | May 31 2020 | 49,947.32 | 26,508.78 |
| Total | | 227,368.61 | 149,025.40 |

Risk

1.3.9.4 Failure to remit withholding taxes may deny GOL of the needed tax revenue and LWSC

Management may be non-compliance with laws and regulations.

- 1.3.9.5 Failure to remit employee's social security contribution, the employees risk the chance of not receiving their retirement benefits upon retirement.

Recommendation

- 1.3.9.6 LWSC Management should remit the full amount of income tax deducted from employees for the period to the designated accounts of the Government of Liberia.
- 1.3.9.7 LWSC Management should combine the full amount of 4% social security contribution deducted from employees for the period with its 6% contribution and remit the full amount to the designated accounts of NASSCORP.
- 1.3.9.8 Going forward, Management should ensure that withholding taxes are remitted monthly, and that records of the remitted amount is file for accountability and future review.

Management's Response

- 1.3.9.9 *The Management of LWSC with the approval of the Board of Directors will initiate a formal discussion with the Management of National Social Security and Welfare Corporation to craft a Memorandum of Understanding (MoU) to resolve the non-remittance of tax deductions. Going forward, Management will ensure that regular remittance of tax deductions is done.*

Auditor General's Position

- 1.3.9.10 We acknowledge Management's assertion that "*The Management of LWSC with the approval of the Board of Directors will initiate a formal discussion with the Management of National Social Security and Welfare Corporation to craft a Memorandum of Understanding (MoU) to resolve the non-remittance of tax deductions*". Management's assertion will be validated during subsequent audit.
- 1.3.9.11 However, we maintain our findings and recommendations. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.3.10 Personnel Management-Non-adherence to Direct Deposit Payments

Observation

- 1.3.10.1 Regulation H. 8 (4) of the Public Financial Management Act of 2009 as restated in 2019, states that "The Minister shall ensure, to the extent possible, that all government payments are done through a direct deposit system, progressively graduating towards an electronic fund transfer system."
- 1.3.10.2 It was observed during the conduct of the audit, that for the below listed months, there was no evidence of direct deposit of employees' salaries within their respective bank accounts. There was no payroll listing for direct deposit attached to the entity's monthly payroll vouchers. Rather employees were paid individually by check. **See Table 8 for details.**

1.3.10.3 Additionally, there was no evidence of the payroll vouchers for the listed months being signed by DMD/F, DMD/A & MIC.

Table 8: Non-adherence to Direct Deposit Payments

| No | Months | Payroll Amount per LWSC Payroll: (USD)- A | Payroll Amount-per Direct deposit (USD)-B | Variance (USD)- C=A-B |
|--------------|------------------|---|---|-----------------------|
| 1 | February 2020 | 200,533.23 | - | 200,533.23 |
| 2 | March 2020 | 199,951.42 | - | 199,951.42 |
| 3 | April 2020 | 202,090.88 | - | 202,090.88 |
| 4 | May 2020 | 204,536.98 | - | 204,536.98 |
| 5 | June & July 2020 | 2,927.12 | - | 2,927.12 |
| Total | | 810,039.63 | - | 810,039.63 |

Risk

1.3.10.4 LWSC Management may expend more money and time creating checks for each employee's salaries. Which may result in delay in salaries disbursement. This practice is also non-compliant to the PFM Act of 2009.

1.3.10.5 Employees' salaries could be misstated due to lack of review by senior management and the monitoring arm of management (Management Internal Control).

Recommendation

1.3.10.6 Management should adhere to the direct deposit system that has already been vetted to reduce the risk mentioned above.

1.3.10.7 Management should also ensure that payroll vouchers are reviewed on a monthly basis by senior management and the monitoring arm of management (Management Internal Controls Department) to mitigate errors and/or irregularities.

Management's Response

1.3.10.8 *We acknowledged your observation. We have since abolished the payment of employees' salaries through checks. All employees' salaries are being paid through direct deposits.*

Auditor General's Position

1.3.10.9 We acknowledge Management's assertion. We will follow-up during subsequent audit.

1.3.10.10 However, we maintain our findings and recommendations. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.3.11 Personnel Management-Non-compliance with Recruitment Policy

Observation

- 1.3.11.1 Rule V of the LWSC Human Resources Hand Book states that "If it is determined that no present employee is qualified to fill a vacant position, the Manpower Manager through the Personnel Director shall then proceed to recruit qualified personnel through any available means, which may include, but are not limited to the following:
- A. Newspaper Advertisement
 - B. Radio Advertisement
 - C. Circulation of vacancy notices to known organizations having personnel of qualification sought
 - D. Personnel
 - E. Applications already filled with LWSC"
- 1.3.11.2 It was observed during the conduct of the audit that the LWSC Management did not comply with its employment policy during the recruitment of several employees at the entity for the period under audit.
- 1.3.11.3 It was further observed that, personnel recruited were not properly vetted as evidence in the employees' file reviewed which contained no application letters, employment letters, police Clearance's and medical certificates. **Refer to Appendix 7 for details.**

Risk

- 1.3.11.4 LWSC Management could recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the entity.

Recommendation

- 1.3.11.5 Management should ensure that all employees' files should contained the relevant supporting document indicative of proper vetting (application letters, employment letters, police clearances and medical certificates) in line with the employment policy of the entity.

Management's Response

- 1.3.11.6 *We acknowledged your observation. Going forward, we will ensure that the recruitment of employees conforms to Management's recruitment policy.*

Auditor General's Position

- 1.3.11.7 We acknowledge Management's assertion. We will follow-up during subsequent audit.
- 1.3.11.8 However, we maintain our findings and recommendation.

1.3.12 Employees' unapproved absences

Observation

- 1.3.12.1 Regulation T.5 of PFM Act, 2009 as restated in 2019 states that, "A Head of government

agency shall cause the immediate stoppage of payment of salary to a public servant when that public servant has: (a) been absent from duty without permission or reasonable cause for a period as stipulated in the administrative regulations of the establishment; (b) been absent from duty on leave without pay; (c) been convicted of an offence involving theft or fraud, or a sentence of imprisonment; (d) resigned; (e) retired; or (f) died.

- 1.3.12.2 Liberia Labour Law - Dismissal of Employees (1508.) 1. No employer shall dismiss any employee with whom he is bound by a contract for a definite period before the end of that period unless it is shown that the employee has been guilty of a gross breach of duty or a total lack of capability to perform. Where this has not been proven, the dismissed employee shall be entitled to claim full remuneration for the unexpired portion of the contractual period.
- 1.3.12.3 The following acts and violations shall be deemed to be gross breaches of duty (without limiting the generality of the term) within the meaning of Section 1 of this Chapter and shall dispense the employer from payment of compensation for dismissal under the provisions of that Section:
- a) any unprovoked assault by an employee upon the employer or his agents in the course of or arising out of employment;
 - b) persistent disregard by any employee of the technical measures for safety of the staff of the undertakings; provided that the said measures have been in rules posted as required by law and the employer or his agenda has ordered the employee in writing to comply with the said rules;
 - c) disclosure by an employee of the working secrets of the employer's undertaking;
 - d) absence of an employee for more than ten consecutive days (or more than 20 days over a period of six months) without good cause, in which case the employee shall be deemed to have terminated his contract. Same in the case of major incident, an employee shall be required to notify the employer or his agent of the reason for his absence.
- 1.3.12.4 It was observed during the conduct of the audit that eight (8) employees of the entity did not sign the daily attendance log for sixty (60) working days within a period six (6) months.
- 1.3.12.5 Additionally, there was no evidence of a formal excuse from the employees for being absent from work nor was there evidence of reprimand from the LWSC Management of the employees for failing to report to work. **Refer to Table 9 for details.**

Table 9: Employees' Attendance Records

| No: | Employee Name | Position | # of Days Absent over a period of six months: (July, Oct, Dec, Feb, April & June) |
|-----|----------------------|-----------------------------------|---|
| 1 | Amadu S. Baryo II | Procurement Director | 60 |
| 2 | Jerry B. Mulbah | Resident Engineer/Buchanan | 60 |
| 3 | Helena J. Polue | Asst. County Coordinator/Buchanan | 60 |
| 4 | Daniel Swen | Resident Engineer Robertsport | 60 |
| 5 | Mariam S. Urey | Coordinator/Kakata | 60 |
| 6 | Leo U-Sayee | Resident Engineer/Kakata/Sup. | 60 |
| 7 | Sawoe G. Williams | Account Officer/Kakata | 60 |
| 8 | Philibert G. Toe Jr. | Asst. County Coordinator/Kakata | 60 |

1.3.12.6 Further, it was observed that the daily attendance log was not being regularly monitored by a designated staff.

Risk

1.3.12.7 Failure to monitor and supervise personnel attendance records may result to compensation to none-deserving employees. This practice may cultivate an inappropriate work culture at the entity and may subsequently affect the operation and performance of the entity.

Recommendation

1.3.12.8 Management should ensure that personnel attendance records are regularly monitored by a designated staff and that employees should be reprimanded in line with the entity's employees' handbook for failing to report to work.

Management's Response

1.3.12.9 *We acknowledge your observation. The Human resource department has been mandated to implore rigorous monitoring of the attendance records and ensure that absences from work are duly approved.*

Auditor General's Position

1.3.12.10 We acknowledge Management's assertion. We will make follow- up during subsequent audit.

1.4 Internal Control Systems (Governance and operational structures)

1.4.1 Unapproved Policies and Procedures

Observation

1.4.1.1 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities states 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.

1.4.1.2 We observed during the conduct of the audit that policy documents developed to govern the financial and technical operations of LWSC were not approved and /or authorized by the Management and Board.

1.4.1.3 We noted that the below documents were still in draft stage awaiting the Management's and Board's approval:

- Strategic and Operational Plans
- Fixed Asset Management Policy
- Administrative and Financial Manuals
- Human Resource Policy Manual
- Receivable Management policy

Risk

1.4.1.4 The strategic goals and objectives of the Management may not be achieved in the absence of approved policy documents to govern the entity.

1.4.1.5 Adequate systems and controls may not be achieved due to the lack of approved policies and procedures.

Recommendation

1.4.1.6 Management should conclude, approve and operationalize the draft polices to ensure the effective governance of the entity.

Management's Response

1.4.1.7 *We acknowledge your observation. We have asked the Board of Director to accelerate the approval process of the draft polices before it for approval.*

Auditor General's Position

1.4.1.8 We acknowledge Management's assertion. We will make follow- up during subsequent audit.

APPENDIX

Appendix 1: Financial Statement Irregularities

| No. | Description | Financial Statement Amount (USD)- A | Trial Balance Amount (USD)-B | Variance (USD) C=A-B |
|-----|-----------------------------|-------------------------------------|------------------------------|----------------------|
| 1 | Cash & Bank | 49,060.00 | 54,685.89 | 5,625.89 |
| 2 | Allowance for Doubtful Acct | (5,248,211.00) | (5,248,211.00) | - |
| 3 | Account Receivable | 3,498,808.00 | 3,498,808.07 | 0.07 |
| 5 | PPE | 4,029,916.00 | 8,086,814.29 | 4,056,898.29 |
| 6 | Accumulated Depre. | 453,519.00 | 2,207,821.49 | 1,754,302.49 |
| 7 | Account Payable | 2,025,952 | 2,195,535.73 | 169,583.78 |
| 8 | Accrued Expenses | 3,988,869 | 5,054,965.33 | 1,066,096.33 |
| 9 | Retained Earnings | (2,788,037.00) | (9,957,098.18) | 7,169,061.18 |
| 10 | Contributed Capital | 874,303 | 874,303.00 | - |
| 11 | Revaluation Reserved | 3,086,698 | 2,728,117.51 | 358,580.49 |
| 12 | Income/ Revenue | 4,363,996 | 3,430,294.61 | 933,701.39 |
| 13 | Operational Expenses | 6,335,048.94 | 6,358,929.70 | 23,880.76 |

Appendix 2: Non- performance of Bank Reconciliation

| ECO BANK LIBERIA LIMITED ACCOUNT NUMBERS | | | | | | | |
|--|--------------------|--------------------|---|----------|------------------------|----------------------------|-------------------|
| No. | OLD ACCOUNT NUMBER | NEW ACCOUNT NUMBER | ACCOUNT NAME TITLE | CURRENCY | CHART OF ACCOUNT CODES | Reconciliation conducted | Conclusion |
| 1 | 0171134701655901 | 6100511902 | LIBERIA WATER AND SEWER CORP-COLLECTION | USD | 107 | | No reconciliation |
| 2 | 0010134701655901 | 6101350561 | LIBERIA WATER AND SEWER CORP-PAYROLL | LRD | 103 | | No reconciliation |
| 3 | 0170014701655901 | 6101622061 | LIBERIA WATER AND SEWER CORP-VOINJAMA | LRD | 210 | February, April & May 2020 | |

| ECO BANK LIBERIA LIMITED ACCOUNT NUMBERS | | | | | | | |
|--|---------------------------|---------------------------|---|-----------------|-------------------------------|---------------------------------|-------------------|
| No. | OLD ACCOUNT NUMBER | NEW ACCOUNT NUMBER | ACCOUNT NAME TITLE | CURRENCY | CHART OF ACCOUNT CODES | Reconciliation conducted | Conclusion |
| 4 | 0170014701655902 | 6101622071 | LIBERIA WATER AND SEWER CORP-BUCHANNA | LRD | 209 | February, April & May 2020 | |
| 5 | 0171014701655903 | 6100509812 | LIBERIA WATER AND SEWER CORP-UNICEF | USD | 208 | | No reconciliation |
| 6 | 0011014701655901 | 6100052172 | LIBERIA WATER AND SEWER CORP-ZWEDRU | USD | 207 | February, April & May 2020 | |
| 7 | 0170014701655903 | 6101622081 | LIBERIA WATER AND SEWER CORP-SANNIQUILLIE | LRD | 211 | February, April & May 2020 | |
| 8 | 0170134701655901 | 6101622961 | LIBERIA WATER AND SEWER CORP-COLLECTION | LRD | 108 | | No reconciliation |
| 9 | 0010014701655901 | 6101346981 | LIBERIA WATER AND SEWER CORP-ZWEDRU | LRD | 206 | | No reconciliation |
| 10 | 0011134701655902 | 6100063772 | LIBERIA WATER AND SEWER CORP-PAYROLL | USD | 102 | | No reconciliation |
| LIBERIA BANK FOR DEVELOPMENT & INVESTMENT ACCOUNT NUMBERS | | | | | | | |
| 11 | 002USD21511074303 | | L.W.S.C.-COLLECTION | USD | 104 | February, April & May 2020 | |
| 12 | 002LRD21511074302 | | L.W.S.C. COLLECTION | LRD | 106 | | No reconciliation |
| 13 | 001USD21511074310 | | L. W. S. C. - SPECIAL PROJECT ACCOUNT | USD | | February, April & May 2020 | |
| 14 | 002LRD21211074305 | | LIB.WATER & SEWER CORPORATION-ROBERTSPORT | LRD | 203 | February, April & May 2020 | |
| 15 | 002LRD21511074312 | | LIBERIA WATER & SEWER CORP.-ZWEDRU | LRD | | | No |

| ECO BANK LIBERIA LIMITED ACCOUNT NUMBERS | | | | | | | |
|--|--------------------|--------------------|-----------------------------------|----------|------------------------|--------------------------|-------------------|
| No. | OLD ACCOUNT NUMBER | NEW ACCOUNT NUMBER | ACCOUNT NAME TITLE | CURRENCY | CHART OF ACCOUNT CODES | Reconciliation conducted | Conclusion |
| | | | | | | | reconciliation |
| 16 | 002USD21511074311 | | LWSC SOCIAL CONNECTION FUND | USD | | | No reconciliation |
| 17 | 002USD21511074313 | | LIBERIA WATER & SEWER CORP-ZWEDRU | USD | | | No reconciliation |
| 18 | 008LRD21511074306 | | L.W.S.C. COLLECTION | LRD | 202 | | No reconciliation |
| 19 | 008USD21511074307 | | L.W.S.C. COLLECTION | USD | 201 | | No reconciliation |
| 20 | 012LRD21511074308 | | L.W.S.C COLLECTION ROBERTSPORT | LRD | | | No reconciliation |
| CENTRAL BANK OF LIBERIA ACCOUNT NUMBERS | | | | | | | |
| 21 | 01-206-300051-01 | | Operating Account | LRD | 113 | | No reconciliation |
| 22 | 02-206-300051-01 | | Operating Account | USD | 112 | | No reconciliation |

Appendix 3A: No evidence of bid documents for items procured - Water Treatment Chemical

| No. | Date | Payee | Description | Check No. | Amount (USD) |
|-----|-------------|--------------------------------|--|-----------|--------------|
| 1 | July 1,2019 | Building Materials Centers INC | Payment request presents cost to purchase 3,500 hydratesd line and 5,500 alluminium WTP at white plains as part of the 100% contract payment drawdown completion | 395 | 69,260.00 |



| No. | Date | Payee | Description | Check No. | Amount (USD) |
|--------------|-------------|--------------------------------|---|-----------|-------------------|
| 2 | Jan 16,2020 | Building Materials Centers INC | Part payment against the cost to purchase 2000 calcium hypochlorite (HTH) WITH A SUPPLIED OF 525 DRUM OF 45KG (HTH) for WTP at white plains | | 10,000.00 |
| 3 | Feb 25,2020 | Hammer INC | Cost to purchase two hundred (200) bags aluminum sulphate (25kg) to treat the raw water at the water treatment plant in white plains | 355447 | 6,000.00 |
| 4 | Feb 25,2020 | Hammer INC | Cost to purchase two hundred (200) bags aluminum sulphate (25kg) to treat the raw water at the water treatment plant in white plains | 29668 | 10,660.00 |
| 5 | Feb 14,2020 | Hammer INC | Cost to purchase an emergency fifty (50) buckets Aluminum sulphate (25kg) to be used to treat the raw water treatment plant in white plains | 355446 | 4,165.00 |
| 6 | Feb 17,2020 | Hammer INC | Cost to purchase an emergency fifty (50) buckets Aluminum sulphate (25kg) to be used to treat the raw water treatment plant in white plains | 1147864 | 4,165.00 |
| 7 | July 1,2019 | Building Materials Centers INC | Payment request represent cost to purchase hydrated line & aluminum sulfates for wtp at white plains | 396 | 3,240.00 |
| Total | | | | | 107,490.00 |

Appendix 3B: No evidence of bid documents for items procured - Petroleum

| No. | Date | Payee | Description | Check No. | Amount (USD) |
|-----|---------------|----------------------|---|-----------|--------------|
| 1 | Nov 25,2019 | Mayoubah & Sons | Cost to purchase 1000 gals of diesel fuel to be used at fiamah sewer treatment plant by corporate vehicle | 1070721 | 3,633.30 |
| 2 | August 9,2019 | Gboni Enterprise INC | Cost to purchase 1000 gals of diesel to be used at fiamah sewer treatment plant by corporate vehicle | Transfer | 3,811.50 |
| 3 | Oct 17,2019 | Gboni Enterprise INC | Cost for the supply of 1000 gals of diesel bulk fuel to be used by the corporation vehicles and 150 kva generator at central office | 369093 | 3,633.30 |
| 4 | Sept 9,2019 | Gboni Enterprise INC | Cost to purchase 1000 gals of diesel for vehicles & gen. set for sewer plant in Fiamah | 355168 | 3,633.30 |
| 5 | July 31,2019 | Petro Trade | Payment to purchase 3,375 gals of gasoline coupons & 515 gals of diesel coupons to be used for the month of March 2019 for top management, directors, managers utility bike, water trucking & contingency | 982539 | 12,654.92 |
| 6 | July 31,2019 | Petro Trade | Payment to purchase 3,470gals of gasoline coupons & 515 gals of diesel | 20284268 | 12,955.88 |

| No. | Date | Payee | Description | Check No. | Amount (USD) |
|--------------|---------------|----------------------|--|-----------|------------------|
| | | | coupons to be used for the month of February 2019 for top management, directors, managers utility bike, water trucking & contingency | | |
| 7 | 24-Sep-21 | Gboni Enterprise INC | Cost to purchase 1000 gals of diesel for gen. set at LWSC central office | 369080 | 3,633.30 |
| 8 | July 31,2019 | Petro Trade | payment to purchase 1113 gals of gas coupons & 1113-gal Diesel coupons to be used by LWSC board directors for April, may & June 2019 | 296662 | 7,823.27 |
| 9 | March 3,2020 | Mayoubah & son INC | payment to purchase 1500 gals od diesel (bulk) to be used by Corporte equipment at the sewer treatment plant in Fiamah | 1147866 | 5,449.95 |
| 10 | 6-Apr-20 | Mayoubah & son INC | Payment to purchase 2000gals of diesel (bulk) for central office Gen-set | 20285639 | 7,266.60 |
| 11 | Feb 6,2020 | Mayoubah & son INC | Payment to purchase 2,500-gals diesel(bulk) on account for corporate equipment at white plains | 355445 | 9,207.00 |
| 12 | March 27,2019 | Teffor Petroleum inc | cost to purchase 500 gal od diesel for LWSC Air field booster vehicles | 355340 | 1,725.00 |
| 13 | Oct 23,3019 | Mayoubah & son INC | Payment to purchase 1000-gals diesel(bulk) | 369097 | 3,564.00 |
| 14 | Nov 19,2019 | Mayoubah & son INC | Payment to purchase 1000-gals diesel for gen-set at central office vehicle | 1147758 | 3,633.30 |
| 15 | July 26,2019 | Gboni Enterprise INC | Payment to purchase 1000-gals diesel for gen-set at central office | Transfer | 3,712.50 |
| 16 | July 26,2019 | Gboni Enterprise INC | Payment to purchase 1000-gals diesel for gen-set at central office | Transfer | 3,811.50 |
| 17 | July 9,2019 | Connex Oil INC | Payment to purchase 1000-gals diesel for gen-set at central office | Transfer | 3,435.30 |
| Total | | | | | 93,583.92 |

Appendix 3C: - No evidence of bid documents for items procured - Supply of Rice

| No. | Date | Payee | Description | Check No. | Amount (USD) |
|-----|--------------|-------------------------------|--|---------------|--------------|
| 1 | July 22,2019 | Supplying West Africa Traders | Payment represent cost to purchase 35 indo lion 22.5kg to be distributed to LWSC remaining standby & three volunteers | 29,656.00 | 385.87 |
| 2 | July 19,2019 | Supplying West Africa Traders | payment represent cost to purchase 805 indo lion 22.5kg to be distributed to LWSC employees & contractors for three quarters October 2018 to June 2019 | 20,285,403.00 | 8,853.00 |
| 3 | July 19,2019 | Supplying West Africa Traders | payment represents cost to purchase 808 indo lion 22.5 kg to be distributed to LWSC employees & contractors for three quarters October 2018 to June 2019 | 29,652.00 | 8,908.20 |
| 4 | July 19,2019 | Supplying West Africa | payment represents cost to purchase 808 indo lion 22.5 kg to be distributed to | 29,653.00 | 8,908.20 |

| No. | Date | Payee | Description | Check No. | Amount (USD) |
|--------------|--------------|-------------------------------|--|------------|------------------|
| | | Traders | LWSC employees & contractors for three quarters October 2018 to June 2019 | | |
| 5 | 23-Dec-19 | United Commodities INC | Cost to purchase 734 bages of 25 kg indian parboiled rice (pink star) to be distributed to LWSC employees & contractors for the quarters for the period July, August & Sept 2019 and Oct, Nov & Dec 2019 | 982,579.00 | 9,351.00 |
| 6 | Dec 23 2019 | United Commodities INC | Cost to purchase 765 bages of 25 kg indian parboiled rice (pink star) to be distributed to LWSC employees & contractors for the quarters for the period July, August & Sept 2019 and Oct, Nov & Dec 2019 | 982,581.00 | 9,746.10 |
| 7 | Dec 23 2019 | United Commodities INC | Cost to purchase 765 bages of 25 kg indian parboiled rice (pink star) to be distributed to LWSC employees & contractors for the quarters for the period July, August & Sept 2019 and Oct, Nov & Dec 2019 | 982,580.00 | 9,746.10 |
| 8 | July 19,2019 | Supplying West Africa Traders | payment represents cost to purchase 808 indo lion 22.5 kg to be distributed to LWSC employees & contractors for three quarters October 2018 to June 2019 | 29,654.00 | 8,908.00 |
| Total | | | | | 64,806.47 |

Appendix 3D: No evidence of bid documents for items procured - Vehicle Spare Parts

| No. | Date | Payee | Description | Check No. | Amount (USD) |
|-----|---------------|-------------------------------|--|-------------------|--------------|
| 1 | Feb 7,2020 | Obi Standard Auto service | Cost to purchase vehicle spare parts & service for LWSC used | 1147859 | 2,023.00 |
| 2 | Jan 23,2020 | Obi Standard Auto service | Cost to purchase vehicle spare parts & service for LWSC used | 1147844 | 3,000.00 |
| 3 | June 30,2020 | Obi Standard Auto service | Cost to purchase vehicle spare parts & service for LWSC used | 20285663/00206587 | 4,927.68 |
| 4 | March 12,2019 | Car Zone/Auto Care | Payment request represents cost to repair & service Nissan patrol vehicle marked A-60176 assigned to MD office | 1069143 | 739.02 |
| 5 | Sept 18,2019 | Morning Star Auto Service INC | Payment represents cost for spare parts & oil to repair the following vehicle marked LB-0752, LB-0769, LB-0762, LB-0758 & LB-0778 | 1070659 | 2,107.00 |
| 6 | Nov 18,2019 | Jeety Trading | payment for the supply of meta sheet, paint, thinner, etc materials needed to be used on water truck marked GSA/LWSC 05-09 assigned to sales & marketing | 1147757 | 169.54 |
| 7 | April 9,2020 | Obi Standard Auto service | Cost to purchase vehicle spare parts & service for LWSC used | 1147882 | 4,442.34 |

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| No. | Date | Payee | Description | Check No. | Amount (USD) |
|------------|---------------|-----------------------------------|--|------------------|---------------------|
| 8 | Sept 27,2019 | Obi Standard Auto service | Cost to purchase of key starter, printing pump, brake shoe, brake pad among others to use for the repair & maintenance of vehicle marked LB-0759 | 369082 | 1,045.00 |
| 9 | May 13,2020 | Mustapha I.Dukuly | Cost to repair a grand cherokee jeep marked A-618949 owned by Mr Mustapha I. Dukuly that was involved & demaged in an accident with LWSC truck maked LB-0772 ON April 7,2020 | 369240 | 900.00 |
| 10 | April 9,2020 | Obi Standard Auto service | Cost to purchase oil filter, engine oil, fan belt etc to be used to urgently service two truck marked LB-0766 & 0768 assigned to the sewer department | 1147880 | 2,001.00 |
| 11 | May 26,2020 | Obi Standard Auto service | Cost to purchase vehicle spare parts supplies on account for LWSC operational used | 29671 | 4,737.60 |
| 12 | May 13,2020 | Obi Standard Auto service | Cost to purchase vehicle spare parts supplied on account, assigned to sewer | 897057 | 1,152.00 |
| 13 | March 12,2019 | CICA Motor | Cost to purchase conduct B service, synthtic transmission oil and other servicing materials to used to service Toyota prado vehicle marked A-60606 assigned to DMD/TS | 1069148 | 422.88 |
| 14 | March 28,2019 | Insurance Company of Africa (ICA) | Payment request represents cost to repair vehicle marketed A-60624 assigned to the DMD/A that was involved in a road traffic accident on March 13,2019. said amount is a deductible of the insurance comprehensive policy LWSC vehicle | 1069168 | 500.00 |
| 15 | March 12,2019 | Car Zone/Auto Care | Payment request presents cost to repair and service Nissan Toyota Hilux marked LB-A60619 assigned to ADB project/finance | 1069147 | 513.06 |
| 16 | March 12,2019 | Car Zone/Auto Care | Payment request represents cost to repair and service Nissan Toyota Hilux vehicle marked LB-0757 assigned to procurement | 1069146 | 331.02 |
| 17 | July 11,2019 | Beatrice M. Sharlty | Payment request present cost to purchase off shele battery terminals, clutch disc and pressure valve to used to repair vehicle marked LWSC-11 (Chinese truck) assigned to sale & marketing Dept. | Cash | 390.00 |
| 18 | Sept 27,2019 | Obi Standard Auto service | Cost to purchase key starter, printing pump, brake shoe, brake pad | 369082 | 1,045.00 |



| No. | Date | Payee | Description | Check No. | Amount (USD) |
|--------------|-------------|------------------------------|--|-----------|------------------|
| | | | among others to used for the repair and maintenance of vehicle marked LB-0759 | | |
| 19 | Oct. 4,2019 | Obi Standard Auto service | Cost to purchase vehicle spare parts marked LB-0759 for block mapping | 369088 | 1,367.48 |
| 20 | Nov 11,2019 | Africa Motors service center | Payment represents cost to purchase spare parts to service vehicle marked A-60605 assigned to the MD | 1070717 | 294.98 |
| 21 | Oct 15,2019 | Abraham Jumah | Cost and loss of use for vehicle marked A-211370 which was involved in an accident with LWSC vehicle marked A-60168 assigned to LWSC Buchanan station July 27,2019 | 1070677 | 2,000.00 |
| 22 | 17-Oct-19 | Auto Run | Cost for the supply of exhaust clamps, heavy duty battery and air filter to be used to service and repair the 150 kva gen. at head office | 1070680 | 235.00 |
| Total | | | | | 34,343.60 |

Appendix 3E: No evidence of bid documents for items procured - Scratch Cards

| No. | Date | Payee | Description | Check No. | Amount (USD) |
|--------------|--------------|--------------------|---|---------------|-----------------|
| 1 | May 17,2021 | Raj Enterprise INC | Cost to purchase Lonestar and orange cards for the internet purposes for March Billing for marketing department | 1278621 | 360.64 |
| 2 | Dec 30,2019 | LR & Sons | Cost to purchase Lonestar and orange cards by meter readers, customer service and blocking mapping | 20,287,040.00 | 1,091.61 |
| 3 | Oct 31,2019 | LR & Sons | Cost to purchase Lonestar cell & orange cards for the used by meter readers, customer service & block mapping | 1147753 | 1,091.63 |
| 4 | Sept 13,2019 | LR & Sons | Cost to purchase cell & orange cards for used by meter readers, customer service & block mapping | 1070651 | 1,091.63 |
| Total | | | | | 3,635.51 |

Appendix 4A: Non-remittance of Withholding Taxes - Vehicle Spare Parts

| No | Date | Payee | Check # | Payment (USD) | Tax rate (GAC Calculation) | Tax Amt (USD) (GAC Calculation) |
|--------------|---------------|----------------------------------|-------------------|---------------|----------------------------|---------------------------------|
| 1 | Feb 7,2020 | Obi Standard Auto service | 1147859 | 2,023.00 | 4% | 80.92 |
| 2 | Jan 23,2020 | Obi Standard Auto service | 1147844 | 3,000.00 | 4% | 120.00 |
| 3 | June 30,2020 | Obi Standard Auto service | 20285663/00206587 | 4,927.68 | 4% | 197.11 |
| 4 | March 12,2019 | Car Zone/Auto Care | 1069143 | 739.02 | 4% | 29.56 |
| 5 | Sept 18,2019 | Morning Star Auto Service INC | 1070659 | 2,107.00 | 4% | 84.28 |
| 6 | Nov 18,2019 | Jeety Trading | 1147757 | 169.54 | 4% | 6.78 |
| 7 | April 9,2020 | Obi Standard Auto service | 1147882 | 4,442.34 | 4% | 177.69 |
| 8 | Sept 27,2019 | Obi Standard Auto service | 369082 | 1,045.00 | 4% | 41.80 |
| 9 | May 13,2020 | Mustapha I.Dukuly | 369240 | 900.00 | 4% | 36.00 |
| 10 | April 9,2020 | Obi Standard Auto service | 1147880 | 2,001.00 | 4% | 80.04 |
| 11 | May 26,2020 | Obi Standard Auto service | 29671 | 4,737.60 | 4% | 189.50 |
| 12 | May 13,2020 | Obi Standard Auto service | 897057 | 1,152.00 | 4% | 46.08 |
| 13 | March 12,2019 | CICA Moter | 1069148 | 422.88 | 4% | 16.92 |
| 14 | March 28,2019 | Insurance Company of Africa(ICA) | 1069168 | 500.00 | 4% | 20.00 |
| 15 | March 12,2019 | Car Zone/Auto Care | 1069147 | 513.06 | 4% | 20.52 |
| 16 | March 12,2019 | Car Zone/Auto Care | 1069146 | 331.02 | 4% | 13.24 |
| 17 | July 11,2019 | Beatrice M. Sharlty | Cash | 390.00 | 4% | 15.60 |
| 18 | Sept 27,2019 | Obi Standard Auto service | 369082 | 1,045.00 | 4% | 41.80 |
| 19 | Oct. 4,2019 | Obi Standard Auto service | 369088 | 1,367.48 | 4% | 54.70 |
| 20 | Nov 11,2019 | Africa Motors service center | 1070717 | 294.98 | 4% | 11.80 |
| 21 | Oct 15,2019 | Abraham Jumah | 1070677 | 2,000.00 | 4% | 80.00 |
| 22 | 17-Oct-19 | Auto Run | 1070680 | 235.00 | 4% | 9.40 |
| Total | | | | | | 1,373.74 |



Appendix 4B: Non-remittance of Withholding Taxes - Petroleum Products

| No | Date | Payee | Check # | Payment (USD) | Tax rate (GAC Calculation) | Tax Amt (USD) (GAC Calculation) |
|--------------|---------------|----------------------|----------|---------------|----------------------------|---------------------------------|
| 1 | Nov 25,2019 | Mayoubah & Sons | 1070721 | 3,633.30 | 1% | 36.33 |
| 2 | August 9,2019 | Gboni Enterprise INC | Transfer | 3,811.50 | 1% | 38.12 |
| 3 | Oct 17,2019 | Gboni Enterprise INC | 369093 | 3,633.30 | 1% | 36.33 |
| 4 | Sept 9,2019 | Gboni Enterprise INC | 355168 | 3,633.30 | 1% | 36.33 |
| 5 | July 31,2019 | Petro Trade | 982539 | 12,654.92 | 1% | 126.55 |
| 6 | July 31,2019 | Petro Trade | 20284268 | 12,955.88 | 1% | 129.56 |
| 7 | 24-Sep-21 | Gboni Enterprise INC | 369080 | 3,633.30 | 1% | 36.33 |
| 8 | July 31,2019 | Petro Trade | 296662 | 7,823.27 | 1% | 78.23 |
| 9 | March 3,2020 | Mayoubah & son INC | 1147866 | 5,449.95 | 1% | 54.50 |
| 10 | 6-Apr-20 | Mayoubah & son INC | 20285639 | 7,266.60 | 1% | 72.67 |
| 11 | Feb 6,2020 | Mayoubah & son INC | 355445 | 9,207.00 | 1% | 92.07 |
| 12 | March 27,2019 | Teffor Petroleum inc | 355340 | 1,725.00 | 1% | 17.25 |
| 13 | Oct 23,3019 | Mayoubah & son INC | 369097 | 3,564.00 | 1% | 35.64 |
| 14 | Nov 19,2019 | Mayoubah & son INC | 1147758 | 3,633.30 | 1% | 36.33 |
| 15 | July 26,2019 | Gboni Enterprise INC | Transfer | 3,712.50 | 1% | 37.13 |
| 16 | July 26,2019 | Gboni Enterprise INC | Transfer | 3,811.50 | 1% | 38.12 |
| 17 | July 9,2019 | Connex Oil INC | Transfer | 3,435.30 | 1% | 34.35 |
| Total | | | | | | 935.84 |

Appendix 4C: Non-remittance of Withholding Taxes - Water Treatment Chemicals

| No | Date | Payee | Check # | Payment (USD) | Tax rate (GAC Calculation) | Tax Amt (USD) (GAC Calculation) |
|----|-------------|--------------------------------|---------|---------------|----------------------------|---------------------------------|
| 1 | July 1,2019 | Building Materials Centers INC | 395 | 69,260.00 | 4% | 2,770.40 |
| 2 | Jan 16,2020 | Building Materials Centers INC | | 10,000.00 | 4% | 400.00 |
| 3 | Feb 25,2020 | Hammer INC | 355447 | 6,000.00 | 4% | 240.00 |
| 4 | Feb 25,2020 | Hammer INC | 29668 | 10,660.00 | 4% | 426.40 |
| 5 | Feb 14,2020 | Hammer INC | 355446 | 4,165.00 | 4% | 166.60 |



| No | Date | Payee | Check # | Payment (USD) | Tax rate (GAC Calculation) | Tax Amt (USD) (GAC Calculation) |
|--------------|-------------|--------------------------------|---------|---------------|----------------------------|---------------------------------|
| 6 | Feb 17,2020 | Hammer INC | 1147864 | 4,165.00 | 4% | 166.60 |
| 7 | July 1,2019 | Building Materials Centers INC | 396 | 3,240.00 | 4% | 129.60 |
| Total | | | | | | 4,299.60 |

Appendix 4D: Non-remittance of Withholding Taxes - Rice Supplies

| No | Date | Payee | Check # | Payment (USD) | Tax rate (GAC Calculation) | Tax Amt (USD) (GAC Calculation) |
|--------------|--------------|-------------------------------|----------|---------------|----------------------------|---------------------------------|
| 1 | July 22,2019 | Supplying West Africa Traders | 29656 | 385.87 | 4% | 15.43 |
| 2 | July 19,2019 | Supplying West Africa Traders | 20285403 | 8,853.00 | 4% | 354.12 |
| 3 | July 19,2019 | Supplying West Africa Traders | 29652 | 8,908.20 | 4% | 356.33 |
| 4 | July 19,2019 | Supplying West Africa Traders | 29653 | 8,908.20 | 4% | 356.33 |
| 5 | 23-Dec-19 | United Commodities INC | 982579 | 9,351.00 | 4% | 374.04 |
| 6 | Dec 23 2019 | United Commodities INC | 982581 | 9,746.10 | 4% | 389.84 |
| 7 | Dec 23 2019 | United Commodities INC | 982580 | 9,746.10 | 4% | 389.84 |
| 8 | July 19,2019 | Supplying West Africa Traders | 29654 | 8,908.00 | 4% | 356.32 |
| Total | | | | | | 2,592.26 |

Appendix 5A: Fixed Asset not included in the fixed asset register (FAR)

| NO. | Name of Asset | Location | Type | Serial # | Year of Purchase |
|-----|-----------------------------|--|-------|-----------------------------|------------------|
| 1 | Color Laserjet Printer | Managing Director Office | N/A | VNBNL37813 | n/a |
| 2 | Pixma Canon MX494 Printer | Managing Director Office | Canon | KKGW05113 | n/a |
| 3 | 32" Television | Managing Director Office | Haier | DHIVJ0D031HD9HA500B2 | n/a |
| 4 | Disc | Managing Director Office | Mstar | MS-555 | n/a |
| 5 | DSTV Decoder | Managing Director Office | | H00440279X6 | n/a |
| 6 | HP Deskjet Printer | Deputy Managing Director-Administration Secretary Office | n/a | CN84D476FX | N/A |
| 7 | Air Conditioner (12000 BTU) | Deputy Managing Director- Administration Office | Roch | 340C008070311240920112 | N/A |
| 8 | Desktop computer | Procurement Staff office | Dell | S/N-CN-07CXPRFCC0056D70B810 | N/A |
| 9 | Desktop computer | Procurement Staff office | Dell | S/N-CN- | N/A |



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| NO. | Name of Asset | Location | Type | Serial # | Year of Purchase |
|------------|------------------------------|--|-------------|---------------------------|-------------------------|
| | | | | 07CXPROFC00056C32B810 | |
| 10 | Refrigerator | Accounts Director Office | Semtoni | n/a | n/a |
| 11 | Desktop computer | Accounts Director Office | Dell | S/N-CNOXO4K172872543-CAMB | n/a |
| 12 | Lap Top | Accounts Section | HP | n/a | n/a |
| 13 | Desktop computer | Accounts Section | Dell | S/N-CNOXOT4K72872551D05U | n/a |
| 14 | I-Sensys MF206N Printer | Accounts Section | Canon | RWB63343 | n/a |
| 15 | Air Conditioner | Account Receivable Office | AFTRON | S/N-B00094112203N00012 | N/A |
| 16 | Lap Top Computer | Account Receivable Office | Dell | CN-DF3R2KFCC007CKCPAU-A02 | N/A |
| 17 | laserjet Promfpm1308 Printer | Account Receivable Office | HP | S/N-VNF3Y73519 | N/A |
| 18 | I-Sensys-MF4430 Printer | Cashier Office | Canon | S/N-HCT25068 | N/a |
| 19 | Laserjet PROMFP-M127 FN | Cashier Office | HP | S/N-CNB9J6Q39T | N/a |
| 20 | Laserjet2035 Printer | Deputy Managing Director-Technical Staff Secretary | HP | VNC3850255 | N/A |
| 21 | LI706 Desktop Computer | Deputy Managing Director-Technical Staff Secretary | HP | CNC649R4V1 | N/A |
| 22 | Hewlett Parker Printer | Deputy Managing Director-Technical Staff Secretary | HP | CN68926G3V | N/A |
| 23 | Generator | Within Compound | FG Wilson | N/A | N/A |
| 24 | Desktop Computer | Internal Audit Office | Dell | S/N-CN-OXOT4K7253K-HOUU | N/A |
| 25 | Laserjet Pro 400 Printer | Internal Audit Office | N/A | S/H-PHHGBO8511 | N/A |
| 26 | Color laserjet Printer | UWSSP Project Manager Office | HP | S/H-CND8976H86 | N/A |
| 27 | Invoicing Machine | UWSSP Project Manager Office | N/A | SH-G8GY725463 | N/A |
| 28 | Binding Machine | UWSSP Project Manager Office | N/A | S/H-01060709771 | N/A |
| 29 | Scanner 5590 | UWSSP Project Manager Office | HP | CN25GVH2G7 | N/A |
| 30 | Scanjet G2410 | UWSSP Project Manager Office | HP | CN95856214 | N/A |



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| NO. | Name of Asset | Location | Type | Serial # | Year of Purchase |
|------------|----------------------------|---|---------------------|---------------------------------|-------------------------|
| 31 | Scanjet G2410 | UWSSP Project Manager Office | HP | CN7BVS21CI | N/A |
| 32 | Refrigerator | Human Resource Director Office | Ice Stream | N/A | N/A |
| 33 | Desktop Computer | Human Resource Staff | Dell | N/A | N/A |
| 34 | CPU | Human Resource Staff | Dell | S/H-C541B32 | N/A |
| 35 | Air conditioner | Human Resource Staff | AFTRON | BR6255251404N00008 | N/A |
| 36 | Desktop Monitor | Accounts- Water | Dell | S/N- CN034XWX72872728E226 | N/A |
| 37 | Desktop Monitor | Accounts- Water | Dell | CN- 0F3R2KFCC007BGCUEUA02 | N/A |
| 38 | Desktop Monitor | Accounts- Water | Dell | CN- 0F3RKFCC007BGCUE2UA02 | N/A |
| 39 | Color laserjet Printer | Deputy Managing Director/ Sales & Marketing | N/A | S/N-VNC4120996 | N/A |
| 40 | Desktop computer | Sales and Marketing Director Office | Dell | S/N-9FNQRK2 | N/A |
| 41 | Pixma Printer | Sales and Marketing Director Office | Canon | S/N-KJWKI4510 | N/A |
| 42 | Image Glass MF@#&W Printer | customer Service | Canon | S/N-WQX11809 | N/A |
| 43 | Air Conditioner | Data Center | Ultimate | S/N- D2004816260115824120130 | N/A |
| 44 | Laserjet P2014 Printer | Operation Director | HP | S/N-CNJ524316 | N/A |
| 45 | Desktop computer | Deputy Managing Director-Technical Services | HP | S/N-CZC618B71D | N/A |
| 46 | Desktop Computer | Network Administrator Office | Dell Vostro | 20504339426 | N/A |
| 47 | Desktop Computer | Network Administrator Office | Dell Power Edge T30 | 6506787278 | N/A |
| 48 | Monitor | Network Administrator Office | Dell | CN-OSNWNN64180 | N/A |
| 49 | Proliat ML10 CPU | Network Administrator Office | N/A | 837826-421 | N/A |
| 50 | Inspiron Desktop computer | Network Administrator Office | Dell | CN-04417N06321PU | N/A |
| 51 | apc Smart UPS | Network Administrator Office | N/A | QS124351251 | N/A |
| 52 | SOPHOS Cyberome | Network Administrator Office | N/A | C1B1083FFJCY16 | N/A |



| NO. | Name of Asset | Location | Type | Serial # | Year of Purchase |
|------------|-------------------------|------------------------------|-------------|-------------------------|-------------------------|
| 53 | Cyberome | Network Administrator Office | N/A | CO2617090061 | N/A |
| 54 | Linkis E-250 Router | Network Administrator Office | N/A | 10A30C66506298 | N/A |
| 55 | Refrigerator | Plant Manager Office | West Point | WRAN1211 | N/A |
| 56 | 32" Television | Plant Manager Office | TLC | N/A | N/A |
| 57 | 4 Cabin Save | Plant Manager Office | N/A | N/A | N/A |
| 58 | Air Conditioner | Quality control Lab | LG | n/a | n/a |
| 59 | Spetro Photometer | Quality control Lab | NACH | 197828 | n/a |
| 60 | Spetro Photometer | Quality control Lab | NACH | 1909980 | n/a |
| 61 | Monitor | Electro Technician Office | Dell | CN-OMIG18-72872-49ACGU1 | N/A |
| 62 | Monitor | Electro Technician Office | Dell | CNOXOT728773ABAERB | N/A |
| 63 | CPU | Electro Technician Office | Dell | GTHVBX1 | N/A |
| 64 | 5.5 KVA Welding Machine | Electro Technician Office | N/A | KM186FAGED200604502 | N/A |

Appendix 5B Fixed Asset not verified during the asset verification process

| NO. | Name of Asset | Location | Type | Serial # | Year of Purchase |
|------------|--|---|-------------------|----------------------------------|-------------------------|
| 1 | Dell Inspiron 135379-5296 2-in-1Laptop | Office of the Managing Director | Dell Inspiron | 1F20VJ2/135379-5296 2-in-1Laptop | 2018 |
| 2 | Projector (EPSON) | Board Room | Projector (EPSON) | C101083461009314130004 | 2012 |
| 3 | HP Deskjet 1050 Printer | EXECUTIVE SECRETARY OFFICE | HP | BX700UL | 2015 |
| 4 | Refrigerator | MD- Chief of Office Staff | Ice Stream | 220240V150HZ | 2015 |
| 5 | Canon MF217W i-sensys Printer | MD- Chief of Office Staff | Canon | F167302 | 2018 |
| 6 | Refrigerator | Monitoring & Evaluation Office | Jardad | N/A | 2015 |
| 7 | Air Condition (12000 BTU) | Deputy Managing Director for Administration | West pool | N/A | 2018 |

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| NO. | Name of Asset | Location | Type | Serial # | Year of Purchase |
|------------|----------------------------|---|-------------|--------------------------------|-------------------------|
| 8 | Flat Screen TV 32" | Deputy Managing Director for Administration | Haier | DH1VJ0D031HD9HA51045 | 2018 |
| 9 | HP Deskjet 1513 Printer | DMD/Administration Secretary Office | HP | CN3C11PH2M | 2013 |
| 10 | Dell Desktop Computer | Procurement Section Office (Staff) | Dell | M:CN09JWYX-2525 CPU:5849F26 | 2015 |
| 11 | HP Desktop Computer | Procurement Section Office (Staff) | HP | M:CNMN-0XZB CPU:H504GY1 | 2015 |
| 12 | HP Laserjet P2055d Printer | Procurement Section Office (Staff) | HP | CNCJ522432 | 2016 |
| 13 | HP Laserjet Printer | Procurement Section Office (Staff) | HP | N/A | 2015 |
| 14 | Canon i-sensys Printer | Procurement Section Office (Staff) | Canon | N/A | 2015 |
| 15 | Dell Inspiron 15 Laptop | Public Relation Office | Dell | J2660F2 | 2015 |
| 16 | Dell CPU | IT Manager Office | Dell | 17H2525 | 2013 |
| 17 | Dell CPU | IT Manager Office | Dell | 13007979145 | 2013 |
| 18 | Dell CPU | IT Manager Office | Dell | 1.86217E+11 | 2013 |
| 19 | Dell CPU | IT Manager Office | Dell | N/A | 2013 |
| 20 | Dell Monitor | IT Manager Office | Dell | 05MWNN-0BP4 | 2013 |
| 21 | Dell Monitor | IT Manager Office | Dell | CN04417N-0PKS | 2013 |
| 22 | Dell Monitor | IT Manager Office | Dell | CN0J672H-0ABL | 2013 |
| 23 | Samsung Monitor | IT Manager Office | Samsung | N1A2015YL000009346 | 2013 |
| 24 | Dreamuer Monitor | IT Manager Office | Dreamuer | N1A2015YL000009445 | 2013 |
| 25 | HP Printer | IT Manager Office | HP | N/A | 2013 |
| 26 | HP Printer | IT Manager Office | | N/A | N/A |
| 27 | Pixma Printer | IT Manager Office | Pixma | KKGW05113 | 2013 |
| 28 | Dell Monitor | Network Administrator Office | Dell | CN04417N-1VAU | 2013 |
| 29 | Dell Monitor | Network Administrator Office | Dell | CN05MWN-OTB | 2013 |
| 30 | Dell CPU | Network Administrator Office | Dell | HUCHLBX | 2013 |
| 31 | Dell CPU | Network Administrator Office | Dell | SPS0B4J | 2013 |



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| NO. | Name of Asset | Location | Type | Serial # | Year of Purchase |
|------------|-----------------------------|--------------------------------------|-------------|---------------------------------|-------------------------|
| 32 | Dell CPU | Network Administrator Office | Dell | B504GY1 | 2013 |
| 33 | Dell CPU | Network Administrator Office | Dell | 3CB92128JN | 2013 |
| 34 | UPS | Network Administrator Office | APC | 8857027B-REV04 | 2013 |
| 35 | HP Comp CPU | Network Administrator Office | CPU | 24A70706QD | 2013 |
| 36 | Dell Desktop Monitor | Network Administrator Office | Dell | M:CN09WYX-14CL | 2013 |
| 37 | Dell Desktop Monitor | Network Administrator Office | Dell | M:CN09JWYX0C35 | 2013 |
| 38 | Dell Desktop Monitor | Network Administrator Office | Dell | M:CN05MWNN-OBUB | 2013 |
| 39 | Dell Desktop Monitor | Network Administrator Office | Dell | M:CN0J672H-OUGL | 2013 |
| 40 | Dell Desktop Computer | Network Administrator Office | Dell | M:CN05MWN-0X0B | 2013 |
| 41 | Dell Monitor | Network Administrator Office | Dell | M:CN05MWN-24QB | 2013 |
| 42 | HP Desktop Monitor | Network Administrator Office | HP | M:6CM3081RQT | 2013 |
| 43 | Dell CPU | Network Administrator Office | Dell | BUCHLBX | 2013 |
| 44 | HP CPU | Network Administrator Office | HP | MX31101B3 | 2013 |
| 45 | Dell Laptop | Network Administrator Office | Dell | Model: E6420 | 2014 |
| 46 | Dell Laptop | Network Administrator Office | Dell | 19143869941 | 2014 |
| 47 | Dell Laptop | Network Administrator Office | Dell | Model:P39F | 2014 |
| 48 | HP Laptop | Network Administrator Office | HP | 5CD2VL6446 | 2014 |
| 49 | UPS Power Backup | Network Administrator Office | TECH KROM | N/A | 2019 |
| 50 | HP LaserjetPro 400 Printer | Network Administrator Office | HP | VNH6H02529 | 2013 |
| 51 | Canon-I sensys Printer | Network Administrator Office | Canon | RYN49585 | 2013 |
| 52 | Air Conditioner (24000 BTU) | Network Administrator Office | Afron | N/A | 2017 |
| 53 | Dell Desktop Computer | Deputy Managing Director For Finance | Dell | M:CN07CXPR-FCCOO CPU:9F3R5K2 | 2017 |
| 54 | HP Hewlett-Packard | Deputy Managing Director For Finance | HP | PD93160H | 2015 |



| NO. | Name of Asset | Location | Type | Serial # | Year of Purchase |
|------------|------------------------------------|--------------------------------------|-------------|-----------------------------------|-------------------------|
| | Laptop *Assigned to Mr. Jee | | | | |
| 55 | Dell Laptop 3567 i5/6GB RAM/Window | Deputy Managing Director For Finance | Dell | N/A | 2018 |
| 56 | HP Laserjet Pro (Printer) M127FN | Deputy Managing Director For Finance | HP | CNB9J6Q39T | 2018 |
| 57 | Save | Deputy Managing Director For Finance | Mahmayi | N/A | 2015 |
| 58 | Dell Desktop Computer | DMD/Finance Secretary Office | Dell | M:05MWN-64180 CPU:CT4GY1 | 2015 |
| 59 | Canon-i- senys MF440 Printer | DMD/Finance Secretary Office | Canon | HCT25068 | 2015 |
| 60 | HP Laserjet P2055d Printer | DMD/Finance Secretary Office | HP | CNCJG64919 | 2015 |
| 61 | Canon i-sensys MF4410 | Accounts Director | Canon | PZK40601 | 2016 |
| 62 | HP Desktop Computer | Accounts Director | HP | M:6CM2180Y5H CPU:SGH233TM1N | 2016 |
| 63 | Dell Desktop Computer | Accounts Section (Staff) | Dell | M:CN0X0T4K72872551 CPU:802CH62 | 2016 |
| 64 | UPS Power Supply | Accounts Section (Staff) | APC | N/A | 2016 |
| 65 | HP Laserjet Pro MFP M127FN Printer | Accounts Section (Staff) | HP | CNB9J3DF9Y | 2018 |
| 66 | HP Desktop Monitor | Accounts Receivable Office | HP | CPU: H874GY1 | 2015 |
| 67 | HP Desktop Computer | Accounts Receivable Office | HP | CPU: SGH030TP29 | 2015 |
| 68 | HP Printer | Accounts Receivable Office | HP | CNCJG64939 | 2015 |
| 69 | Air Conditioner | Accounts Receivable Office | Sonic | JAA0GBACQ61765000150 | 2015 |
| 70 | Air Conditioner (12000 BTU) | Accounts Receivable Office | TCL | TAC-12CS/BY | 2015 |

| NO. | Name of Asset | Location | Type | Serial # | Year of Purchase |
|------------|-------------------------------|--|-------------|---------------------------------------|-------------------------|
| 71 | HP Laserjet Pro M22dw Printer | Cashier Office | HP | CNB8GDLONQ | 2017 |
| 72 | HP Desktop Computer (LV1911) | DMD/ Technical Services Secretary | HP | 6CM2232JW2 | 2015 |
| 73 | HP Laserjet M1120 MFP Printer | DMD/ Technical Services Secretary | HP | CNG8926G3V | 2011 |
| 74 | HP Laserjet 1050 Printer | DMD/ Technical Services Secretary | HP | CN35G39GYK | 2015 |
| 75 | Desktop Computer | Technical Services Manager Office | Dell | M:229-HF35 CPU:BMCS8R1 | 2013 |
| 76 | Dell Desktop Computer | DMD/Sales & Marketing Secretary Office | Dell | M:CN07CXPRFCC-AYWB-A00 CPU:9FNQ5K2 | 2018 |
| 77 | Air Conditioner (9000 BTU) | Sales & Marketing Director Office | Sonic | 90202513015 | 2015 |
| 78 | UPS | Customer Service Office | Tech-Comp | 24160831961 | 2018 |
| 79 | UPS | Customer Service Office | Tech-Comp | 2.41707E+11 | 2018 |
| 80 | Canon i-senys MF216N Printer | Customer Service Office | Canon | RWB63343 | 2017 |
| 81 | Dell Desktop Computer | Data Center | Dell | N/A | 2018 |
| 82 | Air Conditioner | Data Center | Admiral | N/A | 2015 |
| 83 | HP Monitor | Account-Sewer Officer | HP | X20LED | 2013 |
| 84 | Dell Desktop Computer | Account-Water Officer | Dell | M:CN0W024K-2865 CPU:7550B4J | 2015 |
| 85 | Dell Desktop Monitor | Account-Water Officer | Dell | M:CNORMRO3-463 | 2015 |
| 86 | Dell Desktop Computer | Account-Water Officer | Dell | M:CN0X0T4K-D024 CPU:GRQTB14 | 2015 |
| 87 | Air Conditioner | Account-Water Officer | Aftron | N/A | 2013 |
| 88 | Air Conditioner (12000 BTU) | Account-Water Officer | Roch | 3.40617E+21 | 2018 |

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| NO. | Name of Asset | Location | Type | Serial # | Year of Purchase |
|------------|-----------------------------|--|---------------|-----------------------------------|-------------------------|
| 89 | HP Hewlett Printer | MGT Internal Control | HP | CNCJ524316 | 2012 |
| 90 | Canon i-sensys MF4410 | MGT Internal Control | Canon | RYN39558 | 2015 |
| 91 | Air Conditioner (18000 BTU) | MGT Internal Control | TCL | TAC-18CS/BY | 2015 |
| 92 | Dell Desktop Computer | Human Resource Staff Office | Dell | M:CNOTDGJ772872 CPU:3GY1GQZ | 2015 |
| 93 | Dell Desktop Computer | Internal Audit Office | Dell | M: CNOXOT4K-725314 CPU:VB2BMP3 | 2016 |
| 94 | Dell Desktop Computer | UWSSP Finance Office | Dell | M:CN0FCWW5(2KAL) CPU:H83KW02 | 2012 |
| 95 | Dell CPU | UWSSP Project Manager Office | Dell | HWN4D25 | 2010 |
| 96 | HP Hewlettpackard Printer | UWSSP Project Manager Office | HP | CNCK611413 | 2010 |
| 97 | HP Scanjet 5590 Printer | UWSSP Project Manager Office | HP | L1911B | 2010 |
| 98 | Air Conditioner (18000 BTU) | UWSSP Project Manager Office | Midea | M:0102131805130037 CPU:GHR4VB2 | 2013 |
| 99 | HP Hewlettpackard Printer | UWSSP Project Manager Office | HP | CNCK606688 | 2012 |
| 100 | HP Laserjet 1230 Printer | Record Room | HP | N/A | 2013 |
| 101 | Generator (150KVA) | Within the Compound | Perkins | YD51262*U860269N* | 2011 |
| 102 | HP Officejet 7500A Printer | Plant Manager Office | HP | MY46Q41009 | 2015 |
| 103 | Microwave | Plant Manager Office | Samsung | J7CXWBF700111Z | 2015 |
| 104 | Refrigerator | Plant Manager Office | Super General | n/a | 2015 |
| 105 | Refrigerator | Quality Control Laboratory | N/A | N/A | 2015 |
| 106 | Refrigerator | Electro Mechanical Technician- Staff Office | NIKAI | 11324L26500151 | 2016 |
| 107 | Television | Airfield Gantry/Sales and Marketing/ Finance | Haier | N/A | 2018 |



| NO. | Name of Asset | Location | Type | Serial # | Year of Purchase |
|------------|-----------------------|---|-------------|-----------------|-------------------------|
| | | Office | | | |
| 108 | Air conditioner Motor | Airfield Gantry/Sales and Marketing/ Finance Office | Haier | N/A | N/A |
| 109 | Air conditioner Motor | Airfield Gantry/Sales and Marketing/ Finance Office | Haier | N/A | N/A |

Appendix 5C: Fixed Asset not verified during the verification process (Vehicles)

| No. | LWSC Plate | Source | Model | VIN# | Assigned Department |
|------------|-------------------|---------------|--------------|--------------------|----------------------------|
| 1 | BM-219 | LWSC | 125 Cg Motor | LJCPAGLH09SA11891 | Monrovia |
| 2 | BM-220 | LWSC | 125 Cg Motor | LJCPAGLH09SA1181 | Monrovia |
| 3 | BM-980 | LWSC | 125 Cg Motor | LJCPLS9B6000171 | Monrovia |
| 4 | BM-984 | LWSC | 125 Cg Motor | LJCPAJLS9B6000291 | Monrovia |
| 5 | BM-985 | LWSC | 125 Cg Motor | LJCPAJLS9B6000225 | Monrovia |
| 6 | BM-1042 | Donated | Thunder | LF3JC1007CA004157 | Monrovia |
| 7 | BM-1044 | Donated | Thunder | LF3YC1007AD003555 | Monrovia |
| 8 | BM-1047 | Donated | Thunder | LF3YC1006CAD004174 | Monrovia |
| 9 | BM-1048 | Donated | Thunder | LF3YC1007CA004143 | Monrovia |
| 10 | BM-1050 | Donated | Thunder | LF3Y1007CA004149 | Monrovia |
| 11 | BM-1051 | Donated | Thunder | LF3YC1007CA004174 | Monrovia |
| 12 | GSA-LWSC-1 | Donated | Zongshen | LBMPCJL38F1001760 | Monrovia |
| 13 | GSA-LWSC-2 | Donated | Zongshen | LBMPCJL33F1001651 | Monrovia |
| 14 | GSA-LWSC-3 | Donated | Zongshen | LBMPCJL35F1001666 | Monrovia |
| 15 | GSA-LWSC-4 | Donated | Zongshen | LBMPCJL30F1001669 | Monrovia |
| 16 | GSA-LWSC-5 | Donated | Zongshen | LBMPCJL30F1001669 | Monrovia |

Appendix 5D: Fixed Asset not coded

| NO. | Name of Asset | | Type | Serial # | Year of Purchase |
|------------|-----------------------------------|---|----------------------|--------------------------------|-------------------------|
| 1 | TCL-Air Condition 18000 BTU | Managing Director OFFICE | TCL | N/A | 2014 |
| 2 | Dell Desktop Optiplex 9010 | Managing Director OFFICE | N/A | N/A | July. 14, 2018 |
| 3 | Canon MF232W Printer | Managing Director OFFICE | N/A | BX6501 | June. 2018 |
| 4 | Air Condition (1800BTU) | EXECUTIVE SECRETARY OFFICE | Chigo | N/A | N/A |
| 5 | Refrigerator | EXECUTIVE SECRETARY OFFICE | Ice Stream | 1000029899 | 2017 |
| 6 | UPS Power Supply | EXECUTIVE SECRETARY OFFICE | N/A | 1400W | 2015 |
| 7 | HP Desktop Computer | EXECUTIVE SECRETARY OFFICE | HP | M:GPW86AA CPU:3604GY1 | 2015 |
| 8 | Air condition (1800BTU) | MD- Chief of Office Staff | Chigo | 1000029288 | 2015 |
| 9 | Dell Desktop Computer | Monitoring & Evaluation Office | Dell | M:CN0T9Y04A00 CPU:F2W4N52 | 2018 |
| 10 | Shredder | Monitoring & Evaluation Office | Deli | S150100039 | 2018 |
| 11 | Dell Desktop Computer | Deputy Managing Director for Administration | Dell | M:CN02XTZ6 CPU:B85N662 | April. 20, 2018 |
| 12 | Color Laserjet Pro M277dw Printer | Deputy Managing Director for Administration | N/A | VNB8J964BT | June. 2018 |
| 13 | Refrigerator | Deputy Managing Director for Administration | H2O Bonding Relaxing | 176120418 | 2015 |
| 14 | Dell Desktop Computer | DMD/Administration Secretary Office | Dell | M:CNO1M2XX CPU:CNO1M2XX | Feb. 28,2019 |
| 15 | Canon Image Glass MF 3010 Printer | DMD/Administration Secretary Office | Canon | JNEPO2308 | March. 2017 |
| 16 | Air Conditioner (9000 BTU) | DMD/Administration Secretary Office | West pool | 2.40201E+19 | June. 2018 |
| 17 | Dell Desktop Computer | Administrative Director Office | Dell | M:CN07CXPRFCC00 CPU:9CQR5K2 | Aug. 2018 |
| 18 | Canon i-sensys Printer | Administrative Director Office | Canon | RWY63157 | 2015 |
| 19 | Air Conditioner | Administrative Director Office | ROCH | 3.40551E+21 | Aug. 2018 |
| 20 | HP Deskjet 2132 Printer | Procurement Director Office | HP | CN688495K6 | 2018 |
| 21 | HP Laptop | Procurement Director Office | HP | CND7413DNB | n/a |



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| NO. | Name of Asset | | Type | Serial # | Year of Purchase |
|------------|-----------------------------|--------------------------------------|--------------|-----------------------------------|-------------------------|
| 22 | Air Conditioner | Procurement Director Office | General Cold | 20049842003 | 2018 |
| 23 | UPS | Procurement Section Office (Staff) | Premax | E1706026518 | Nov. 13, 2017 |
| 24 | UPS | Procurement Section Office (Staff) | Premax | N/A | n/a |
| 25 | UPS | Procurement Section Office (Staff) | APC | B161230330 | June. 19, 2018 |
| 26 | Canon i-sensys Printer | Procurement Section Office (Staff) | Canon | RWY84679 | 2017 |
| 27 | HP Laserjet P1102 Printer | Public Relation Office | HP | VNF7C54619 | 2015 |
| 28 | UPS | IT Manager Office | Tech- Com | 24106539518 | 2013 |
| 29 | Air Conditioner (24000 BTU) | Network Administrator Office | Aftron | N/A | 2017 |
| 30 | Desk Phone (Rohs) | Deputy Managing Director For Finance | Rohs | FLY64167000224 | June. 2018 |
| 31 | Refrigerator | Deputy Managing Director For Finance | Hisense | N/A | Nov. 7, 2018 |
| 32 | 32" Flat Screen Television | Deputy Managing Director For Finance | Haier | N/A | Nov.7, 2018 |
| 33 | Microwave | Deputy Managing Director For Finance | Aftron | N/A | Nov. 7, 2018 |
| 34 | Dell Desktop Computer | DMD/Finance Secretary Office | Dell | M:CN07CXPR72872 CPU:9FMR5K2 | July. 23, 2018 |
| 35 | Air Condition (9000BTU) | DMD/Finance Secretary Office | Roch | 34055121410841Z0571 | July. 23, 2018 |
| 36 | Dell Desktop Computer | Accounts Section (Staff) | Dell | M:CN0DFDMY728-A00 CPU:GBWBC82 | 2016 |
| 37 | Dell Desktop Computer | Accounts Section (Staff) | Dell | M:CN0X0T4K72872551 CPU:839M862 | 2016 |
| 38 | Dell Desktop Computer | Accounts Section (Staff) | Dell | M:CN0X0T4K72872551 CPU:7GBQB32 | 2016 |
| 39 | Air Conditioner (18000 BTU) | Accounts Section (Staff) | TCL | TAC 18CS1/ JE | 7/13/2018 |
| 40 | UPS Power Backup | Accounts Receivable Office | TECH KROM | N/A | Sept. 27, 2019 |
| 41 | Dell Desktop Computer | Cashier Office | N/A | M:CN07CXPR-751 CPU:9F0R5K2 | Aug. 2018 |
| 42 | Dell Desktop Computer | Cashier Office | N/A | M:CN07CXPR-A9HB CPU:9F8X5K2 | Aug. 2018 |
| 43 | Dell Desktop Computer | Cashier Office | N/A | M:CN07CXPRFCC00-AYLB | Aug. 2018 |



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|------------|-------------------------------|---|--------------------------|-------------------------------------|-------------------------|
| | | | | CPU:9F7P5K2 | |
| 44 | Dell Desktop Computer | Cashier Office | N/A | M:CN07CXPRFCC00-AA3B CPU:9FN5KW2 | Aug. 2018 |
| 45 | Air Conditioner (18000 BTU) | Cashier Office | TCL | Model: TAC-18CS/JE | Aug. 2018 |
| 46 | Air Conditioner (18000 BTU) | Cashier Office | TCL | Model: TAC-18CS/JE | Aug. 2018 |
| 47 | HP Deskjet 2130 Printer | Deputy Managing Director for Technical Services | HP | CN7CG470NQ | June. 7, 2018 |
| 48 | Flash Screen TV 32" | Deputy Managing Director for Technical Services | Haier | N/A | Sept. 2018 |
| 49 | Air Condition (18000 BTU) | Deputy Managing Director for Technical Services | TCL | TAC-18CS/JE | May. 15, 2018 |
| 50 | Desk Phone (Rohs) | Deputy Managing Director for Technical Services | Rohs HD | FLY64165000419 | July. 2018 |
| 51 | Microwave | Deputy Managing Director for Technical Services | Sharp | EB01996730816720110346 | June. 7, 2018 |
| 52 | Refrigerator | Deputy Managing Director for Technical Services | H20 Bonding Relationship | 1767120421 | May. 15, 2018 |
| 53 | Canon- i-sensys MF211 Printer | DMD/ Technical Services Secretary | N/A | F167300 | 2015 |
| 54 | Air Condition (12000 BTU) | DMD/ Technical Services Secretary | TCL | N/A | May. 15, 2018 |
| 55 | Canon Large Printer | DMD/ Technical Services Secretary | Canon | WGM14220 | 2015 |
| 56 | HP Laserjet P2055d Printer | Technical Services Manager Office | HP | CNCJ522402 | 2013 |
| 57 | Air Conditioner | Technical Services Manager Office | Hisense | N/A | 2013 |
| 58 | Air conditioner (12000) | Deputy Managing Director for Sales & Marketing | N/A | 3.40551E+18 | Sept. 11, 2018 |
| 59 | Flat Screen TV 32" | Deputy Managing Director for Sales & Marketing | ROCH | N/A | Sept. 11, 2018 |
| 60 | Refrigerator | Deputy Managing Director for Sales & Marketing | ROCH | N/A | Sept. 11, 2018 |



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| NO. | Name of Asset | | Type | Serial # | Year of Purchase |
|------------|------------------------------|--|-------------|-------------------------------------|-------------------------|
| 61 | HP Laptop | Deputy Managing Director for Sales & Marketing | N/A | 156S015DK | May. 2018 |
| 62 | Dell Desktop Computer | DMD/Sales & Marketing Secretary Office | Dell | M:CN0X0T4K72872 CPU:EHZ3GY1 | 2017 |
| 63 | Dell Desktop Computer | DMD/Sales & Marketing Secretary Office | Dell | M:CN07CXPR728721C7CB CPU:9CBX5K2 | 2018 |
| 64 | Laptop (ThinkPad) | DMD/Sales & Marketing Secretary Office | Lenovo | N/A | 2017 |
| 65 | Canon-i sensys MF211 Printer | DMD/Sales & Marketing Secretary Office | Canon | WGT25171 | 2017 |
| 66 | UPS-Tech com | Sales & Marketing Director Office | Tech-Com | 2.41707E+11 | Sept. 2018 |
| 67 | Air Conditioner(9000 BTU) | Sales & Marketing Director Office | LRC | 3.40518E+21 | March. 5, 2019 |
| 68 | Dell Desktop Computer | Customer Service Office | Dell | M:CN07CXPR A00 CPU:9F4W5K2 | Aug. 2018 |
| 69 | Dell Desktop Computer | Customer Service Office | Dell | M:CNOM1G18-49A CPU:2JX4VB2 | Dec. 2017 |
| 70 | Dell Desktop Computer | Customer Service Office | Dell | M:CN07CXPR-A00 CPU:9FK25K2 | Aug. 2018 |
| 71 | UPS | Customer Service Office | Tech-Comp | 24107538349 | Aug. 2018 |
| 72 | UPS | Customer Service Office | Tech-Comp | 2.41707E+11 | Aug. 2018 |
| 73 | Air Conditioner | Customer Service Office | Aftron | 6.2911E+12 | 2017 |
| 74 | Deskphone (Fixed) | Customer Service Office | N/A | 8.64934E+14 | July. 12, 2018 |
| 75 | Deskphone | Customer Service Office | N/A | 8.64934E+14 | July. 12, 2018 |
| 76 | Dell Desktop Computer | Data Center | Dell | M: CXPR-A00 CPU:9DNX5K2 | Aug. 2018 |
| 77 | Dell Desktop Computer | Data Center | Dell | M:CN07CXPR-A00 CPU:9F5Q5K2 | Aug. 2018 |
| 78 | Dell Desktop Computer | Data Center | Dell | M:CN07CXPR-A00 CPU:9F5V5K2 | Aug. 2018 |



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|------------|-------------------------------|--------------------------------|-------------|-----------------------------------|-------------------------|
| 79 | Dell Desktop Computer | Data Center | Dell | M:CN07CXPR-A00 CPU:9D9T5K2 | Aug. 2018 |
| 80 | Dell Desktop Computer | Data Center | Dell | M:CN07CXPR-A00 CPU:9FCS5K2 | Aug. 2018 |
| 81 | Dell Desktop Computer | Data Center | Dell | M:CN07CXPR-A00 CPU:9DTT5K2 | Aug. 2018 |
| 82 | UPS | Data Center | Tech-Comp | 2.41707E+11 | Aug. 2018 |
| 83 | UPS | Data Center | Tech-Comp | 2.41707E+11 | Aug. 2018 |
| 84 | UPS | Data Center | Tech-Comp | 2.41707E+11 | Aug. 2018 |
| 85 | UPS 650 | Data Center | APC | N/A | Aug. 2018 |
| 86 | UPS | Data Center | Tech-Comp | N/A | Aug. 2018 |
| 87 | UPS | Data Center | Tech-Comp | 2.41707E+11 | Aug. 2018 |
| 88 | UPS | Data Center | Tech-comp | 2.41707E+11 | Aug. 2018 |
| 89 | Glass Table | Waiting Room | N/A | LWSC-GS-1707 | 2014 |
| 90 | Iron Chair 3 into One | Waiting Room | N/A | N/A | June. 7, 2018 |
| 91 | Iron Chair 3 into One | Waiting Room | N/A | N/A | June. 7, 2018 |
| 92 | Iron Chair 3 into One | Waiting Room | N/A | N/A | June. 7, 2018 |
| 93 | Aircondition (9000 BTU) | Waiting Room | Aftron | B00094112203M000 | 2015 |
| 94 | Canon i-sensys MF217W Printer | MGT Internal Control | Canon | RVW81613 | July. 2018 |
| 95 | Air Conditioner (12000 BTU) | MGT Internal Control | TCL | N/A | July. 2018 |
| 96 | Dell Laptop | Human Resource Director Office | Dell | 55L7582 | 2015 |
| 97 | HP Laserjet Pro M12a Printer | Human Resource Director Office | HP | VNCV402396 | Aug. 28, 2018 |
| 98 | Air Conditioner (9000 BTU) | Human Resource Director Office | LRC | 240480888017A080120239 | Aug. 2018 |
| 99 | Dell Desktop Computer | Human Resource Staff Office | N/A | M:CN07CXPRFCC0075I CPU:9FNV5K2 | Aug. 2018 |
| 100 | APC-Back UPS 650 | Internal Audit Office | APC | BX650L | 2016 |
| 101 | Image class MF3010 Printer | Internal Audit Office | Canon | YCD15704 | Feb. 19, 2019 |



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| NO. | Name of Asset | | Type | Serial # | Year of Purchase |
|------------|---|---|-------------|-----------------------|-------------------------|
| 102 | UPS Back | UWSSP Project Manager Office | APC | N/A | 2010 |
| 103 | Air Cinditioner (12000) | UWSSP Project Manager Office | Roch | N/A | Oct. 16, 2019 |
| 104 | Canon Image Runner Printer | UWSSP Project Manager Office | Canon | N/A | 2010 |
| 105 | HP Laserjet P1005 Printer | Record Room | HP | VNF5691538 | 2013 |
| 106 | HP Laserjet Pro MFPM127FN Printer | Plant Manager Office | HP | CNB9GBR69M | 2015 |
| 107 | Canon Image Runner 2520 (Large Printer) | Plant Manager Office | Canon | RM1L3908 | 2015 |
| 108 | Dell Desktop Monitor | Quality Control Laboratory | Dell | CNOXOT4K | 2013 |
| 109 | Monitor | Quality Control Laboratory | Samsung | N1A2015YL0000038 | 2010 |
| 110 | HP Deskjet 1510 Printer | Quality Control Laboratory | HP | CN56F293NW | 2013 |
| 111 | HP Laserjet P1102 Printer | Quality Control Laboratory | HP | VNC3C66179 | 2013 |
| 112 | Freezer | Quality Control Laboratory | N/A | n/a | 2015 |
| 113 | Air Drying Oven | Quality Control Laboratory | Fored | n/a | 2015 |
| 114 | Dryfast Dryer | Quality Control Laboratory | Welch | 2047 | 2015 |
| 115 | Optical Microscope | Quality Control Laboratory | N/A | XSP-13C-LP | 2015 |
| 116 | Air Conditioner (12000 BTU) | Quality Control Laboratory | IGNIS | 11335NG4740G50900045 | 2015 |
| 117 | Air Conditioner (12000 BTU) | Quality Control Laboratory | IGNIS | BOV-V30F | 2015 |
| 118 | Exhuast Fan, Control Lighting | Operator Office | N/A | SD-KZX | 2016 |
| 119 | Nobel Cooler | Operator Office | N/A | N/A | 2015 |
| 120 | Air Conditioner | Operator Office | N/A | D20009862061411120137 | 2015 |
| 121 | Air Conditioner | Electro Mechanical Technician- Staff Office | IGNUS | n/a | 2016 |
| 122 | Generator (1500KVA) | Within the Compound | Perkins | n/a | 2015 |
| 123 | Generator (1700KVA) | Within the Compound | Perkins | n/a | 2015 |
| 124 | Generator (1700KVA) | Within the Compound | Perkins | n/a | 2015 |
| 125 | Generator (350KVA) | Within the Compound | Perkins | n/a | 2015 |
| 126 | Dell Server Power Edge T30 | IT Manager Office | Dell | CN0642XYWS20077VA071 | Sept. 2018 |



Appendix 6: No Fuel Consumption Report

| No. | Date | Payee | Description | Check No. | Amount (USD) |
|-----|---------------|----------------------|---|-----------|--------------|
| 1 | Nov 25,2019 | Mayoubah & Sons | Cost to purchase 1000 gals of diesel fuel to be used at fiamah sewer treatment plant by corporate vehicle | 1070721 | 3,633.30 |
| 2 | August 9,2019 | Gboni Enterprise INC | Cost to purchase 1000 gals of diesel to be used at fiamah sewer treatment plant by corporate vehicle | Transfer | 3,811.50 |
| 3 | Oct 17,2019 | Gboni Enterprise INC | Cost for the supply of 1000 gals of diesel bulk fiel to be used by the corporation vehicles and 150 kva generator at central office | 369093 | 3,633.30 |
| 4 | Sept 9,2019 | Gboni Enterprise INC | Cost to purchase 1000 gals of diesel for vehicles & gen. set for sewer plant in Fiamah | 355168 | 3,633.30 |
| 5 | July 31,2019 | Petro Trade | Payment to purchase 3,375 gals of gasoline coupons & 515 gals of diesel coupons to be used for the month of March 2019 for top management, directors, managers utility bike, water trucking & contingency | 982539 | 12,654.92 |
| 6 | July 31,2019 | Petro Trade | Payment to purchase 3,470gals of gasoline coupons & 515 gals of diesel coupons to be used for the month of February 2019 for top management, directors, managers utility bike, water trucking & contingency | 20284268 | 12,955.88 |
| 7 | 24-Sep-21 | Gboni Enterprise INC | Cost to purchase 1000 gals of diesel for gen. set at LWSC central office | 369080 | 3,633.30 |
| 8 | July 31,2019 | Petro Trade | payment to purchase 1113 gals of gas coupons & 1113-gal Diesel coupons to be used by LWSC board directors for April, may & June 2019 | 296662 | 7,823.27 |
| 9 | March 3,2020 | Mayoubah & son INC | payment to purchase 1500 gals od diesel (bulk) to be used by Corporate equipment at the sewer treatment plant in Fiamah | 1147866 | 5,449.95 |
| 10 | 6-Apr-20 | Mayoubah & son INC | Payment to purchase 2000gals of diesel (bulk) for central office Gen-set | 20285639 | 7,266.60 |



| No. | Date | Payee | Description | Check No. | Amount (USD) |
|--------------|---------------|----------------------|--|-----------|------------------|
| 11 | Feb 6,2020 | Mayoubah & son INC | Payment to purchase 2,500 gals diesel(bulk) on account for corporate equipment at white plains | 355445 | 9,207.00 |
| 12 | March 27,2019 | Teffor Petroleum inc | cost to purchase 500 gal od diesel for LWSC Air field booster vehicles | 355340 | 1,725.00 |
| 13 | Oct 23,3019 | Mayoubah & son INC | Payment to purchase 1000 gals diesel(bulk) | 369097 | 3,564.00 |
| 14 | Nov 19,2019 | Mayoubah & son INC | Payment to purchase 1000 gals diesel for gen-set at central office vehicle | 1147758 | 3,633.30 |
| 15 | July 26,2019 | Gboni Enterprise INC | Payment to purchase 1000 gals diesel for gen-set at central office | Transfer | 3,712.50 |
| 16 | July 26,2019 | Gboni Enterprise INC | Payment to purchase 1000 gals diesel for gen-set at central office | Transfer | 3,811.50 |
| 17 | July 9,2019 | Connex Oil INC | Payment to purchase 1000 gals diesel for gen-set at central office | Transfer | 3,435.30 |
| Total | | | | | 93,583.92 |

Appendix 7: Non-compliance with Recruitment Policy

| NO. | EMPLOYEE NAME | POSITION | QUALIFICATION | OUTSTANDING DOCUMENTS |
|-----|-----------------------|---------------------------------|--------------------------------------|---|
| 1 | Amadu S. Baryo II | Procurement Director | BBA, Management | Letter of Appointment, Medical Certificate & Police Clearance |
| 2 | Zohn B.Doebo | Contracts & Concession Director | BPA, Public Administration | Police Clearance & Letter of Recommendations |
| 3 | George Nyenkan | Material Adm. Manager | Bsc., Business Education | Nil |
| 4 | Nimpson S. B.Todd | Public Relation Manager | Bachelor of Arts, Mass communication | Medical Certificate & Police Clearance |
| 5 | George S. Lanasana | Management Consultant | Master, Business Administration | Police Clearance |
| 6 | Francis K. Adzanu | Technical Assistant/MD | Bachelor of Arts , Sociology | Police Clearance |
| 7 | Sando K. Kollie | Sr. Executive Secretary/DMD/A | Bachelor Degree, Sociology | Medical Certificate, Letter of Recommendation, Job Description & Police Clearance |
| 8 | L. Emmanuel Fahnboein | Asst. MGR GSS | University Student | Nil |

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| NO. | EMPLOYEE NAME | POSITION | QUALIFICATION | OUTSTANDING DOCUMENTS |
|------------|-----------------------|-----------------------------------|------------------------------|--|
| 9 | Ralph F. Jahny | Facility Adm. Officer/GSS | AA Degree, Management | Letter of Appointment, Letter of Recommendation & Police Clearance |
| 10 | Josephine D. Poure | Asst.Mgr. Material Admin. | BBA, Accounting | Job Description & Confidentiality Form |
| 11 | Samuel Bondo | Collection Consultant | BBA, Accounting | |
| 12 | Samuel Sesay | Collection Consultant | BBA, Management | |
| 13 | Mohammed A. Sesay | Asst. Mgr. Inspection | BA, Demography | |
| 14 | Jerry B. Mulbah | Resident Engineer/Buchanan | Bsc., Civil Engineering | Letter of Appointment, Medical Certificate & Confidentiality Form |
| 15 | Helena J. Polue | Asst. County Coordinator/Buchanan | University Student | Job Description & Confidentiality Form |
| 16 | Daniel Swen | Resident Engineer Robertsport | Bsc., Civil Engineering | Police Clearance & Job Description |
| 17 | Mariam S. Urey | Coordinator/Kakata | BBA, Management | Police Clearance and Medical Certificate |
| 18 | Leo U-Sayee | Resident Engineer/Kakata/Sup. | Bsc., Civil Engineering | Medical certificate, Letter of Recommendation & Police Clearance |
| 19 | Sawoe G. Williams | Account Officer/Kakata | University Student | Medical certificate & CV |
| 20 | Philipbert G. Toe Jr. | Asst.County Coordinator/Kakata | Master, Christian Counseling | Job Description |

