



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, 2021

December 2021

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Auditor General, R.L.**



Table of Contents

1	DETAILED FINDINGS AND RECOMMENDATIONS.....	9
1.1	Validation of LWSC operations	9
1.1.1	Financial Statement Irregularities.....	9
1.1.2	Non-Performance of Bank Reconciliation.....	10
1.2	Revenue/Income Generation Areas (Water Sales, Sewerage Services and Income from donors) of LWSC	11
1.2.1	Bills Generated Not Collected.....	11
1.2.2	Incomplete Records on Bills Generated and Collected.....	13
1.2.3	Unconfirmed Significant Receivable Balances.....	14
1.2.4	Disparity in Daily Cash Receipts and Bank Deposits.....	15
1.2.5	Disparity in Outstation Daily Cash Receipts and Bank Deposits.....	16
1.2.6	Non-Maintenance of Receivable Ledgers.....	18
1.3	Expenditure for goods, services and personnel compensation of LWSC.....	19
1.3.1	Procurement Irregularities - No Evidence of Bid Documents for Items Procured.....	19
1.3.2	Procurement Irregularities - Non-adherence to Approved Procurement Methods.....	21
1.3.3	Procurement Irregularities -Non-remittance of Withholding Taxes.....	22
1.3.4	Lack of Inventory Records.....	23
1.3.5	Inappropriate Fixed Asset Management.....	24
1.3.6	No Fuel Consumption/Distribution Logs.....	26
1.3.7	Personnel Management-Non-remittance of Tax Deductions.....	27
	Table 6: Non-remittance of Tax Deductions.....	28
1.3.8	Personnel Management-Non-adherence to Direct Deposit Payments.....	29
1.3.9	Personnel Management-Non-compliance with Recruitment Policy.....	30
1.4	Internal Control Systems (Governance and operational structures).....	31
1.4.1	Unapproved Policies and Procedures.....	31
APPENDIX	33

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
IAS	International Accounting Standards
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, 2020 to June 30, 2021.

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, 2021 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 tie to account balances reported in the unsigned financial statements.

Management only prepared bank reconciliation statements for four (4) months (July 2020, August 2020, November 2020 and January 2021) 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.

There was no evidence that the LWSC Management remitted into GOL and NASSCORP designated accounts, income taxes of USD12,836.65 deducted from the salaries of employees.

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.

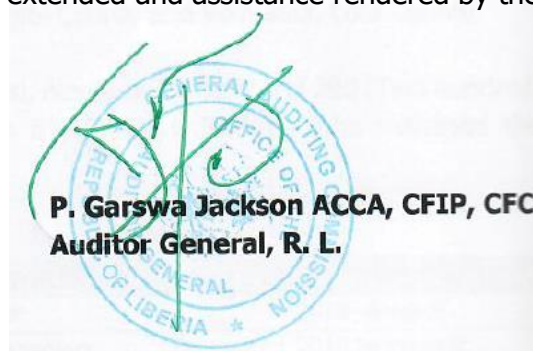
In making our risk assessments, we consider internal control relevant to the subject matter, but not for the purpose of concluding on the effectiveness of the entity's internal control. However, we will report or communicate to you in writing concerning significant deficiencies in internal controls relevant 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, 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, 2021. 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. MacArthur Wisseh Hilton	Deputy Managing Director/ Technical Services	April 2020 to present

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 M. 9 (1-4) of the PFM Act, 2009 as restated in 2019 states that, "A state-owned enterprise shall keep proper books of accounts and proper records in as the board may approve. (2) The financial statements of the entity shall comprise (a) a balance sheet of the assets and liabilities of the corporation as at the end of the year; (b) a statement of revenue and expenditure of the corporation for the year; (c) the cash flow statement of the corporation for the year. (3) The financial statements shall be prepared and transmitted to the Auditor-General, the Minister, the sector minister, and the Bureau of State Enterprises by the head of the enterprise. (4) The accounts submitted under this regulation shall: (a) be prepared in accordance with international accounting principles and standards as adopted by the Government of Liberia and in accordance with instructions issued by the Minister in consultation with the Auditor-General;
- 1.1.1.2 It was observed during the conduct of the audit that the LWSC Management did not prepare and present approved financial statements in accordance with the Public Financial Management Act of 2009 as restated in 2019.

Risk

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

Recommendation

- 1.1.1.4 The LWSC Management should prepare and present financial statements in line with the approved Government of Liberia reporting framework.
- 1.1.1.5 Management should ensure that financial statements prepared are signed and/or approved by the designated authorities.

Management's Response

- 1.1.1.6 *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

- 1.1.1.7 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.
- 1.1.1.8 However, we maintain our finding and recommendations. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.
- 1.1.1.9 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 Non-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 perform monthly bank reconciliations for all of its 22 (Twenty-two) bank accounts for the period under audit. **Refer to Appendix 1 for details.**
- 1.1.2.3 Additionally, we noted that Management did not create a revenue control account to facilitate revenue deposits for the period.

Risk

- 1.1.2.4 Failure to 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 bank 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 four (4) months (July 2020, August 2020, November 2020 and January 2021) 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

1.2.1.1 Regulation M.3(c) of the PFM Act of 2009 as rested in 2019 states that funds of State-Owned Enterprise the funds of a State-Owned-Enterprise shall include monies accruing to the enterprise in the exercise and performance of its functions.

1.2.1.2 It was observed during the conduct of the audit that total bills generated per LWSC automated billing system for seven (7) within the fiscal period, amounted to **USD23,403,641.56** of that amount, only **USD2,809,700.84 (12%)** was collected during the period and **USD20,593,940.72 (88%)** uncollected.

Table1: Bills generated not collected

MONTH	Total Bills	Amount Collected (US\$)	Uncollected bills (US\$)
20-Jul	363,075.62	718,920.13	-355,844.51
20-Aug	1,202,228.86	1,567,433.67	-365,204.81
20-Sep	1,126,872.21	102,408.06	1,024,464.15
21-Jan	1,827,447.41	174,586.64	1,652,860.77
21-Feb	6,563,354.41	144,713.68	6,418,640.73
21-May	11,186,112.79	95,581.00	11,090,531.79
21-Jun	1,134,550.26	6,057.66	1,128,492.60
Total	23,403,641.56	2,809,700.84	20,593,940.72

- 1.2.1.3 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 also no receivable policy in place to enforce the collections and recovery and/or write-off debts owed Management.
- 1.2.1.4 We also noted from the total bills reported by Management, there was no distinction between active and inactive customers.
- 1.2.1.5 We noted the payments were manually entered against bill which may affect the accuracy of customers' balance.

Risk

- 1.2.1.6 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.
- 1.2.1.7 Customers payment received on bills may not have been posted against the customer's bill generated

Recommendation

- 1.2.1.8 Management should ensure that appropriate policy and procedures are in place to collect (bills) revenue.
- 1.2.1.9 Management should also ensure that all inactive customers are removed from the current billing system.
- 1.2.1.10 LWSC Management should automate the customers' billing system to the extent that as payments are received on bills, the customers' ledgers are automatically credited.

Management's Response

- 1.2.1.11 *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

- 1.2.1.12 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.

1.2.1.13 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 Incomplete Records on Bills Generated and Collected

Observation

1.2.2.1 Regulation M.3 (c) of the PFM Act of 2009 as restated 2019 states that funds of State-Owned Enterprises 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 the LWSC Management did not maintain a comprehensive record of total bills generated and collected for water and sewage services for the period under audit. **See table 2- For billing records not maintained.**

Table -2 – Billing records not maintained

MONTH	Total Bills	Amount Collected (US\$)	Uncollected bills (US\$)	Comment
20-Jul	363,075.62	718,920.13	-355,844.51	Record maintained
20-Aug	1,202,228.86	1,567,433.67	-365,204.81	Record maintained
20-Sep	1,126,872.21	102,408.06	1,024,464.15	Record maintained
20-Oct	-	-	-	No Record
20-Nov	-	-	-	No Record
20-Dec	-	-	-	No Record
21-Jan	1,827,447.41	174,586.64	1,652,860.77	Record maintained
21-Feb	6,563,354.41	144,713.68	6,418,640.73	Record maintained
21-Mar	-	-	-	No Record
21-Aprl	-	-	-	No Record
21-May	11,186,112.79	95,581.00	11,090,531.79	Record maintained
21-Jun	1,134,550.26	6,057.66	1,128,492.60	Record maintained
Total	23,403,641.56	2,809,700.84	20,593,940.72	

Risk

1.2.2.3 Failure to maintain records of bills generated and subsequent collection, may result in to misstatement of revenue, receivables and subsequently the financial statements. This deficiency may negatively impact the operations of LWSC and the going concern of the entity.

Recommendation

1.2.2.4 Management should ensure that appropriate policy and procedures are in place to capture and maintain records of all bills generated and collected.

1.2.2.5 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

1.2.2.6 *The bills for the months of October to December, 2020 were merged with the bills for the month of January, 2021. Whist the bills for the month of March and April, 2021 were merged with bills in May, 2021.*

Auditor's General's Position

1.2.2.7 Management's assertion is not supported by any documentary evidence to justify the mergers of the bills.

1.2.2.8 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.

1.2.3 Unconfirmed Significant Receivable Balances

Observation

1.2.3.1 Regulation M. 3 (c) of the PFM Act of 2009 states that "The funds of an State-Owned-Enterprise shall include monies accruing to the enterprise in the exercise and performance of its functions".

1.2.3.2 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).

Table3: Confirmation Response

Month	Category	Customer			Total Billing Amount (USD)	Status
		US Embassy	MBC	LCCBC		
July 31. 2019	Business customer	19,277.40	40,650.95	2,798.00	62,726.35	No response
October 31. 2019	Business customer	29,845.00	42,455.63	10,704.30	83,004.93	No response
December 31. 2019	Business customer	19,251.00	53,717.95	6,015.55	78,984.50	No response
February 29. 2020	Business customer	24,380.00	27,466.09	9,001.99	60,848.08	No response
April 30. 2020	Business customer	42,050.00	37,365.24	11,000.40	90,415.64	No response
Total		104,958.40	201,655.86	39,520.24	346,134.50	

Risk

1.2.3.3 Receivable balances could be misstated in absence of third-party confirmation.

1.2.3.4 Receivables may be collected and not reported.

Recommendation

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

Management's Response

1.2.3.6 *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

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

1.2.3.8 However, we maintain our findings and recommendation.

1.2.4 Disparity in Daily Cash Receipts and Bank Deposits

Central Monrovia Office

Observation

1.2.4.1 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."

1.2.4.2 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 4A & 4B for sample of cashier record and bank deposit per month.**

Table 4A: 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
Dec. 2020	522,275.08	521,795.81	479.96
Feb. 2021	82,303.18	78,884.58	3,418.60
April, 2021	109,810.14	98,669.76	11,140.38
June 2021	85,121.52	60,991.21	5,848.82
Total			20,887.76

Table 4B: 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
Dec. 2020	1,616,741.00	1,595,621.00	21,120.00
Feb. 2021	16,589,558.00	16,853,480.00	(263,922.00)
April. 2021	8,538,892.80	8,288,241.00	250,651.80
June 2021	3,958,673.19	248,452.00	2,651,733.39
Total			2,659,583.19

1.2.5 Disparity in Outstation Daily Cash Receipts and Bank Deposits

Kakata, Margibi County

Observation

- 1.2.5.1 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 4C & 4D for sample of cashier record and bank information per month.**

Table 4C: Disparity in Outstation 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
March, 2020	1,377.00	0	1,377.00
Oct, 2020	1,136.00	0	1,136.00
Jan, 2021	748.00	29.00	719.00
June, 2021	2253.00	2,050.00	203.00
Total			3,435.00

Table 4D: Disparity in Outstation 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
March, 2020	158,660.00	266,470.00	107,810.00
Octo, 2020	179,895.00	200,000.00	(20,105)
Jan, 2021	66,570.00	0	66,570.00
June, 2021	586,430.00	427,575.00	158,855.00
Total			246,560.00

- 1.2.5.2 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.

- 1.2.5.3 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.

- 1.2.5.4 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

1.2.5.5 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 4E & 4F cashier record and bank deposit per month.**

Table 4E: 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
Dec. 2020	35.00	0	35.00
Oct, 2020	910.00	0	910.00
Total			945.00

Table 4F: 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
Dec. 2020	770.00	0	770.00
Oct, 2020	8,000.00	0	8,000.00
Total			8,770.00

1.2.5.6 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.

1.2.5.7 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.

1.2.5.8 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

1.2.5.9 Discrepancies in the amount deposited from revenue collected could cast doubt on the accuracy, completeness and reliability of total revenue generated by the entity.

1.2.5.10 Receiving cash from customers instead of direct deposits could lead to misappropriation of cash.

Recommendation

1.2.5.11 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.

1.2.5.12 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 office.

Management's Response

1.2.5.13 *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

1.2.5.14 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.

1.2.5.15 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

1.2.6 Non-Maintenance of Receivable Ledgers

Observation

1.2.6.1 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."

1.2.6.2 It was observed during the conduct of the audit that the LWSC Management did not maintain a receivable ledger from bills generated on the sale of water and sewage services for the period under audit.

1.2.6.1 Additionally, Management did not have in place a receivable policy which would guide the collection and writing offs of debts.

Risk

- 1.2.6.2 The lack of receivable ledger could lead to management not having the require information to determine customers' outstanding payments and possible provision as required by the reporting framework.

Recommendation

- 1.2.6.3 Management should ensure that receivable ledgers are prepared for all customers to facilitate the timely collection of needy revenue for the entity.

Management's Response

- 1.2.6.4 *The accounting software, Enterprise Resource Planning (ERP) developed a glitch therefore, the receivable ledger could not be prepared. However, we have procured an accounting software (Utility Master and QuickBooks) to address the issue. Going forward, Management will ensure the timely preparation of bills and accurate accounting records.*

Auditor General's Position

- 1.2.6.5 We acknowledge Management assertion that "*we have procured an accounting software (Utility Master and QuickBooks) to address the issue. Going forward, Management will ensure the timely preparation of bills and accurate accounting records*", Management's assertion will be validated during subsequent audit.
- 1.2.6.6 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.
- 1.2.6.7 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.

1.3 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 threshold 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 2A, 2B, 2C, 2D & 2E 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 petroleum products which was 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 of 2010. **See Table 5 below for details.**

Table 5: Non-adherence to Approved Procurement Methods

No.	Procurement Item	Amount US\$	Procurement Method approved by PPCC	Procurement Method Used by LWSC
1	Petroleum Products	89,960.00	RB	RFQ
2	Water Treatment Chemical	500,000.00	NCB	RFQ
3	Scratch Cards	105,000.00	RB	RFQ
5	Vehicle Spare Parts	125,000.00	NCB	RFQ
	Gen- Sets & High lifting pipes consumables	95,000.00	NCB	
6	Pipe and Fitting	260,000.00	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 finding 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 3A, 3B, 3C & 3D 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 Lack of Inventory Records

Observation

1.3.4.1 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."

1.3.4.2 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."

1.3.4.3 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.

1.3.4.4 Additionally, there was no evidence and/or record of stock taking conducted by Management for the period under audit.

Risk

1.3.4.5 Inventories may be misappropriated leading to decline in production activities.

1.3.4.6 Inventory could be significantly misstated in the financial statements.

Recommendation

1.3.4.7 Management should initiate an automated inventory management system to facilitate and ensure accurate records of inventories such as current stock balances, stock-out levels and etc.

1.3.4.8 Management should ensure that periodic stock taking of inventories are conducted and appropriate adjustments, where applicable, are made to support the inventory balances in inventory management system and the financial statements.

Management's Response

1.3.4.9 *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

1.3.4.10 In response to our query, Management only provided inventory records for the months of January, 2021, February 2021, March 2021, April 2021 May 2021 and June 2021.

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

1.3.5 Inappropriate Fixed Asset Management

Observations

1.3.5.1 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."

1.3.5.2 Furthermore, in accordance to 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."

1.3.5.3 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. "the site.

1.3.5.4 An item of property, plant and equipment should initially be recorded at cost. [IAS 16.15] 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

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- 1.3.5.7 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.
- 1.3.5.8 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 4A for details.**
- 1.3.5.9 Additionally, 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. **Refer to Appendix 4B & 4C for details.**
- 1.3.5.10 We further observed during physical verification of sampled fixed assets, a total of 126 (One Hundred Twenty-six) fixed assets including desktop computers, laptops, refrigerators, televisions and printers etc. were noted coded. **Refer to Appendix 4D for details.**

Risk

- 1.3.5.11 The net book value (NBV) of fixed asset could be significantly misstated in the financial statements.
- 1.3.5.12 LWSC management may not be able to account for assets procured and managed and the appropriate asset value and accounting treatment may not be applied.
- 1.3.5.13 Assets may be missing, damaged, obsolete but the values are still on the book and depreciation is still passed on these assets. This may result into overstatement of assets and depreciation expenses.
- 1.3.5.14 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

- 1.3.5.15 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.
- 1.3.5.16 LWSC Management should apply the relevant reporting framework in recognizing assets received including donated assets.
- 1.3.5.17 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).
- 1.3.5.18 LWSC management should code 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.
- 1.3.5.19 Management should conclude and operationalize its fixed asset policy.

Management's Response

- 1.3.5.20 *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

- 1.3.5.21 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.
- 1.3.5.22 Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.3.6 No Fuel Consumption/Distribution Logs

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 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 5 for details.**

1.3.6.3 Additionally, there was no evidence of fuel distribution and/or consumption policy developed by Management to regulate the purchase and consumption of fuel.

Risk

1.3.6.4 Fuel procured may not be based on actual consumption. LWSC Management may spend above budget allocation and fuel may be subjected to misappropriation or theft.

1.3.6.5 Lack of fuel consumption and/or distribution policy could lead to discretionary distribution or consumption.

Recommendation

1.3.6.6 Management should craft a policy on fuel distribution, consumption and purchase and ensure that proper records are maintained.

1.3.6.7 Management should maintain a fuel consumption and distribution log to help the entity manage cost and inform future purchase.

Management's Response

1.3.6.8 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

1.3.6.9 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.

1.3.6.10 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.

1.3.6.11 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.

1.3.7 Personnel Management-Non-remittance of Tax Deductions

Observation

1.3.7.1 Regulation T.9 (2) of the Public Financial Management Act of 2009 in 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."

1.3.7.2 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".

- 1.3.7.3 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 **USD291,411.70** (Two Hundred Ninety-One Thousand, Four Hundred Eleven United States dollars and Seventy Cents) deducted from the salaries of employees and **USD157,164.84** (One hundred Fifty-seven thousand, One Hundred Sixty-four United States Dollars, Eighty-four cents) deduction for social security contribution. **See Table 6 below for details sample.**

Table 6: Non-remittance of Tax Deductions

No.	Sample Months	Amount (USD) Income Tax: USD	Amount (USD) NASSCORP'S Contributions
1	July	49,180.55	26,156.78
2	September	49,265.92	26,192.18
3	December	48,076.32	26,277.18
4	February	47,854.50	25,978.58
5	March	48,408.76	26,183.28
6	May	48,625.65	26,376.84
	Total	291,411.70	157,164.84

Risk

- 1.3.7.4 Failure to remit withholding taxes may deny GOL of the needed tax revenue and LWSC Management may be non-compliance with laws and regulations.
- 1.3.7.5 Failure to remit employee's social security contribution, the employees risk the chance of not receiving their retirement benefits upon retirement.

Recommendation

- 1.3.7.6 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.
- 1.3.7.7 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.
- 1.3.7.8 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

1.3.7.9 *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

1.3.7.10 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.

1.3.7.11 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.

1.3.8 Personnel Management-Non-adherence to Direct Deposit Payments

Observation

1.3.8.1 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."

1.3.8.2 It was observed during the conduct of the audit that the LWSC Management made cash payments amounting to **US\$1,172,635.44** (One Million, One Hundred Seventy-two Thousand, Six Hundred Thirty-five United States Dollars, forty-four cents) to employees as salaries instead of making direct deposits into the employees' respective bank account. **Refer to Appendix 6 for details.**

Risk

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

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

Recommendation

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

1.3.8.6 Management should also ensure that payroll vouchers are review 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

1.3.8.7 *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

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

1.3.8.9 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.

1.3.9 Personnel Management-Non-compliance with Recruitment Policy

Observation

1.3.9.1 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"

1.3.9.2 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.

1.3.9.3 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

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

Recommendation

1.3.9.5 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

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

Auditor General's Position

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

1.3.9.8 However, we maintain our finding and recommendation.

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 Policies to ensure the effective governance of the entity.

Management's Response

1.4.1.7 *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

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

APPENDIX

Appendix 1: 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	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	No reconciliation
4	0170014701655902	6101622071	LIBERIA WATER AND SEWER CORP-BUCHANNA	LRD	209	No reconciliation
5	0171014701655903	6100509812	LIBERIA WATER AND SEWER CORP-UNICEF	USD	208	No reconciliation
6	0011014701655901	6100052172	LIBERIA WATER AND SEWER CORP-ZWEDRU	USD	207	No reconciliation
7	0170014701655903	6101622081	LIBERIA WATER AND SEWER CORP-SANNIQUILLIE	LRD	211	No reconciliation
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	No reconciliation

ECO BANK LIBERIA LIMITED ACCOUNT NUMBERS						
No.	OLD ACCOUNT NUMBER	NEW ACCOUNT NUMBER	ACCOUNT NAME TITLE	CURRENCY	CHART OF ACCOUNT CODES	Conclusion
12	002LRD21511074302		L.W.S.C.COLLECTION	LRD	106	No reconciliation
13	001USD21511074310		L. W. S. C. - SPECIAL PROJECT ACCOUNT	USD		No reconciliation
14	002LRD21211074305		LIB.WATER & SEWER CORPORATION-ROBERTSPORT	LRD	203	No reconciliation
15	002LRD21511074312		LIBERIA WATER & SEWER CORP.-ZWEDRU	LRD		No 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 2A: No evidence of bid documents for items procured- Water Treatment Chemical

No.	Date	Payee	Description	Check No.	Amount (US\$)	Auditor's Comment
1	July 21 2020	Greenfield Liberia INC	Cost to purchase 8 hundred bags of aluminum sulphats (25kg) for WTP/WP	982730	37,500.00	No evidence of delivery note
2	Aug 10,2020	Greenfield Liberia INC	cost to purchase 3 hundred bags of aluminum sulphats (25kg) for WTP/WP	206596	21,300.00	No evidence of delivery note
3	17-Oct-20	Omega Supply chain	Cost to purchase HTH Chlorine buckets to be used for water purification at white plains	1147943	3,920.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
4	Oct 9,2020	Omega Supply chain	Cost to HTH Chlorine buckets to be used for water purification at white plains	1147934	3,920.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
5	Nov 12,2020	Thomax Consultancy Incorporated	Cost to purchase flocculation bearing to be used on basin one at white plain	369262	7,840.00	No evidence of delivery note
6	June 2,2021	Molnou Solo Bility	Payment for the supply of 100 bags of Aluminum sulphat to be used for water treatment at white plains	1281102	7,680.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
7	Jan 19,2021	Omega Supply chain	Cost to purchase chlorine HTH to be used for water purification at white plains	369337	3,601.50	No evidence of bid documents, bid evaluation reports, contract and delivery note
8	Jan 19,2021	Omega Supply chain	Cost to purchase chlorine HTH to be used for water purification at white plains	128004	3,920.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
9	Jan 27,2021	Molnou Solo Bility	Cost to purchase Aluminum sulphat to be used for water purification at white plain	1280011	3,920.00	No evidence of bid documents, bid evaluation reports, contract and delivery note

No.	Date	Payee	Description	Check No.	Amount (US\$)	Auditor's Comment
10	Jan 27,2021	Molnou Solo Bility	Cost to purchase Aluminum sulphat to be used for water purification at white plain	369339	3,920.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
11	Jan 22,2021	Omega Supply chain	Cost to purchase Aluminum sulphat to be used for water purification at white plain	128009	1,568.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
12	Oct 23,2020	Omega Supply chain	Cost to purchase chlorine HTH to be used for water purification at white plains	1147954	3,675.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
13	Oct 23,2020	Omega Supply chain	Cost to purchase Aluminum sulphat to be used for water purification at white plain	1147955	3,920.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
14	April 12,2021	Molnou Solo Bility	Cost to purchase Aluminum sulphat to be used for water purification at white plain	369359	3,840.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
15	Mar 2,2021	Molnou Solo Bility	Cost to purchase Aluminum sulphat (50kg) to be used for water purification at white plain	1280055	3,920.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
16	17-Mar-21	Molnou Solo Bility	Cost to purchase Aluminum sulphat to be used for water purification at white plain	Transfer	3,920.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
17	17-Mar-21	Molnou Solo Bility	Cost to purchase Aluminum sulphat to be used for water purification at white plain	Transfer	3,920.00	
18	Mar 30,2021	Molnou Solo Bility	Cost to purchase Aluminum sulphat to be used for water purification at white plain	Transfer	3,840.00	No evidence of bid documents, bid evaluation reports, contract and delivery note

No.	Date	Payee	Description	Check No.	Amount (US\$)	Auditor's Comment
19	Feb 18,2021	Molnou Solo Bility	Cost to purchase Aluminum sulphat to be used for water purification at white plain	1280040	3,920.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
20	Feb 22,2021	Molnou Solo Bility	Payment for Aluminum sulphat (50kg) to be used for water purification at white plain	1280042	3,920.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
21	Feb 18,2021	Molnou Solo Bility	Cost to purchase Aluminum sulphat to be used for water purification at white plain	1280041	3,920.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
22	Feb 18,2021	Omega Supply chain	Cost to purchase HTH to be used for water purification at white plain	1280039	2,401.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
23	24-Feb-21	Omega Supply chain	Cost to purchase chlorine (45kg) of HTH to be used for disinfection purpose at white plains	1280046	2,695.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
24	5-Feb-21	Omega Supply chain	Cost to purchase HTH to be used for water purification at white plain	1280033	2,401.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
25	23-Feb-21	Omega Supply chain	Cost to purchase HTH to be used for water purification at white plain	897048	2,401.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
26	10-Feb-21	Molnou Solo Bility	Paymentto purchase Aluminum sulphat to be used for water purification at white plain	1280037	3,920.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
27	8-Jan-21	Omega Supply chain	Cost to purchase HTH to be used for water purification at white plain	897032	2,401.00	No evidence of bid documents, bid evaluation reports, contract and delivery note

No.	Date	Payee	Description	Check No.	Amount (US\$)	Auditor's Comment
28	15-Jan-21	Omega Supply chain	Cost to purchase HTH to be used for water purification at white plain	1280000	2,401.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
29	14-Jan-21	Molnou Solo Bility	Cost to purchase Aluminum sulphat to be used for water purification at white plain	1279998	3,920.00	No evidence of bid documents, bid evaluation reports, contract and delivery note
30	19-Jan-21	Omega Supply chain	Cost to purchase HTH to be used for water purification at white plain	1280006	3,601.50	No evidence of bid documents, bid evaluation reports, contract and delivery note
Total					164,026.00	

Appendix 2B: No evidence of bid documents for items procured- Vehicle Spare Parts

No.	Date	Payee	Description	Check No.	Amount (US\$)	Auditor's Comment
1	11-Sep-20	Obi Standard Auto service	Cost to purchase vehicle spare part supplied on account	982711	1,894.24	No evidence of contract
2	Aug 28,2020	Obi Standard Auto service	Cost to purchase vehicle spare part supplied on account	206607	3,000.00	No evidence of contract
3	Aug 12,2020	Obi Standard Auto service	Cost to purchase vehicle spare part supplied on account	206600	3,500.00	No evidence of contract
4	Oct 8,2020	Akabest Auto venture	cost to purchase oil filter, air filterelements,etc to service vehicle markes A-60017	897084	816.00	No evidence of bid documents, evaluation reports, contract and delivery note.
5	Nov 24,2020	Akabest Auto venture	cost to purchase oil filter U-joint, carpet brake shoe and others spare parts for LB-0789	1276475	1,305.00	No evidence of bid documents, evaluation reports, contract and delivery note.

No.	Date	Payee	Description	Check No.	Amount (US\$)	Auditor's Comment
6	9-Dec-20	Obi Standard Auto service	Cost to purchase base,clear, thinner, etc for LB 0789	369328	1,464.00	No evidence of contract and delivery note
7	Dec 3,2020	Auto Run	cost to purchase drum of engine oil vehicle & 250kva gen-set	369327	1,248.00	No evidence of Delivery Note
8	April 21,2021	Beatrice M. Sharlty	cost to purchase spare parts to repair LWSC Sewer truck DST-10	1280157	2,500.00	No evidence of bid documents, evaluation reports, contract and delivery note and Tax Clarence
9	Sept 3,2020	Obi Standard Auto service	Cost to purchase vehicle spare part for A-60176	1147908	825.60	No evidence of contract and delivery note
10	14-Sep-20	Obi Standard Auto service	COST TO PURCHASE HEAD LIGHT, CARBINE, ETC for LB-0772	1147914	3,441.60	No evidence of contract and Delivery Note
11	26-Aug-20	Akabest Auto venture	Cost to purchase fuel injector, differential York, tire, etc A-60619	1147904	1,507.00	No evidence of bid documents, evaluation reports, contract and delivery note
12	Nov 2,2020	Obi Standard Auto service	cost to purchase oil filter, fuel filter, etc. for vehicle -0756	1276451	412.80	No evidence of contract and Delivery Note
13	July 24,2020	Obi Standard Auto service	cost to purchase vehicle spare parts on account	206589	3,199.68	No evidence of contract and Delivery Note
Total					25,113.92	

Appendix 2C: No evidence of bid documents for items procured Gen set & high lift pumps

No.	Date	Payee	Description	Check No.	Amount (US\$)	Auditor's Comment
1	Feb 10,2021	Text Auto Spare parts	payment to purchase spare parts to service the 259kva gen-set at central office	369350	648.00	No evidence of bid documents, evaluation reports, contract and delivery note

*Auditor's General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the Period ended June 30, 2021*

No.	Date	Payee	Description	Check No.	Amount (US\$)	Auditor's Comment
2	March 17,2021	Divine Destiny	cost to purchase two nozzles & five gals of engine oil to repair 250 kva gen. at central office	1280063	888.00	No evidence of bid documents, evaluation reports, contract and delivery note
3	Aug. 19,2020	Beatrice M. Shartly	cost to repair high lift pump for the water treatment plant(wtp)	1147899	4,800.00	No evidence of bid documents, evaluation reports, contract and delivery note
4	Aug. 19,2020	Deddeh K. Mulbah	Cost of repairing high lift pump for the water treatment	1147897	4,200.00	No evidence of bid documents, evaluation reports, contract and delivery note
5	14-Jul-20	Evergreen Auto service	Cost to purchase motor bearing to be used by high lift pump at water treatment plant at white plain	982724	1,056.00	No evidence of bid documents, evaluation reports, contract and delivery note
6	3-Aug-20	Evergreen Auto service	Cost to purchase motor bearing to be used by high lift pump at water treatment plant at white plain	982740	576.00	No evidence of bid documents, evaluation reports, contract and delivery note
7	Oct 19,2020	Condor	cost to purchase coupline set (cooplin,carbon bushing & oil sel) to be used for high lift pump	1147945	2,450.00	No evidence of bid documents, evaluation reports, contract and delivery note
8	July 21,2020	Mohammed Kromah	Payment for transportation of 250 kva gen	982729	1,700.00	No evidence of bid documents, evaluation reports, contract and delivery note
9	6-Jul-20	Mayoubah & son INC	Cost to purchase 500 gals of diesel bulk for gen-set, vehicle	897067	1,668.15	No evidence of bid documents, evaluation reports, contract and delivery note
10	July 31,2020	Mayoubah & son INC	Cost to purchase 500 gals of diesel bulk for gen-set, vehicle	982737	1,658.25	No evidence of bid documents, evaluation reports, contract and delivery note
11	Aug 17,2020	Mayoubah & son INC	Cost to purchase 500 gals of diesel bulk for gen-set, vehicle	1147896	1,668.15	No evidence of bid documents, evaluation reports, contract and delivery note



No.	Date	Payee	Description	Check No.	Amount (US\$)	Auditor's Comment
12	March 25,2021	Aminata & Sons INC	Cost to purchase diesel fuel bulk for LWSC vehicle	1280065	1,607.20	No evidence of bid documents, evaluation reports, contract and delivery note
13	March 11,2021	Aminata & Sons INC	Cost to purchase diesel fuel bulk for LWSC vehicle	Transfer	1,640.00	No evidence of bid documents, evaluation reports, contract and delivery note
14	April 5,2021	Aminata & Sons INC	Cost to purchase diesel fuel bulk for LWSC generator at head office	1280071	1,732.00	No evidence of bid documents, evaluation reports, contract and delivery note
15	April 13,2021	Aminata & Sons INC	Cost to purchase diesel fuel bulk for LWSC generator at head office	1280097	1,715.00	No evidence of bid documents, evaluation reports, contract and delivery note
16	April 23,2021	Aminata & Sons INC	cost to purchase 1000 gals of diesel fuel(bulk) to be used at LWSC head office for gen.	1280158	3,500.00	No evidence of bid documents, evaluation reports, contract and delivery note
Total					31,506.75	

Appendix 2D: No evidence of bid documents for items procured- Scratch Cards

No.	Date	Payee	Description	Check No.	Amount (US\$)	Auditor's Comment
1	Mar. 18,2021	LR & Son	Payment representing cost for the purchase of five (5) pcs of Lonestar cards & Orange cards	1280064	360.64	No evidence of bid documents, evaluation reports, contract and delivery note
2	Dec. 16, 2020	Raj Enterprise inc	Cost to purchase lonestar & orange cards to use by meter resders & customer service	1279984	346.92	No evidence of bid documents, evaluation reports, contract and delivery note
3	9-Jul-20	Raj Enterprise inc	Cost to purchase lonestar & orange cards to use by meter resders, block mappers & customer service	897068	1,025.00	No evidence of bid documents, evaluation reports, contract and delivery note

No.	Date	Payee	Description	Check No.	Amount (US\$)	Auditor's Comment
4	29-Jan-21	Raj Enterprise inc	Cost to purchase 20 pcs lone star cards & 33 pcs orange cards (\$ 5) & 4 PCS orange cards (\$1) for meter readers and customer service	897042	269.00	No evidence of bid documents, evaluation reports, contract and delivery note
5	Sept 29,2020	T. World INC	Cost to purchase lonestar & orange cards to be used by internet purposes for block mapper, etc	1147929	1,136.00	No evidence of bid documents, evaluation reports, contract and delivery note
Total					3,137.56	

Appendix 2E: No evidence of bid documents for items procured- Pipe and Fitting

No.	Date	Payee	Description	Check No.	Amount (US\$)	Auditor's Comment
1	Sept 18,2020	Omega supply chain	Cost to purchase lock faucets, upvc pipe, check,etc to complete work on the Jallah town tower construction	1147924	242.06	No evidence of delivery note
2	Dec. 24, 2020	Omega supply chain	Cost to purchase disconnection materials for Jallah town water tower project	897021	2,197.65	No evidence of delivery note
3	April 1,2021	Marconi & Company	Payment to purchase electrical materials to be used for connection of the sewer plan to LEC	1280069	1,650.00	No evidence of bid documents, evaluation report, contract and delivery note
Total					4,089.71	

Appendix 3A: 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	1147844		4%	120.00

*Auditor's General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the Period ended June 30, 2021*

No	Date	Payee	Check #	Payment (USD)	Tax rate (GAC Calculation)	Tax Amt (USD) (GAC Calculation)
		service		3,000.00		
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		4%	13.24



No	Date	Payee	Check #	Payment (USD)	Tax rate (GAC Calculation)	Tax Amt (USD) (GAC Calculation)
				331.02		
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 3B: Non-remittance of Withholding Taxes- Petroleum Products

No	Date	Payee	Check #	Payment (USD)	Tax rate (GAC Calculation)	Tax Amt (USD) (GAC Calculation)
	Nov 25,2019	Mayoubah & Sons	1070721	3,633.30	1%	36.33
	August 9,2019	Gboni Enterprise INC	Transfer	3,811.50	1%	38.12
	Oct 17,2019	Gboni Enterprise INC	369093	3,633.30	1%	36.33
	Sept 9,2019	Gboni Enterprise INC	355168	3,633.30	1%	36.33
	July 31,2019	Petro Trade	982539	12,654.92	1%	126.55
	July 31,2019	Petro Trade	20284268	12,955.88	1%	129.56
	24-Sep-21	Gboni Enterprise INC	369080	3,633.30	1%	36.33
	July 31,2019	Petro Trade	296662	7,823.27	1%	78.23
	March 3,2020	Mayoubah & son INC	1147866	5,449.95	1%	54.50
	6-Apr-20	Mayoubah & son INC	20285639	7,266.60	1%	72.67



No	Date	Payee	Check #	Payment (USD)	Tax rate (GAC Calculation)	Tax Amt (USD) (GAC Calculation)
	Feb 6,2020	Mayoubah & son INC	355445	9,207.00	1%	92.07
	March 27,2019	Teffor Petroleum inc	355340	1,725.00	1%	17.25
	Oct 23,2019	Mayoubah & son INC	369097	3,564.00	1%	35.64
	Nov 19,2019	Mayoubah & son INC	1147758	3,633.30	1%	36.33
	July 26,2019	Gboni Enterprise INC	Transfer	3,712.50	1%	37.13
	July 26,2019	Gboni Enterprise INC	Transfer	3,811.50	1%	38.12
	July 9,2019	Connex Oil INC	Transfer	3,435.30	1%	34.35
Total						935.84

Appendix 3C: 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
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 3D: 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

No	Date	Payee	Check #	Payment (USD)	Tax rate (GAC Calculation)	Tax Amt (USD) (GAC Calculation)
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 4A: Fixed Asset not included in the fixed asset register (FAR)

N0.	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-07CXPROFC00056C32B810	N/A
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

*Auditor's General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the Period ended June 30, 2021*

NO.	Name of Asset	Location	Type	Serial #	Year of Purchase
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
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-0F3RKFCCOO7BGCUE2UA02	N/A



NO.	Name of Asset	Location	Type	Serial #	Year of Purchase
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
53	Cyberome	Network Administrator Office	N/A	CO2617090061	N/A
54	Linkis E-250 Router	Network Administrator Office	N/A	10A3OC66506298	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

NO.	Name of Asset	Location	Type	Serial #	Year of Purchase
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 4B 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
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

*Auditor's General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the Period ended June 30, 2021*

NO.	Name of Asset	Location	Type	Serial #	Year of Purchase
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
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



*Auditor's General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the Period ended June 30, 2021*

NO.	Name of Asset	Location	Type	Serial #	Year of Purchase
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	MXX31101B3	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	Aftron	N/A	2017
53	Dell Desktop Computer	Deputy Managing Director For Finance	Dell	M:CN07CXPR-FCCOO CPU:9F3R5K2	2017
54	HP Hewlett-Packard Laptop *Assigned to Mr. Jee	Deputy Managing Director For Finance	HP	PD93160H	2015
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	DMD/Finance Secretary Office	Canon	HCT25068	2015



*Auditor's General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the Period ended June 30, 2021*

NO.	Name of Asset	Location	Type	Serial #	Year of Purchase
	Printer				
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
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	Sales & Marketing Director Office	Sonic	90202513015	2015



*Auditor's General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the Period ended June 30, 2021*

NO.	Name of Asset	Location	Type	Serial #	Year of Purchase
	BTU)				
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
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:CN0TDGJ772872 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



NO.	Name of Asset	Location	Type	Serial #	Year of Purchase
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 Office	Haier	N/A	2018
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 4CB: 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

No.	LWSC Plate	Source	Model	VIN#	Assigned Department
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 4D: 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

*Auditor's General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the Period ended June 30, 2021*

NO.	Name of Asset		Type	Serial #	Year of Purchase
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
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



*Auditor's General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the Period ended June 30, 2021*

NO.	Name of Asset		Type	Serial #	Year of Purchase
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 CPU:9F7P5K2	Aug. 2018
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



*Auditor's General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the Period ended June 30, 2021*

NO.	Name of Asset		Type	Serial #	Year of Purchase
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	H2O 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
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	Lenovo	N/A	2017



*Auditor's General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the Period ended June 30, 2021*

NO.	Name of Asset		Type	Serial #	Year of Purchase
		Office			
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
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



*Auditor's General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the Period ended June 30, 2021*

NO.	Name of Asset		Type	Serial #	Year of Purchase
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
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



NO.	Name of Asset		Type	Serial #	Year of Purchase
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	Exhaust 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 5: 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 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 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 6: Non-adherence To Direct Deposit Payments

No.	Month	Net Salary (US\$)	Auditor's Comment
1	May	204,592.04	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
2	Aug, Sept & OCT	649.81	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
3	Aug & Sept	689.20	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
4	Sept & Oct.	2,157.08	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
5	October	434.06	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
6	October		Employees' salaries were paid in cash instead of

*Auditor's General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the Period ended June 30, 2021*

No.	Month	Net Salary (US\$)	Auditor's Comment
		203.74	Direct deposit into their respective bank accounts
7	October	966.56	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
8	October	7,834.81	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
9	October	16,851.27	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
10	Oct.,Nov., Dec., and Jan	4,594.38	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
11	Oct.,Nov., Dec., and Jan	2,539.96	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
12	Oct.,Nov. & Dec.	2,505.72	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
13	Oct.,Nov. & Dec.	2,671.91	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
14	Oct. & Nov.	872.12	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
15	Nov. & Dec.	2,908.43	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
16	Nov. & Dec.	876.84	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
17	Nov. & Dec.	20,090.14	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
18	Nov. & Dec.	421.90	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
19	Nov. & Dec.	9,893.84	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
20	Nov. & Dec.	2,218.26	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts



*Auditor's General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the Period ended June 30, 2021*

No.	Month	Net Salary (US\$)	Auditor's Comment
21	Nov. & Dec.	308.96	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
22	Nov. & Dec.	868.12	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
23	Nov. & Dec.	6,012.21	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
24	Nov. & Dec.	1,574.76	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
25	Nov. & Dec.	29,652.93	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
26	Nov.,Dec. & Jan.	902.58	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
27	Nov. & Dec.	417.04	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
28	Nov. & Dec.	20,411.28	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
29	Nov.,Dec. & Jan.	7,418.13	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
30	Nov.	19,538.11	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
31	Nov.	6,949.10	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
32	Nov. & Dec.	477.69	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
33	Nov.	10,051.40	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
34	Nov. & Dec.	2,500.00	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
35	Nov. & Dec.		Employees' salaries were paid in cash instead of



*Auditor's General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the Period ended June 30, 2021*

No.	Month	Net Salary (US\$)	Auditor's Comment
		10,982.68	Direct deposit into their respective bank accounts
36	Nov. & Dec.	2,318.54	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
37	Nov.	368.17	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
38	Nov.	1,436.42	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
39	Nov. & Dec.	1,762.30	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
40	Nov. & Dec.	469.99	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
41	Nov. & Dec.	1,085.93	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
42	Nov. & Dec.	2,086.06	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
43	Nov. & Dec.	3,499.53	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
44	Nov	610.42	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
45	Dec., Jan. & Feb.	4,512.02	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
46	Dec., Jan. - May.	8,477.27	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
47	January	1,945.35	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
48	January	3,722.17	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
49	January	1,218.78	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts



No.	Month	Net Salary (US\$)	Auditor's Comment
50	Dec., Jan., Feb., Mar. & Apl	3,486.17	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
51	January	1,120.00	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
52	January	3,722.17	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
53	January	3,722.17	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
54	Nov. Dec. & Jan.	3,745.59	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
55	April	876.83	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
56	April, May, June & July	37,299.87	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
57	May, June & July	153,614.19	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
58	May, June & July	529,498.44	Employees' salaries were paid in cash instead of Direct deposit into their respective bank accounts
Total		1,172,635.44	

Appendix 7: Non-compliance with Recruitment Policy

NO.	EMPLOYEE NAME	POSITION	QUALIFICATION	OUTSTANDING DOCUMENTS
1	John F. Carpenter	General Compliance Inspector	BBA, Accounting	Police Clearance & Medical Certificate
2	J. Cephus Miller	Inspection Director	BA, Criminal Justice Administration	Medical Certificate & Terms of Reference
3	Sarah N. Gbanah	Director Debt Recovery	Master of Business Administration	Police Clearance
4	Rannel M. Kanneh	Administrative Director	BA, Criminal Justice Administration	Confidentiality Form
5	John R. Henri	General Services Director	MBA, Banking & Finance	Police Clearance, TOR, Medical Certificate and

*Auditor's General's Report on the
Compliance Audit of the Liberia Water and Sewer Corporation (LWSC)
For the Period ended June 30, 2021*

NO.	EMPLOYEE NAME	POSITION	QUALIFICATION	OUTSTANDING DOCUMENTS
				confidentiality Form
6	Reuben M. Sauser	Chief of Office Staff/MD	AA Degree, Management	Letter of Appointment
7	Joan E. Richardson	Chief of Office Staff/DMD/A	Bachelor Degree, Management	Letter of appointment, Medical Certificate & Police Clearance
8	Andrew M. Kamara	Manager MIC	BBA, Accounting	Police Clearance, TOR, Medical Certificate, confidentiality Form & Letter of Recommendation
9	Oscar B. Otto	M & E Manager	Nil	Police Clearance, CV, Medical Certificate, confidentiality Form & Letter of Recommendation
10	Sanoussi M. Keita	Inspection Manager	BA, Sociology	Medical Certificate & TOR
11	Nedsteler C. Johnson	Training Manager	BA, Sociology	Police Clearance
12	Enest N. Gaye	General Services Manager	BSC, Economics	Term of Reference
13	Richard N. Cassell	Accounts Receivable Manager	BBA, Management	Medical Certificate, TOR & Confidentiality form
14	George S. Allen	Asst. Manager HR	BBA, Accounting	Letter of Recommendation
15	Chancy Thomas	Assistant Manager, T&D	University Student	Medical Certificate, TOR & Confidentiality form
16	Eddie Mark	Asst. Manager/Accounts Receivable	BSC, Economics	Letter of Recommendation & TOR
17	Princess P. Kimba	Asst. Manager M& E	BBA, Management	Letter of Recommendation & Confidentiality form
18	Mariam S. Urey	Coodinator/Kakata	BBA, Management	Police Clearance and Medical Certificate
19	Mohamed M. Massaley	Chief Chemist	Bachelor Degree, Chemistry	Letter of Appointment & Letter of Recommendation
20	Helena P. Folley	Asst. County Coordinator/Buchanan	University Student	Job Description & Confidentiality Form