

Management Letter



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

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



Promoting Accountability of Public Resources

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

Monrovia, Liberia

December 2022

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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
MFD	Ministry of Finance and <i>Development</i> Planning
MVTC	Monrovia Vocational Training Center
MYS	Ministry of Youth and Sports
GL	General Ledger
FS	Financial Statements
UNFPA	United Nations Population Fund
UNESCO	United Nations Educational Scientific and Cultural Organization
NASSCORP	National Social Security and Welfare Corporation
PFM	Public Finance Management
PPCC	Public Procurement and Concession Commission
PV	Payment Voucher
AMT	Amount
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 2019 TO 30 JUNE 2020**

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, 2019 - June 30, 2020.

INTRODUCTION

The audit of the Ministry of Youth & Sports for the year July 1, 2019 - June 30, 2020 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.

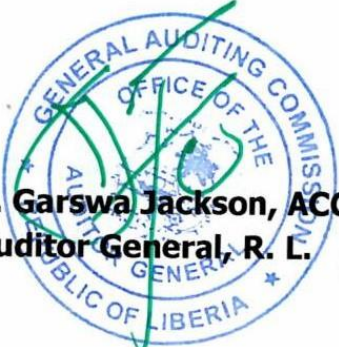
The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

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.

The seal of the General Auditing Commission of Liberia is circular, featuring a central emblem with a scale of justice and a sword, surrounded by the text "GENERAL AUDITING COMMISSION" and "OFFICE OF THE AUDITOR GENERAL". The outer ring contains the text "REPUBLIC OF LIBERIA".
**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 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\$3,110,431.31** disclosed on the face of the financial statements does not agree with the amount, **US\$3,459,368.38**, reported in the notes to the financial statements.
- Total external assistance in the amount of **US\$75,445** disclosed on the face of the financial statements does not agree with the amount, **US\$300,421.84**, 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\$1,135,170.07**; whereas, note 9 in the notes to the financial statement has the description cash and cash equivalent without a dollar value attached to it.

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 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 3,459,368.38**. Total amount processed and received by the Ministry (MYS) for the period was **USD 3,110,431.31**, as reported in the financial statements.*
- 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 1,135,170.07**. Whereas, Cash and cash equivalent had no value in the notes and was detailed in the Statement of Cash Position.*
- 1.1.1.9 *The amount of **USD 75,445.00** was an external assistance from our donor partners which was captured wrongly under GOL. The composition of this amount is as follow: UNICEF **USD 67,725.00** and UNESCO **USD 7,729.00**. These transactions occurred in the first quarter 2019/2020 (July-September) as per the bank statement.*
- 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 1.4.16 of the Revised Cash Basis IPSAS (2017) 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 1.4.16 of the Revised Cash Basis IPSAS (2017).

Risk

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

Recommendation

- 1.1.2.4 Management should provide comparative information for the financial statements in keeping with Paragraph 1.4.16 of the Revised Cash Basis IPSAS (2017).
- 1.1.2.5 Going forward, Management should 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.

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 1.3.4 (c) of the Revised Cash Basis IPSAS (2017) 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 statement 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 2019/2020 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 **\$3,110,431** as final budget amount instead of **\$3,175,848**.

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 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 more senior personnel and that Budget and Actual Amounts are accurate and reflect the true nature of transactions that occurred.*

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 1.7.33 of the Revised Cash Basis IPSAS (2017) 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, 2019 to June 30, 2020 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 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 Inaccurate Basis of Preparation

Observation

- 1.1.5.1 Paragraph 1.3.25 of the Revised Cash Basis IPSAS (November 2017) requires that the notes to the financial statements of an entity shall present information about the basis of preparation of the financial statements and the specific accounting policies selected and applied for significant transactions and other events.
- 1.1.5.2 During the audit, we observed that Note 2 (a) of the notes to the financial statements of the Ministry of Youth and Sports expressly states that the financial statements comply with Cash Basis IPSAS. However, the financial statements were not prepared in a manner consistent with the Revised Cash Basis IPSAS (2017). The International Public Sector Accounting Standards Board (IPSASB) issued a new pronouncement, Revised Cash Basis IPSAS, in November 2017 for public sector financial reporting which became effective January 2019. Therefore, all financial statements for the period January 2019 and beyond should expressly be compliant and indicate compliance with the Revised Cash Basis IPSAS (2017).

Risk

- 1.1.5.3 Failure to adopt and apply the Revised Cash Basis IPSAS could impair the consistency, integrity and comparability of financial statements.

Recommendation

- 1.1.5.4 Management should adopt and apply the current standard/pronouncement (Cash Basis IPSAS 2017) issue by the International Public Sector Accounting Standard Board.

Management's Response

- 1.1.5.5 *Management acknowledges the observation and recommendation. Going forward, Management will adopt and apply the current standard/pronouncement (Cash Basis IPSAS 2017) issue by the International Public Sector Accounting Standard Board.*

Auditor General's Position

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

1.1.6 Misstated Opening Balance

Observation

- 1.1.6.1 Paragraph 1.3.12 (a)-(c) of the Revised Cash Basis IPSAS (November 2017) provides that the statement of cash receipts and payments shall present the following amounts for the reporting period:
- Total cash receipts of the entity showing separately a sub-classification of total receipts using a classification basis appropriate to the entity's operation;
 - Total cash payments of the entity showing separately a sub-classification of total cash payments using a classification basis appropriate to the entity's operations; and
 - Beginning and closing cash balances for the entity.

- 1.1.6.2 During the audit, we observed that the amount of **US\$621,988** recorded as closing balance in the Ministry of Youth and Sports financial statements for the fiscal year 2018/2019 did not agree with the opening balance, **US\$359,390** for the next fiscal year 2019/2020.

Risk

- 1.1.6.3 The accuracy and completeness of opening cash balances and the financial statements may be misstated.
- 1.1.6.4 The misstated opening balance may lead to the subsequent year financial statements being materially misstated.

Recommendation

- 1.1.6.5 Management should restate the financial statements to reflect actual cash opening balance.

Management's Response

- 1.1.6.6 *Management takes note of the observation and recommendation. Management will restate the financial statements to reflect actual cash opening balance.*

Auditor General's Position

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

1.1.7 Variance between Allotment from IFMIS Ledger and Financial Statements

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 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	\$3,110,431	\$3,232,826	(\$122,395)

Risk

- 1.1.7.4 The financial Statements may be misstated.
- 1.1.7.5 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

- 1.1.7.6 Management should account for the variance indicated above.
- 1.1.7.7 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 more senior personnel.
- 1.1.7.8 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

- 1.1.7.9 *Management acknowledges the observation. Total amount approved by the MFDP as allocation for the Ministry during the period was **USD 3,459,368.38**. Total amount processed and received by the Ministry (MYS) for the period was **USD 3,110,431.31**, as reported in the financial statements.*
- 1.1.7.10 *Going forward, management will ensure that all transactions are adequately recorded in the cashbook and subsequently in the financial statements. The financial statements will 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.

1.1.7.11 *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

1.1.7.12 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.

1.1.7.13 However, Management should provide evidence to the Office of the Auditor General for subsequent validation to support its assertion if **USD 3,110,431.31** was actually received as indicated by Management.

1.1.8 Other Receipts Discrepancies

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 other receipt balances in the financial statements did not agree with the general ledger for the year ended June 30, 2020. **See Table 2 below for details.**

Table 2: Other Receipts Discrepancies

Description	Currency	FS	GL	Variance
SKD Hall Rental	USD	62,042	63,423	1,381
MVTC Fees	USD	214,086	6,738,574	(6,524,489)
BDOTC	USD	108,476	23,039	85,437
MVTC Hall Rental	USD	258,324	3,850	254,474

Description	Currency	FS	GL	Variance
Intra Government	USD	66,738	-	66,738
Contributions from other GOL Entities	USD	-	1,021,085	(1,021,085)
Klay Hall Rental	USD	-	5,669	(5,669)
Gate intake	USD	-	96,636	(96,636)
Total		709,666	7,952,276	(7,242,610)

Risk

- 1.1.8.4 The completeness and accuracy of the financial statements 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 variances between the financial statements and the general ledger.
- 1.1.8.7 Going forward, 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 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, 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, 2019. 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.*
- 1.1.8.10 *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'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.

1.1.8.12 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.

1.1.9 Variances in Donor Fund Amounts

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 observed a variance between the amount confirmed by UNFPA and the 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
2019/2020	100,702	80,752	19,950

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

Table 4: Variance between Donor funds received per Financial Statement and Cashbook

Donor Funds received per FS 2019 to 2020	Donor funds received per Cash book	Variance
UNFPA	100,702	21,538
UNICEF	189,440	(20,508)
UNESCO	28,025	(18,775)
Total	318,167	(17,745)

1.1.9.5 We also observed a variance between donor fund balance reported in the financial statement and bank statement. **See Table 5 below for details.**

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

Description	Financial Statement (US\$)	Bank Statement (US\$)	Variance (US\$)
UNFPA	51,835	9,338	42,497
UNICEF	53,434	21,292	32,142
Total	105,269	30,630	74,639

Risk

- 1.1.9.6 The completeness, accuracy and occurrence of Revenue/Receipts from Donor funds may not be assured; therefore, the financial statements may be misstated.
- 1.1.9.7 Misstated financial statements may facilitate fraudulent financial reporting and mislead the users of the financial statements.

Recommendation

- 1.1.9.8 Management should account for the variances indicated above.
- 1.1.9.9 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

- 1.1.9.10 *Management acknowledges the observation. The figures reported in the financial statements are based on monthly bank reconciliation statements and the last month of each quarter balance. The general ledger recordings are on a calendar year basis.*
- 1.1.9.11 *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

- 1.1.9.12 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 Variance between Expenses in Financial Statements and Cashbook

Observation

- 1.1.10.1 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."

- 1.1.10.2 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.
- 1.1.10.3 During the audit, we observed that the actual amount of cash outflow of **US\$57,017** reported in the financial statements did not reconcile with the actual outflow of **US\$1,615,104** reported in the general ledger, resulting to an unexplained variance of **(US\$1,558,087)**.

Risks

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

Recommendation

- 1.1.10.6 Management should account for the variance between the financial statements and cashbook.
- 1.1.10.7 Further, management should facilitate the procurement of an accounting software to enhance the preparation of the financial statements.
- 1.1.10.8 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 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

- 1.1.10.9 Management acknowledges the observation and recommendations. This was the matter of reconciliation and Management is instituting measures to correct this.*
- 1.1.10.10 The actual amount of cash outflows of USD 57,017.00 reported on the financial statements was the total from external voucher payments from the MFDP against allotments received; whereas, transactions in general ledger were from internal voucher payments.*
- 1.1.10.11 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

- 1.1.10.12 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.

1.1.11 Unreconciled Cash Balances

Observation

- 1.1.11.1 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."
- 1.1.11.2 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.
- 1.1.11.3 During the audit, we observed that cash balances held at banks per the financial statements did not reconcile with the general ledger for the year ended June 30, 2019. **See Tables 6 and 7 below for details.**

Table 6: Cash Balances (LRD)

Description	Currency	FS	GL	Variance
CBL	LRD	89,788	3,137,807	(3,048,019)
UBA/MVTC	LRD	50,278	3,972,946	(3,922,668))
UBA/BDOTC	LRD	48,665	2,954,789	(2,906,124)
Total		188,731	10,065,542	(9,876,811)

Table 7: Cash Balances (USD)

Description	Currency	FS	GL	Variance
CBL	USD	46,780	8,095	38,685
UBA/MVTC	USD	18,610	5,914	12,696
Total		65,390	14,009	51,381

Risk

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

Recommendation

- 1.1.11.6 Management should account for the variances between the cash balances in the financial statements and cashbook.

- 1.1.11.7 Further, Management should facilitate the procurement of an accounting software to enhance the preparation of the financial statements.
- 1.1.11.8 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 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

- 1.1.11.9 *Management takes note of the observation. However, the Liberian Dollars amounts reported were converted with the conversion rate of the reporting period to avoid two (2) currencies on the face of the financial statements. The LRD amount converted was added to the USD component, thus giving the figure reported in the financial statements.*
- 1.1.11.10 *Furthermore, the Central Bank of Liberia (CBL) figure on the financial statements as reported was collected 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 reported in the financial statements.*
- 1.1.11.11 *Going forward, Management will facilitate the procurement of an accounting software to enhance the preparation of the financial statements. Appropriation mechanisms will be setup in the accounting software for proper recording, reconciliation, review, approval and reporting of financial transactions.*

Auditor General's Position

- 1.1.11.12 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.

1.1.12 Uncommitted Cash Balance

Observation

- 1.1.12.1 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."

- 1.1.12.2 During the audit, we observed no evidence that Management remitted to the Consolidated Account the unspent/closing cash balance of **US\$254,121.03** in keeping with the PFM Act of 2009.

Risk

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

Recommendation

- 1.1.12.4 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.
- 1.1.12.5 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

- 1.1.12.6 *Management acknowledges the observation and recommendation.*
- 1.1.12.7 *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

- 1.1.12.8 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.

1.1.13 Expenditure with Inadequate Supporting Documents

Observation

- 1.1.13.1 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."
- 1.1.13.2 During the audit, we observed that Management disbursed **LRD\$33,650,993** and **US\$495,707** respectively without evidence of adequate supporting documents such as payment log, attendance sheet, bank statement, receipts, etc. **See Annexures 6 and 7 below for details.**

Risk

- 1.1.13.3 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.

1.1.13.4 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

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

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

Management's Response

1.1.13.7 *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.*

1.1.13.8 *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

1.1.13.9 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.

1.1.14 Expenditure without Supporting Documents

Observation

1.1.14.1 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."

1.1.14.2 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."

1.1.14.3 During the audit, we observed that Management made payments for various transactions amounting to **US\$313,424** and **L\$25,812,018** and failed to provide supporting documentation such as payment vouchers, invoices/receipts, delivery notes, contracts, etc.

to substantiate the genuineness of the transactions. These transactions were extracted from the various cash books for the period 2019 to 2020. **See Annexures 10 and 11 for details.**

Risk

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

Recommendation

- 1.1.14.6 Management should fully account for expenditures made without supporting documents.
- 1.1.14.7 Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations.

Management's Response

- 1.1.14.8 *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

- 1.1.14.9 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\$313,424 (US\$648,148 - US\$334,724) & L\$ 25,812,018 (L\$36,514,168 – L\$10,702,150)** to be accounted for by Management.
- 1.1.14.10 Also, Management provision of documents after our review, does not guarantee Management effective control of documents management.
- 1.1.14.11 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.
- 1.1.14.12 Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.15 No evidence of remittance of National Social Security Taxes

Observation

- 1.1.15.1 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."

1.1.15.2 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."

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

Risk

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

Recommendation

1.1.15.5 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.

1.1.15.6 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

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

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

Auditor General's Position

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

1.1.16 Non- Withholding and Remittance of GST

Observation

1.1.16.1 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”.

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

Risk

1.1.16.3 Failure to remit taxes withheld, could deny GoL of much needed tax revenue.

1.1.16.4 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.

1.1.16.5 Non-remittance of withholding taxes may lead to overstatement of the cashbook and subsequently the financial statements.

Recommendation

1.1.16.6 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.

1.1.16.7 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

1.1.16.8 *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.*

1.1.16.9 *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

1.1.16.10 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.

1.1.17 Payroll Discrepancies

Observation

1.1.17.1 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.”

1.1.17.2 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.

1.1.17.3 During the audit, we observed that there was a variance of **(US\$2,248,581)** between the payroll amount reported in the financial statements and the cashbook. **See Table 8 below for details.**

Table 8: Variance between payroll amounts

Cash Book	Financial Statement	Variance (US\$)
18,600	2,267,181	(2,248,581)

1.1.17.4 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\$994,098)** 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\$)
1,273,083	2,267,181	(994,098)

Risk

1.1.17.5 The completeness and accuracy of payroll expenditure may not be assured; therefore, the financial statements may be misstated.

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

Recommendation

1.1.17.7 Management should account for the variances between the payroll amount in the financial statements and cashbook.

1.1.17.8 Further, Management should facilitate the procurement of an accounting software to enhance the preparation of the Financial Statements.

1.1.17.9 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 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

1.1.17.10 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. 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.

1.1.17.11 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

1.1.17.12 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 Notes

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 note. **See Tables 10 and 11 below for details.**

Table 10: No Evidence of Delivery Notes

Date	PV #	Payee	Description	AMT. US\$
20-Dec-19	1831	Super Petroleum Corporation	Payment for the purchase of (125) gallons of fuel for the University of Liberia Graduation at the SKD sports complex	475
12-Mar-20	1902	Sabmeco Incorporated	Payment for the printing of 250 souvenir materials for BDOTC students graduation	8,000
17-Jul-19	1688	D. Joshua Garway	Payment as refund for the purchase of fuel & sanitation materials that were used during the AMEU graduation & LRRRC program	568
4-Feb-20	1874	Koiyan C. Kollie	Payment for the purchase of uniform materials to sew two hundred (200) sets of uniform (blouse and skirt for incoming students at BDOTC	1,976
Total				\$11,019

Table 11: No Evidence of Delivery Notes

Date	PV	Payee	Description	Amount LRD\$
7-Jul-19	1680	Tony's Sports Center	Payment for the supply of sporting materials and equipment to the Liberia Amputee Football and Sports Federation to facilitate the hosting of their national league	224,393
6-Apr-20	1948	S. S. Hardware Center	Payment for the purchase of assorted building materials to carryout replacement and repair of the stadium	4,244,730
25-Sep-19	1759	Albert J. Menyon	Payment for the printing of 1,004 pieces of ID cards by the graphic arts instructors & students of MVTC for their second batch	502,000
1-Jun-20	1969	Gro Green Incorporated	Payment for the purchase of 5 cans of chemical to be used by the stadium management	45,000
3-Sep-19	1738	Napoleon B. Caesar	Additional payment for GOL support to Liberia Senior National Football Team for home and away games for World Cup qualifier between Liberia VS Sierra Leone	5,981,000
3-Sep-19	738	Napoleon B. Caesar	Additional payment for GOL support to Liberia Senior National Football Team for home and away games for World Cup qualifier between Liberia VS Sierra Leone	4,721,150
TOTAL				\$15,718,273

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 legally authorized representatives. **See Annexures 1 & 2 for details.**

Risk

- 1.2.2.3 Payments made to employees for subsequent disbursement to vendors 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 representatives.

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.*

1.2.3.6 *Going forward, Management will ensure that the procurement committee is fully functional and meet as and when required with evidence of notices, agendas, attendance and meeting minutes.*

Auditor General's Position

1.2.3.7 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 an audit committee for proper oversight as required by Regulations K.10 – K.11 of the PFM Act of 2009 and to ensure internal and external audit recommendations are implemented in a timely manner.

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

Management's Response

1.2.4.7 *Management acknowledges the observation. Procurement committee meetings were conducted but not as frequent.*

1.2.4.8 *Going forward, Management will ensure that the procurement committee is fully functional and meet as and when required with evidence of notices, agendas, attendance and meeting minutes.*

Auditor General's Position

- 1.2.4.9 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.

1.2.5 No Evidence of Approved Contract

Observation

- 1.2.5.1 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.
- 1.2.5.2 During the audit, we observed no evidence of contracts/agreement between the MYS and the following organizations/projects:
- Orange 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

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

Recommendations

- 1.2.5.5 Management should provide evidence of contract/agreement between MYS and Orange GSM, UNICEF and the Beaches and Waterway Project for the period under review.
- 1.2.5.6 Going forward, Management should ensure that a contract/agreement is crafted and approved for all service performed by third parties.
- 1.2.5.7 Approved service contracts should be adequately documented and filed to facilitate future review.
- 1.2.5.8 Management should ensure that a contract, agreement or MoU is crafted, approved and operationalized for all future collaborations.

Management's Response

- 1.2.5.9 *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

- 1.2.5.10 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.

1.2.6 Petty Cash Discrepancies

Observation

- 1.2.6.1 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.
- 1.2.6.2 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.
- 1.2.6.3 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. We observed further that there was no evidence that the Finance Officer performed cash count at the end of the month.

Risk

- 1.2.6.4 Segregation of duty, check and balances may be impaired, if the most senior finance personnel is the custodian of petty cash.
- 1.2.6.5 Failure to perform periodic petty cash count may lead to misappropriation/misapplication of petty cash.

Recommendation

- 1.2.6.6 Management should approve and operationalize its financial and procedural manual. The cashier should be the custodian of petty cash in keeping with the manual.
- 1.2.6.7 Management should facilitate the conduct of periodic surprise cash count by the finance officer in the presence of the cashier. Differences identified should be investigated and adjusted (where applicable) in a timely manner.

Management's Response

- 1.2.6.8 *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.*
- 1.2.6.9 *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.*
- 1.2.6.10 *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

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

1.2.7 Unapproved Financial Manual

Observation

- 1.2.7.1 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.
- 1.2.7.2 During the audit, we observed that the Ministry of Youth and Sports did not have an approved financial manual.

Risk

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

Recommendation

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

Management's Response

- 1.2.7.6 *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

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

1.2.8 Signing of Payment Vouchers

Observation

- 1.2.8.1 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.
- 1.2.8.2 During the audit, we observed several instances that the Deputy Minister for Administration (DMA) or Minister unilaterally 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 8 and 9 for details.**

Risk

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

Recommendation

- 1.2.8.4 Management should ensure approval of expenditure is consistent with financial management policies.
- 1.2.8.5 Proxies for individuals should be enshrined in the financial management policy to account for absences of individuals.

Management's Response

- 1.2.8.6 *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.*

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

Auditor General's Position

1.2.8.8 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.

1.2.9 Stale Check

Observation

1.2.9.1 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."

1.2.9.2 During the audit, we observed from the bank reconciliation statements that the checks issued for operational expense was 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	Reconciling #	Date Issued	Date Reversed/Cleared	Amount (US\$)
Paynesville City Corporation	00001911	25-Mar-20	29-Jan-21	75
Smythe Institute of Management & Technology	00966314	17-Jan-20	31-Dec-20	500
Total				\$575.00

Table 13: Stale Check (LRD)

Payee	Reconciling #	Date Issued	Date Reversed/Cleared	Amount (LRD\$)
Grand Bassa County Sports Association	1781	20-Mar-20	16-Nov-20	500,000
Bomi County Sports Association	1784	20-Mar-20	15-Jan-21	500,000
River Gee County Sports Association	1788	20-Mar-20	19-Jan-21	250,000
Total				\$1,250,000

Risk

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

Recommendation

- 1.2.9.5 Management should ensure guidelines and procedures outlined in Section R.6 of the PFM Regulations are strictly complied with.
- 1.2.9.6 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

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

Auditor General's Position

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

1.2.10 Fixed Asset Irregularities

Observation

- 1.2.10.1 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."
- 1.2.10.2 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."
- 1.2.10.3 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

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

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

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

1.2.10.7 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

1.2.10.8 Management should develop, approve and operationalize a fixed asset management policy to regulate fixed assets activities of the entity.

1.2.10.9 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.

1.2.10.10 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.

1.2.10.11 The Fixed Asset Register should be updated periodically to reflect all entity's assets.

1.2.10.12 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.

1.2.10.13 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM.

1.2.10.14 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

- 1.2.10.15 *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.*
- 1.2.10.16 *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

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

1.2.11 Personnel listing not Updated in a Timely Manner

Observation

- 1.2.11.1 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.
- 1.2.11.2 During the audit, we observed that five (5) persons with a total salary of **US\$1,053** appeared on the December 2019 payroll and eighteen (18) persons with a total salary of **US\$2,207** appeared on the May 2020 payroll, although their names were not reflected in the personnel listing. **See Table 14 and 15 below for details.**

Table 14: Personnel listing not updated and reviewed on a timely basis

Name	Position	Salary per personnel listing (USD)
Julius Caesar Clark	Secretary	275
Stanley Macauley	Youth Dev. Officer	183
Thomas G. Gray	Driver	252
Wilton D. Kpaisey	DRAFT MAN	160
Solomon Jackson	Security	183
Total		\$1,053

Table 15: Personnel listing not updated and reviewed on a timely basis

Name	Position	Salary per personnel listing (USD)
Julius Caesar Clark	Secretary	275
Stanley Macauley	Youth Dev. Officer	183
Thomas G. Gray	Driver	252
Cyrus J. Bartuah	Security	82
Chris Doryen	Security	82
Abdual Foday	Security	82
Rufus B.S Kamujai	Security	82
Wilton D. Kpaiseh	DRAFT MAN	160
Frankie A. Moore	Clerk/ Warehouse	100
William Bondo	Head Cook	100
SIEANYENE GRIFFITHS	Dietician	122
Solomon Jackson	Driver	183
Christopher Lahai	Field Aide	66
Eddie Singbah	Security	141
Lusene Sirleaf	Security	94
Isaac Totaye	Field Aide	66
Arthur Varmah	Security	71
Nakslakimie Varpilah	Field Aide	66
Total		2,207

Risk

1.2.11.3 Payments may be made to persons who are not legally employed by the entity.

Recommendation

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

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

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

1.2.11.7 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

1.2.11.8 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.

1.2.11.9 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

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

1.2.12 Outstanding Payroll

Observation

- 1.2.12.1 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."
- 1.2.12.2 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."
- 1.2.12.3 During the audit, Management did not provide payrolls for its employees for the period and months indicated below: **See Table 16 below for details.**
- 1.2.12.4 Management also did not provide general and special allowance payrolls for its employees for the period under review.

Table 16: Outstanding Payrolls

Fiscal Year	Description	Location	Months Outstanding
2019/2020	Ministry of Youth and Sports	S.K.D. Sports Complex, Paynesville	July, November, January, February, March, and May 2020
2019/2020	JuliJuah	Bomi County	July 2019 to June 2020
2019/2020	Tumutu Agriculture Vocational Training Center	Salala, Bong County	July 2019 to June 2020
2019/2020	KAVTC	Bomi County	July to December 2019
2019/2020	MVTC	Somalia Drive/Paynesville	July 2019 to June 2020
2019/2020	BDOTC	SKD Sports Complex, Paynesville	July 2019 to June 2020

Risk

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

1.2.12.6 Personnel expenditure may be misstated in the financial statements.

Recommendation

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

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

Management's Response

1.2.12.9 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

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

1.2.13 Employees without Personnel Files

Observation

1.2.13.1 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."

1.2.13.2 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.

1.2.13.3 During the audit, we observed that three (3) persons hired did not have personnel files nor Letter of Employment, a legal requirement for employment at the Ministry of Youth and Sports (MYS). **See Annexure 4 for details.**

1.2.13.4 We also observed that two (2) staff who left the entity during the period under review did not have personnel files. **See Annexure 5 for details.**

Risk

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

Recommendation

- 1.2.13.6 Management should provide evidence of files/records of employment and former employees listed in **Annexures 4 and 5**.
- 1.2.13.7 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

- 1.2.13.8 *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

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

1.2.14 Multiple salaries paid to single account

Observation

- 1.2.14.1 Regulation A.15 (1) of the PFM Act of 2009 states, "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks."
- 1.2.14.2 Also, Regulation T.3 (1) (a)-(f) state that " the head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his Management unit, to ensure that: (a) payments are made as and when due; (b) overpayments are not made; (c) all required deductions are made at the correct time; (d) authorized establishments or manpower ceilings are not exceeded; (e) the amount of salary and other allowances authorized for payment to each staff is not exceeded; and (f) 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 two (2) employees with a total salary of US\$2,606.62 appeared on the payroll twice for the month of December 2019. **See Table 17 below for details.**

Table 17: Multiple salaries paid to single account

First Name	Last Name	Position	Bank	Bank Acc#:	Salary
Samuel	Jallah	Compliance Officer	UBA BANK	53030500175690	564
Samuel	Jallah	Compliance Officer	UBA BANK	53030500175690	633

First Name	Last Name	Position	Bank	Bank Acc#:	Salary
Thomas	Kojo	Sports Advisor	UBA BANK	53040500038310	705
Thomas	Kojo	ADVISOR	UBA BANK	53040500038310	705
Total					2,607

Risk

- 1.2.14.4 Duplication of employees' name on the payroll may lead to unfair wage payment and misappropriation of public funds.

Recommendation

- 1.2.14.5 Management should provide justification for the duplication of employees' names on the payroll.
- 1.2.14.6 Going forward, Management should ensure that the payroll is adequately reviewed by senior personnel on a monthly basis.
- 1.2.14.7 Irregularities such as duplication etcetera should be investigated and adjusted in a timely manner.

Management's Response

- 1.2.14.8 *Management acknowledges the observation and recommendations. Management has improved on the documentation of payrolls with an improved recordkeeping system on approved payrolls and personnel listing.*
- 1.1.1.1 *Going forward, Management will ensure that the payroll is adequately reviewed by senior personnel on a monthly basis.*

Auditor General's Position

- 1.1.1.2 Management did not adequately address the issues raised. Payroll duplication documented in the audit observation was not accounted for in Management response. Therefore, we maintain 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)
29-Oct-19	1785	Napoleon B. Caesar	Additional payment for Liberia Senior National Football Team for home and away AFCON preliminary games against Chad on October 9 & 13, 2019	5,607,575
29-Oct-19	1785	Stephen Kollie	Additional payment for Liberia Senior National Football Team for home and away AFCON preliminary games against Chad on October 9 & 13, 2019	5,607,000
29-Oct-19	1785	Omolu J. B. Kpangbai	Additional payment for Liberia Senior National Football Team for home and away AFCON preliminary games against Chad on October 9 & 13, 2019	5,607,000
25-Sep-19	1759	Albert J. Menyon	Payment for the printing of 1,004 pieces of ID cards by the graphic arts instructors & students of MVTC for their second batch	502,000
3-Sep-19	1738	Napoleon B. Caesar	Additional payment for GOL support to Liberia Senior National Football Team for home and away games for World Cup qualifier between Liberia VS Sierra Leone	5,981,000
3-Sep-19	1738	Napoleon B. Caesar	Additional payment for GOL support to Liberia Senior National Football Team for home and away games for World Cup qualifier between Liberia VS Sierra Leone	4,721,150
TOTAL				28,025,725

Annexure 2: Third Party Payments

DATE	PV#	PAYEE	DETAIL	AMOUNT (US\$)
3-Sep-19	1737	Napoleon B. Caesar	Payment for GOL support to Liberia Senior National Football Team for home and away games for World Cup qualifier between Liberia VS Sierra Leone	61,244
3-Sep-19	1737	Omolu J. B. Kpangbai	Payment for GOL support to Liberia Senior National Football Team for home and away games for World Cup qualifier between Liberia VS Sierra Leone	61,243

DATE	PV#	PAYEE	DETAIL	AMOUNT (US\$)
4-May-20	0557	Teah W. Brown	Payment to recruit & provide child protection & life skills training for 435 adolescents some of whom will serve as peer educators & report on child abuse cases	14,500
4-May-20	0557	Teah W. Brown	Payment to recruit & provide child protection & life skills training for 435 adolescents some of whom will serve as peer educators & report on child abuse cases	14,500
4-May-20	0557	Teah W. Brown	Payment to recruit & provide child protection & life skills training for 435 adolescents some of whom will serve as peer educators & report on child abuse cases	14,500
12-Dec-19	1826	Ministry of Youth & Sports	Payment as DSA & transportation reimbursement for 50 Education Officers, M&E Officers & other National Data Collection Officers in data collection/ Loan Repayment to County Meet Funds	11,050
28-Oct-19	482	Omolu J.B. Kpangbai	Payment to be used for the implementation of the launch of the National Youth Policy and Action Plan 2019/2023 which will be held on October 29, 2019 during the National Youth Day celebration	10,000
24-Oct-19	1779	Omolu J.B. Kpangbai	Payment as foreign DSA & incidental allowance for Minister Wilson trip to Paris to attend the 40th session of the General Conference of UNESCO slated for November 12-27, 2019	2,436
10-Sep-19	1746	Omolu J. B. Kpangbai	Payment representing games bonus to Liberia Senior National Football Team Lonestar for home and away World Cup Qualifier games on September 4 & 10, 2019	36,180
24-Oct-19	541	Faiquen N. Gweh	Payment to facilitate the hosting of the 2019 National Youth Day celebration	8,500
24-Oct-19	541	Faiquen N. Gweh	Payment to provide feeding for participants of the 2019 National Youth Day celebration	6,000

DATE	PV#	PAYEE	DETAIL	AMOUNT (US\$)
7-Oct-19	1769	Napoleon B. Caesar	Payment representing GOL contribution to the Liberia Senior National Football Team for home and away AFCON preliminary games against Chad on October 9 & 13, 2019	60,000
7-Oct-19	1769	Napoleon B. Caesar	Payment representing GOL contribution to the Liberia Senior National Football Team for home and away AFCON preliminary games against Chad on October 9 & 13, 2019	60,000
2-Aug-19	1709	Kesselee K. Kanneh	Payment as foreign incidental allowance to attend the Regional Workshop to evaluate the West African Traditional Wrestling in Darker, Senegal	280
19-Aug-19	1722	Millias Z. Sheriff	Payment as foreign incidental allowance to participate in the World Skills Competition to be held in Kazan, Russia from August 22-27, 2019	280
11-Nov-19	1792	D. Joshua Garway	Payment as incidental allowance for the Acting Minister Mrs. Forbes trip to Nairobi, Kenya to represent the Minister at the Nairobi Summit on ICPD25 slated for November 12-14, 2019	280
27-Sep-19	1760	Prince Kromah	Payment as incidental allowance to attend the Global Ministerial workshop on Macro Policies & Development of vocational education at Ningbo Polytechnic, China slated for October 8-15, 2019	280
5-Dec-19	1813	Stephen Kollie	Payment as DSA & transportation reimbursement for 50 Education Officers, M&E Officers & other National Data Collection Officers in data collection	5,525
5-Dec-19	1813	Stephen Kollie	Payment as DSA & transportation reimbursement for 50 Education Officers, M&E Officers & other National Data Collection Officers in data collection	5,525
17-Mar-20	1915	Stephen Kollie	Additional payment to cover fifty persons including senior staff, technical staff and organizing committee for services rendered during the 2019/2020 National County Sports Meet	5,000

DATE	PV#	PAYEE	DETAIL	AMOUNT (US\$)
17-Jul-19	1688	D. Joshua Garway	Payment as refund for the purchase of fuel & sanitation materials that were used during the AMEU graduation & LRRRC program	568
8-Apr-20	1952	Omolu J.B. Kpangbai	Payment as compensation for essential staff of the Ministry of Youth & Sports who have been reporting to work during the Corona epidemic situation in Liberia	220
Total				378,111

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-	Medium Table	Black	Min. Office	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-4						
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-297-2	Dell Laptop	Black	Min. Office	N/A	N/A	N/A
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-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
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-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-	Air Conditional	Chico	Deputy	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
225-18			Minister Adm			
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-420-383	Executive Chair	Black	Director	N/A	N/A	N/A
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-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
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-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-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
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-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-	Executive Chair	Brown	Administration	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-337						
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-420-342	Executive Chair	Black	Administration	N/A	N/A	N/A
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-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
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-420-356	Office Chair	Black	Budget Section	N/A	N/A	N/A
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-	Executive Chair	Black	Procurement	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-471						
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-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-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
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-420-370	Cabinet	Gray	Administration	N/A	N/A	N/A
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	Afron	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-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
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-420-065	Office Desk	Brown	Warehouse	N/A	N/A	N/A
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-	Printer	HP	Assets	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
297-033			Management			
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-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-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
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-420-045	Office Chair	Black	Public Affairs	N/A	N/A	N/A
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-	Printer	HP	Youth Bureau	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-207						
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-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-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
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-297-054	Printer	HP	Finance Section	N/A	N/A	N/A
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-	Printer	Canon	Finance	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
297-059			Section			
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-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-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
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-225-027	Ice Box	Samsung	Youth Bureau	N/A	N/A	N/A
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-	Cabinate	Gray	Sports Bureau	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
297-105						
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	Name	Position	Employment/Contract Date	Amount (USD)
1	Pious F Williams	Office Assistant	1-Jul-19	188
2	Roosevelt V Sumowalt	Administrative Technician	1-Jul-19	650
3	Tony Bracewell	Sports Advisor	1-Jul-19	705
Total				1,543

Annexure 5: Leavers without Personnel files/ Resignation Letter

Leavers			
No	Name of staff	Position	Employment date
1	Mustapha Tijani	Sports Officer	1-Jul-19
2	John Sunday	Special assistant/Minister	1-May-20

Annexure 6: Expenditures with Inadequate Supporting Documents (LRD)

Date	Payee	Description	PV #	Amt LRD\$
29-Oct-19	Napoleon B. Caesar	Additional payment for Liberia Senior National Football Team for home and away AFCON preliminary games against Chad on October 9 & 13, 2019	1785	5,607,575
29-Oct-19	Stephen Kollie	Additional payment for Liberia Senior National Football Team for home and away AFCON preliminary games against Chad on October 9 & 13, 2019	1785	5,607,000
29-Oct-19	Omolu J. B. Kpangbai	Additional payment for Liberia Senior National Football Team for home and away AFCON preliminary games again	1785	5,607,000
25-Jul-19	Globe-X Corporation Ltd	Balance payment for the supply of generator parts to service the 900 KVA generator at SKD Sports Complex	1704	525,463
22-Oct-19	Sonnie C. Kiamue	Payment as foreign incidental allowance to attend the Young Leaders Capacity Building seminar to be held from October 23-26, 2019 in Abuja, Nigeria	1775	60,200

Date	Payee	Description	PV #	Amt LRD\$
22-Aug-19	Pro-poor Media Group	Payment as live press briefing at MICAT and special interview with Minister at Ministry of Youth and Sports	1727	60,000
4-Oct-19	Joe T. Nagbe	Payment as DSA to conduct assessment in Buchana, Grand Bassa County for hosting the opening ceremony of the 2019/2020 County Sports Meet	1767	16,000
4-Oct-19	Kessellie K. Kanneh	Payment as DSA to conduct assessment in Buchana, Grand Bassa County for hosting the opening ceremony of the 2019/2020 County Sports Meet	1767	16,000
4-Oct-19	J. Bryant McGill	Payment as DSA to conduct assessment in Buchana, Grand Bassa County for hosting the opening ceremony of the 2019/2020 County Sports Meet	1767	16,000
4-Oct-19	J. Bryant McGill	Payment for the purchase of fuel to conduct assessment in Buchana, Grand Bassa County for hosting the opening ceremony of the 2019/2020 County Sports Meet	1767	15,600
6-Apr-20	S. S. Hardware Center	Payment for the purchase of assorted building materials to carryout replacement and repair of the stadium	1948	4,244,730
25-Sep-19	Albert J. Menyon	Payment for the printing of 1,004 pieces of ID cards by the graphic arts instructors & students of MVTC for their second batch	1759	502,000
23-Mar-20	Continental General & Life Insurance Corporation	Payment as insurance premium for 247 students of BDOTC for the period of eleven months from March 2020-January 2021	1926	494,000
12-Jun-20	Eagle Electrical Corporation	Payment for the purchase of 1 lawn mower to be used by the stadium management	1974	97,000
12-Jun-20	Jeremiah Smith	Payment for the purchase of two cartridge of LaserJet 4700 color ink for the printing of third quarter financial statement 2019/2020	1973	40,000
10-Dec-19	Aloysious T. Gbondo	Payment for the purchase of 24 gallons of fuel for three TVET staff trip to Gbarnga to represent Minister Wilson on the commemoration of the 71st celebration of the International Human Rights Day	1820	19,200
3-Sep-19	Napoleon B. Caesar	Additional payment for GOL support to	1738	5,981,000

Date	Payee	Description	PV #	Amt LRD\$
		Liberia Senior National Football Team for home and away games for World Cup qualifier between Liberia VS Sierra Leone		
3-Sep-19	Napoleon B. Caesar	Additional payment for GOL support to Liberia Senior National Football Team for home and away games for World Cup qualifier between Liberia VS Sierra Leone	1738	4,721,150
25-Oct-19	G. Andy Quamie	Payment as DSA for trip to Tubmanbury, Bomi County to attend the launch ceremony of the Orange-Bomi Synthetic football pitch on October 26, 2019	1780	10,000
25-Oct-19	Thomas M. Gray	Payment for the purchase of fuel for trip to Tubmanbury, Bomi County to attend the launch ceremony of the Orange-Bomi Synthetic football pitch on October 26, 2019	1780	6,075
25-Oct-19	Thomas M. Gray	Payment as DSA for trip to Tubmanbury, Bomi County to attend the launch ceremony of the Orange-Bomi Synthetic football pitch on October 26, 2019	1780	5,000
TOTAL				33,650,993

Annexure 7: Expenditures with inadequate supporting documents

DATE	Payee	DETAILS	PV	Amt. US\$
3-Sep-19	Napoleon B. Caesar	Payment for GOL support to Liberia Senior National Football Team for home and away games for World Cup qualifier between Liberia VS Sierra Leone	1737	61,244
3-Sep-19	Omolu J. B. Kpangbai	Payment for GOL support to Liberia Senior National Football Team for home and away games for World Cup qualifier between Liberia VS Sierra Leone	1737	61,243
	Teah W. Brown			
4-May-20		Payment to recruit & provide child protection & life skills training for 435 adolescents some of whom will serve as peer educators & report on child abuse cases	0557	14,500
4-May-20	Teah W. Brown	Payment to recruit & provide child protection & life skills training for 435 adolescents some of whom will serve as peer educators & report on child abuse cases	0557	14,500
12-Dec-19	Ministry of Youth & Sports	Payment as DSA & transportation reimbursement for 50 Education Officers, M&E Officers & other National Data	1826	11,050

Annexure 7: Expenditures with inadequate supporting documents

DATE	Payee	DETAILS	PV	Amt. US\$
		Collection Officers in data collection/ Loan Repayment to County Meet Funds		
28-Oct-19	Omolu J.B. Kpangbai	Payment to be used for the implementation of the launch of the National Youth Policy and Action Plan 2019/2023 which will be held on October 29, 2019 during the National Youth Day celebration	482	10,000
24-Oct-19	Omolu J.B. Kpangbai	Payment as foreign DSA & incidental allowance for Minister Wilson trip to Paris to attend the 40th session of the General Conference of UNESCO slated for November 12-27, 2019	1779	2,436
24-Oct-19	J. Bryant McGill	Payment as foreign travel DSA for trip to Paris to attend the 7th Session of Parties to the International Convention against doping sports from October 29-31, 2019	1777	2,156
15-Oct-19	Euro World Travel Agency Inc.	Payment representing a difference in air fare for Minister Wilson trip to Paris, France to attend the 40th session of the General UNESCO from November 12-17, 2019	1773	1,379
6-Dec-19	Super Petroleum Corporation	Payment for the purchase of 250 gallons of fuel to facilitate a joint monitoring and supportive supervision in four counties (River Gee, Grand Gedeh, Maryland and Grand Kru) of the empowered & Fulfilled Program activities	485	950
20-Dec-19	Super Petroleum Corporation	Payment for the purchase of (125) gallons of fuel for the University of Liberia Graduation at the SKD sports complex	1831	475
3-Oct-19	Isaac N. Doe	Payment as incidental allowance to attend the Youth Connekt Africa summit in Kigali, Rwanda from October 6-13, 2019	1766	280
28-Nov-19	Peter S. Bemah	Payment as incidental allowance to represent the Minister at the 2019 edition of the African Economic Conference in Egypt from December 2-4, 2019	1804	280
28-Nov-19	Peter S. Bemah	Payment as incidental allowance to represent the Minister at the 2019 edition of the African Economic Conference in Egypt from December 2-4, 2019	1804	280
24-Sep-19	Millias Z. Sheriff	Payment for the servicing of vehicle assigned to the Assistance Minister for Technical and Vocational Education Training	1756	160
25-Jul-19	National Football Team	Payment as GOL support to the local National Football Team of Liberia home and away games of the qualifying round against	1705	81,592

Annexure 7: Expenditures with inadequate supporting documents

DATE	Payee	DETAILS	PV	Amt. US\$
		Senegal in the 2019 Chan qualifier in Monrovia & Darker slated for July 28 & August 4, 2019		
10-Sep-19	Omolu J. B. Kpangbai	Payment representing games bonus to Liberia Senior National Football Team Lonestar for home and away World Cup Qualifier games on September 4 & 10, 2019	1746	36,180
24-Oct-19	Faiquen N. Gweh	Payment to facilitate the hosting of the 2019 National Youth Day celebration	541	8,500
24-Oct-19	Faiquen N. Gweh	Payment to provide feeding for participants of the 2019 National Youth Day celebration	541	6,000
7-Oct-19	Napoleon B. Caesar	Payment representing GOL contribution to the Liberia Senior National Football Team for home and away AFCON preliminary games against Chad on October 9 & 13, 2019	1769	60,000
7-Oct-19	Napoleon B. Caesar	Payment representing GOL contribution to the Liberia Senior National Football Team for home and away AFCON preliminary games against Chad on October 9 & 13, 2019	1769	60,000
26-Mar-20	Ministry of Information, Cultural & Tourism	Payment from UNESCO to Ministry of Information Cultural Affairs & Tourism for the development of the cultural policy of Liberia	1936	5,926
2-Aug-19	Kesselee K. Kanneh	Payment as foreign incidental allowance to attend the Regional Workshop to evaluate the West African Traditional Wrestling in Darker, Senegal	1709	280
19-Aug-19	Millias Z. Sheriff	Payment as foreign incidental allowance to participate in the World Skills Competition to be held in Kazan, Russia from August 22-27, 2019	1722	280
11-Nov-19	D. Joshua Garway	Payment as incidental allowance for the Acting Minister Mrs. Forbes trip to Nairobi, Kenya to represent the Minister at the Nairobi Summit on ICPD25 slated for November 12-14, 2019	1792	280
27-Sep-19	Prince M. Kromah	Payment as incidental allowance to attend the Global Ministerial workshop on Macro Policies & Development of vocational education at Ningbo Polytechnic, China slated for October 8-15, 2019	1760	280
1-Jul-19	Genuine Standard Auto Service	Payment for the purchase of one tire to be used on the vehicle by the Special Assistance to the Minister	1667	275

Annexure 7: Expenditures with inadequate supporting documents

DATE	Payee	DETAILS	PV	Amt. US\$
23-Mar-20	Liberia Football Association	Payment as GOL contribution to the Women U-17 National Team in the 2020 FIFA Women World Cup Qualifiers in Monrovia & U-20 Qualifiers in Cameroon	1927	20,000
5-Dec-19	Stephen Kollie	Payment as DSA & transportation reimbursement for 50 Education Officers, M&E Officers & other National Data Collection Officers in data collection	1813	5,525
5-Dec-19	Stephen Kollie	Payment as DSA & transportation reimbursement for 50 Education Officers, M&E Officers & other National Data Collection Officers in data collection	1813	5,525
17-Mar-20	Stephen Kollie	Additional payment to cover fifty persons including senior staff, technical staff and organizing committee for services rendered during the 2019/2020 National County Sports Meet	1915	5,000
24-Jul-19	D. Joshua Garway	Payment as DSA and transportation reimbursement for fifty (50) participants attending the TVET teachers training workshop at SKD Sports Complex	1699	7,623
12-Mar-20	Sabmeco Incorporated	Payment for the printing of 250 souvenir materials for BDOTC students graduation	1902	8,000
17-Jul-19	D. Joshua Garway	Payment as refund for the purchase of fuel & sanitation materials that were used during the AMEU graduation & LRRRC program	1688	568
4-Feb-20	Koiyan C. Kollie	Payment for the purchase of uniform materials to sew two hundred (200) sets of uniform (blouse and skirt for incoming students at BDOTC	1874	1,976
7-Jan-20	Witness Multimedia Service	Payment for the printing of the Ministry's first quarter financial report	1853	559
12-Jun-20	Satellite Connection	Payment for two months subscription for two Satcon decoders in the Minister office & the receptionist desk for September & October, 2019	1975	120
6-May-20	One Stationery Store	Payment for the purchase of stationery materials for the office of the Minister Special Assistance	1963	65
8-Apr-20	Omolu J.B.Kpangbai	Payment as compensation for essential staff of the Ministry of Youth & Sports who have been reporting to work during the Corona epidemic situation in Liberia	1952	220
Total				495,707

Annexure 8: Signing of Payment Vouchers

Date	PV#	Description	US\$ Amt
3-Sep-19	1737	Payment for GOL support to Liberia Senior National Football Team for home and away games for World Cup qualifier between Liberia VS Sierra Leone	61,244
3-Sep-19	1737	Payment for GOL support to Liberia Senior National Football Team for home and away games for World Cup qualifier between Liberia VS Sierra Leone	61,243
10-Dec-19	486	Payment to implement the second phase of the teenage pregnancy prevention & adolescent dignity project in Grand Cape Mount County	6,543
24-Oct-19	1779	Payment as foreign DSA & incidental allowance for Minister Wilson trip to Paris to attend the 40th session of the General Conference of UNESCO slated for November 12-27, 2019	2,436
15-Oct-19	1773	Payment representing a difference in air fare for Minister Wilson trip to Paris, France to attend the 40th session of the General UNESCO from November 12-17, 2019	1,379
8-Nov-19	1790	Payment for the supply of 300 gallons of fuel to be used for the Christian Congregation of Jehovah's Witnesses program slated for November 8, 9, 10, 15, 16 & 17, 2019	1,140
6-Dec-19	485	Payment for the purchase of 250 gallons of fuel to facilitate a joint monitoring and supportive supervision in four counties (River Gee, Grand Gedeh, Maryland and Grand Kru) of the empowered & Fulfilled Program activities	950
3-Oct-19	1766	Payment as incidental allowance to attend the Youth Connekt Africa summit in Kigali, Rwanda from October 6-13, 2019	280
24-Sep-19	1756	Payment for the servicing of vehicle assigned to the assistance minister for Technical and Vocational Education Training	160
3-Dec-19	1811	Payment for the purchase of stationery materials to be used by the office of Internal Audit Unit	110
30-Aug-19	1734	Payment for the purchase of stationery materials to be used by the Internal Audit Department	95
7-Oct-19	1769	Payment representing GOL contribution to the Liberia Senior National Football Team for home and away AFCON preliminary games against Chad on October 9 & 13, 2019	60,000
7-Oct-19	1769	Payment representing GOL contribution to the Liberia Senior National Football Team for home and away AFCON preliminary games against Chad on October 9 & 13, 2019	60,000
19-Aug-19	1722	Payment as foreign incidental allowance to participate in the World Skills Competition to be held in Kazan, Russia from August 22-27, 2019	280
11-Nov-19	1792	Payment as incidental allowance for the Acting Minister Mrs. Forbes trip to Nairobi, Kenya to represent the Minister at the Nairobi Summit on ICPD25 slated for November 12-14, 2019	280
27-Sep-19	1760	Payment as incidental allowance to attend the Global Ministerial workshop on Macro Policies & Development of	280

Date	PV#	Description	US\$ Amt
		vocational education at Ningbo Polytechnic, China slated for October 8-15, 2019	
4-Feb-20	1874	Payment for the purchase of uniform materials to sew two hundred (200) sets of uniform (blouse and skirt for incoming students at BDOTC	1,976
Total			258,396

Annexure 9: Signing of Payment Vouchers

Date	PV#	Description	LRD \$ Amt
28-Aug-19	1729	Payment as the Ministry's contribution towards their official closing ceremony of the 4th edition of the month-long youth peace summer camp	100,000
22-Aug-19	1727	Payment as live press briefing at MICAT and special interview with Minister at Ministry of Youth and Sports	60,000
4-Oct-19	1767	Payment as DSA to conduct assessment in Buchana, Grand Bassa County for hosting the opening ceremony of the 2019/2020 County Sports Meet	16,000
4-Oct-19	1767	Payment as DSA to conduct assessment in Buchana, Grand Bassa County for hosting the opening ceremony of the 2019/2020 County Sports Meet	16,000
4-Oct-19	1767	Payment as DSA to conduct assessment in Buchana, Grand Bassa County for hosting the opening ceremony of the 2019/2020 County Sports Meet	16,000
4-Oct-19	1767	Payment for the purchase of fuel to conduct assessment in Buchana, Grand Bassa County for hosting the opening ceremony of the 2019/2020 County Sports Meet	15,600
25-Sep-19	1759	Payment for the printing of 1,004 pieces of ID cards by the graphic arts instructors & students of MVTC for their second batch	502,000
11-Nov-19	1793	Payment as daily subsistence allowance for trip to Nimba County to attend a review meeting from November 18-22, 2019	60,000
10-Dec-19	1820	Payment for the purchase of 24 gallons of fuel for three TVET staff trip to Gbarnga to represent Minister Wilson on the commemoration of the 71st celebration of the International Human Rights Day	19,200
3-Sep-19	1738	Additional payment for GOL support to Liberia Senior National Football Team for home and away games for World Cup qualifier between Liberia VS Sierra Leone	5,981,000
3-Sep-19	1738	Additional payment for GOL support to Liberia Senior National Football Team for home and away games for World Cup qualifier between Liberia VS Sierra Leone	4,721,150
Total			11,506,950

Annexure 10: Expenditure without supporting documents

Sample#	Date	PV#	Description	Amount (USD)
1	15-Jan-20	1863	Additional payment to facilitate activities of the 2019/2020 National County Sports Meet	75,000
2	15-Jan-20	1863	Additional payment to facilitate activities of the 2019/2020 National County Sports Meet	75,000
3	3-Jan-20	1847	Payment to facilitate activities of the 2019/2020 National County Sports Meet	30,000
4	3-Jan-20	1847	Payment to facilitate activities of the 2019/2020 National County Sports Meet	30,000
5	8-Oct-19	N/A	Payment to be used for the purpose of creating awareness of the prevention of violence against children & drugs abused in three Counties	20,000
6	4-May-20	554	Payment as support to hold community dialogue among children, adolescents & young people on key child protection issues	16,240
7	6-Dec-19	0544	Payment as operational Fund to facilitate to hold community dialogue and discussion with Youth Organization, GOL partners and CSOs	13,960
8	4-Oct-19	0538	Payment to be used to provide life skills training for adolescents at 9 Youth Centers in 7 counties & will cover the feeding of 225 participants including 18 facilitators	10,125
9	2-Jan-20	1843	Payment to facilitate activities of the 2019/2020 National County Sports Meet	7,500
10	9-Dec-19	1816	Payment for the purchase of 594 25kg bags of rices for the employees of the Ministry of Youth and Sports for the festive season	7,425
11	9-Mar-20	1896	Payment for the printing of 250 certificates and diploma covers for BDOTC students' graduation	5,500
12	11-Nov-19	1791	Payment to facilitate the repair of MYS gymnasium at the SKD Sports Complex	5,000
13	12-Sep-19	1747	Payment as foreign DSA & incidental allowance for Min. Wilson trip to participate in the Liberia Business & Investment & for the 74th UNGS forum in New York from September 14-26, 2	4,960
14	27-Nov-19	1799	Payment for the purchase of air ticket for Minister Wilson trip to Paris, France to attend the 64th Balloon D'or scheduled to take place on December 2, 2019	2,278
15	4-May-20	0552	Payment as DSA and fuel for trip to Rivercess and Lofa Counties to conduct life skills and peer educators' awareness, community-based child protection structures	2,000
16	27-Nov-19	1800	Payment as foreign daily subsistence	1,232

Sample#	Date	PV#	Description	Amount (USD)
			allowance for Minister Wilson trip to Paris, France to attend the 64th Balloon D'or scheduled to take place on December 2, 2019	
17	16-Sep-19	1749	Payment for the purchase of 300 gallons of fuel for one-month long workshop being conducted by LISGIS at SKD conference room	1,140
18	28-Oct-19	1784	N/A	1,000
19	14-Jan-20	1860	Additional payment as GOL contribution toward the burial ceremony of the remains of formal national team coach & player, Dominic Vava George who died on December 14, 2019	1,000
20	10-Sep-19	1743	Payment for the supply of vehicle parts to be used to service Deputy Minister for TVET assigned vehicle	595
21	16-Aug-19	1719	Payment for the purchase of stationery and assorted materials to be used by the Minister office	347
22	15-Aug-19	1718	Payment for the purchase of spare parts for generator & 48 gallons of fuel for used to be used by Klay Center for the Luminos Fund teachers training workshop	312
23	1-Aug-19	1708	Payment as foreign incidental allowance for trip to Beijing, China to participate in a management seminar organized by the Chinese Government from August 7-27, 209	280
24	1-Aug-19	1708	Payment as foreign incidental allowance for trip to Beijing, China to participate in a management seminar organized by the Chinese Government from August 7-2	280
25	1-Aug-19	1708	Payment as foreign incidental allowance for trip to Beijing, China to participate in a management seminar organized by the Chinese Government from August 7-27, 209	280
26	25-Sep-19	1758	Payment as incidental allowance to facilitate trip to China for Master Degree studies from September 2019 to July 2021	280
27	3-Sep-19	1735	Payment as incidental allowance to facilitate trip to Kuming, China at attend a seminar on September 4-24, 2019	280
28	21-Jan-20	1867	Payment as the Ministry contribution toward the burial of the late Orlando M. Gee, former Administrative Technician/Assistance Supervisor/Warehouse at the Ministry of Youth and Sports	250
29	29-Apr-20	1961	Payment for the purchase of office equipment for the office of the Director of Public Affairs	240
30	15-Jul-19	1686	Payment for the supply of stationery materials	232

Sample#	Date	PV#	Description	Amount (USD)
			to be used for the Minister's Office	
31	12-Sep-19	1748	Payment as compensation for casual workers who worked during the graduation program of the United Methodist University held on August 20, 2019	197
32	15-Aug-19	1716	Payment for the purchase of 50 gallons of fuel to be used for the United Methodist University graduation slated for August 20, 2019	190
33	19-Jul-19	1693	Payment for the purchase of 29 gallons of fuel to be used for the graduation ceremony of the Liberia College of Physicians & Surgeons	113
34	16-Sep-19	1749	Payment for the purchase of 25 gallons of fuel to enable the audit team to conduct audit at MVTC	95
35	27-Mar-20	1939	Payment for the purchase of provision for Minister Office	93
Total				313,424

Annexure 11: Expenditure without supporting documents

Sample#	Date	PV#	Description	Amount (LRD)
1	6-Jan-20	1851	Additional payment to facilitate activities of the 2019/2020 National County Sports Meet	5,000,000
2	7-Jan-20	1854	Additional payment to facilitate activities of the 2019/2020 National County Sports Meet	5,000,000
3	9-Jan-20	1856	Additional payment to facilitate activities of the 2019/2020 National County Sports Meet	5,000,000
4	10-Sep-19	1745	Payment representing games bonus to Liberia Senior National Football Team Lonestar for home and away World Cup Qualifier games on September 4 & 10, 2019	4,965,984
5	14-Jan-20	1861	Additional payment to facilitate activities of the 2019/2020 National County Sports Meet	1,828,720
6	6-Nov-19	1788	Payment to facilitate the hosting of the 2019 Up Country Basketball Tournament	1,050,000
7	2-Jan-20	1844	Payment to facilitate activities of the 2019/2020 National County Sports Meet	1,000,000
8	2-Jan-20	1844	Payment to facilitate activities of the 2019/2020 National County Sports Meet	1,000,000
9	20-Aug-19	1725	Payment for the printing of T-shirts, caps and plaque for participants, organizers, referees and sponsors for the just ended 2019 Intra Governmental Tournament	597,045
10	9-Jan-20	1857	Payment to facilitate transportation reimbursement of participants & coordination for the hosting of the 2019 National Youth Day soccer game	168,264

*Management Letter on the Audit of the
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For Fiscal Year Ended June 30, 2020*

Sample#	Date	PV#	Description	Amount (LRD)
11	20-Aug-19	1725	Payment for the printing of T-shirts, caps and plaque for participants, organizers, referees and sponsors for the just ended 2019 Intra Governmental Tournament	79,455
12	19-Jul-19	1698	Payment for the supply of one piece of award plaque/medal & symbolic checks for 1st, 2nd & 3rd place winners to be used to honor	76,000
13	12-Aug-19	1712	Payment as refund for the purchase of 70 gallons of fuel that was used to lighting the stadium during the semifinal games of the 2019 Intra-Governmental Tournament played on June 4, 2019	46,550
Total				25,812,018