

Management Letter



On the Audit of the Ministry of Youth & Sports Financial Statements

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



Promoting Accountability of Public Resources

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

Monrovia, Liberia

December 2022

Table of Contents

1	DETAILED FINDINGS AND RECOMMENDATIONS	7
1.1	Financial Issues	7
1.1.1	Face of Financial Statements Inconsistent with Notes	7
1.1.2	Lack of Comparative Information in the Financial Statements	8
1.1.3	Exact Final Budget and Actual Amounts	9
1.1.4	Note Disclosure of Budgetary Basis, Period and Scope	10
1.1.5	Variance between Allotment from IFMIS Ledger and Financial Statements	11
1.1.6	Other Receipts Discrepancies	12
1.1.7	Variances in Donor Fund Amounts	14
1.1.8	Variance between Expenses in Financial Statements and Cashbook	16
1.1.9	Unreconciled Cash Balances	17
1.1.10	Uncommitted Cash Balance	19
1.1.11	Expenditure with Inadequate Supporting Documents	20
1.1.12	Expenditure without Supporting Documents	21
1.1.13	No evidence of remittance of National Social Security Taxes	22
1.1.14	Non- Withholding and Remittance of GST	23
1.1.15	Payroll Discrepancies	24
1.2	Administrative Issues	26
1.2.1	No Evidence of Delivery Note	26
1.2.2	Third Party Payments	30
1.2.3	No Procurement Committee Meeting	31
1.2.4	Lack of Audit Committee	31
1.2.5	Non- Implementation of Internal Audit Recommendations	32
1.2.6	No Evidence of Approved Contract	33
1.2.7	Petty Cash Discrepancies	34
1.2.8	Unapproved Financial Manual	36
1.2.9	Signing of Payment Vouchers	36
1.2.10	Stale Check	37
1.2.11	Fixed Asset Irregularities	38
1.2.12	Employees on Payroll but not Personnel Listing	41
1.2.13	Outstanding Payroll	42
1.2.14	Employees without Personnel Files	43

1.2.15 Employees Performance Appraisal..... 44

ANNEXURES46

Annexure 1: Third Party Payments.....46



Acronyms/Abbreviations

Acronyms/Abbreviations	Meaning
AG	Auditor General
ACCA	Association of Chartered Certified Accountants
BDOTC	Business Domestic Occupational Training Center
CFC	Certified Financial Consultant
CPA	Certified Public Accountant
CFE	Certified Fraud Examiner
COSO	Commission on Sponsoring Organization
DMA	Deputy Minister for Administration
GAC	General Auditing Commission
GOL	Government of Liberia
GSM	Global System for Mobile
IFMIS	Integrated Financial Management Information System
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
LRD	Liberian Dollars
MFDP	Ministry of Finance and Development Planning
MVTC	Monrovia Vocational Training Center
MYS	Ministry of Youth and Sports
PV	Payment Voucher
AMT	Amount
GL	General Ledger
FS	Financial Statements
UNESCO	United Nations Educational Scientific and Cultural Organization
UNFPA	United Nations Population Fund
NASSCORP	National Social Security and Welfare Corporation
PFM	Public Finance Management
PPCC	Public Procurement and Concession Commission
SKD	Samuel Kanyon Doe Sports Complex
UNICEF	United Nations Children's Fund
US\$	United States Dollars

Hon. D. Zeogar Wilson
Minister
Ministry of Youth & Sports
Samuel Kanyon Doe Sports Complex
Paynesville, Liberia

December 19, 2022

Dear Hon. Wilson:

AUDITOR GENERAL'S REPORT ON THE FINANCIAL STATEMENTS AUDIT OF THE MINISTRY OF YOUTH & SPORTS (MYS) FOR THE YEAR 1 JULY 2017 TO 30 JUNE 2018

The Financial Statements of the Ministry of Youth & Sports (MYS) were subject to audit by the Auditor General in terms of Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as the Engagement Terms of Reference. The Financial Audit was performed for the year July 1, 2017 - June 30, 2018.

INTRODUCTION

The audit of the Ministry of Youth & Sports for the year July 1, 2017 - June 30, 2018 is being completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

AUDIT SCOPE AND DETERMINATION OF RESPONSIBILITY

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable assurance that, in all material respects, fair presentation and reporting is achieved.

An audit involves:

- Examination on a test basis of evidence supporting the amounts and disclosures in the financial statements;
- Assessment of the accounting principles used and significant estimates made by Management; and
- Evaluation of the financial statements presentation.

An audit also includes an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters.

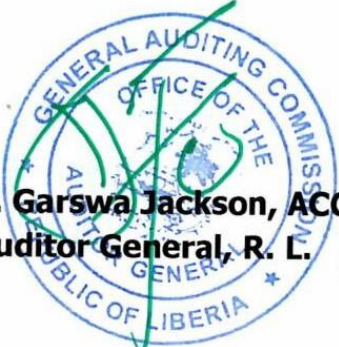
The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of Management. Our responsibility is to express an opinion on these financial statements.

The audit findings which were identified during the course of the audit are included below.

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the Ministry of Youth & Sports and other individuals and businesses who contributed to the success of this audit.


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

Monrovia, Liberia
December 2022

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues

1.1.1 Face of Financial Statements Inconsistent with Notes

Observation

1.1.1.1 Paragraph 1.3.27 of the Revised Cash Basis IPSAS (November 2017) requires that financial statement shall present information that is:

- a) Understandable;
- b) Relevant to the decision-making and accountability needs of Users;
- c) A faithful representation of the cash receipts, cash payments and cash balances of the entity and the other information disclosed in the financial statements in that it is:
 - i. Complete;
 - ii. Neutral; and
 - iii. Free from material error
- d) Comparable;
- e) Timely; and
- f) Verifiable.

1.1.1.2 Further, paragraph 1.3.8 of the Revised Cash Basis IPSAS (November 2017) states that, "Notes to the financial statements include narrative description or more detailed schedules or analyses of amounts shown on the face of the financial statements, as well as additional information. They include information required and encouraged to be disclosed by this Standard, and can include other disclosures considered necessary to achieve a fair presentation and enhance accountability."

1.1.1.3 During the audit, we observed the following discrepancies in our analysis of the financial statements and accompanying notes to the financial statements:

- Total authorized allocation/appropriation in the amount of **US\$2,744,425** disclosed on the face of the financial statements does not agree with the amount, **US\$3,314,195**, reported in the notes to the financial statements.
- Note 9 on the face of the financial statements is considered transfers and has an assigned value of **US\$616,489**; whereas, note 9 in the notes to the financial statements has the description cash and cash equivalent without a dollar value attached to it.
- An amount of **US\$260,175** was shown on the face of the financial statements as other transfer payments without an associated disclosure in the notes to the financial statements.

Risk

- 1.1.1.4 Failure to provide correct and precise explanatory notes to the financial statements may impair fair presentation, disclosure and mislead the users of the financial statements.

Recommendation

- 1.1.1.5 Management should adequately adjust all errors, omissions and misstatements in the financial statements for the period under audit.
- 1.1.1.6 Going forward, Management should ensure that the financial statements are comprehensively reviewed by a more senior personnel and the notes to the financial statements reconcile with information on the face of the financial statements.

Management's Response

- 1.1.1.7 *Management acknowledges the observation. This was an oversight. Total amount approved by the MFDP as allocation for the Ministry during the period was **USD 3,237,481.00** (Quarter 1 **USD 326,716**; Quarter 2 **USD 791,570**; Quarter 3 **USD 869,195**; and Quarter 4 **USD 1,250,000**). Total amount processed and received by the Ministry (MYS) for the period was **USD 2,744,425**, as reported in the financial statements. Total actual expenditures for the period was **USD 3,314,195**.*
- 1.1.1.8 *It was a numbering error with Note 9 and the Cash and Cash Equivalent disclosed in the notes to the financial statements. These are separate disclosures. Note 9 captured transfers with assigned value of **USD 616,489.00**. Whereas, Cash and cash equivalent had no value in the notes and was detailed in the Statement of Cash Position.*
- 1.1.1.9 *Note 4 disclosed actual expenditures, include other payments of **USD 260,175**. Other payments included professional services and legal services.*
- 1.1.1.10 *Going forward, Management will ensure that full reconciliation is done and that the financial statements are comprehensively reviewed by appropriate and designated personnel along with the notes to the financial statements for completeness and accuracy.*

Auditor General's Position

- 1.1.1.11 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.2 Lack of Comparative Information in the Financial Statements

Observation

- 1.1.2.1 Paragraph 2.6.0 of the Cash Basis IPSAS as adopted by the Government of Liberia in 2009 requires that unless a provision of this Standard permits or requires otherwise, comparative information shall be disclosed in respect of the previous period for all numerical information required by this Standard to be disclosed in the financial statements, except in respect of the financial statements for the reporting period to which this Standard

is first applied. Comparative information shall be included in narrative and descriptive information when it is relevant to an understanding of the current period's financial statements.

- 1.1.2.2 During the audit, we observed that the financial statements prepared for the fiscal period lacked comparative information as is required by Paragraph 2.6.0 of the Cash Basis IPSAS as adopted by the Government of Liberia in 2009.

Risk

- 1.1.2.3 The lack of comparative information may impair fair presentation, full disclosure, accuracy, consistency, and reliability of the financial statements and decision making may be impaired.

Recommendation

- 1.1.2.4 Management should provide comparative information for the financial statements in keeping with Paragraph 2.6.0 of the Cash Basis IPSAS as adopted by the Government of Liberia in 2009.

- 1.1.2.5 Going forward, Management should ensure that the financial statements are comprehensively reviewed by a more senior personnel and that full comparative information for the financial statements are presented consistent with the standards.

Management's Response

- 1.1.2.6 *Management acknowledges the observation and recommendation. Going forward, Management will provide comparative information for the financial statements in keeping with the Cash Basis IPSAS as adopted by the Government of Liberia in 2009. Also, Management will ensure that the financial statements are comprehensively reviewed by more senior personnel and that full comparative information for the financial statements are presented consistent with the standards.*

Auditor General's Position

- 1.1.2.7 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.3 Exact Final Budget and Actual Amounts

Observation

- 1.1.3.1 Paragraph 5.2.0 (1)(c) of the Cash Basis IPSAS as adopted by the Government of Liberia in 2009 provides that an entity that makes publicly available its approved budget(s) shall present a comparison of the budget amount for which it is held publicly accountable and actual amounts either as a separate additional financial statements of an additional budget columns in the statement of cash receipts and payments.

- 1.1.3.2 During the audit, we observed that the financial statements for the fiscal year 2017/2018

contained the following discrepancies:

- The Statement of Comparison of Budget and Actual Amount appears to be inaccurate as the actual and final budget amounts are exactly the same throughout the statement.
- Management incorrectly recorded allotment amounting to **\$2,744,425** as final budget amount instead of **\$US 3,237,481**.

Risk

- 1.1.3.3 Failure to report the accurate budget amount may impair fair presentation, full disclosure and mislead the users of the financial statements.

Recommendation

- 1.1.3.4 Management should ensure that the financial statements are comprehensively reviewed by a more senior personnel and that Budget and Actual Amounts are accurate and reflect the true nature of transactions that occurred.

Management's Response

- 1.1.3.5 *Management takes note and accepts the observation and recommendation. Going forward, Management will ensure that the financial statements are comprehensively reviewed by a more senior personnel and that Budget and Actual Amounts are accurate and reflect the true nature of transactions that occur.*

Auditor General's Position

- 1.1.3.6 We acknowledge Management's acceptance of our findings and recommendation. We will follow-up on the implementation of our recommendation during subsequent audit.

1.1.4 Note Disclosure of Budgetary Basis, Period and Scope

Observation

- 1.1.4.1 Paragraph 5.8.0 of the Cash Basis IPSAS as adopted by the Government of Liberia in 2009 requires that an entity shall explain in notes to the financial statements the budgetary basis and classification basis adopted in the approved budget.
- 1.1.4.2 During the audit, we observed that the financial statements of the Ministry of Youth and Sports for the year July 1 2017 to June 30, 2018 did not include explanatory notes on the budgetary and classification basis adopted in the approved budget.

Risk

- 1.1.4.3 The lack of full disclosure to the financial statements may impair fair presentation and the decision making of users of the financial statements.

Recommendation

- 1.1.4.4 Management should ensure that the financial statements are comprehensively reviewed

by a more senior personnel and fully disclose the basis of preparation of the financial statements in the notes to the financial statements.

Management’s Response

1.1.4.5 *Management acknowledges the observation and recommendation. Going forward, Management will ensure that the financial statements are comprehensively reviewed by more senior personnel and fully disclose the basis of preparation of the financial statements in the notes to the financial statements.*

Auditor General’s Position

1.1.4.6 We acknowledge Management’s acceptance of our findings and recommendation. We will follow-up on the implementation of our recommendation during subsequent audit.

1.1.5 Variance between Allotment from IFMIS Ledger and Financial Statements

Observation

1.1.5.1 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 states, “ any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister.”

1.1.5.2 Furthermore, Regulation C.8 (3) (g) of the Public Finance Management (PFM) Act of 2009 states that the head of agency or spending unit is responsible to ensure that all books of accounts under his or her control are correctly posted and kept up-to-date.

1.1.5.3 During the audit, we observed a variance between the allotment from the IFMIS Ledger and the amount reported in the financial statements. **See Table 1 below for details.**

Table 1: Variance between allotment from the IFMIS Ledger and the amount reported in the financial statements

Description	Financial Statements	IFMIS Ledger	Variance
Authorized Allocation/ Appropriation	\$2,744,425	3,980,601.05	\$(1,236,176.05)

Risk

1.1.5.4 The financial statements may be misstated.

1.1.5.5 The failure of Management to maintain accurate cashbooks and prepare accurate financial statements may impair the accountability of resources and lead to the misappropriation of the public funds.



Recommendation

- 1.1.5.6 Management should account for the variance indicated above.
- 1.1.5.7 Going forward, Management should ensure that all transactions are adequately recorded in the cashbook and subsequently in the financial statements. The financial statements should be comprehensively reviewed by a more senior personnel.
- 1.1.5.8 Additionally, Management should facilitate periodic reconciliation between the fiscal outturn report from MFDP and the financial statements. Variances identified must be investigated and adjusted in a timely manner.

Management's Response

- 1.1.5.9 *Management acknowledges the observation. As per allotment records received from MFDP, total amount approved as allotment by the MFDP for the Ministry (MYS) during the period was **USD 3,237,481.00** (Quarter 1 **USD 326,716**; Quarter 2 **USD 791,570**; Quarter 3 **USD 869,195**; and Quarter 4 **USD 1,250,000**). Total amount processed and received by the Ministry (MYS) for the period was **USD 2,744,425**, as reported in the financial statements.*
- 1.1.5.10 *Going forward, management will ensure that the financial statements should be comprehensively reviewed by some more senior personnel. Also, Management will facilitate timely and periodic reconciliation between the fiscal outturn report from MFDP and the financial statements. Variances identified will be investigated and adjusted in a timely manner.*
- 1.1.5.11 *We want to appeal to the GAC to make follow-up with the MFDP in ensuring that fiscal outturn report and related financial information are submitted and published timely for use by MACs in financial reporting.*

Auditor General's Position

- 1.1.5.12 Management did not adequately address the issue raised. The variance between the fiscal outturn report and the financial statements was not accounted for by Management as recommended. Further, in the absence of the adjustment of the financial statements to account for actual cash receipt as reported in the IFMIS ledger, the financial statements may be misstated. Therefore, we maintained our finding and recommendation.
- 1.1.5.13 However, Management should provide evidence to the Office of the Auditor General for subsequent validation to support its assertion if **USD 2,744,425** was actually received as indicated by Management.

1.1.6 Other Receipts Discrepancies

Observation

- 1.1.6.1 Paragraph 1.2.1 (a)(i) of the Cash Basis IPSAS as adopted by the Government of Liberia

in 2009 requires that an entity recognizes all cash receipts, cash payments and cash balances controlled by the entity

- 1.1.6.2 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 states, “ any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister.”
- 1.1.6.3 Furthermore, Regulation C.8 (3) (g) of the Public Finance Management (PFM) Act of 2009 states that the head of agency or spending unit is responsible to ensure that all books of accounts under his or her control are correctly posted and kept up-to-date.
- 1.1.6.4 During the audit, we observed that other receipt balances in the financial statements did not agree with the general ledger for the year ended June 30, 2018. **See Table 2 below for details.**

Table 2: Other Receipts Discrepancies

Description	Currency	FINANCIAL STATEMENT	GL	Variance
MVTC Fees	USD	151,825	121,639	30,186
BDOTC	USD	30,282	17,938	12,344
Lottery	USD	5,250	4,199	1,051
Intra Government	USD	21,676	21,802	(126)
SKD Rental	USD	31,338	32,310	(972)
Gate in take	USD	-	19,640	(19,640)
Contribution	USD	-	774,356	(774,356)
Total		240,371	991,884	(751,513)

Risk

- 1.1.6.5 The completeness and accuracy of the financial statements may not be assured; therefore, the financial statements may be misstated.
- 1.1.6.6 Misstated financial statements may facilitate fraudulent financial reporting and mislead the users of the financial statements

Recommendation

- 1.1.6.7 Management should account for the variances between the financial statements and the general ledger.
- 1.1.6.8 Going forward, Management should facilitate the procurement of an accounting software to enhance the preparation of the financial statements.

- 1.1.6.9 An automated control should be established in the accounting software such that transactions (along with supporting documents) posted by a junior staff are reviewed and approved by a senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created between the trial balance, the general ledger and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.1.6.10 *Management acknowledges the observation. However, management is not in the know of how the computation was done to arrive at the GL amounts as reported by the auditor. There was a cut-off period for the reporting done which ended June 30, 2018. The amounts reported as other receipts were based on bank statements for the period. Also, there were conversions done to United States Dollars with these fees that were reported in Liberian Dollars to be consistent with the financial reporting requirement under the IPSAS Cash Basis.*
- 1.1.6.11 *Going forward, Management will facilitate the procurement of an accounting software to enhance the preparation of the financial statements. Appropriate mechanisms will be setup in the accounting software for proper recording, reconciliation, review, approval and reporting of financial transactions.*

Auditor General's Position

- 1.1.6.12 Management's assertions do not adequately address the variance between the general ledger and the financial statements. Therefore, we maintain our finding and recommendation. We will follow-up on the implementation of our recommendations during subsequent audit.
- 1.1.6.13 Also consistent with Regulation B.8 of the PFM Act of 2009, Management should ensure that all fees collected from Gate intake, Hall Rental and other internally generated sources of revenue should be deposited in a designated bank account with no use of said fund whatsoever unless authorized by an enactment. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.7 Variances in Donor Fund Amounts

Observation

- 1.1.7.1 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 states, " any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister."

1.1.7.2 Furthermore, Regulation C.8 (3) (g) of the Public Finance Management (PFM) Act of 2009 states that the head of agency or spending unit is responsible to ensure that all books of accounts under his or her control are correctly posted and kept up-to-date.

1.1.7.3 During the audit, we observed a variance between the donation amount confirmed by UNFPA and the donation amount recorded in the general ledger. See Table 3 below for details.

Table 3: Variance between Donor's Confirmation and Ledger

Year	MYS Ledger	Confirmation from UNFPA	Variance
2017/2018	160,504	212,380	(51,876)

1.1.7.4 Further, we observed a variance between donor fund received per the financial statements and donor fund received per the cashbook. **See Table 4 below for details.**

Table 4: Variance between Donor fund received per financial statements and Cashbook

Donor Funds received per FINANCIAL STATEMENTS 2017 to 2018	Donor funds received per Cashbook	Variance
UNESCO	20,050.00	-
UNFPA	125,870.67	160,503.67
UNICEF	176,981.83	176,992.00
Total		(14,593.17)

1.1.7.5 We also observed a variance between balances of donor financed projects reported in the financial statements and the bank statement. **See Table 5 below for details.**

Table 5: Variance between Donor fund balance per financial statements and Bank Statement

Description	Financial statements (US\$)	Bank Statement (US\$)	Variance (US\$)
UNFPA	51,902	40,259	11,643
UNICEF	60,198	19,885	40,313
Total			51,956

Risk

1.1.7.6 The completeness, accuracy and occurrence of Revenue/Receipts from Donor funds may not be assured; therefore, the financial statements may be misstated.

1.1.7.7 Misstated financial statements may facilitate fraudulent financial reporting and mislead the users of the financial statements

Recommendation

1.1.7.8 Management should account for the variances indicated above.

1.1.7.9 Going forward, Management should conduct periodic reconciliation between the general

ledger, financial statements and bank statements. Variances identified should be investigated and adjusted in a timely manner.

Management's Response

- 1.1.7.10 *Management takes note of the observation. However, as per our records, we received USD 207,580.00 in 2017 (January-December) and USD 84,843.34 in 2018 (January-December 2018). The GL amount showed the total amount received and recorded for the fiscal period July 1, 2017 to June 30, 2018.*
- 1.1.7.11 *As stated, amounts reported in the financial statements were obtained from the bank statements and general ledger. The USD 20,050 was support from the LPRC to the County Meet at the time and not from UNESCO. We considered the fiscal period (July-June) in our reporting instead of calendar year. So amounts reflected in the financial statements are for the reporting period.*
- 1.1.7.12 *Going forward, Management will conduct periodic reconciliation between the general ledger, financial statements and bank statements. Variances identified will be investigated and adjusted in a timely manner.*

Auditor General's Position

- 1.1.7.13 Management did not adequately address the issues raised. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.8 Variance between Expenses in Financial Statements and Cashbook

Observation

- 1.1.8.1 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 states, " any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister."
- 1.1.8.2 Furthermore, Regulation C.8 (3) (g) of the Public Finance Management (PFM) Act of 2009 states that the head of agency or spending unit is responsible to ensure that all books of accounts under his or her control are correctly posted and kept up-to-date.
- 1.1.8.3 During the audit, we observed that the actual goods and services expenditure of **US\$721,366** reported in the financial statements did not reconcile with the actual goods and services expenditure of **US\$947,446** reported in the general ledger, resulting to an unexplained variance of (**US\$226,080**).

Risk

- 1.1.8.4 The completeness and accuracy of expenditure may not be assured; therefore, the financial statements may be misstated.
- 1.1.8.5 Misstated financial statements may facilitate fraudulent financial reporting and mislead the users of the financial statements.

Recommendation

- 1.1.8.6 Management should account for the variance between the financial statements and cashbook.
- 1.1.8.7 Further, Management should facilitate the procurement of an accounting software to enhance the preparation of the financial statements.
- 1.1.8.8 An automated control should be established in the accounting software such that transactions (along with supporting documents) posted by a junior staff are reviewed and approved by a senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created between the trial balance, the general ledger and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.1.8.9 *Management acknowledges the observation. However, the actual goods and services expenditure of USD 721,366 reported in the financial statements represented external vouchers, whereas the general ledger had transactions recorded for internal vouchers.*
- 1.1.8.10 *Going forward, Management will facilitate the procurement of an accounting software to enhance the preparation of the financial statements. Appropriate mechanisms will be setup in the accounting software for proper recording, reconciliation, review, approval and reporting of financial transactions.*

Auditor General's Position

- 1.1.8.11 Management did not adequately address the issues raised. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.9 Unreconciled Cash Balances

Observation

- 1.1.9.1 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 states, "any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the

transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister.”

- 1.1.9.2 Furthermore, Regulation C.8 (3) (g) of the Public Finance Management (PFM) Act of 2009 states that the head of agency or spending unit is responsible to ensure that all books of accounts under his or her control are correctly posted and kept up-to-date.
- 1.1.9.3 During the audit, we noted that cash balances held at banks per the financial statements did not reconcile with the general ledger for the year ended June 30, 2018. **See Tables 6 & 7 below for details.**

Table 6: Unreconciled Cash Balances (LRD)

Description	Currency	FINANCIAL STATEMENTS	GL	Variance
CBL	LRD	308,364	1,128,437	(820,073)
UBA/MVTC	LRD	18,427	746,017	(727,590)
UBA/BDOTC	LRD	32,421	1,472,447	(1,440,026)
Total		359,212	3,346,901	(2,987,689)

Table 7: Unreconciled Cash Balances (USD)

Description	Currency	FINANCIAL STATEMENTS	GL	Variance
CBL	USD	94,272	30,728	63,544
UBA/MVTC	USD	22,503	15,569	6,934
Total		116,775	46,297	70,478

Risk

- 1.1.9.4 The completeness of cash balances may not be assured; therefore, the financial statements may be misstated.
- 1.1.9.5 Misstated financial statements may facilitate fraudulent financial reporting and mislead the users of the financial statements.

Recommendation

- 1.1.9.6 Management should account for the variances between the cash balances in the financial statements and cashbook.
- 1.1.9.7 Further, Management should facilitate the procurement of an accounting software to enhance the preparation of the financial statements.
- 1.1.9.8 An automated control should be established in the accounting software such that transactions (along with supporting documents) posted by a junior staff are reviewed and approved by a senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created between the trial balance, the general

ledger and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.1.9.9 *Management takes note of the observation. However, the Liberian Dollars amounts reported in Table 6 were converted with the conversion rate of the reporting period to avoid two (2) currencies on the face of the financial statements.*
- 1.1.9.10 *The Central Bank of Liberia (CBL) figure on the financial statements as reported in Table 7 was converted as per the bank reconciliation statements. UBA MVTC USD amount was the composition of USD currency and the Liberian Dollars USD equivalent at the conversion rate of the reporting period. The LRD amount converted was added to the USD component, thus giving the figure reported in the financial statements.*
- 1.1.9.11 *Going forward, Management will facilitate the procurement of an accounting software to enhance the preparation of the financial statements. Appropriate mechanisms will be setup in the accounting software for proper recording, reconciliation, review, approval and reporting of financial transactions*

Auditor General's Position

- 1.1.9.12 Management did not adequately address the issues raised. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.10 Uncommitted Cash Balance

Observation

- 1.1.10.1 Section 27 (1 and 2) of the PFM Act of 2009 states, "(1) All un-allotted appropriations and all uncommitted allotments will lapse at the end of the fiscal year. (2) All balances of appropriations committed but not disbursed prior to the end of the fiscal year, shall be available for the settlement of those obligations within 90 days from the end of the preceding fiscal year. All such balances not disbursed after ninety (90) days following the end of the preceding fiscal year shall be moved to Government Consolidated Account. The recording, accounting and reporting of such undisbursed balances shall be set out in accounting regulations to be issued under this Act and shall be consistent with the provisions of sections 33, 34 and 35 of this Act."
- 1.1.10.2 During the audit, we observed no evidence that Management remitted to the Consolidated Account the unspent/closing cash balance of **US\$475,987.27** in keeping with the PFM Act of 2009.

Risk

- 1.1.10.3 Failure to remit the unspent/closing cash balance for the fiscal period could lead to misapplication/misappropriation of public funds.

Recommendation

- 1.1.10.4 Management should provide material justification for failing to remit the unspent/ closing cash balance to the Government Consolidated Account as required by the PFM Act of 2009.
- 1.1.10.5 Going forward, Management should ensure that unspent/closing cash balance as at the end of the fiscal period is remitted to Government Consolidated Account as required by the PFM Act of 2009.

Management's Response

- 1.1.10.6 *Management acknowledges the observation. With the remittance and then subsequent receipts of unspent/closing cash balances as at the end of the fiscal period, it is a process that has some intricacies as it becomes difficult and time consuming to receive, when requested, funds that have been remitted. This can stall the operations of the Ministry (MYS).*

Auditor General's Position

- 1.1.10.7 Management did not adequately address the issues raised. Therefore, we maintain our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.11 Expenditure with Inadequate Supporting Documents

Observation

- 1.1.11.1 Regulation P.9 (2) of the Public Finance Management (PFM) Act of 2009 states, "Payments except for statutory transfers and debt service shall be supported by invoices bills and other documents in addition to the payment vouchers."
- 1.1.11.2 During the audit, we observed that Management disbursed **LRD\$23,202,856** and **US\$289,434** respectively without evidence of adequate supporting documents such as payment logs, attendance sheet, delivery notes, receipts, invoices etc. **See Annexures 5 and 6 below for details.**

Risk

- 1.1.11.3 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payments cannot be assured. This may lead to misappropriation of public funds.
- 1.1.11.4 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

Recommendation

- 1.1.11.5 Management should fully account for expenditures made without adequate supporting documents.

- 1.1.11.6 Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations.

Management's Response

- 1.1.11.7 *Management takes note of the observation. However, it was not stated in the tables provided in the annexure as to the specifics of the supporting documents not seen or not attached to payment vouchers.*
- 1.1.11.8 *Management has compiled the documentation of these transactions as reported in tables in the annexure. They are available for your review.*

Auditor General's Position

- 1.1.11.9 We acknowledge the subsequent receipt of some supporting documents provided by Management in lieu of our findings. However, the documents submitted were inadequate to fully justify the regularity of the transactions. Therefore, we maintain our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.12 Expenditure without Supporting Documents

Observation

- 1.1.12.1 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 states, " any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister."
- 1.1.12.2 Also, paragraph P.9 (2) of the Public Finance Management (PFM) Act of 2009 states that, "Payments except for statutory transfers and debt service shall be supported by invoices bills and other documents in addition to the payment vouchers."
- 1.1.12.3 During the audit, we observed that Management made payments for various transactions amounting to **US\$106,931** and **L\$6,275,277** without supporting documents such as payment vouchers, invoices/receipts, delivery notes, contracts, etc. to substantiate the legitimacy of the transactions. These transactions were extracted from various cashbooks for the period 2017 to 2018. **See Annexures 10 and 11 for details.**

Risk

- 1.1.12.4 In the absence of supporting documents, the validity, occurrence, and accuracy of payments cannot be assured. This may lead to misappropriation of public funds.

1.1.12.5 The absence of supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

Recommendation

1.1.12.6 Management should fully account for expenditures made without supporting documents.

1.1.12.7 Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations.

Management's Response

1.1.12.8 *Management acknowledges the observation. Management has compiled the documentation of these transactions as reported in tables in the annexure. They are available for your review.*

Auditor General's Position

1.1.12.9 We have reviewed the documents subsequently provided by Management in response to the findings above and have therefore adjusted the payments without supporting documents to **US\$106,931 (US\$313,375- US\$206,444) & L\$6,275,277 (L\$30,316,607-L\$24,041,330)** to be accounted for by Management.

1.1.12.10 Also, Management provision of documents after our review, does not guarantee Management effective control of documents management.

1.1.12.11 Going forward, Management should ensure that requested documents for audit purpose are submitted in a timely manner. Management should also ensure that vouchers are adequately documented and filed to facilitate future review.

1.1.12.12 Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.13 No evidence of remittance of National Social Security Taxes

Observation

1.1.13.1 Chapters 89.16 (a and h) of the Decree establishing the National Social Security & Welfare Corporation (NASSCORP), require that (89.16) "except as otherwise provided, contributions and the method of payment shall be as follows: The contribution payable under this Decree in respect of an employee shall comprise contribution payable by the employer (herein after referred to as the employer's contribution) and contribution payable by the employee (herein after referred to as employee's contribution and shall be paid to the Corporation; (h) The contributions payable in respect of each month shall ordinary fall due on the last day of the month and where an employee is employed for part of the month or is employed under two or more employers during the same month, the contributions shall fall due on such days as may be specified in the Regulations."

1.1.13.2 And Chapter (89.18) stipulates “where a principal employer defaults in paying any contribution prescribed by this Decree or subsequent regulations, a sum equal to four percent (4%) of the amount unpaid shall be added for each month or part of a month after the date on which payment was due, and any amount so added shall be recoverable as a debt owed by the employer to the Republic.”

1.1.13.3 During the audit we obtained no evidence of Management’s remittance of social security deductions to NASSCORP.

Risk

1.1.13.4 Failure to remit the required social security contributions could deny employees their national pension benefits should they reach the age of retirement.

Recommendation

1.1.13.5 Management should facilitate full remittance of national social security contributions to NASSCORP in keep with Chapters 89.16 (a and h) of the Decree establishing the National Social Security & Welfare Corporation.

1.1.13.6 In case the remittance of social security deduction is implemented by MFDP, Management should obtain and file evidence of remittance to facilitate future review.

Management’s Response

1.1.13.7 *Management takes note of the observation. However, the remittance of social security contribution is done by the MFDP.*

1.1.13.8 *Going forward, Management will obtain and file evidence of remittance to facilitate future review.*

Auditor General’s Position

1.1.13.9 We acknowledge Management’s acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.14 Non- Withholding and Remittance of GST

Observation

1.1.14.1 Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011 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”.

1.1.14.2 During the audit, we obtained no evidence of Management withholding and remitting withholding taxes on goods and services.

Risk

- 1.1.14.3 Failure to remit taxes withheld, could deny GoL of much needed tax revenue.
- 1.1.14.4 Management may be in noncompliance with Section (905) J. of the Revenue Code of Liberia 2000, which may result in penalties for late payment and failure to pay. Please see Section 52 of the Revenue Code of Liberia as referenced above.
- 1.1.14.5 Non-remittance of withholding taxes may lead to overstatement of the cashbook and subsequently the financial statements.

Recommendation

- 1.1.14.6 Management should facilitate full remittance of withholding taxes to the LRA in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.
- 1.1.14.7 Management should adjust the cashbook by the total value of the non-remitted withholding taxes and restate the financial statements with the adjusted cash balance.

Management's Response

- 1.1.14.8 *Management acknowledges the observation. This has been a challenge for us to implement as vendors have usually claimed that they pay taxes to the Government as evidence of their business registration and tax clearance certificates. Vendors have stated that they will stop doing business with us if we apply the presumptive taxes of 2 and 4 percent.*
- 1.1.14.9 *Going forward, Management will do its best to ensure that vendors remit. We are going to work closely with the LRA and MFDP on this.*

Auditor General's Position

- 1.1.14.10 Management did not adequately address the issues raised. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.15 Payroll Discrepancies

Observation

- 1.1.15.1 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 states, "any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister."

- 1.1.15.2 Also, Regulation C.8 (3) (g & h) of the Public Finance Management (PFM) Act of 2009 states that the head of agency or spending unit is responsible to ensure that all books of accounts under his or her control are correctly posted and kept up-to-date and should be produced, when required by the Minister of Finance, the Comptroller-General, head of internal audit or Auditor-General or by such officers as may be authorized by any of the above, all cash, books, records, vouchers or other items of value in his or her charge.
- 1.1.15.3 During the audit, we observed that there was a variance of **(US\$805,534.27)** between the payroll amount reported in the financial statements and the cashbook. **See Table 8 below for details.**

Table 8: Variance between payroll amounts

Cashbook	Financial Statement	Variance (US\$)
910,631	1,716,165	(805,534)

- 1.1.15.4 We further observed that the payroll amount in the IFMIS ledger did not reconcile with the payroll amount reported in MYS's financial statements by **(US\$43,427.76)** for the period under audit. **See Table 9 below for details.**

Table 9: Variance between payroll amounts

Payroll Allotment per IFMIS ledger	Financial Statement	Variance (US\$)
1,672,737	1,716,165	(43,428)

Risk

- 1.1.15.5 The completeness and accuracy of payroll expenditure may not be assured; therefore, the financial statements may be misstated.
- 1.1.15.6 Misstated financial statements may facilitate fraudulent financial reporting and mislead the users of the financial statements.
- Recommendation**
- 1.1.15.7 Management should account for the variances between the payroll amount in the financial statements and cashbook.
- 1.1.15.8 Further, Management should facilitate the procurement of an accounting software to enhance the preparation of the Financial Statements.
- 1.1.15.9 An automated control should be established in the accounting software such that transactions (along with supporting documents) posted by a junior staff are reviewed and approved by a senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created between the trial balance, the general ledger and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.1.15.10 *Management takes note of the observation. The financial statements prepared are based*

on the appropriation/allotments received from MFDP. The payroll amounts reflect amounts appropriated and paid to employees as monthly salaries for the period under review.

- 1.1.15.11 *In addition to the appropriation/allotment from the MFDP, there were internal sources of revenue generated and payments of salaries to contractors that are not on the payrolls processed through the MFDP.*
- 1.1.15.12 *Going forward, Management will facilitate the procurement of an accounting software to enhance the preparation of the financial statements. Appropriate mechanisms will be setup in the accounting software for proper recording, reconciliation, review, approval and reporting of financial transactions.*

Auditor General's Position

- 1.1.15.13 Management's assertion "there were internal sources of revenue generated and payments of salaries to contractors that are not on the payrolls processed through the MFDP" was not supported by the relevant supporting documents. Therefore, we maintain our findings and recommendations.

1.2 Administrative Issues

1.2.1 No Evidence of Delivery Note

Observation

- 1.2.1.1 Section 43 (1) of the Public Procurement and Concession Commission (PPCC) Act of 2005 states, "The Procuring Entity shall preserve all documentation relating to the procurement proceedings in accordance with applicable rules concerning archiving of Government documentation, but at a minimum it shall be kept for a period of six (6) years following the date of final completion of the procurement contract, or from the date of rejection of all bids or cancellation of the proceeding, as the case may be."
- 1.2.1.2 Regulation C.8 (3) (h) of the PFM Act of 2009 states that head of government agency shall be required to produce, when required by the Minister of Finance, the Comptroller-General, head of internal audit or Auditor-General or by such officers as may be authorized by any of the above, all cash, books, records, vouchers or other items of value in his or her charge.
- 1.2.1.3 During the audit, we observed that Management procured items during the period under review without evidence of delivery notes. **See Tables 10 and 11 below for details.**

Table 10: No Evidence of Delivery Note

Date	PV #	Payee	Description	AMT. US\$
Sep-25-17	995	Haven Printing Company Inc.	Payment for the printing of materials to be used during the 2017/2018 National County Sports Meet	9,990

Table 10: No Evidence of Delivery Note

Date	PV #	Payee	Description	AMT. US\$
6-Jun-18	1091	Liberia Football Association	Payment as refund to LFA for Liberia Under 20 National Team training & games related expenses to the WAFU U-20 tournament	6,390
8-Jan-18	958	Stephen Kollie	Payment to facilitate fuel lubricant for delegation of MYS to the four Counties for the preliminary games of the National County Sports Meet 2017/2018	3,379
8-Jun-18	1111	D. Joshua Garway	Payment for the purchase of three loads of twelve tires truck sand for the First Lady Clare Foundation program hosted at the SKD Sports Complex	680
2-May-18	1022	Sarlu Graphic	Payment for the purchase of 14 pieces A4 size photo frame and 4 pieces President Weah and Vice President Taylor present Minister Wilson and all former Ministers of the Ministry of Youth and Sports, to be hung in the conference and waiting rooms of the ministry	512
12-Apr-18	1001	FawFawasas Building Materials	Payment for the procuring of materials to repair SKD Sports Complex for the National County Sports Meet 2017/2018	1,705
1-May-18	1021	Dennis F. Dorbor	Payment for printing of souvenir program certificate and Inurtation cards for the pending MVTC graduation exercises	10,500
10-May-18	1042	Kenneh M.D. Lawson	Additional payment for printing of souvenir program for (821) students during the graduation program of MVTC	4,926
3-May-18	1032	Dennis F. Dorbor	Payment for the purchase and printing of one thousand five hundred (1,500) pieces of T-shirts for the graduation exercises	3,750
3-May-18	1032	Dennis Dorbor	Payment for the purchase and printing of one thousand five hundred (1,500) pieces of T-shirts for the graduation exercises	3,000
3-May-18	1030	Lawson B. Swarh	Payment to print one thousand five hundred (1,500) pieces of MVTC graduation Diploma covers	3,000
9-May-18	1039	Kenneh M.D. Lawson	Payment for the purchase of (821) pieces of T-shirts for the second and final batch of MVTC graduates	2,052
19-Dec-17	0475	Isaac T. Abudu	Payment for the printing and binding of (300) copies of glossy paper for life skills curriculum development for the Ministry	9,300

Table 10: No Evidence of Delivery Note

Date	PV #	Payee	Description	AMT. US\$
3-May-18	1029	N. Macaulay Paykue	Represent 50% payment for the productions of year book for MVTC graduates	7,500
Total				\$66,684

Table 11: No Evidence of Delivery Note

Date	PV	Payee	Description	Amount LRD\$
19-Dec-17	945	Patrick Fortune	Payment for T-shirts, caps, certificates, invitations etc for the graduation ceremony of Tumutu & Vocational Training Center	336,250
17-Sep-15	851	Goodwill Enterprise	Payment for the purchase of (124) gallons of fuel to be used by the Ministry	45,960
31-Oct-17	902	Goodwill Enterprise	Payment to purchase (105) gallons of fuel to be used in the (900KVA) generator for the Ministry on October 26-27,2017	40,950
21-Sep-17	852	Goodwill Enterprise	Payment for the purchase of (100) gallons of fuel to be used by the Ministry	37,000
5-Dec-17	928	Stephen Kollie	'payment for the purchase of fuel to be used for julijuah vocational training center	33,650
12-Oct-17	876	Mambu Kiadii Business Center	Payment for the purchase of food stuff to be used by Klay Agriculture Vocational Training Center in Klay Bomi County.	239,110
17-Jan-18	965	J. Bryant Mcgill	Payment as reimbursement for the production of player cards & forms for the 2017/2018 National County Sports Meet	187,500
16-Mar-18	975	Joetta S.P. Bedell	Payment for the purchase of fuel for assessment trip to four counties selected to host the preliminary games for this year 2017/2018 National County Sports Meet	65,780
8-Jan-18	953	Goodwill Enterprise	Payment for the purchase of 105 gallons of fuel to be used as daily operation for the Ministry and Tumutu generators	46,200
22-Jun-18	1124	Witness Multimedia Services	Payment for the production and supplied of two hundred and four pieces of computerize ID cards (274) pcs to BDOTC	153,440
14-Jun-18	1105	FRV Business Center	As part payment for the purchased of assorted food staff supplied to Tumutu Agriculture Vocational Training Center during the 1st training cycle Dec. 2017	200,000
10-May-18	1041	Kenneh M.D. Lawson	Payment for printing a souvenir program certificates and invitation cards for the pending graduation exercises for eight	112,475

Table 10: No Evidence of Delivery Note

Date	PV #	Payee	Description	AMT. US\$
			hundred and twenty one student (821) printing of invitation	
9-Oct-17	873	Goodwill Enterprise	Payment to purchase 270 gallons of diesel fuel to be use in the 900KVA generator for the testing of NEC equipment	99,900
10-May-18	1043	Haven Printing Company Inc.	Payment for printing of 274 pieces of collar neck T.shirt for Business Domestic Occupational Training Center (BDOTC)	264,684
8-Sep-17	844	Joetta S.P. Bedll	Payment as refund for money from Vocation Job program for the purchase of fuel for the Ministry generator	44,500
6-Jul-17	744	Aminata & Sons Inc.	Payment for the supplied of 186 gallons of diesel fuel in coupon for use by Klay Agriculture and Vocational Training Center	65,233
31-Jul-17	788	Jusufu Daouda Fofana	Payment for the purchase of 150 gallons of fuel to be used for the running of the generator at SKD Sports Complex from July 31, August 2017	51,000
28-Nov-17	918	J.G. Photo Services	Payment for the production of 86 electronic students ID cards for Klay Agriculture & Vocational Training Center	71,836
28-Nov-17	917	Patrick Fortune	Payment for T.Shirts caps, certificates, printing of invitations, envelopes, reams of letter heads and souvenir program for Klay Agriculture & Vocational Training Center graduation ceremony	310,900
TOTAL				\$2,406,368

Risk

1.2.1.4 In the absence of delivery note, the surety of receipt of the items procured may not be assured.

Recommendation

1.2.1.5 Management should provide delivery notes for items listed above.

1.2.1.6 Going forward, Management should ensure that the delivery of all items purchased are verified by an internal auditor evidenced by the signing of delivery notes.

1.2.1.7 Approved delivery notes should be adequately documented and filed to facilitate future review.

Management's Response

1.2.1.8 *Management acknowledges the observation. We have compiled delivery notes for the transactions listed and they are available for your review.*

1.2.1.9 *Deliveries made are mostly verified by the Internal Auditors. However, and going forward, Management will ensure that the delivery of all items purchased are verified by the Internal Auditor as evidenced by the signing of delivery notes.*

Auditor General's Position

1.2.1.10 Management's assertion "We have compiled delivery notes for the transactions listed and they are available for your review" was not supported by the relevant supporting documents. Therefore, we maintain our findings and recommendations.

1.2.2 Third Party Payments

Observation

1.2.2.1 Regulation B.28 of the PFM Regulation of 2009 states, "A payment shall be made only to the person or persons named on the payment voucher or to their representatives duly and legally authorized in writing to receive the payment."

1.2.2.2 During the audit, we observed that Management made payments in the name of several employees/individuals rather than the service providers or their authorized representative.
See Annexures 1 & 2 for details.

Risk

1.2.2.3 Payments made to employees for subsequent disbursement to vendors or individuals may facilitate misappropriation of funds.

1.2.2.4 This practice may also lead to Management override of the procurement processes by completing disbursement without facilitating due procurement processes.

Recommendation

1.2.2.5 Management should initiate and complete all procurement processes as required by the PPCC and the Public Financial Management Act. All payments for goods and services procured should be made directly to the vendor or its legally authorized representative.

Management's Response

1.2.2.6 *Management acknowledges the observation. However, these were specific payments made under special conditions that were appropriate at the time considering the amounts, timing and nature of the payments. Most of these payments were for the Lonestar National Teams Players.*

1.2.2.7 *Notwithstanding, Management will continue to ensure that all procurement and financial processes as required by the PPCC and the Public Financial Management Act are carried out.*

Auditor General's Position

1.2.2.8 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.2.9 However, payments of per diem to National Team Players should be made directly to the players through direct debits or other authorized methods.

1.2.3 No Procurement Committee Meeting

Observation

1.2.3.1 Section 28 (1) of the Public Procurement and Concession Commission (PPCC) Act of 2005 states, "The Procurement Committees shall meet as and when required to review a bid or perform related functions but shall in any event meet at least once every quarter."

1.2.3.2 During the audit, we observed no evidence that Management conducted procurement committee meetings during the period under review.

Risk

1.2.3.3 The absence of functional procurement committee may lead to discretionary procurement activities and noncompliance with the PPCC regulation.

Recommendation

1.2.3.4 Management should ensure that the procurement committee is made fully functional evidenced by the documentation of attendance and meeting minutes.

Management's Response

1.2.3.5 *Management acknowledges the observation. Procurement committee meetings were conducted but not as frequent. Management will continue to ensure that the procurement committee meets as and when required with evidence of notices, agendas, attendance and meeting minutes.*

Auditor General's Position

1.2.3.6 Management's assertion is not supported by adequate documentation. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.4 Lack of Audit Committee

Observation

1.2.4.1 Regulation K.10 of the PFM Act of 2009 states that, "a head of government agency or government organization shall in consultation with the Internal Audit Governance Board establish and maintain an audit committee for the government agency or organization for which he/she is responsible."

1.2.4.2 In addition, Regulation K.11 (1) (a) of the PFM Act of 2009 requires that the audit committee of government agencies or organizations shall review internal controls, including the scope of internal audit, internal audit plans, internal audit findings, and recommend to the head of government agency the appropriate action to be taken.

1.2.4.3 During the audit, we observed no evidence that Management had established a functional audit committee for the period under review.

Risk

1.2.4.4 Failure to establish a functional audit committee, may impair timely correction of deficiencies identified in internal controls and the implementation of audit recommendations.

Recommendations

1.2.4.5 Management should establish a functional Audit Committee as part of the Governance structure of the entity. This will enable Management to evaluate and ensure that internal controls are operating effectively and the recommendations of external auditors are implemented.

1.2.4.6 Management should ensure that the Audit Committee is made fully functional evidence by the documentation of meeting minutes and periodic reports.

Management's Response

1.2.4.7 *Management acknowledges the observation. Management is working with the Internal Auditor to constitute the audit committee with a memo and Audit Committee Charter.*

1.2.4.8 *Going forward, Management will ensure that the audit committee is made fully functional as evidence by the documentation of notice, attendance, meeting minutes and reports.*

Auditor General's Position

1.2.4.9 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.5 Non- Implementation of Internal Audit Recommendations

Observation

1.2.5.1 Regulation J.3 (1) of the PFM Act of 2009 requires each government agency or government organization to establish an internal audit unit which shall constitute a part of that institution.

1.2.5.2 Furthermore, Regulation K.11 (2) of the PFM Act of 2009 requires that audit committees in government agencies should ensure that policies, directives, guidelines and standards for internal auditing are complied with and approved audit recommendation of both internal and external auditing as well as recommendations of expenditure tracking surveys are implemented.

1.2.5.3 During the audit, we observed that the Internal Audit Division of MYS conducted Risk Assessment in March 2017 that produced several findings and corrective recommendations such as: ensuring that taxes withheld are paid to GOL Account, regular monitoring and analyses of personnel files and monthly reporting of deficiencies in employees' files. There was no evidence that these recommendations were implemented during the period under review.

Risk

1.2.5.4 Failure to implement internal audit recommendations may lead to noncompliance of systems, controls, laws, regulations and prevent the entity from achieving its objectives.

Recommendation

1.2.5.5 Management should establish an audit committee for proper oversight as required by Regulations K.10 – K.11 of the PFM Act of 2009.

1.2.5.6 Management should ensure that the audit committee is made fully functional evidenced by the documentation of attendance, meeting minutes and reports.

Management's Response

1.2.5.7 *Management acknowledges the observation. Management is currently engaged in discussion with the Internal Auditor to explore ways in implementing internal audit recommendations. Management is also working with the Internal Auditor to constitute the audit committee, with a memo and Audit Committee Charter, and to ensure that the committee is made fully functional as evidence by the documentation of notice, attendance, meeting minutes and reports.*

Auditor General's Position

1.2.5.8 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.6 No Evidence of Approved Contract

Observation

1.2.6.1 Section 24.4 of the PFM Act 2009 states, "All contracts falling within the threshold set forth in the regulations under the Public Procurement and Concessions Commission Act as amended to date, shall be reviewed and approved by the Minister and attested to by the Minister of Justice or his designee. Ministers and heads of budgetary institutions and agencies shall be responsible for maintaining an up-to-date record of contracts entered into and for ensuring that any multi-year contracts are fully reflected in the budget estimates approved by the Legislature for the years in which they will require funding.

1.2.6.2 During the audit, we observed no evidence of contracts/agreement between the MYS and the following organizations/projects:

- Lone Star GSM for management of the National County Meet intake

- UNICEF for Support to violence free election and youth and adolescents
- Beaches and Waterway Project for cleanup of beaches activities carried out during the period under review

Risk

- 1.2.6.3 Failure to consummate contracts/agreements may make enforcement of obligations difficult should disputes occur and clarity of responsibility may be impaired.
- 1.2.6.4 Failure to maintain records of contracts/agreements may lead to non-compliance with the terms of reference imbedded in the contract/agreement.

Recommendations

- 1.2.6.5 Management should provide evidence of contract/agreement between MYS and Lone Star GSM, UNICEF and the Beaches and Waterway Project for the period under review.
- 1.2.6.6 Going forward, Management should ensure that a contract/agreement is crafted and approved for all service performed by third parties.
- 1.2.6.7 Approved service contracts should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.6.8 *Management acknowledges the observation. The contracts indicated have been compiled and available for your review. Management will continue to ensure that contracts/agreements are drafted and approved for goods, services and works.*

Auditor General's Position

- 1.2.6.9 Management's assertion was not supported by subsequent submission of the relevant documentation. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.7 Petty Cash Discrepancies

Observation

- 1.2.7.1 Regulation B.33 of the PFM Act of 2009 requires the government agency accounting manual should specify officers, designated by post, who may hold cash and their authorized cash balances which are the maximum amounts that may be held by them during periods when their offices are closed for business.
- 1.2.7.2 Section 5.1 pages 36-37 of MYS's unapproved financial and procedures manual indicates that the Custodian of the Petty Cash is the Cashier and that before replenishment of the Petty Cash, the Finance Officer will perform a cash count in the presence of Cashier to confirm cash at the end of the month.

1.2.7.3 During the audit, we observed that contrary to the stipulations of MYS's unapproved financial and procedures manual the petty cash custodian was the Comptroller instead of the cashier. We further noted that there was no evidence that the Finance Officer performed cash count at the end of the month.

Risk

1.2.7.4 Segregation of duty, check and balances may be impaired, if the most senior finance personnel is the custodian of petty cash.

1.2.7.5 Failure to perform periodic petty cash count may lead to misappropriation/misapplication of petty cash.

Recommendation

1.2.7.6 Management should approve and operationalize its financial and procedural manual. The cashier should be the custodian of petty cash in keeping with the manual.

1.2.7.7 Management should facilitate the conduct of periodic surprise cash count by the finance officer in the presence of the cashier.

1.2.7.8 Variances identified should be investigated and resolved in a timely manner.

Management's Response

1.2.7.9 *Management acknowledges the observation. However, the petty cash custodian has been very active in performing tasks required. The Comptroller provides supervision and does not do the work of the petty cash custodian. The Comptroller has put in place a system of providing petty cash fund to the custodian based on an approved amount and allow for the custodian to disburse the fund in smaller amounts until it is depleted. The custodian then makes request for fund and provides petty cash vouchers along with cash receipts and cash invoices to as supporting documentation before another fund is provided.*

1.2.7.10 *Going forward, Management will facilitate the conduct of periodic surprise cash count in the presence of the Internal Auditor. Management will also encourage the Internal Auditor to conduct surprise cash count.*

1.2.7.11 Management is in the process of revising and approving its financial and procedural manual along with other internal policy documents, and has set timeline for finalization.

Auditor General's Position

1.2.7.12 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.8 Unapproved Financial Manual

Observation

- 1.2.8.1 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.
- 1.2.8.2 During the audit, we observed that the Ministry of Youth and Sports did not have an approved financial manual to guide its operations.

Risk

- 1.2.8.3 The financial goals and objectives of the entity may not be achieved in the absence of an approved financial manual.
- 1.2.8.4 Adequate financial systems and controls may not be achieved due to the lack of an approved financial manual.

Recommendation

- 1.2.8.5 Management should approve and operationalize the draft financial manual to ensure the effective financial management of the entity.

Management's Response

- 1.2.8.6 *Management acknowledges the observation and is in the process of revising and approving its financial manual along with other internal policy documents, and has set timeline for finalization.*

Auditor General's Position

- 1.2.8.7 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.9 Signing of Payment Vouchers

Observation

- 1.2.9.1 Regulation P.11 of the PFM Act of 2009 states that a head of government agency may in writing authorize by name officers in his Government Agency or office to sign payment vouchers on his behalf and shall in doing this set the financial limits and other conditions within which this authority shall be exercised and communicate same in writing to the Comptroller-General and the Auditor General.
- 1.2.9.2 During the audit, we observed several instances that the Deputy Minister for Administration (DMA) or Minister unliterally signed payment vouchers due to the absence of either of them. Although the payment voucher system at the Ministry provides signing

and approval rights to both the DMA and the Minister, the system does not allow- for/ permit the unilateral signing of vouchers by the same individual twice. **See Annexures 7 and 8 for details.**

Risk

1.2.9.3 Approval of expenses by a single individual may impair, transparency, segregation of duties and check and balance.

Recommendation

1.2.9.4 Management should ensure approval of expenditure is consistent with financial management policies.

1.2.9.5 Proxies for individuals should be enshrined in the financial management policy to account for absences of individuals.

Management's Response

1.2.9.6 *Management acknowledges the observation. This has been an operational practice that has ensured the smooth and ongoing operations of the Ministry (MYS). The Minister and Deputy for Administration are signatories to the accounts. In the absence of either one of them, the other has the authorization to sign and approve transactions for further processing so as not to stall the activities of the Ministry. This has been very effective so far.*

1.2.9.7 *Management will ensure that the above practice is included in the Ministry's revised financial manual.*

Auditor General's Position

1.2.9.8 Management did not adequately address the issues raised. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.10 Stale Check

Observation

1.2.10.1 Regulation R.6 of the PFM Act of 2009 states, "Checks issued by the Republic of Liberia shall be valid for a period of six months from the date of issue. The Minister is authorized to have printed or stamped on government checks a legend stating that each cheque must be cashed within six months of the date of issue."

1.2.10.2 During the audit, we observed from the bank reconciliation statements that the checks issued for operational expenses that were outstanding beyond the stipulated six-month validity period. Further, the checks were still not reversed in the period under review. **See Tables 12 & 13 below for details.**

Table 12: Stale Check (US\$)

Payee	Bank	Reference Number	Date Issued	Date Reversed/Cleared	Amount (US\$)
Cellcom Telecommunication, Inc.	CBL	#00000233	19-Sept.-16	31-Aug.-18	50
Lonestar Communication Corporation	Ecobank	#00435861	20-Apr.-17	31-Aug.-18	100
Aminata & Sons Inc.	Ecobank	#00435929	4-May-18	30-Apr.-19	278
Total					428

Table 13: Stale Check (LRD)

Payee	Bank	Reference Number	Date Issued	Date Cleared	Amount (LRD\$)
Lofa County	CBL	#00001420	29-May-18	18-Dec-18	12,000
Maryland County	CBL	#00001422	29-May-18	27-Jun-19	12,000
Rivergee County	CBL	#00001424	29-May-18	13-Dec.-18	12,000
Nimba County	CBL	#00001426	29-May-18	12-Dec.-18	161,880
Total					197,880

Risk

- 1.2.10.3 Operational expenses may be overstated and the financial statements may be misstated.
- 1.2.10.4 Outstanding checks for over six months may lead to the understatement of the cashbook and the financial statements.

Recommendation

- 1.2.10.5 Management should ensure guidelines and procedures outlined in Section R.6 of the PFM Regulations are strictly complied with.
- 1.2.10.6 Going forward, Management should ensure that all checks exceeding the six-month validity period are reversed and cash balances and subsequent bank reconciliation statements adjusted accordingly.

Management's Response

- 1.2.10.7 *Management acknowledges the observation. Management has made the necessary corrections and there is no longer stale checks.*

Auditor General's Position

- 1.2.10.8 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.11 Fixed Asset Irregularities

Observation

- 1.2.11.1 Regulation V.1 (2) of the PFM Act of 2009 states, "The Head of Government Agency must

take full responsibility of assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that: (a) preventive mechanisms are in place to eliminate theft, losses, wastage and misuse; and (b) inventory levels are at an optimum and economical level.”

1.2.11.2 Additionally, Regulation V.4 (1 & 2) states, “(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.”

1.2.11.3 During the audit, we observed the following irregularities associated with the fixed assets management system:

- There was no evidence of an approved fixed asset management policy
- The fixed asset register did not contain all of the following columns: description, class, code, date of acquisition, location, condition, cost, depreciation expense, accumulated depreciation and net book value
- There was no evidence of periodic physical verification of assets conducted during the period to validate the existence of the entity’s assets.
- There was no evidence of authorization of movement of assets
- The fixed asset register was not regularly updated
- There was no history of disposal of assets
- Fixed assets of the entity were not coded
- Fixed assets within a given vicinity were not displayed as required by the PFM regulation. **See Annexure 3 below for details.**

Risk

1.2.11.4 Fixed Asset Register may be misstated (Over/understated).

1.2.11.5 Assets may be damaged or impaired but their values are still on the books.

1.2.11.6 Fixed assets may be removed from the entity’s premises without authorization, misappropriated, subjected to personal use or theft.

1.2.11.7 The lack of asset movement log could make it difficult to keep track of assigned or transferred assets, which could lead to misuse, loss or theft of assets without being noticed

Recommendation

- 1.2.11.8 Management should develop, approve and operationalize a fixed asset management policy to regulate fixed assets activities of the entity.
- 1.2.11.9 Management should ensure that the fixed asset register is updated to reflect the following: description, class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset.
- 1.2.11.10 Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets. Evidence of physical verification should be adequately documented and filed to facilitate future review.
- 1.2.11.11 The Fixed Asset Register should be updated periodically to reflect all entity's assets.
- 1.2.11.12 Management should liaise with the General Services Agency (GSA) to establish a fixed assets coding system constituting unique serial numbers per class of assets. All assets should be coded and the fixed assets register should be updated to reflect the codes of the assets. Management should ensure that all fixed assets are coded before they are made available for use.
- 1.2.11.13 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM.
- 1.2.11.14 A movement of Asset Form should be filled and authorized before assets are moved from one location to another. The Fixed Asset Register should be updated to reflect the change in location of asset.

Management's Response

- 1.2.11.15 *Management takes note of the observation and recommendations. Management maintains an asset management policy and it is being revised along with other internal policy documents. The revised asset policy will address all aspects of the assets management process.*
- 1.2.11.16 *Management has supervised the physical count of fixed assets and information obtained is being used to update the fixed assets register. The feature of existing register is being upgraded to include appropriate and required information that should be contained in the register.*

Auditor General's Position

- 1.2.11.17 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.12 Employees on Payroll but not Personnel Listing

Observation

1.2.12.1 Regulation T.16 1 (a-e) of the PFM Act of 2009 requires that a head of government agency or a head of management unit shall examine and certify the personnel emolument payment vouchers to ensure that (a) only staff belonging to the unit are on the payment vouchers; (b) in the case of staff on posting or transfer out, the name is deleted within three months; (c) in the case of retirement, resignation, termination, vacation of post, death, regulations U.8 and U.14 are strictly complied with; (d) any over payment of Personnel Emolument is recovered; (e) newly employed staff and those posted or transferred to the unit appear on the payment voucher. **See Annexure 9 for details.**

1.2.12.2 During the audit, we observed that 55 persons with a total salary of **US\$ 14,935.00** appeared on the August 2017 Payroll but not on the personnel listing.

Risk

1.2.12.3 The lack of a comprehensive personnel listing may impair effective monitoring of employees of the entity.

1.2.12.4 Individuals may be placed on the payroll who may not have been hired legitimately.

Recommendation

1.2.12.5 Management should provide justification for the names of persons on the payroll who are not included on the personnel listing.

1.2.12.6 Going forward, Management should ensure that the names of all legitimate employees of the Ministry are included on the personnel listing and payroll.

1.2.12.7 Management should perform periodic reconciliation (monthly) between the personnel listing and the payroll. Differences identified should be investigated and adjusted in a timely manner.

1.2.12.8 Management should ensure proper supervision of the disbursement of payroll funds, to ensure that payments are made to deserving and legitimate employees.

Management's Response

1.2.12.9 *Management acknowledges the observation and recommendations. Going forward, Management will ensure that the names of all legitimate employees of the Ministry (MYS) are included on the approved personnel listing and payroll.*

1.2.12.10 *Management will also ensure that periodic reconciliation (monthly and/or quarterly) between the personnel listing and the payroll is performed. Differences identified will be investigated and adjusted in a timely manner.*

Auditor General's Position

- 1.2.12.11 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

1.2.13 Outstanding Payroll

Observation

- 1.2.13.1 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 states, "any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister."
- 1.2.13.2 Regulation P.9 (2) of the Public Finance Management (PFM) Act of 2009 states, "Payments except for statutory transfers and debt service shall be supported by invoices bills and other documents in addition to the payment vouchers."
- 1.2.13.3 During the audit, Management did not provide payrolls for its employees for the period and months indicated below. **See Table 14 for details.**
- 1.2.13.4 Management also did not provide general and special allowance payrolls for its employees for the period under review.

Table 14: Outstanding Payrolls

Fiscal Year	Description	Location	Months Outstanding
2017/2018	Ministry of Youth and Sports	S.K.D. Sports Complex, Paynesville	July, September, October, November, December, January, March, May and June
2017/2018	JuliJuah	Bomi County	July to June 2018
2017/2018	Tumutu Agriculture Vocational Training Center	Salala, Bong County	July to April 2018
2017/2018	KAVTC	Bomi County	July to December 2018
2017/2018	MVTC	Somalia Drive/Paynesville	July, August, October, November and December, 2017
2017/2018	BDOTC	SKD Sports Complex, Paynesville	July to June 2018

Risk

- 1.2.13.5 Expending public funds without evidence of supporting documents impairs the legitimacy of the transactions.

1.2.13.6 Personnel expenditure may be misstated in the financial statements.

Recommendation

1.2.13.7 Management should provide the payrolls for the months indicated above and ensure that payroll payments are supported by adequate documentation to justify the authenticity of the transactions.

1.2.13.8 Going forward, payroll journals should be adequately documented and filed to facilitate future review.

Management's Response

1.2.13.9 *Management acknowledges the observation and recommendations. Management has improved on the documentation of payrolls since the fiscal period ended June 30, 2018, with an improved recordkeeping system on approved payrolls and personnel listing.*

Auditor General's Position

1.2.13.10 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.14 Employees without Personnel Files

Observation

1.2.14.1 Regulation A.3 (1) of the PFM Act of 2009 states that "any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister."

1.2.14.2 Regulation T.3 (1) (f) of PFM Act of 2010 states, "The head of every Management unit shall keep records of all Personnel Emolument of staff employed in his Management unit, to ensure that payments are not made on the payment voucher to staff who do not belong to the Agency or unit.

1.2.14.3 During the audit, we observed that Forty-Eight **(48)** persons hired did not have personnel files and Twelve **(12)** did not have Letters of Employment, a legal requirement for employment at the Ministry of Youth and Sports (MYS). **See Annexure 4 for details.**

Risk

1.2.14.4 Salary or wages could be paid to individuals who are not bona fide employees of the entity.

Recommendation

1.2.14.5 Management should provide evidence of files/records of employment for individuals listed in **Annexure 4.**

- 1.2.14.6 The Management should ensure that all employees who are duly employed by the Ministry have personnel files. All files should include copies of employment letter, personnel action notice (PAN), curriculum vitae, academic and professional credentials and other relevant employment documents.

Management's Response

- 1.2.14.7 *Management acknowledges the observation and recommendations. Management has improved on the documentation of its employees since the fiscal period ended June 30, 2018 with an improved recordkeeping system on personnel files (records). Management continues to update these files and conducts periodic personnel head counts.*

Auditor General's Position

- 1.2.14.8 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.15 Employees Performance Appraisal

Observation

- 1.2.15.1 Chapter 8, Section 1, reports 8.1.1 of the Civil Servants Standing Order of 2021 provides that "all classified Civil Servants shall have their work performance appraised at the end of the calendar year. Performance Appraisal Reports shall be completed by officers who are the immediate supervisors of those being appraised. Reports shall be made on the standard performance appraisal report form and a copy of which shall be forwarded to the Direct General within 15 working of the end of the calendar year."

- 1.2.15.2 During the audit, we observed no evidence that Management performed performance evaluation of its staff during the fiscal period as required by the Civil Servants Standing Order.

Risk

- 1.2.15.3 The lack of annual performance appraisal may lead to unnoticed and/or consistent poor performance by the Ministry's staff thus impairing the objectives of the Ministry.
- 1.2.15.4 In the absence of a documented performance evaluation system, employee development plan may not be achieved thereby impairing the achievement of the Management's objectives.

Recommendation

- 1.2.15.5 Management should facilitate the performance of annual performance evaluation for all staff. Documentation for performance evaluation should be adequately filed to facilitate a future review.

Management's Response

- 1.2.15.6 *Management acknowledges the observation and recommendations. Management has had*

challenge in fully implementing employee performance appraisal over the years. Management attempted to do an appraisal but was halted due to COVID-19. Management takes this seriously and has planned to conduct an annual performance appraisal by the close of the current fiscal period 2022 in December.

Auditor General's Position

- 1.2.15.7 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

ANNEXURES

Annexure 1: Third Party Payments

Date	PV#	Payee	Details	Amount (LRD)
Feb-9-18	971	Napoleon B. Caesar	Napoleon B. Caesar	2,101,370
Nov-16-17	909	Stephen Kollie	Payment to the UpCountry Basketball Tournament to facilitate pre activities in Ggaranga, Bong County.	490,000
Aug-1-17	797	Stephen Kollie	Payment to conduct a readiness assessment on five counties selected to host the preliminary games of the 2017/2018 National County Sports Meet	325,590
Jul-10-17	758	Hawa M. Duwor	Payment to facilitate 3 days training for County Coordinators, Program Officers & staff of the Youth Bureau in Ganata, Nimba County from July 13-15, 2017	643,810
17-Nov-17	910	Stephen Kollie	Payment as DSA for MYS participants and additional school deeing for the 2017 Up Country Basketball Tournament in Gbarnga, Bong County	698,685
10-Jan-18	960	D. Joshua Garway	Payment as reimbursement to match officials & referees indemnity for the 2017/2018 National County Sports Meet	1,125,000
10-Jan-18	959	D. Joshua Garway	Payment to facilitate DSA for additional personnel of MYS to the four Counties for the preliminary games of the National County Sports Meet 2017/2018	393,750
12-Jun-18	1101	Tubman J. Nyennety	Payment to conduct instructional staff and program previous and current beneficiaries Sensitization Workshop at the Soniwein Community youth Center	374,095
8-Sep-17	844	Joetta S.P. Bedell	Payment as refund for money from Vocation Job program for the purchase of fuel for the Ministry generator	44,500
5-Dec-17	928	Stephen Kollie	Payment for the purchase of	33,650

Date	PV#	Payee	Details	Amount (LRD)
			fuel to be used for Julijuah Vocational Training Center 1. Stephen Kollie 2. Goodwill Enterprise	
6-Dec-17	932	Omolu J.B. Kpangbai	Payment to be used as operation funds for Country Coordinators movement across the Country for Stakeholders' engagement for the 2017	180,000
TOTAL				\$6,410,450

Annexure 2: Third Party Payments

DATE	PV#	PAYEE	DETAIL	AMOUNT (US\$)
20-Nov-17	399	Stephen Kollie	Payment to facilitate the collection of statistic data on adolescent from health facilities by county health teams in four counties (Maryland, River Gee, Grand Gedeh & Grand Kru)	2,400
25-Sep-17	0461	Teah W. Brown	Payment to facilitate youth participation in peaceful elections process which include sporting & cultural activities, radio program etc	3,180
9-Feb-18	970	Napoleon B. Caesar	Payment to facilitate LISCR FC team participation in the 2018 edition of the CAF champion league against its counterpart, Al Hilal of Sudan slated for Sunday February 11, 2018 and return leg on Tuesday February 20, 2018	66,250
18-Apr-18	0484	Isaac K. Bropleh	Payment for a meeting scheduled for the county peace committee (CPC) members that are assigned in (60) sixty communities across the counties, feeding, accommodation and sportation	10,500
8-Jan-18	958	Stephen Kollie	Payment to facilitate fuel lubricant for delegation of MYS to the four Counties for the preliminary games of the National County Sports Meet 2017/2018	3,379
24-Apr-18	1013	Dennis F. Dorbor	Payment as reimbursement to the first batch of graduating students that pay above the stipulated amount changed for graduation	76,440
24-Apr-18	1012	Dennis F. Dorbor	Payment as reimbursement to the first batch of graduating students that pay above the stplulated amount changed for graduation fees.	4,425

DATE	PV#	PAYEE	DETAIL	AMOUNT (US\$)
Total				\$166,574

Annexure 3: Fixed Asset Irregularities

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-MYS-420-17	Executive Chair	Brown	Min. office	N/A	N/A	N/A
GSA-MYS-420-18	Executive Chair	Brown	Min. office	N/A	N/A	N/A
GSA-MYS-420-19	Executive Chair	Brown	Min. office	N/A	N/A	N/A
GSA-MYS-420-20	Executive Chair	Brown	Min. office	N/A	N/A	N/A
GSA-MYS-420-21	Executive Desk	Brown	Min. office	N/A	N/A	N/A
GSA-MYS-420-24	Conference Table	Round	Min. office	N/A	N/A	N/A
GSA-MYS-420-26	Glass Cover	Brown	Min. office	N/A	N/A	N/A
GSA-MYS-420-27	Book Sheft	Brown	Min. office	N/A	N/A	N/A
GSA-MYS-225-5	Samsung Ice Box	White	Min. office	N/A	N/A	N/A
GSA-MYS-225-6	Hyundai air Conditional	White	Min. office	N/A	N/A	N/A
GSA-MYS-225-7	Sharp TV	Black	Min. office	N/A	N/A	N/A
GSA-MYS-225-3	Ice Box	Tamashi	Min. Office	N/A	N/A	N/A
GSA-MYS-225-4	Air Conditional	Chico	Min. Office	N/A	N/A	N/A
GSA-MYS-225-6	HP Printer	White	Min. Office	N/A	N/A	N/A
GSA-MYS-420-1	Wooden Desk	Brown	Min. Office	N/A	N/A	N/A
GSA-MYS-420-4	Medium Table	Black	Min. Office	N/A	N/A	N/A
GSA-MYS-420-5	Living Room chair		Min. Office	N/A	N/A	N/A
GSA-MYS-420-6	Cover	Blk&Brk	Min. Office	N/A	N/A	N/A
GSA-MYS-420-7	Office Chair	Blue	Min. Office	N/A	N/A	N/A
GSA-MYS-297-1	HP Printer	Gray	Min. Office	N/A	N/A	N/A
GSA-MYS-	Dell Laptop	Black	Min. Office	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
297-2						
GSA-MYS-297-3	Desk Top Computer	Dell	Min. Office	N/A	N/A	N/A
GSA-MYS-297-4	Desk Top Computer	Dell	Min. Office	N/A	N/A	N/A
GSA-MYS-420-29	Living Room Set		Min. Office	N/A	N/A	N/A
GSA-MYS-420-30	Office Desk	Brown	Min. Office	N/A	N/A	N/A
GSA-MYS-420-31	Office Desk	Brown	Min. Office	N/A	N/A	N/A
GSA-MYS-420-32	Office Desk	Brown	Min. Office	N/A	N/A	N/A
GSA-MYS-420-33	Office Desk	Brown	Min. Office	N/A	N/A	N/A
GSA-MYS-420-34	Office Desk	Brown	Min. Office	N/A	N/A	N/A
GSA-MYS-420-35	Executive Chair		Min. Office	N/A	N/A	N/A
GSA-MYS-420-39	Office Chair		Min. Office	N/A	N/A	N/A
GSA-MYS-420-40	Office Chair	Brown	Min. Office	N/A	N/A	N/A
GSA-MYS-225-8	Air Conditional	TCL	Min. Office	N/A	N/A	N/A
GSA-MYS-420-42	Cabinet	Gray	Min. Office	N/A	N/A	N/A
GSA-MYS-420-43	Cabinet	Gray	Min. Office	N/A	N/A	N/A
GSA-MYS-420-85	Executive Desk		Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-86	Executive Chair		Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-87	Office Desk	Brown	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-88	Conference Table	Brown	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-89	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-90	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-92	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-93	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-MYS-420-94	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-95	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-96	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-97	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-98	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-100	Executive Chair	Blue	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-101	Book Sheft	Gray	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-102	Table	Brown	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-14	Air Conditional	Hisenes	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-15	Ice Box	TCL	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-29	Living Room	Rotten/Brown	Minister Visitor Room	N/A	N/A	N/A
GSA-MYS-225-8	Air Conditional	TLC	Minister Visitor Room	N/A	N/A	N/A
GSA-MYS-420-118	Office Desk	Brown	Deputy Minister Adm	N/A	N/A	N/A
GSA-MYS-420-119	Office Desk	Brown	Deputy Minister Adm	N/A	N/A	N/A
GSA-MYS-420-120	Office Chair	Black	Deputy Minister Adm	N/A	N/A	N/A
GSA-MYS-420-121	Executive Chair	Black	Deputy Minister Adm	N/A	N/A	N/A
GSA-MYS-420-122	Living Room chair	Manron	Deputy Minister Adm	N/A	N/A	N/A
GSA-MYS-225-18	Air Conditional	Chico	Deputy Minister Adm	N/A	N/A	N/A
GSA-MYS-297-27	Desktop Computer	Dell	Deputy Minister Adm	N/A	N/A	N/A
GSA-MYS-420-380	Office Desk	Brown	Director	N/A	N/A	N/A
GSA-MYS-420-381	Office Desk	Brown	Director	N/A	N/A	N/A
GSA-MYS-420-382	Executive Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-	Executive Chair	Black	Director	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-383						
GSA-MYS-420-384	Office Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-420-385	Office Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-420-386	Cabinet	Gray	Director	N/A	N/A	N/A
GSA-MYS-420-387	Cabinet	Gray	Director	N/A	N/A	N/A
GSA-MYS-420-388	Book Sheft	Gray	Director	N/A	N/A	N/A
GSA-MYS-225-055	Standing Fan	Crown	Director	N/A	N/A	N/A
GSA-MYS-225-056	Air Conditional	Chigo	Director	N/A	N/A	N/A
GSA-MYS-297-100	Desktop Computer	Dell	Director	N/A	N/A	N/A
GSA-MYS-297-101	Printer	Canon	Director	N/A	N/A	N/A
GSA-MYS-420-389	Office Desk	Brown	Director	N/A	N/A	N/A
GSA-MYS-420-390	Office Desk	Brown	Director	N/A	N/A	N/A
GSA-MYS-420-391	Executive Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-420-392	Office Chair	Green	Director	N/A	N/A	N/A
GSA-MYS-420-393	Office Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-420-394	Seating Room Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-420-395	Office Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-420-396	Cabinet	Gray	Director	N/A	N/A	N/A
GSA-MYS-225-057	Standing Fan	Crown	Director	N/A	N/A	N/A
GSA-MYS-225-058	Ice Box	TCL	Director	N/A	N/A	N/A
GSA-MYS-297-102	Printer	HP	Director	N/A	N/A	N/A
GSA-MYS-420-103	Office Desk	Brown	Director	N/A	N/A	N/A
GSA-MYS-420-104	Office Desk	Brown	Director	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-MYS-420-105	Office Desk	Gray	Director	N/A	N/A	N/A
GSA-MYS-420-106	Office Table	Brown	Director	N/A	N/A	N/A
GSA-MYS-420-107	Executive Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-420-108	Office Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-420-109	Office Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-420-110	Executive Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-297-021	Desktop Computer	Gate Wall	Director	N/A	N/A	N/A
GSA-MYS-297-022	Printer	HP	Director	N/A	N/A	N/A
GSA-MYS-297-023	Desktop Computer	Gate Wall	Director	N/A	N/A	N/A
GSA-MYS-297-024	Desktop Computer	Dell	Director	N/A	N/A	N/A
GSA-MYS-297	Server 200	Card TP link	Director	N/A	N/A	N/A
GSA-MYS-297-022	Laptop	HP	Director	N/A	N/A	N/A
GSA-MYS-420-059	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-060	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-061	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-063	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-064	Cabinet	Gray	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-065	Glass Cabinet	Woodend	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-066	Book Sheft	Brown	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-067	Cover Big size	Gray	Youth Bureau	N/A	N/A	N/A
GSA-MYS-225-068	Flat Chart	Medea	Youth Bureau	N/A	N/A	N/A
GSA-MYS-225-012	Air Conditional	Chico	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-014	Laptop	Great Wall	Youth Bureau	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-MYS-297-015	Desktop Computer	Lenovo	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-069	Desk	Brown	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-016	Printer	HP	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-440	Executive Chair	Brown	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-441	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-442	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-443	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-444	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-445	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-446	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-447	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-448	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-449	Cabinet	Gray	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-450	Cabinet	Gray	Sports Bureau	N/A	N/A	N/A
GSA-MYS-225-060	Air Condition	Hisense	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-451	Living room Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-336	Round Conference Table	Brown	Administration	N/A	N/A	N/A
GSA-MYS-420-337	Executive Chair	Brown	Administration	N/A	N/A	N/A
GSA-MYS-420-338	Desk	Brown	Administration	N/A	N/A	N/A
GSA-MYS-420-339	Executive Chair	Black	Administration	N/A	N/A	N/A
GSA-MYS-420-3340	Executive Chair	Black	Administration	N/A	N/A	N/A
GSA-MYS-420-341	Executive Chair	Black	Administration	N/A	N/A	N/A
GSA-MYS-	Executive Chair	Black	Administration	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-342						
GSA-MYS-420-342	Executive Chair	Black	Administration	N/A	N/A	N/A
GSA-MYS-420-343	Office Chair	Black	Administration	N/A	N/A	N/A
GSA-MYS-420-344	Office Chair	Black	Administration	N/A	N/A	N/A
GSA-MYS-225-345	Office Chair		Administration	N/A	N/A	N/A
GSA-MYS-420-346	Cabinet	Gray	Administration	N/A	N/A	N/A
GSA-MYS-297-347	Glass Bookshelf	Brown	Administration	N/A	N/A	N/A
GSA-MYS-420-348	Bookshelf	Glass	Administration	N/A	N/A	N/A
GSA-MYS-225-349	Bookshelf	Glass	Administration	N/A	Lion Stationary Store	N/A
GSA-MYS-420-347	Ice Box	Aftron	Administration	N/A	Lion Stationary Store	N/A
GSA-MYS-225-348	Micro wave	Aftron	Administration	N/A	Lion Stationary Store	N/A
GSA-MYS-420-349	Air Condition	Hisense	Administration	N/A	N/A	N/A
GSA-MYS-225-050	Cooler	Big size	Administration	N/A	N/A	N/A
GSA-MYS-297-089	Desktop Computer	Lenovo	Administration	N/A	N/A	N/A
GSA-MYS-297-090	Printer	Dell	Administration	N/A	N/A	N/A
GSA-MYS-420-350	Office Desk	Brown	Budget Section	N/A	N/A	N/A
GSA-MYS-420-351	Office Desk	Brown	Budget Section	N/A	N/A	N/A
GSA-MYS-420-352	Office Desk	Brown	Budget Section	N/A	N/A	N/A
GSA-MYS-420-353	Office Desk	Black	Budget Section	N/A	N/A	N/A
GSA-MYS-420-354	Office Chair	Black	Budget Section	N/A	N/A	N/A
GSA-MYS-420-355	Office Chair	Black	Budget Section	N/A	N/A	N/A
GSA-MYS-	Office Chair	Black	Budget Section	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-356						
GSA-MYS-420-357	Office Chair	Black	Budget Section	N/A	N/A	N/A
GSA-MYS-420-358	Office Chair	Black	Budget Section	N/A	N/A	N/A
GSA-MYS-420-360	Cabinet	Gray	Budget Section	N/A	N/A	N/A
GSA-MYS-420-361	Bookshelf	Brown	Budget Section	N/A	N/A	N/A
GSA-MYS-225-051	Standing Fan	N/A	Budget Section	N/A	N/A	N/A
GSA-MYS-225-052	Air Condition	Medea	Budget Section	N/A	N/A	N/A
GSA-MYS-297-091	Desktop Computer	Lenovo	Budget Section	N/A	N/A	N/A
GSA-MYS-297-092	Desktop Computer	HP	Budget Section	N/A	N/A	N/A
GSA-MYS-297-093	Laptop	HP	Budget Section	N/A	N/A	N/A
GSA-MYS-297-094	Laptop	Dell	Budget Section	N/A	N/A	N/A
GSA-MYS-297-095	Printer	HP	Budget Section	N/A	N/A	N/A
GSA-MYS-297-096	Printer	HP	Budget Section	N/A	N/A	N/A
GSA-MYS-297-097	Printer	Canon	Budget Section		N/A	N/A
GSA-MYS-420-466	Office Desk	Brown	Procurement	N/A	N/A	N/A
GSA-MYS-420-467	Office Desk	Brown	Procurement	N/A	N/A	N/A
GSA-MYS-420-468	Office Chair	Brown	Procurement	N/A	N/A	N/A
GSA-MYS-420-469	Office Desk	Black	Procurement	N/A	N/A	N/A
GSA-MYS-420-470	Office Chair	Black	Procurement	N/A	N/A	N/A
GSA-MYS-420-471	Executive Chair	Black	Procurement	N/A	N/A	N/A
GSA-MYS-420-472	Office Chair	Black	Procurement	N/A	N/A	N/A
GSA-MYS-225-066	Standing Fan	Binatone	Procurement	N/A	N/A	N/A
GSA-MYS-225-067	Standing Fan	Binatone	Procurement	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-MYS-297-108	Printer	Canon	Procurement	N/A	N/A	N/A
GSA-MYS-420-473	Office Desk	Brown	Procurement	N/A	N/A	N/A
GSA-MYS-420-474	Office Desk	Brown	Procurement	N/A	N/A	N/A
GSA-MYS-420-475	Office Desk	Brown	Procurement	N/A	N/A	N/A
GSA-MYS-420-476	Office Desk	Brown	Procurement	N/A	N/A	N/A
GSA-MYS-420-477	Office Chair	Black	Procurement	N/A	N/A	N/A
GSA-MYS-420-478	Office Chair	Black	Procurement	N/A	N/A	N/A
GSA-MYS-420-479	Executive Chair	Black	Procurement	N/A	N/A	N/A
GSA-MYS-225-068	Air Condition	LG	Procurement	N/A	N/A	N/A
GSA-MYS-420-480	Cabinet	Gray	Procurement	N/A	N/A	N/A
GSA-MYS-420-481	Cabinet	Gray	Procurement	N/A	N/A	N/A
GSA-MYS-420-482	Cabinet	Gray	Procurement	N/A	N/A	N/A
GSA-MYS-420-483	Cabinet	Gray	Procurement	N/A	N/A	N/A
GSA-MYS-420-484	Cabinet	Gray	Procurement	N/A	N/A	N/A
GSA-MYS-420-362	Executive Desk	Brown	Administration	N/A	N/A	N/A
GSA-MYS-420-363	Round Conference Table	Black	Administration	N/A	N/A	N/A
GSA-MYS-420-364	Small Desk	Brown	Administration	N/A	N/A	N/A
GSA-MYS-420-365	Small Cover	Brown	Administration	N/A	N/A	N/A
GSA-MYS-420-366	Glass Bookshelf	Brown	Administration	N/A	N/A	N/A
GSA-MYS-420-367	Glass Bookshelf	Black	Administration	N/A	N/A	N/A
GSA-MYS-420-368	Glass Bookshelf	Black	Administration	N/A	N/A	N/A
GSA-MYS-420-369	Cabinet Medium Size	Gray	Administration	N/A	N/A	N/A
GSA-MYS-	Cabinet	Gray	Administration	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-370						
GSA-MYS-420-371	Executive Chair	Black	Administration	N/A	N/A	N/A
GSA-MYS-420-372	Executive Chair	Gray	Administration	N/A	N/A	N/A
GSA-MYS-420-373	Executive Chair	Woodend	Administration	N/A	N/A	N/A
GSA-MYS-420-374	Executive Chair	Brown	Administration	N/A	N/A	N/A
GSA-MYS-420-375	Office Chair	Glass	Administration	N/A	N/A	N/A
GSA-MYS-420-376	Office Chair	White	Administration	N/A	N/A	N/A
GSA-MYS-420-377	Office Chair	N/A	Administration	N/A	N/A	N/A
GSA-MYS-420-378	Office Chair	N/A	Administration	N/A	N/A	N/A
GSA-MYS-297-098	Printer	Canon	Administration	N/A	N/A	N/A
GSA-MYS-225-053	Air Condition	Chico	Administration	N/A	N/A	N/A
GSA-MYS-297-099	Desktop Computer	Dell	Administration	N/A	N/A	N/A
GSA-MYS-225-054	Ice Box	Aftron	Administration	N/A	N/A	N/A
GSA-MYS-420-379	Small Table	Brown	Administration	N/A	N/A	N/A
GSA-MYS-225	Micro wave	N/A	Administration	N/A	N/A	N/A
GSA-MYS-225-055	Shredder	Black	Administration	N/A	N/A	N/A
GSA-MYS-420-460	Office Desk	Brown	Warehouse	N/A	N/A	N/A
GSA-MYS-420-461	Rotten Chair Set	Brown	Warehouse	N/A	N/A	N/A
GSA-MYS-420-462	Executive Chair	Black	Warehouse	N/A	N/A	N/A
GSA-MYS-297-106	Desktop Computer	Great Wall	Warehouse	N/A	N/A	N/A
GSA-MYS-420-081	Cabinet	Gray	Warehouse	N/A	N/A	N/A
GSA-MYS-420-107	Printer	Canon	Warehouse	N/A	N/A	N/A
GSA-MYS-225-065	Fan	Geepas	Warehouse	N/A	N/A	N/A
GSA-MYS-	Office Desk	Brown	Warehouse	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-065						
GSA-MYS-420-137	Office Desk	Brown	Finance Section	N/A	N/A	N/A
GSA-MYS-420-138	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-139	Office Chair	Green	Finance Section	N/A	N/A	N/A
GSA-MYS-420-140	Glass Cabinet	Gray	Finance Section	N/A	N/A	N/A
GSA-MYS-420	ALP Safe	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-225	Diplomatic Safe	Red	Finance Section	N/A	N/A	N/A
GSA-MYS-420	Book shaft	Brown	Finance Section	N/A	N/A	N/A
GSA-MYS-420-141	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-225-023	Air Condition	Chico	Finance Section	N/A	N/A	N/A
GSA-MYS-297-034	Desktop Computer	Dell	Finance Section	N/A	N/A	N/A
GSA-MYS-297-035	Desktop Computer	Dell	Finance Section	N/A	N/A	N/A
GSA-MYS-297-036	Printer	Canon	Finance Section	N/A	N/A	N/A
GSA-MYS-297-037	Printer	HP	Finance Section	N/A	N/A	N/A
GSA-MYS-420-131	Office Cover	Black	Assets Management	N/A	N/A	N/A
GSA-MYS-420-132	Executive Chair	Black	Assets Management	N/A	N/A	N/A
GSA-MYS-420-134	Office Chair	Black	Assets Management	N/A	N/A	N/A
GSA-MYS-225-022	Air Condition	Chico	Assets Management	N/A	N/A	N/A
GSA-MYS-297-032	Desktop Computer	Great Wall	Assets Management	N/A	N/A	N/A
GSA-MYS-297-033	Printer	HP	Assets Management	N/A	N/A	N/A
GSA-MYS-420-136	Cabinet	Gray Medium	Assets Management	N/A	N/A	N/A
GSA-MYS-420-407	Executive Desk	Brown	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-408	Office Desk	Brown	Sports Bureau	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-MYS-420-409	Executive Chair	N/A	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-410	Executive Chair	TLC	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-411	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-412	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-413	Cabinet	Gray	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-414	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-415	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-416	Office Desk	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-225-059	Air Condition	Chico	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-049	Executive Chair	Black	Bureau of TVET	N/A	N/A	N/A
GSA-MYS-297-011	Desktop Computer	Dell	Bureau of TVET	N/A	N/A	N/A
GSA-MYS-297-016	Desktop Laptop	Gray	Public Affairs	N/A	N/A	N/A
GSA-MYS-297-017	Camera	Camera	Public Affairs	N/A	N/A	N/A
GSA-MYS-297-018	Radio	Shark	Public Affairs	N/A	N/A	N/A
GSA-MYS-225-03	Ice Box	TLC Fridge	Public Affairs	N/A	N/A	N/A
GSA-MYS-297-014	Desktop Computer	Dell	Public Affairs	N/A	N/A	N/A
GSA-MYS-297-020	Printer	Dell	Public Affairs	N/A	N/A	N/A
GSA-MYS-297-040	Standing Fan	JARDAD/Gray	Public Affairs	N/A	N/A	N/A
GSA-MYS-420-041	Desk	Brown	Public Affairs	N/A	N/A	N/A
GSA-MYS-420-042	Desk	Brown	Public Affairs	N/A	N/A	N/A
GSA-MYS-420-043	Office Chair	Black	Public Affairs	N/A	N/A	N/A
GSA-MYS-420-044	Office Chair	Black	Public Affairs	N/A	N/A	N/A
GSA-MYS-	Office Chair	Black	Public Affairs	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-045						
GSA-MYS-420-046	Office Chair	Black	Public Affairs	N/A	N/A	N/A
GSA-MYS-420-047	Office Chair	Black	Public Affairs	N/A	N/A	N/A
GSA-MYS-420-048	Office Chair	Black	Public Affairs	N/A	N/A	N/A
GSA-MYS-420-049	Executive Chair	Black	Public Affairs	N/A	N/A	N/A
GSA-MYS-297-021	Printer	Black (Vcvra-0502)	Public Affairs	N/A	N/A	N/A
GSA-MYS-225-04	Cooler	Saryo	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-195	Office Desk	Brown	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-196	Executive Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-197	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-198	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-199	Executive Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-MYS-225-200	Office Chair	Brown	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-201	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-202	Minnie Desk	Broen	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-203	Executive Chair	N/A	Youth Bureau	N/A	N/A	N/A
GSA-MYS-225-204	Ice Box	Bestare	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-205	Air Condition	Chico	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-206	Laptop	HP	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-207	Printer	HP	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-205	Cabinate	Gray	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-205	Cabinate	Glass	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-206	Executive Chair	Black	Internal Audit	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-MYS-420-207	Air Condition	Hisense	Internal Audit	N/A	N/A	N/A
GSA-MYS-225-032	Ice Box	TLC	Internal Audit	N/A	N/A	N/A
GSA-MYS-225-033	Standing Fan	N/A	Internal Audit	N/A	N/A	N/A
GSA-MYS-225-034	Desktop Computer	Dell	Internal Audit	N/A	N/A	N/A
GSA-MYS-297-208	Office Desk	Brown	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-209	Office Desk	Brown	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-210	Office Desk	Brown	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-211	Office Chair	Black	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-212	Office Chair	Black	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-213	Office Chair	Black	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-214	Plastic	Black	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-205	Office Chair	Black	Internal Audit	N/A	N/A	N/A
GSA-MYS-297-052	Printer	Canon	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-216	Office Desk	N/A	Finance Section	N/A	N/A	N/A
GSA-MYS-420-217	Executive Chair	N/A	Finance Section	N/A	N/A	N/A
GSA-MYS-420-218	Executive Chair	N/A	Finance Section	N/A	N/A	N/A
GSA-MYS-420-219	Executive Chair	N/A	Finance Section	N/A	N/A	N/A
GSA-MYS-420-230	Executive Chair	N/A	Finance Section	N/A	N/A	N/A
GSA-MYS-420-235	Executive Chair	N/A	Finance Section	N/A	N/A	N/A
GSA-MYS-420-235	Ice Box	N/A	Finance Section	N/A	N/A	N/A
GSA-MYS-420-236	Air Condition	Medre	Finance Section	N/A	N/A	N/A
GSA-MYS-297-053	Desktop Computer	HP	Finance Section	N/A	N/A	N/A
GSA-MYS-	Printer	HP	Finance	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
297-054			Section			
GSA-MYS-420-221	Office Desk	Brown	Finance Section	N/A	N/A	N/A
GSA-MYS-420-222	Cabinet	Gray	Finance Section	N/A	N/A	N/A
GSA-MYS-420-223	Cabinet	Gray	Finance Section	N/A	N/A	N/A
GSA-MYS-420-224	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-225	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-227	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-225-028	Standing Fan	Eagle	Finance Section	N/A	N/A	N/A
GSA-MYS-297-056	Laptop	Dell	Finance Section	N/A	N/A	N/A
GSA-MYS-420-231	Office Desk	Brown	Finance Section	N/A	N/A	N/A
GSA-MYS-420-232	Office Desk	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-233	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-234	Office Chair	Blue	Finance Section	N/A	N/A	N/A
GSA-MYS-420-235	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-236	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-237	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-225-039	Standing Fan	Brown	Finance Section	N/A	N/A	N/A
GSA-MYS-297-057	Desktop Computer	Great wall	Finance Section	N/A	N/A	N/A
GSA-MYS-297-058	Printer	HP	Finance Section	N/A	N/A	N/A
GSA-MYS-297-059	Printer	Canon	Finance Section	N/A	N/A	N/A
GSA-MYS-297-060	Printer	Canon	Finance Section	N/A	N/A	N/A
GSA-MYS-225-040	Air condition	Haier	Finance Section	N/A	N/A	N/A
GSA-MYS-225-041	Air condition	Haier	Finance Section	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-MYS-297-061	Printer	HP	Finance Section	N/A	N/A	N/A
GSA-MYS-297-062	Printer	HP	Finance Section	N/A	N/A	N/A
GSA-MYS-297-063	Printer	HP	Finance Section	N/A	N/A	N/A
GSA-MYS-225-042	Ice Box	TLC	Finance Section	N/A	N/A	N/A
GSA-MYS-225-043	Standing Fan	TLC	Finance Section	N/A	N/A	N/A
GSA-MYS-420-239	Book Sheft	Brown	Finance Section	N/A	N/A	N/A
GSA-MYS-420-240	Cabinet	Gray	Finance Section	N/A	N/A	N/A
GSA-MYS-420-241	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-242	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-243	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-297-065	Laptop	HP	Finance Section	N/A	N/A	N/A
GSA-MYS-420-244	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-245	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-246	Office Chair	Blue	Finance Section	N/A	N/A	N/A
GSA-MYS-420-247	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-248	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-171	Office Desk	N/A	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-175	Office Desk	N/A	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-176	Office Desk	N/A	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-181	Executive Chair	N/A	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-182	Executive Chair	N/A	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-186	Executive Chair	N/A	Youth Bureau	N/A	N/A	N/A
GSA-MYS-	Ice Box	Samsung	Youth Bureau	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
225-027						
GSA-MYS-225-028	Air Condition	Chico	Youth Bureau	N/A	N/A	N/A
GSA-MYS-225-029	Ice Box	TLC	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-144	Desktop Computer	Dell	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-147	Desktop Computer	Dell	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-188	Small Office Table	N/A	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-192	Cabinet	Gray	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-194	Cabinet	Gray	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-316	Office Chair	Brown	Youth Bureau	N/A	N/A	N/A
GSA-MYS-240-417	Desk	Cream	Sports Bureau	N/A	N/A	N/A
GSA-MYS-240-418	Executive Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-240-419	Executive Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-240-420	Executive Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-240-421	Executive Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-240-422	Executive Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-240-423	Printer	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-240-424	CPU	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-297-103	Monitor	Lenovo	Sports Bureau	N/A	N/A	N/A
GSA-MYS-297-104	Air condition	Medea	Sports Bureau	N/A	N/A	N/A
GSA-MYS-297-105	Cabinate	Gray	Sports Bureau	N/A	N/A	N/A
GSA-MYS-240-104	Cabinate	Gray	Sports Bureau	N/A	N/A	N/A
GSA-MYS-240-425	Cabinate	Gray	Sports Bureau	N/A	N/A	N/A
GSA-MYS-240-426	Cabinate	Gray	Sports Bureau	N/A	N/A	N/A

Annexure 4: New Employees without Personnel files/ Employment Letter

NO.	Employees Name	Position	Gross Salary	Status
1	Andrew Smith	Teacher Gr. B	325.00	Personnel file seen, but contract not Seen
2	Samuel Beah	Teacher Gr. B	325.00	Personnel file seen, but contract not Seen
3	Meme Z Yekeh	Office Attendant	393.00	Personnel file not seen
4	Freddie W Ross	Office Attendant	450.00	Personnel file not seen
5	Iven Gonowolo	Special Ptoject Officer	250.00	Personnel file not seen
6	Cephas Johnson	Procurement Officer	225.00	Personnel file seen, but contract not Seen
7	Abraham M Bah	Administrative Assistant	500.00	Personnel file seen, but contract not Seen
8	Rennie B Nimely	Liaison Officer	200.00	Personnel file not seen
9	Francis Boker	Director/Security	550.00	Personnel file not seen
10	Edward J Hoff	Driver	200.00	Personnel file not seen
11	Joseph B Sackie	Office Attendant	200.00	Personnel file seen, but contract not Seen
12	Molton Kennedy	Sports Officer	450.00	Personnel file seen, but contract not Seen
13	Grace P Zammie	Office Assistant	200.00	Personnel file seen, but contract not Seen
14	Elijah D Kopeh	Administrative Assistant	300.00	Personnel file seen, but contract not Seen
15	Amos Kollie	Sports Coordinator	200.00	Personnel file not seen
16	John N Sunday	Special Assistant/Min.	2,780.00	Personnel file not seen
17	Lawrence W Siaplay	Youth Instructor	470.00	Personnel file not seen
18	Abubakar Fofana	Administrative Assistant	300.00	Personnel file not seen
19	Charles Quaye	Administrative Assistant	300.00	Personnel file seen, but contract not Seen
20	George Rolland	Office Attendant	200.00	Personnel file seen, but contract not Seen
21	Emmanuel Fallah	Research Officer	200.00	Personnel file not seen
22	Polin D Faley	Youth Development Officer	560.00	Personnel file seen, but contract not Seen
23	Melvin Karmo	Driver	200.00	Personnel file not seen
24	Patricia Zayzay	Office Attendant	200.00	Personnel file not seen
25	Patricia N Neewhord	Youth Development Officer	200.00	Personnel file not seen
26	Jallah Manyango	Driver	200.00	Personnel file not seen
27	Jonah Sawieh	Sports Advisor	750.00	Personnel file not seen
28	Jaryenneh Nagbe	Driver	200.00	Personnel file not seen
29	Genever Brown	Office Assistant	200.00	Personnel file not seen
30	Joseph Johnson	Youth Development	200.00	Personnel file not seen

NO.	Employees Name	Position	Gross Salary	Status
		Off.		
31	Meivin D Browne	Office Assistant	250.00	Personnel file not seen
32	Ojuku S Gbozuah	Youth Development Officer	250.00	Personnel file not seen
33	William Manedein	County Youth Coordinator	240.00	Personnel file not seen
34	Jessie Taylor	Guidance Counselor	320.00	Personnel file not seen
35	Brenda Pearce	Executive Assistant	300.00	Personnel file not seen
36	Benetta Johnson	Office Assistant	275.00	Personnel file seen, but contract not Seen
37	Jacob B Gray	Driver	200.00	Personnel file not seen
38	Rashidi Williams	Sports Officer	450.00	Personnel file not seen
39	Augustine N Bundu	Internal Auditor	500.00	Personnel file not seen
40	Anthony S Tamba	Teacher Gr. A	300.00	Personnel file not seen
41	Kennedy Gray	Driver	250.00	Personnel file not seen
42	James Vincent	Plumber	100.00	Personnel file not seen
43	Joseph Adebodun	Director	650.00	Personnel file not seen
44	Julia Duo	Janitor	100.00	Personnel file not seen
45	Koivan Kollie	procurement officer	200.00	Personnel file not seen
46	Lombe Kamada	IT Technician	225.00	Personnel file not seen
47	Melvina Barclay	Office assistant	200.00	Personnel file not seen
48	Musu Mulbah	Office assistant	200.00	Personnel file not seen
49	Kangar Tarr	Sports officer	225.00	Personnel file not seen
50	Richard Benson	IT Technician	300.00	Personnel file not seen
51	Tenneh George	janitor	100.00	Personnel file not seen
52	Thomas Nimely	Security	150.00	Personnel file not seen
53	Varmah V Kamara	Sports Press	300.00	Personnel file not seen
54	Wellington Kerdoe	Office attendant	100.00	Personnel file not seen
55	Sam Wilson	Coordinator Youth	550.00	Personnel file not seen
56	Francis Johnson	Driver	150.00	Personnel file not seen
57	Helena Wleh	Janitor	100.00	Personnel file not seen
58	Kolubah Zayzay	sports reporter	150.00	Personnel file not seen
59	Tarlor Sarwee	Personnel Officer	200.00	Personnel file not seen
60	Melvin Browne	office assistant	250.00	Personnel file not seen
	Total		\$19,313.00	

Annexure 5: Expenditure with Inadequate Supporting Documents (LRD)

Date	Payee	Description	PV #	Amt LRD\$
15-Sep-17	Goodwill Enterprise	Payment for the purchase of (124) gallons of fuel to be used by the Ministry	851	45,960
1-Aug-17	Stephen Kollie	Payment to conduct a readiness assessment on five counties selected to host the preliminary games of the 2017/2018 National County Sports Meet	797	325,590
11-Jul-17	Melvina D. Elliott	Payment as conference participation fees to participate in the International Youth Diplomatic Conference slated for July 19-23, 2017 in Accra, Ghana	761	47,200
11-Jul-17	Christopher Lawrence Business Center	Payment for the purchase of plumbing materials to be used by Tumutu Agriculture & Vocational Training Center	759	100,253
13-Oct-17	Stephen Kollie	Payment to be used for operational funds for the Central office, and to purchase fuel for the Klay vehicle and facilitate the travel of two generator technicians to Klay and Tumutu	879	69,600
10-May-18	Haven Printing and Company, Inc.	Payment for the printing of 274 pieces of collar neck T-shirts for the Business & Domestic Occupational Training Center	1043	264,684
8-Sep-17	Joetta S.P. Bedell	Payment as refund for money taken from the vacation job program for the purchase of fuel for the Ministry's generator	844	44,500
1-Dec-17	Stephen Kollie	Payment for the cleaning Up of Julijuah for the graduation	926	91,500
11-Jul-17	Sahara International Inc.	Payment for the purchase of air ticket for the Minister to travel to & fro Kigali, Rwanda to attend the Youth Connect Africa Summit from July 19-21, 2017	760	160,000
17-Oct-17	Sahara International Inc.	Payment to facilitate Min. N'Tow trip to Abidjan to process his visa for travel to Paris to attend the 34th Session of UNESCO	881	153,600
31-Oct-17	Goodwill Enterprise	Payment to purchase (105) gallons of fuel to be used in the (900KVA) generator for the Ministry on October 26-27,2017	902	40,950
21-Sep-17	Goodwill Enterprise	Payment for the purchase of (100)	852	37,000

Date	Payee	Description	PV #	Amt LRD\$
		gallons of fuel to be used by the Ministry		
5-Dec-17	Stephen Kollie	payment for the purchase of fuel to be used for julijuah vocational training center	928	33,650
8-Jan-18	Stephen Kollie	Payment to facilitate DSA for personnel of MYS to the four Counties for the preliminary games of the National County Sports Meet 2017/2018	957	1,125,000
28-Mar-18	Soko V. Sackor	Payment for County to prepare stadium for the hosting of preliminary rounds of the 2017/2018 National County Sports Meet	984	1,048,000
28-Mar-18	E. Surprise Whea	Payment for County to prepare stadium for the hosting of preliminary rounds of the 2017/2018 National County Sports Meet	984	1,048,000
28-Mar-18	Sando Fahnbulleh	Payment for County to prepare stadium for the hosting of preliminary rounds of the 2017/2018 National County Sports Meet	984	1,048,000
28-Mar-18	Alieu V.Barh	Payment for County to prepare stadium for the hosting of preliminary rounds of the 2017/2018 National County Sports Meet	984	1,048,000
28-Mar-18	William T. Kamba, Sr.	Payment for County to prepare stadium for the hosting of preliminary rounds of the 2017/2018 National County Sports Meet	984	1,048,000
28-Mar-18	Roselyn M. Tokeh	Payment for County to prepare stadium for the hosting of preliminary rounds of the 2017/2018 National County Sports Meet	984	1,048,000
28-Mar-18	Johnson Z. Goeto	Payment for County to prepare stadium for the hosting of preliminary rounds of the 2017/2018 National County Sports Meet	984	1,048,000
8-Jan-18	Christopher S. Orebel	Payment for Counties preparation for the National County Sports Meet 2017/2018	955	1,000,000
8-Jan-18	Uriah G. Moore	Payment for Counties preparation for the National County Sports Meet 2017/2018	955	1,000,000
8-Jan-18	S.L. Eric Momo	Payment for Counties preparation for the National County Sports Meet 2017/2018	955	1,000,000

Date	Payee	Description	PV #	Amt LRD\$
8-Jan-18	Jones Hinneh	Payment for Counties preparation for the National County Sports Meet 2017/2018	955	1,000,000
8-Jan-18	Macphenson David	Payment for Counties preparation for the National County Sports Meet 2017/2018	955	1,000,000
8-Jan-18	Joe M. Sekpeh	Payment for Counties preparation for the National County Sports Meet 2017/2018	955	1,000,000
8-Jan-18	Roland M. Jallah	Payment for Counties preparation for the National County Sports Meet 2017/2018	955	1,000,000
8-Jan-18	P. Richard Kumah	Payment for Counties preparation for the National County Sports Meet 2017/2018	955	1,000,000
29-Mar-18	Joetta S.P. Bedell	Payment for fuel to be use for the Ministry's delegation and technical personnel assigned to the four venues for the 2017/2018 National County Sports Meet	986	715,130
17-Nov-17	Stephen Kollie	Payment as DSA for MYS participants and additional school deeing for the 2017 Up Country Basketball Tournament in Gbarnga, Bong county	910	698,685
19-Dec-17	Stephen Kollie	Payment for feeding of students and guest for the Tumutu graduation program on December 21, 2017	943	541,000
12-Oct-17	Mambu Kiadii Business Center	Payment for the purchase of food stuff to be used by Klay Agriculture Vocational Training Center in Klay Bomi County.	876	239,110
17-Jan-18	J. Bryant Mcgill	Payment as reimbursement for the production of player cards & forms for the 2017/2018 National County Sports Meet	965	187,500
4-Aug-17	Samuel K. Mappy, IV	Payment to facilitate the implementation of the upcoming 2017 Vacation Job Program	804	154,995
16-Mar-18	Joetta S.P. Bedell	Payment as DSA for assessment trip to four counties selected to host the preliminary games for this year 2017/2018 National County Sports Meet	975	80,000
8-Jan-18	Goodwill Enterprise	Payment for the purchase of 105 gallons of fuel to be used as daily operation for the Ministry and Tumutu generators	953	46,200

Date	Payee	Description	PV #	Amt LRD\$
12-Jun-18	Tubman J. Nyennety	Payment to conduct instructional staff and program previous and current beneficiaries Sensitization Workshop at the Soniwein Community youth Center	1101	374,095
22-Jun-18	Witness Multimedia Services	Payment for the production and supplied of two hundred and four pieces of computerize ID cards (274) pcs to BDOTC	1124	153,440
14-Jun-18	FRV Business Center	As part payment for the purchased of assorted food staff supplied to Tumutu Agriculture Vocational Training Center during the 1st training cycle Dec. 2017	1105	200,000
10-May-18	Kenneh M.D. Lawson	Payment for printing a souvenir program certificates and invitation cards for the pending graduation exercises for eight hundred and twenty one student (821) printing of invitation	1041	112,475
6-Jul-17	Aminata & Sons Inc.	Payment for the supplied of 186 gallons of diesel fuel in coupon for use by Klay Agriculture and Vocational Training Center	744	65,233
31-Jul-17	Jusu Daouda Fofa	Payment for the purchase of 150 gallons of fuel to be used for the running of the generator at SKD Sports Complex from July 31, August 2017	788	51,000
6-Dec-17	Omolu J.B. Kpangbai	Payment to be used as operation funds for Country Coordinators movement across the Country for Stakeholders' engagement for the 2017	932	180,000
15-Dec-17	Stephen Kollie	Payment to cover operational expenses of the 2017/2018 National County Sports Meet	942	150,000
28-Nov-17	J.G. Photo Services	Payment for the production of 86 electronic students ID cards for Klay Agriculture & Vocational Training Center	918	71,836
28-Nov-17	Patrick Fortune	Payment for T.Shirts caps, certificates, printing of invitations, envelops, reams of letter heads and souvenir program for Klay Agriculture & Vocational Training Center graduation ceremony	917	310,900

Date	Payee	Description	PV #	Amt LRD\$
19-Dec-17	Patrick Fortune	Payment for T. Shirts, caps, certificates, Invitation, programs and X-Mas Cards with envelopes	945	336,250
29-May-18	Nimba County	Payment representing 20% of gateintakes from matches played from quarter,semi and grand finals of the 2017/2018 National County Sports meet	1076	161,880
29-May-18	Grand Cape Mount County	Payment representing 20% of gateintakes from matches played from quarter,semi and grand finals of the 2017/2018 National County Sports meet	1076	92,940
29-May-18	Grand Bassa County	Payment representing 20% of gateintakes from matches played from quarter,semi and grand finals of the 2017/2018 National County Sports meet	1076	80,940
29-May-18	Montserrado County	Payment representing 20% of gateintakes from matches played from quarter,semi and grand finals of the 2017/2018 National County Sports meet	1076	80,940
29-May-18	Bong County	Payment representing 20% of gateintakes from matches played from quarter,semi and grand finals of the 2017/2018 National County Sports meet	1076	80,940
29-May-18	Margibi County	Payment representing 20% of gateintakes from matches played from quarter,semi and grand finals of the 2017/2018 National County Sports meet	1076	161,880
TOTAL				\$23,202,856

Annexure 6: Expenditure with Inadequate supporting documents – USD

DATE	Payee	DETAILS	PV	Amt. US\$
25-Sep-17	Teah W. Brown	Payment to facilitate youth participation in peaceful elections process which include sporting & cultural activities, radio program etc	0461	3,180
18-Apr-18	Tapia K. Sannah	Payment as transportation reimbursement from MYS to County coordinators, supplies, accommodation, Feeding and DSA	0485	3,260
22-Jun-18	Mutual Benefit Assurance	Payment for two Hilux pickups vehicle insurance and cutting of vehicles keys from (GSA) to the	1121	530

Annexure 6: Expenditure with Inadequate supporting documents – USD

DATE	Payee	DETAILS	PV	Amt. US\$
	Company	Ministry		
27-Apr-18	Duke's Tech Solution	Payment representing 75% for assessment of Youth Centers & setting up network & supplies equipment for the computer literacy at the Youth Centers	0486	12,000
25-May-18	Hadid Electronics	Payment for the purchase of two (2) pieces of standing air conductional to be used in the two-conference room	1073	3,750
26-May-18	Choko's Lipps International	Payment to provide two days catering services for workshop for the 2017/2018 National County Sports Meet	979	3,600
7-Jun-18	Mawen E.J. Morris	Payment to facilitate refreshment & transportation for participants of the joint orientation meeting of the Empowered and Fulfilled Program in four Counties (Maryland, River Gee, Grand Gedeh & Grand Kru) from June 10-20, 2018	421	3,200
18-Apr-18	Isaac K. Bropel	Payment for a meeting scheduled for the county peace committee (CPC) members that are assigned in (60) sixty communities across the counties, feeding, accommodation and transportation	0484	10,500
28-Mar-18	Soko V. Sackor	Payment for County to prepare stadium for the hosting of preliminary rounds of the 2017/2018 National County Sports Meet	982	5,000
8-Jan-18	Ansumana J. Kamara	Payment for Counties preparation for the National County Sports Meet 2017/2018	954	8,000
8-Jan-18	E. Surprise Whea	Payment for Counties preparation for the National County Sports Meet 2017/2018	954	8,000
8-Jan-18	Kulah Jackson	Payment for Counties preparation for the National County Sports Meet 2017/2018	954	8,000
8-Jan-18	Maria S.Q.Kerpoah	Payment for Counties preparation for the National County Sports Meet 2017/2018	954	8,000
8-Jan-18	Charles Konneh	Payment for Counties preparation for the National County Sports Meet 2017/2018	954	8,000
8-Jan-18	Sando Fahnbulleh	Payment for Counties preparation for the National County Sports Meet 2017/2018	954	8,000
8-Jan-18	Florence F. Brandy	Payment for Counties preparation for the National County Sports Meet 2017/2018	954	8,000
28-Mar-18	P. Richard Kumah, Jr.	Additional payment for County preparation for the National County Sports Meet 2017/2018	983	8,000
28-Mar-18	Anthony F. Saytue	Additional payment for County preparation for the National County Sports Meet 2017/2018	983	8,000
28-Mar-18	Joseph B.M. Tue	Additional payment for County preparation for the National County Sports Meet 2017/2018	983	8,000
28-Mar-18	Charles Dolley	Additional payment for County preparation for the National County Sports Meet 2017/2018	983	8,000

Annexure 6: Expenditure with Inadequate supporting documents – USD

DATE	Payee	DETAILS	PV	Amt. US\$
28-Mar-18	Ayres Diah	Additional payment for County preparation for the National County Sports Meet 2017/2018	983	8,000
28-Mar-18	Joe M. Sekpeh	Additional payment for County preparation for the National County Sports Meet 2017/2018	983	8,000
28-Mar-18	Sie Williams	Additional payment for County preparation for the National County Sports Meet 2017/2018	983	8,000
6-Jun-18	Liberia Football Association	Payment as refund to LFA for Liberia Under 20 National Team training & games related expenses to the WAFU U-20 tournament	1091	6,390
8-Jan-18	Stephen Kollie	Payment to facilitate fuel lubricant for delegation of MYS to the four Counties for the preliminary games of the National County Sports Meet 2017/2018	958	3,379
22-Jun-18	Clar Hope Foundation	Payment as pledge made on behalf of the Ministry of Youth and Sports on June 4, 2018 to Clar Hope Foundation fundraising program	1119	1,000
18-Jun-18	D. Joshua Garway	Payment as pledge made on behalf of the Ministry of Youth and Sports on June 4, 2018 to Clar Hope Foundation fundraising program	1111	680
2-May-18	Sarlu Graphic World Prints	Payment for the purchase of 14 pieces A4 size photo frame and 4 pieces President Weah and Vice President Taylor present Minister Wilson and all former Ministers of the Ministry of Youth and Sports, to be hung in the conference and waiting rooms of the ministry	1022	512
20-Oct-17	Saah Charles N'tow	Payment as reimbursement in favor of the Minister Saah Niton as per attached receipt	889	720
12-Apr-18	Fawas Buliding Materials	Payment for the procuring of materials to repair SKD Sports Complex for the National County Sports Meet 2017/2018	1001	1,705
1-May-18	Dennis F. Dorbor	Payment for printing of souvenir program certificate and Inurtation cards for the pending MVTC graduation exercises	1021	10,500
10-May-18	Kenneh M. D. Lawson	Additional payment for printing of souvenir program for (821) students during the graduation program of MVTC	1042	4,926
3-May-18	Dennis F. Dorbor	Payment for the purchase and printing of onre thousand five hundred (1,500) pieces of T.shirts for the graduation exercises	1032	3,750
3-May-18	Dennis F. Dorbor	Payment for the purchase and printing of onre thousand five hundred (1,500) pieces of T.shirts for the graduation exercises	1032	3,000
3-May-18	Lawson B. Swarh	Payment to print one thousand five hundred (1,500) pieces of MVTC graduation Diploma covers	1030	3,000
9-May-18	Kenneh M. D. Lawson	Payment for the purchase of (821) pieces of T.shirts for the second and final batch of MVTC	1039	2,052

Annexure 6: Expenditure with Inadequate supporting documents – USD

DATE	Payee	DETAILS	PV	Amt. US\$
		graduates		
11-May-18	D. Joshua Garway	Payment as reimbursement for the amount used as our Social Corporate Responsibility to two orphanage homes in the Browerville area on Saturday April 21, 2018	1047	2,000
19-Dec-17	Isaac T. Abudu	Payment for the printing and binding of (300) copies of glossy paper for life skills curriculum development for the Ministry	0475	9,300
19-Sep-17	Teah W. Brown	Payment to facilitate fund to be used in six counties for youth participation in upcoming elections Support Yputh participation and engagement (6 counties)	460	30,000
11-Dec-17	Teah W. Brown	Payment as county mobilization funds to enhance peace carnival, sporting events town hall meetings ect. For an election free violence among young people across the country	0474	42,000
3-May 18	N. Macaulay Paykue	Represent 50% payment for the productions of year book for MVTC graduates	1029	7,500
Total				\$289, 434

Annexure 7: Signing of Payment Vouchers

Date	PV#	Description	US\$ Amt
27-Apr-18	0486	Payment representing 75% for assessment of Youth Centers & setting up network & supplies equipment for the computer literacy at the Youth Centers	12,000
19-Dec-17	0475	Payment for the blinding of three hundred (300) copies of glossy papers for the life skills curriculum support to the Youth and Adolescent curriculum development to the Ministry.	9,300
17-Oct-17	0467	Payment for the printing and binding of (275) copies of glossy paper to be used for the TOT workshop uner the life skills curriculum development dissemination process	8,525
27-Oct-17	0471	Payment for the printing and binding for the TOT workshop under the life skills curriculum development dissemination process	6,727
26-Apr-18	1019	Payment for printing of 250 pieces of T-shirts, 100 mugs & 10 pieces of plaque used during the 2017/2018 National County Meet	5,800
7-May-18	1034	Payment for the purchase of feul for (2) days (Semi Final and Final, sanittion materials and compensation for assigned MYS staff for the WAFU U-20 Tournament	5,000
26-Apr-18	1018	Payment for the supply of spare parts & servicing of 2 900 kva generators & one lister petter generator used during the 2017/2018 National County Meet	4,950
12-Jun-18	0499	Amount representing 50% payment for the printing & binding of 300 copies of Foundational Life Skills Curriculum booklets	4,500
6-Jun-18	0498	Payment representing 25% balance for assessment of Youth Centers &	4,000

Date	PV#	Description	US\$ Amt
		setting up network & supplies equipment for the computer literacy at the Youth Centers	
3-May-18	1023	Payment for construction of benches in both home & away teams dressing rooms, including the rooms of Match Officials of the 2017/2018 County Meet	3,500
20-Nov-17	399	Payment to facilitate the collection of statistic data on adolescent from health facilities by county health teams in four counties (Maryland, River Gee, Grand Gedeh & Grand Kru)	2,400
7-Jun-18	421	Payment to facilitate refreshment & transportation for participants of the joint orientation meeting of the Empowered and Fullfilled Program in four Counties (Maryland, River Gee, Grand Gedeh & Grand Kru) from June 10-20, 2018	3,200
16-May-18	1054	payment for the purchase of (5) new tire to be usedon the Deputy Minister of Sports Services	1,125
4-May-18	0488	payment for the purchase of fuel to facilitate the joint assessment Mission of Ministry of Youth and Sports staff to all the Youth Centers in the various counties	600
4-May-18	0487	As payment for the purchase of fuel for th Youth Employment and Engagement through social cohesion program covers the months of February and March 2018 to be used for monitoring purposes in the various counties	278
3-May-18	414	Payment for the purchase of 500 gallons of fuel to facilitate the joint orientation meeting of the Empowered & Fullfilled Program at County level in four Counties(Maryland, River Gee, Grand Gedeh & Grand Kru)	2,058
2-May-18	1022	Payment for the purchase of 14pcs A4 size photo frame and 4pcs 16x18 for President Weah and Vice President Taylor, Present Minister Wilson and all former Ministers of the Ministry of Youth and Sports to be hung in the conference and waiting room of the ministry	512
20-Oct-17	889	Payment as reimbursement in favor of the Minister Saah Nition as per attached receipt	720
1-May-18	1021	Payment for printing of souvenire program certificate and Inurtation cards for the pending MVTC graduation exercises	10,500
10-May-18	1042	Additional payment for printing of souvenir program for (821) students during the graduation program of MVTC	4,926
3-May-18	1032	Payment for the purchase and printing of onre thousand five hundred (1,500) pieces of T.shirts for the graduation exercises	3,750
3-May-18	1032	Payment for the purchase and printing of onre thousand five hundred (1,500) pieces of T.shirts for the graduation exercises	3,000
3-May-18	1030	Payment to print one thousand five hundred (1,500) pieces of MVTC graduation Diploma covers	3,000
9-May-18	1039	Payment for the purchase of (821) pieces of T.shirts for the second and final batch of MVTC graduates	2,052
11-May-18	1047	Payment as reimbursement for the amount used as our Social Corporate Responsibility to two orphanage homes in the Browerville area on Saturday April 21, 2018	2,000
19-Sep-17	460	Payment to facilitate fund to be used in six counties for youth participation in upcoming elections Support Yputh participation and engagement (6	30,000

Date	PV#	Description	US\$ Amt
		counties)	
11-Dec-17	0474	Payment as county mobilization funds to enhance peace carnival, sporting events town hall meetings ect. For an election free violence among young people across the country	42,000
24-Apr-18	1013	Payment as reimbursement to the first batch of graduating students that pay above the stpluated amount changed for graduation	76,440
12-Apr-18	1001	Payment for the procuring of materials to repair SKD Sports Complex for the National County Sports Meet 2017/2018	1,705
3-May-18	1029	Represent 50% payment for the productions of year book for MVTC graduates	7,500
10-May-18	1041	Payment for priniting a souvenir program certificates and invitation cards for the pending graduation exercises for eight hundred and twenty one student (821) printing of invitation	112,475
Total			\$374,543

Annexure 8: Signing of Payment Vouchers

Date	PV#	Description	LRD \$ Amt
19-Dec-17	945	Payment for T-shirts, caps, certificates, invitations etc for the graduation ceremony of Tumutu& Vocational Training Center	336,250
1-Aug-17	797	Payment to conduct a readiness assessment on five counties selected to host the preliminary games of the 2017/2018 National County Sports Meet	325,590
10-May-18	1043	Payment for the printing of 274 pieces of collar neck T-shirts for the Business & Domestic Occupational Training Center	264,684
12-Jun-18	1099	Payment for the supplied of eight (8) pieces of sewing machines to be used by students of BDOTC	243,600
5-Jul-17	741	Payment for the supplied 450 gallons of diesel fuel in coupon for use by Tumutu Agriculture & Vocational Training Center	157,822
17-Oct-17	881	Payment to facilitate Min. N'Tow trip to Abidjan to process his visa for travel to Paris to attend the 34th Session of UNESCO	153,600
3-Oct-17	861	Payment as refund for the repair of the DMA vehicle marked 3200 that developed mechanical programs on September 29,2017	129,920
5-Jul-17	740	Payment for the supplied of drugs for use by students and staff at the Tumutu Agriculture Vocational Training Center	121,493
30-Aug-17	820	Part payment for the purchase of assorted food items for students of the Tumutu Agriculture Vocational Training Center for the period July 25-August 29, 2017	108,000
3-May-18	1024	Payment for the purchase of assorted stationery materials to be used by BDOTC	101,706
1-Dec-17	926	Payment for the cleaning Up of Julijuah for the graduation	91,500
26-Apr-18	1017	Payment for fuel for assessment to two vocational training centers in Sinoe & Grand Kru Counties from April 23-28, 2018	80,695
13-Oct-17	879	Payment to be used for operational funs for the Central office, and to purchase fuel for the Klay vehicle and facilitate the travel of two generator technicians to Klay and Tumutu	69,600
7-Jul-17	751	Payment as DSA for trip to Tumutu to assess the campus after the	60,000

Date	PV#	Description	LRD \$ Amt
		reopening & to meet with Grow-Liberia for the incoming program	
18-Jul-17	778	Payment for the purchase of one DSTV complete compact set, six (6) months subscription and installation fees for the Tumutu Agriculture & Vocational Training	59,350
18-Jul-17	771	Payment as grant to Sports Bureau to be used for activities of the Bureau	59,000
15-Sep-17	851	Payment for the purchase of (124) gallons of fuel to be used by the Ministry	45,960
31-Oct-17	902	Payment to purchase (105) gallons of fuel to be used in the (900KVA) generator for the Ministry on October 26-27,2017	40,950
21-Sep-17	852	Payment for the purchase of (100) gallons of fuel to be used by the Ministry	37,000
Dec-5-17	928	payment for the purchase of fuel to be used for julijuah vocational training center	33,650
12-Jun-18	1101	Payment to conduct instructional staff and program previous and current beneficiaries Sensitization Workshop at the Soniwein Community youth Center	374,095
8-Jan-18	953	Payment for the purchase of (105) gallons of fuel to be used as dany operation for Ministry and Tumutu generators	46,200
9-Oct-17	873	Payment to purchase 270 gallons of diesel fuel to be use in the 900KVA generator for the testing of NEC equipment	99,900
6-Dec-17	932	Payment to be used as operation funds for Country Coordinators movement across the Country for Stakeholders' engagement for the 2017	180,000
28-Nov-17	918	Payment for the production of 86 electronic students ID cards for Klay Agriculture & Vocational Training Center	71,836
28-Nov-17	917	Payment for T.Shirts caps, certificates, printing of invitations, envelops, reams of letter heads and souvenir program for Klay Agriculture & Vocational Training Center graduation ceremony	310,900
Total			\$3,603,301

Annexure 9: Employees on Payroll but not Personnel Listing

No.	Name	Position	Amount
1	Melvin Barclay	Office attendant	200.00
2	Charles Blake	Sr. expeditor	200.00
3	Sam Theophilus Wilson	Program asst	1,800.00
4	Teako Williams	Special Project	1,000.00
5	Mercy Hills	Janitor	180.00
6	Alieu L. Kemokai	Adm. Asst/ DMTVET	400.00
7	Augustine Freeman	Adm. Driver	200.00
8	Samuel G. Paye, Sr.	Adm. Asst	500.00
9	Melvina D. Elliot	Technical assistant	500.00
10	Lady T Warner	Adminstrative assistant	400.00
11	Kennedy Gray	Driver	250.00
12	Musu Mulbah	Office assistant	200.00
13	Clementain Momo	Secretary/ AMA	300.00
14	Tarlorh Sawee	Office assistant/AMA	175.00

No.	Name	Position	Amount
15	Yonika Gortor	Finance Assistant	300.00
16	Polin D Faley	Youth Development Officer	300.00
17	Hawa M. Duwor	Staff account Assistant	300.00
18	Eric Willie	Office Assistant/Finance	300.00
19	Sharon Blah	Finance assistant	300.00
20	Omolu Kpangbai	Finance assistant	300.00
21	Kaagar Yeekgar	Accountant (BDOTC)	300.00
22	Clarence Tay, Jr.	Budget officer	175.00
23	Gabriel Johnson	Sports facilitator	100.00
24	Xxxxxx	Expeditor MI office	100.00
25	Bobby M. Bestmen	Junior reporter	150.00
26	D. Levi Manjo	Janitor	125.00
27	Barbra M. Caulker	Stadium attendant	125.00
28	Isaac Clarke	Junior reporter	150.00
29	Alfred Kpuie	Carpenter	125.00
30	Famatta Dormah	Procurement officer	200.00
31	Oxford Brown	Youth development Asst	600.00
32	Lewis G. S. Sopolu	Office assistant/public affairs	190.00
33	Benjamin Gee	Maintenance/ADM	125.00
34	Charles Quaye	Administrative Assistant	150.00
35	Agnes Togba	Procurement officer	200.00
36	Valerie D.C. Williams	stadium manager	675.00
37	Lucy Sunday	Office attendant	175.00
38	Richard Benson	IT Technician	200.00
39	Francis Lloyd	Asst Dir/Public affairs	250.00
40	Kade Nyenow	Office assistant/secretariat pool	150.00
41	Daniel Koikoi	Office Asst/YCP	125.00
42	Jaryenneh Nagbe	Driver	150.00
43	Agnes Wleh	Adm./Maintenance	150.00
44	Bobby L. Morris	Driver	200.00
45	Doyen S. Kleh	Public Affairs Officer	165.00
46	Shelia Nyepan	Acct Asst	150.00
47	Zayzay Kollie	Driver	100.00
48	Patrick Jusu Williams	Driver	200.00
49	Odell Vakun	Secretary	300.00
50	Roland Ben	Assistant	200.00
51	Jusufu Dolo	Office Asst	250.00
52	Joseph Johnson	Admin. Asst/AMYD	150.00
53	Mondama Padmore	S.K.D Complex	125.00
54	Irita Forkpayea	Youth Cadet	200.00
55	Lobetee Gonyon	Youth Cadet	100.00
			\$14,935.00

Annexure 10: Expenditure without Supporting Documents - USD Transactions

Sample #	Date	Description	PV#	Amount (USD)
1	21-Jul-17	Payment to facilitate the hosting of a sports tournament for the 2017 Independence Day celebration slated for July 22 and 23, 2017	786	20,000
2	14-Jul-17	Payment for air tickets, T-Shirts & logistics for 22 students who are attending the International Youth Diplomatic Conference in Accra, Ghana	768	11,000
3	22-Dec-17	Payment for the printing & delivery of 320 copies of the life skills curriculum the Ministry for the Youth and Adolescent Program	0477	9,920
4	19-Oct-17	Payment to various funds as reimbursement that was used to facilitate the Ministry's activities	886	5,211
5	22-May-18	Payment for the production of 2,321 pieces of medals for the upcoming MVTC graduation	1057	19,729
6	28-Jun-18	Payment as grant from UNFPA for the implementation of the teenage pregnancy prevention & adolescent dignity project in Sinje, Grand Cape Mount County	423	36,223
7	17-Apr-18	Payment as contribution from the Ministry of Youth & Sports to the President Special Charity Program & photo sale sponsored by Monrovia City Corporation	1009	1,000
8	26-Jun-18	Payment as the Ministry of Youth and Sports contributions toward Hon. Millias Z. Sheriff, who will be graduating from the Cuttington University graduate school on June 29, 2018	1128	1,000
9	12-Jun-18	Payment as operational funds to enable the Ministry deals with constraints that will be faced and to avoid budgetary lapses	1098	700
10	4-Jun-18	Payment for the repair of vehicle marked LB-3211 assigned to the coordinator of the Youth Empowerment and Engagement through Social Cohesion (YEESC)	0496	595
11	26-Jun-18	Payment as the Ministry's	1127	500

Sample #	Date	Description	PV#	Amount (USD)
		contribution for gift to be presented for the President wedding anniversary		
12	10-May-18	Payment for the purchase of 52.33" rug for the office of the Deputy Minister for Youth Development	0492	458
13	16-Aug-17	Payment to be used as daily operations for the Ministry	813	250
14	4-Jan-18	Payment for the purchase of fuel (Good note Coupons) for the Youth Participation and Enggement in the Electoral process and peace building program	0478	240
15	19-Jul-17	Payment for the purchase of fuel for trip to Ganta, Nimba County to carry seven (7) computers to the Youth Center	0456	105
Total				\$106,931

Annexure 11: Expenditure without Supporting Documents – LRD Transactions

Sample #	Date	Description	PV#	Amount (LRD)
1	24-May-18	Payment for the printing of (2035)pcs of computerized ID cards for 2017/2018 Beaches and waterways project for beneficiaries	1066	1,236,263
2	22-Dec-17	Payment to facilitate Youth Bureau dissemination of the Youth Adolescent curriculum	949	1,104,150
3	4-Oct-17	Payment for the purchase of one piece of 25KVA generator for Tumutu Agriculture Training Center Salala Bong County.	867	698,500
4	20-Oct-17	Payment for the purchase of assorted food items for students of the Tumutu Agriculture Vocational Training Center for the period	890	531,500
5	11-Aug-17	Payment for the purchase & printing of 1,000 pieces of T-shirts to be used for the National Cadet Back to School Program	809	528,260
6	6-Sep-17	Balance payment for the purchase of assorted food items for students of the Tumutu Agriculture Vocational Training Center for the period July 25-August 29, 2017	834	424,325
7	9-May-18	Payment for the purchase & printing of 82	1040	224,954

Sample #	Date	Description	PV#	Amount (LRD)
		pieces of T-shirts for the second & final batch of MVTC graduation		
8	28-Nov-17	Repayment as loan from program funds used to facilitate graduation ceremony of Klay Agriculture & Vocational Training Center held on Nov 24, 2017	916	198,000
9	13-Dec-17	Payment as DSA for assessment trip to four countries selected to host the preliminary games for this year 2017/2018	940	192,000
17	06-Sep-17	Payment to cover operational expenses for the 2017/2018 National County Sports Meet	835	153,900
18	7-Dec-17	Payment to facilitate activities of the upcoming graduation ceremony of Juli Juah Vocational Training Centers	934	136,290
19	3-Aug-17	Payment to implement week one activity which concentrate on communities in Montserrado County about health and safety training with 320 youths in Sinkor and Paynesville	800	133,345
20	21-Nov-17	Payment to facilitate entertainment for the upcoming graduation of the Klay Agriculture Vocational Training center slated for November 24, 2017	911	115,210
21	12-Dec-17	Payment to facilitate activities of the upcoming graduation ceremony of Juli Juah Vocational Training Centers	937	100,000
22	6-Jul-17	Payment to facilitate trip to Maryland & Grand Kru Counties to identify the rehabilitation of several sportings facilities in those counties/Loan to Sports Bureau	750	100,000
23	5-Dec-17	payment for the purchaseof spare parts and servicing for vehicle marked LB 76 assigned to the Assistant Mininter TVET	930	78,570
24	13-Dec-17	Payment as fuel for assessment trip to four countries selected to host the preliminary games for this year 2017/2018	940	61,310
25	26-Apr-18	Payment as DSA for assessment to two vocational training centers in Sinoe & Grand Kru Counties from April 23-28, 2018	1017	60,000
26	19-Dec-17	Payment for the purchase of gallons of fuel supplied as obligation to Ministry of Youth and Sports on September 15 and December 8, 2017	946	38,710
27	12-Dec-17	Payment for the rental of one bus for 8 hours for the upcoming graduation ceremony of Juli Juah Vocational Training	939	37,800

Management Letter on the Audit of the
 Ministry of Youth & Sports Financial Statements
 For Fiscal Year Ended June 30, 2018

Sample #	Date	Description	PV#	Amount (LRD)
		Centers		
28	3-May-18	Payment as contribution by the Ministry toward the death of the late Joe E. Wowah, employee of MYS who was assigned at MVTC	1027	34,000
29	31-Aug-17	Payment to purchase thirty sacks of mineral water to be used by Tumutu Agriculture & Vocational Training Center	825	30,000
30	9-Oct-17	Payment for the cost two modem battery and six-quart engine oil	872	30,000
31	6-Jul-17	Payment as reimbursement for the purchase of 8 pcs of panel door locks & 10 pcs of pad locks for the 19th Street building previously used by the Ministry	745	28,190
Total				\$6,275,277