



**REPORT OF PARLIAMENTARY SCRUTINY ON THE 2019
AUDITED ACCOUNTS OF GOVERNMENT, AUDITOR
GENERAL'S REPORT ON COVID-19 RESPONSE [PHASE 2],
ANNUAL ACTIVITY REPORTS AND AUDITED FINANCIAL
STATEMENTS OF PUBLIC AGENCIES & INSTITUTIONS,
CITY, MUNICIPAL AND AREA COUNCILS. **June**
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ABBREVIATIONS AND ACRONYMS

AGD	Accountant General's Department
AGM	Annual General Meeting
BAC	Brikama Area Council
BCC	Banjul City Council
BCP	Business Continuity Plan
BOQ	Bill Of Quantities
BsAC	Basse Area Council
CBG	Central Bank of The Gambia
CEO	Chief Executive Officer
DG	Director General
DLEAG	Drug Law Enforcement Agency - Gambia
DLS	Department of Livestock Services
DP	Distribution Point
DSPD	Directorate of Strategic Policy and Delivery
ED	Executive Director
EFSTH	Edward Francis Small Teaching Hospital
ETB	Extended Trial Balance
FIU	Financial Intelligence Unit
FM	Frequency Modulation
FPAC	Finance and Public Accounts Committee
FSQA	Food Safety and Quality Authority
GBoS	Gambia Bureau of Statistics
GCAA	Gambia Civil Aviation Authority
GCCPC	Gambia Competition and Consumer Protection Commission
GID	Gambia Immigration Department
GNLSA	Gambia National Library Services Authority
GoTG	Government of The Gambia
GPA	Gambia Ports Authority
GPPA	Gambia Public Procurement Authority
GPPI	Gambia Public Procurement Institute
GRA	Gambia Revenue Authority
GTBoard	Gambia Tourism Board
GTTI	Gambia Technical Training Institute
GTUCCU	Gambia Teachers Union Cooperative Credit Union
IAD	Internal Audit Directorate
ICT	Information and Communication Technology
IFMIS	Integrated Financial Management Information System
IPSAS	International Public Sector Accounting Standards
ISFH	Independence Stadium and Friendship Hostel
JAC	Janjanbureh Area Council
KAC	Kerewan Area Council
KMC	Kanifing Municipal Council

KtrAC	Kuntaur Area Council
MDA	Ministries, Departments and Agencies
MDI	Management Development Institute
MkAC	Mansakonko Area Council
MoA	Ministry of Agriculture
MoBSE	Ministry of Basic and Secondary Education
MoFEA	Ministry of Finance and Economic Affairs
MoH	Ministry of Health
MoHERST	Ministry of Higher Education, Research, Science and Technology
MoI	Ministry of Interior
MoICI	Ministry of Information and Communication Infrastructure
MoJ	Ministry of Justice
MoTC	Ministry of Tourism and Culture
NAO	National Audit Office
NAQAA	National Accreditation and Quality Assurance Authority
NAWEC	National Water and Electricity Company
NCCE	National Council for Civic Education
NDMA	National Disaster Management Agency
NEA	National Environment Agency
NEDI	National Enterprise Development Initiative
NRA	National Roads Authority
NSC	National Sports Council
NYC	National Youth Council
NYSS	National Youth Service Scheme
OP	Office of the President
PAYE	Pay As You Earn
PEC	Public Enterprises Committee
PFA	Public Finance Act
PSC	Public Service Commission
PURA	Public Utilities Regulatory Authority
PWD	Public Works Department
RDMC	Regional Disaster Management Coordinator
RTGS	Real Time Gross Settlement
SIC	Special Investment Certificate
SOE	State-Owned Enterprise
STR	Suspicious Transaction Report
SZREC	Sheikh Zayed Regional Eyecare Centre
TBL	Trust Bank Limited
ToR	Terms of Reference
TSA	Treasury Single Account
UNFPA	United Nations Fund for Population Affairs
USET	University of Science, Engineering and Technology

HONOURABLE CHAIRPERSON'S STATEMENT

The National Assembly Standing Committee on Finance and Public Accounts (FPAC) hereby publishes the outcome of the public hearings on parliamentary scrutiny and oversight engagements of FPAC between June 2022 and July 2023, that were convened at the National Assembly of The Gambia. The Permanent Secretary MoFEA, officials of Accountant General's Department (AGD) and National Audit Office (NAO), Board and Management of public Institutions and Agencies, as well as Mayors/Chairpersons and Management of the City, Municipal and Area Councils were summoned to appear before the FPAC for consideration and adoption of their audited Accounts and Financial Statements.

The report covers the audited Financial Statements of the Central Government for the year ended 31st December 2019, Auditor General's Report on Government Covid-19 Response – Phase 2, and the annual Activity Reports and audited Financial Statements and Management Letters of Public Institutions and Agencies covering the period 2018 to 2020, respectively.

The sole objective of this statutory exercise is to enhance transparency and accountability, with a view to ensuring that the Government of The Gambia and all public Institutions and Agencies are accountable to the Gambian people through their elected Representatives. The Standing Committee of the National Assembly on Finance and Public Accounts (FPAC) is determined to do whatever it takes to hold the Government and its institutions accountable to the citizens by ensuring that proper Public Finance Management (PFM) policies are implemented.

It is imperative that as servants of the people, we all conform in our actions, words, and attitude to best Financial Management Practices. The aim of FPAC's engagements is therefore not to witch-hunt any individual or institution. It is rather meant to ensure transparency, probity, and openness in all Public Institutions financed with taxpayers' money. It is equally intended to hold Heads of public institutions accountable for their actions and or omissions, thereby ensuring that they deliver valuable services to the populace in an effective and efficient manner.

Hon. Alhagie S. Darbo
Chairperson, FPAC

ACKNOWLEDGEMENT

FPAC was supported in all its processes and engagements by the Auditor General and officials of National Audit Office, Accountant General, Permanent Secretary and officials of the Ministry of Finance and Economic Affairs, officials of Gambia Public Procurement Authority (GPPA), as well as Subject-Matter Specialists, in the persons of Mr. Abdoulie B. Cham, Dr Alieu O. Faal and Mr. Yusupha A. Kah.

On behalf of the Honourable Members of FPAC, FPAC expresses sincere gratitude and appreciations to all individuals and institutions that contributed in diverse ways towards the successful conduct of FPAC deliberations. The Support staff of FPAC, especially the Committee Secretariat, deserve special mention.

In the same vein, I acknowledged the cooperation of the Ministry of Finance and Economic Affairs, Boards and Managements of all the Public Institutions scrutinized and urged all of them to fully implement the recommendations contained herein.

BACKGROUND

Pursuant to Section 109 of the 1997 Constitution of the Republic of The Gambia, the Finance and Public Accounts Committee (FPAC) is mandated to scrutinize the accounts of the Government of The Gambia as audited by the Auditor General of the Republic of The Gambia. FPAC relies on Section 109 (2) (a) and (b) of the Constitution to execute its functions with effectiveness and due diligence. Similarly, the Committee is mandated by Section 109 (3) (a), (b) and (c) as well as Section 110 of the 1997 Constitution, to reprimand or admonish any Officer, Agency, Department or Ministry who or which has been found wanting in the execution of their mandate.

The Bureau of Committees of the Sixth Legislature resolved that the scrutiny of all Public Accounts shall be the sole prerogative of the FPAC, except for thirteen (13) commercial SOEs, whose accounts shall be scrutinized by PEC. This report of FPAC covers the audited Accounts and Financial Statements of the Government of Republic of The Gambia for the year ended 31st December 2019, Auditor General's Report on Government Covid-19 Response – Phase 2, the annual Activity Reports and audited Financial Statements of Public Agencies, Departments, autonomous Public Institutions, Area and Municipal Councils and Tertiary Education Institutions.

METHODOLOGY

Methodology employed during the sessions includes a combination of the following:

Evidence through analysis of Activity Reports and Financial Statements

The Committee reviewed and considered the reports of all the institutions within its remit and received expert analysis from the Subject-Matter Specialists (SMS), Auditor General and Director General of Gambia Public Procurement Authority and or their representatives.

Public Hearings

The Committee summoned witnesses from all relevant institutions to a public hearing where they make presentations and respond to questions and concerns regarding their annual Activity Reports and audited Financial Statements. All FPAC sessions were open to the public and the media.

CHAPTER ONE – AUDIT OF GOVERNMENT COVID-19 RESPONSE [PHASE 2]

Introduction

COVID-19 was an unprecedented global public health pandemic, with severe health and economic consequences. As the situation unfolds and countries respond, the role of Supreme Audit Institutions (SAIs) became increasingly important in assisting government response processes by maintaining public financial management discipline and safeguarding transparency and accountability.

Throughout the crisis, the major emphasis of governments is on protecting livelihoods and public health. Therefore, auditors are constrained both by the physical contact limitations and the need to avoid inhibiting government's prompt responses to the pandemic. As a result, key oversight controls may suffer, particularly as public financial management systems are streamlined to be more flexible.

The Finance and Public Accounts Committee received a formal presentation of the Phase 2 audit report on the Government Covid-19 Response with regards to the procurement and distribution of the items purchased, and relief packages to those working in the Tourism industry and the media. Key witnesses from the ministries of Finance, Trade, Health, Tourism, Information and Communication Technology and National Disaster Management Agency (NDMA). The Gambia Public Procurement Authority (GPPA) were also invited to provide updates on the compliance of the procurement procedures as required.

This report highlights key findings on the audit report and recommendations for the consideration of the Plenary.

DISTRIBUTION OF FOOD & MEDICAL ITEMS, PAYMENT TO FRONTLINE WORKERS AND QUARANTINE CENTRES AND SUPPORT TO OTHER SECTORS

NATIONAL DISASTER MANAGEMENT AGENCY (NDMA)

The Government of The Gambia, through the Ministry of Trade, Industry, Regional Integration and Employment, in collaboration with the National Disaster Management Agency (NDMA) had financing towards the cost of food commodities for COVID-19 emergency food support to vulnerable Gambian citizens. NDMA were responsible for the transportation and distribution of the food items from Assembly Centre (AC) to the vulnerable Gambian citizens through the identified Distribution Points (DPs).

A total amount of GMD27 million was paid by the Accountant General's Department as at 31st October 2020 in relation to the transportation and distribution process. Large parts in West Coast Region and all households in North Bank Region, Lower River Region, Central River Region and Upper River Region were identified by their local Government Authorities as vulnerable.

Key Findings and Observations:

- a) **Lapses in the Identification Process of Households:** Eleven (11) villages in CRR namely Ngain, Taiba Wann, Toubia Pakala, Keur Tamsir, Jama Tukulor, Keur Wakka, Mbambara Falaka, Keur Laye, Keur Isab, Bantanto Alhagie Demba and Mamud Fana were not registered and therefore did not benefit from the relief package.
- b) **Undistributed Food Items:** From the review by the Auditors of the stock balances report prepared by the regional coordinators, it was observed that there are undistributed food items at some of the DPs at the West Coast Regional stores. This suggests that some procured food items were either not supplied by suppliers or not taken to the DPs for distribution.

The Regional Disaster Coordinator of WCR reported that the stock balance of 389 bags of sugar was kept in the NDMA store. Out of this, 323 bags were claimed to have been collected by the Executive Director of NDMA, leaving a balance of 66 bags that were distributed to flood victims.

During review of the auditors' report, the Regional Disaster Coordinator for CRR informed the Committee that in CRR, the following stock balances were transferred to the Governor's Office, at the request of the Governor:

- Sugar 120 bags (50kg)
- Oil 180 gallons (20L)
- Rice 4 bags (50kg)

From the above, 29 gallons of oil (20L) and 15 bags of sugar (50kg) were taken from the Governor's store for onward distribution to disaster affected victims, while the balance remained at the Governor's store.

- c) **Storage and Security of Food Items:** Food items were sent to some DPs without appropriate storage facilities. As a result, they were kept in the open and were exposed to the elements. The exposure caused damage to some of the food items leading to wastage of resources. The damaged food items remained unaccounted for as records of the damaged food items were not provided to Auditors for review.
- d) **Late Distribution of Food Items:** There were excessive delays in the distribution of food items in LRR and WCR and some of the food items got damaged while in storage. 28 bags of 50kg rice and 1 bag of 50kg sugar for LRR and, in WCR, 541 bags of 50kg rice and 65 bags of 50kg sugar were confiscated by the Food Safety and Quality Control Authority (FSQA) because they were not fit for human consumption. The certificates of confiscation were not provided to auditors for review.

Conclusion:

Based on the evidence obtained by the auditors and lapses identified, sufficient information and documentation was not received from NDMA to substantiate transportation and distribution of the food relief to vulnerable households.

The Committee could conclude that the storage and distribution process did not fully comply with the laws and regulations that govern them, and the distribution process was not carried out fully in compliance with the Stores Regulations and Essential Commodities Emergency Powers Regulations 2020, and the President's Proclamation on 26 April 2020. These failures made some vulnerable households to not receive the food items to which they were entitled.

Recommendations:

- a) A proper needs assessment, including relevant criteria, would have ensured that households are carefully selected and only those considered vulnerable are identified to benefit from the support.
- b) There should be standard guidelines for the transportation and distribution of food items. The committee further recommends that the Executive Director of NDMA must account for all the remaining stock balances within 10 days.
- c) Records of all items of inventory, including food items kept, should always be made available and presented for audit.
- d) Timely distribution will ensure that vulnerable household access food items on time.

ALLOWANCES TO FRONTLINE WORKERS AND DISTRIBUTION OF MEDICAL ITEMS OUTSIDE GREATER BANJUL AREA

Ministry of Health

The identification of frontline workers was assigned to the sub-committees (Thematic areas) and the Regional Health Directorates (RHDs) by the Multi-stakeholder Committee on Procurement and Finance. The sub-committees and RHDs identified and categorised all the health care workers and the security personnel (police, army and the immigration) under their areas of responsibility and/or jurisdiction based on the guidelines from the Permanent Secretary of the Ministry of Health.

Government institution/entity	Role in allowance payment
The Sub-committees/ thematic areas (Surveillance, Logistic, Case management, Risk communication, Sisco-social committee and coordination)	Identification of frontline workers for allowance payment
Ministry of Health	Compilation, approved and control the list of frontline workers
Ministry of Finance	Allocations of funds
Accountant General Department	Processing the payments based on the list from the Office of the Permanent Secretary, Ministry of Health.
Regional Health Directorate	Identification and stratification of frontline workers in the respective regions based on risk levels.
Sub-treasuries (at the Regional Level)	Making payments to the frontline workers in the provincial regions.

Key Findings and Observations:

- a) **Funding and Payments:** Government of the Gambia through relevant stakeholders (Ministry of Finance and Ministry of Health) prepared supplementary bill and virements to finance the health sector in response to the Covid-19 emergency at a tune of D750 million. D100 million of this amount (representing 13%) was budgeted for payment of allowance to frontline workers in the fight against Covid-19 pandemic.
- b) **Streams of Payment:** Accountant General's Department (AGD) made fund transfers to four streams (paying points) for onward payment to beneficiaries. The streams are as follows:
- Hospitals:** The total amounts of allowance payable to the identified staff were transferred to the accounts of the hospitals for onward payment to beneficiaries. The hospitals made payments through both bank transfers and over the counter.
- Bank Transfers:** The AGD made transfers directly to the bank accounts of the beneficiaries based on the list provided by the Ministry of Health.
- Accounts Unit Ministry of Health:** Payments are transferred to the Permanent Secretary, Ministry of Health for onward payment to beneficiaries.
- Sub-Treasuries:** AGD transferred funds to the Permanent Secretary and the Sub-Treasuries for onward payment to the beneficiaries over the counter.
- c) **Category of Frontline Workers:** The Ministry stratified and categorised personnel involved in the fight against Covid-19. The categorisation was disseminated to the Regional Health Directorates and heads of thematic areas for use in classifying personnel.

CATEGORY		DESCRIPTION
A	Positive case management	Staff at the treatment centres Laboratory testing staff at the National Public Health Laboratory (NPHL)
B	Case response team	National Covid-19 Emergency response team Response teams of regions and individual hospitals and health centres where applicable Quarantine teams
C	Entry points	Staff at Out-Patient Departments (OPDs), Accident and Emergency (A&Es), and Reproductive and Child Health (RCHs)
D	Contact tracing	Public Health Officers (PHOs), Community Health Nurses (CHNs), and staff at Points of Entry (POEs)
E	Other case delivery related risks	In-patient ward Laboratory services
F	Gate, other services, and clinical area risk	Security officers, cashiers, records clerks, drivers, pharmacists and dispensers, infection control, and laundry
G	Support staff & administration staff of health facilities	Administration and support staff (secretaries, librarians, storekeepers, IT experts, accountants, cooks, gardeners, procurement officers, maintenance staff)
H	Administrative staff and other staff of the Ministry of Health	Nurse lecturers that do not work at hospitals The staff at the MoH who are working hard to keep the health sector running

These categories of risk level A-H are then placed into risk levels of High Plus, High, Moderate, and Low risk as detailed below.

Risk Levels	Category	Amount (D)
High risk plus	A	23,000.00
High risk	B, C and D	19,000.00
Moderate risk	E and F	15,000.00
Low risk	G and H	11,000.00

Distribution of Medical Items

- a) **Failure to Prepare a Comprehensive Master List:** from the review of documents and testimonial evidence corroborated by list of unpaid staff provided by the RHDs to Auditors, up to eighty-six staff (86) working in various health facilities and regional health directorates were not captured in the master list. These staff mainly include:
 - Support staff (laundry, orderly, security etc.) employed by institutions like Area Councils, Result Base Fund (RBF)-contracted staff, and voluntary workers at the time of developing the master list.
 - Staff that are moved from one facility/region to another or newly appointed during the pandemic and/or time of developing the master list.
- b) **Unpresented Payment Voucher:** Payment voucher in respect of payment of D1, 650,000.00 for allowance to frontline workers was missing. Neither the Accountant General nor the agencies could provide this documentation despite several attempts by the Auditors.
- c) **Failure to Pay Allowances to Some Personnel in the Master List:** There were correspondences with payment attachment list of personnel from the Ministry of Health directing Hospitals and other health facilities to proceed with the payment of the respective allowances. However, we noted that some staff included in the payment attachment list did not receive allowances.
- d) **Inaccurate Amounts of Allowances Paid to Frontline Workers:** The Auditors noted over payment of D1, 615,548 for two hundred and twenty-seven (227) personnel while underpayment of D1, 485,565 for two hundred and seventy-five (275) staff. This mainly affected staff in URR and CRR.
- e) **Inventory System and Stock Cards:** Weak inventory system was noted by the Auditors at the medical facilities visited. Stock cards were not maintained, and regular stock counts were not carried out and documented. There is significant risk that items could be lost or stolen without trace.

Conclusion

Based on the evidence obtained by the Auditors, adequate and appropriate evidence was not presented by the Ministry of Health to substantiate the payment of allowances to some frontline workers. There were lapses in internal control, discrepancies noted might not be addressed and funds might be diverted. Payment process did not fully comply with laws and regulations that govern them.

In addition, distribution of medical items for use in the fight against COVID-19 were not conducted, in all material respects, in accordance with relevant Laws, Regulations, the Standard Operating Procedures Manual and Stores Regulations.

Lapses in the payment of allowances meant money have been misused. In addition, poor controls around the storage and distribution of medical items increased the risk that items have not been available to treat patients.

Recommendations:

- a) No payment of allowances should be initiated without a comprehensive list of eligible personnel.
- b) All payments should be supported with a payment voucher, and this should be retained for future audit purposes. Payments should not be processed without such a trail being in place. The missing Payment voucher in respect of the payment of D1, 650,000.00 must be produced within 72 hours, failing which the vote controller will reimburse the sum.
- c) Any personnel identified and included in the attachment list and considered as eligible personnel is entitled to receive allowances.
- d) Payment officers should ensure that monies allocated for specified purposes are only used for the intended purpose. The over payment of D1, 615,548 must be recovered from the vote controller immediately.
- e) Stock cards should be maintained at all health facilities and regular reconciliations conducted between tally cards and physical items held. Any differences should be investigated.

Procurement and Payment to Quarantine Centres

The Government of The Gambia tasked the Ministry of Finance and Economic Affairs (MoFEA) and Ministry of Health (MoH) to prepare a supplementary bill to fund the procurement and payment of quarantine centres for the accommodation of suspected COVID 19 patients. A total of GMD750 million was appropriated for the COVID-19 health response, out of which GMD199,979,708 was spent on procurement and the usage of quarantine centres/facilities for the period 1 March to 31 December 2020. These expenditures on quarantine centres were obtained by the Auditors from the detailed transaction listing through the Integrated Financial Management Information System (IFMIS).

The responsibilities of the various stakeholders directly involved in the funding, procurement, usage and administration of quarantine centres are shown in the table below:

Stakeholders	Responsibility
Ministry of Finance and Economic Affairs	Provided the Fund for procurement and usage of quarantine centres
Ministry of Health	Procurement and administration of the quarantine centres and the quarantined individuals
Accountant General's Department	Executing payments relating to procurement and usage of quarantine centres including food for the quarantined individuals.
National Assembly	Approval of the appropriation bills
GPPA	Approval of contracts to be awarded to service providers.

Key Findings and Observations:

- a) **No Evidence of Needs Assessment:** A total of GMD199,979,708 was spent on procurement and the usage of quarantine centres/facilities without conducting needs assessment. The Auditors requested evidence of needs assessment carried out at the initial stage of any procurement activity but was not provided.
- b) **Failure to Comply with Procurement Processes and Procedures:** Services totalling D8, 995,235 were rendered even before request for approval was sent to GPPA.
- c) **Contracts Awarded before GPPA Approval was Granted:** The Auditors revealed that the award for the procurement of quarantine centres was issued before obtaining approval from the GPPA.

- d) **Failure to Submit Quotations:** Payment of D193,207,843.00 were sourced through Request for Quotations. However, the Auditors were not provided with evidence to confirm this method of procurement was followed as the list of all the service providers (successful and unsuccessful) with their respective price quotations were not presented for review.

Conclusion:

Based on the evidence submitted by the Auditor, there are control weaknesses and the Auditors did not receive sufficient information and documentation from Ministry of Health to substantiate the procurement and payment to quarantine centres or facilities. The Committee could conclude that the Ministry of Health failed to comply with the public procurement laws and regulations.

Recommendations:

- a) Procurement should not be carried out without proper needs assessment as it is an important activity that ensures that the required quarantine centres or facilities are procured and used which will help avoid wastage of resources.
- b) All proposed contracts for procurement shall be submitted to the GPPA for its approval, along with the complete contract file.
- c) All proposed contract for procurement shall be submitted to the GPPA for its approval, along with the complete contract file.
- d) Authorising officers should ensure that quotations are requested and provided by at least three independent bidders and the most responsive bidder is selected before payments are authorized and approved. MoH must provide to FPAC within 7 days, all material evidence relating to the request for quotations.

RELIEF PACKAGE FOR OVERSEAS STUDENTS

Ministry of High Education, Research, Science and Technology (MoHERST)

Government of the Gambia, through the Ministry of Finance and Economic Affairs (MoFEA), allocated 29.1 million Dalasi as relief package to Gambian students studying overseas who are not under The Gambia government scholarship. As at the end of September 2020, D18,997,480.00 was disbursed to The Gambia embassies in respect of the overseas student relief package.

The Ministry of Higher Education, Research, Science, and Technology (MoHERST) is responsible for the administration of the payment to The Gambia Embassies, who then disburse the entitled amount to the beneficiary students.

Key Findings and Observations:

- a) **No Eligibility Criteria:** No documented guidelines or policies or eligibility criteria exist to guide the management of the support to overseas students. In some countries, students on government scholarship received support allowance whilst students in other countries did not receive the allowance. As such, eligibility and selection criteria were not stipulated at the outset.
- b) **Differences Between Amount Received and Paid to the Beneficiaries:** The Auditors noted a difference of D1,380,186.08 between funds received and recorded in the Embassies cashbooks and payments made to students as shown in the table below:

Workers and Quarantine Centres and support to other sectors

Name of Gambia embassy	Amount of support funds received(D)	Payment made to students (D)	Differences (D)
Gambia Embassy in Beijing	3,931,620.00	3,818,089.25	113,530.75
Gambia Embassy in Madrid	1,017,474.00	379,734.43	637,739.57
Gambia Embassy in Addis Ababa	955,329.00	331,338.79	623,990.21
Gambia Embassy in Abu Dhabi	466,200.00	461,275.45	4,924.55
Total	6,370,623.00	4,990,437.13	1,380,186.08

Conclusion

Based on the documentation and information obtained by the Auditors, adequate and appropriate evidence was not presented by Ministry of Higher Education Research, Science and Technology to substantiate the proper identification of eligible students and the subsequent payment of allowances. The purpose of the relief package is not achieved hence there was no clear eligibility criteria used.

Recommendations:

- a) Payment of allowances to support students during the pandemic should not be carried out without clear eligibility criteria.
- b) Embassies should ensure that unused balance of funds received should be returned to Accountant General's Department immediately.

SUPPORT TO TOURIST WORKERS AND TOURISM INDUSTRY

Ministry of Tourism and Culture (Gambia Tourism Board)

From the approved Supplementary Appropriation, an amount of GMD 100 million allocated to the Ministry of Tourism and Culture, from which an amount of GMD 89.9 million was allocated to the tourism sector through The Gambia Tourism Board (GT Board), for onward distribution to the tourism industry.

Key Findings and Observations:

- a) **Difference Between Amount Received and Amount Distributed:** A difference of D7,821,105.00 was noted between the funds disbursed to GT Board for onward payment to beneficiaries and actual payments made to beneficiaries. No explanation was provided to the Auditors to account for the difference.
- b) **Unbudgeted Payment:** Total payment of D1,840,000 was made to various associations in the tourism industry and some individuals that were not included in the budget.
- c) **Difference Between Cash Withdrawal and Total Payments:** There was a difference of D502,000 between amount received to support individuals in the informal sector and actual amount disbursed to beneficiaries by the Auditors and no explanation was provided to account for the difference.

Conclusion:

Based on the documentation and information obtained by the Auditors, adequate and appropriate evidence was not presented by GT Board to substantiate the payment made to the tourism industry.

The Committee could conclude that payment made to tourism industry did not fully comply with the laws and regulations that govern them. Some vulnerable business did not receive support to which they were entitled.

Recommendations:

- a) Payment officers should ensure that monies allocated for specified purposes are only used for the intended purpose. GT Board must provide material evidence regarding the D D7,821,105.00 queried by auditors.
- b) Support to the tourism industry should not be made to beneficiaries who are not budgeted for.
- c) Payment officers should ensure that monies allocated for specified purposes are only used for the intended purpose. The outstanding balance of D300,000 out of the D502,000 must be accounted for immediately.

RELIEF PACKAGE TO MEDIA HOUSES

Ministry of Information and Communication Infrastructure (MoICI)

From the supplementary appropriation bill passed by the National Assembly, an amount of GMD 15,000,000.00 was approved as support to the Media Houses. The support to the media houses was provided through the Ministry of Information Communication and Infrastructure which was delegated to manage the funds and distribute them amongst the media houses i.e., private or community media outlets – print, broadcast or online (newspapers, radios, TV, web). The money was later transferred to the account that was opened by the Gambia Press Union (GPU) as directed by the Grant Management Committee.

A compliance audit was performed by the Auditors on the support to Media Houses mainly on the disbursements of funds to the media houses and whether those funds were utilized by the respective media houses in accordance with the policy put in place.

Key Findings and Observations:

- a) **Unconfirmed Balances:** Confirmation of the funds disbursed to Media Houses showed that there were unused balances amounting to GMD585,159.86 from the total amount disbursed. The Auditors could not confirm if this balance was subsequently used or paid back to the account as bank statements to verify the balances were not provided.
- b) **Non-Submission of Financial and Narrative Reports by the Grantees:** No financial and narrative reports were received from some grantees contrary to the provisions of the grant agreement. As such, the Auditors could not ascertain whether the fund received were used for the intended purpose. Full payment to media houses should only be completed after the submission of financial and narrative report.

Conclusion:

Based on the information and documentation obtained by the Auditors, the Committee could conclude that management of covid-19 funds allocated to media houses has substantially complied with the laws and regulations that govern them.

Recommendations:

- a) Failure of the grantee to keep and maintain proper and up-to-date records of any transaction carried out is a violation of the grant agreement. The committee further recommends that the unused balance of GMD585,159.86 must be accounted for by the GMC and Gambia Press Union.
- b) Full payment to media houses should only be completed after the submission of financial and narrative report.

CHAPTER TWO – AUDITOR GENERAL’S REPORT ON THE 2019 ACCOUNTS OF GOTG

Introduction

As dictated by Section 160 (1), (c) of the Constitution of the Republic of The Gambia, the Auditor General, at least once in every year, is required to audit and report on the public accounts of The Gambia, the accounts of all offices and authorities of the Government of The Gambia, the accounts of the Courts, the accounts of the National Assembly and the accounts of all Public Enterprises.

In the same vein, Section 160 (1), (d) of the Constitution requires the Auditor-General to report to the National Assembly on the public accounts of The Gambia and to draw attention to any irregularities in the accounts audited and to any other matter, which in the opinion of the Auditor General, ought to be brought to the notice of the National Assembly.

Following the laying of the said Report on the Accounts of the Government of The Gambia for the year ended 31st December 2019 by the Honourable Minister of Finance and Economic Affairs, the report was committed to the Standing Committee on Finance and Public Account (FPAC) by the Assembly Business Committee (ABC) for thorough scrutiny.

After numerous engagements with the Permanent Secretary of Ministry of Finance and Economic Affairs, the Accountant General, the Auditor General and their teams of technicians, FPAC discovered the following key findings, drew conclusions, and recommended remedial actions for the consideration by the Plenary.

KEY FINDINGS AND OBSERVATIONS

BUDGET MANAGEMENT

- a) **Virement approval:** A review of Ministries, Departments and Agencies (MDAs) files at the Ministry of Finance and Economic Affairs (MoFEA) by the Auditors revealed that virements amounting to D67,960,644.78 were made between and across budget entities. There was no evidence to suggest that these were approved by the Minister before transfers were made.
- b) **Failure to notify budget entities of virement:** A review of the files of MDAs at the Ministry of Finance and Economic Affairs by the Auditors revealed that virements totalling D2,469,441,457.38 were made between and across budget entities. There was no evidence provided to Auditors to suggest that a formal notification was sent by MoFEA to the budget agencies/entities before or after the virements were made, which is contrary to the Financial Regulations.
- c) **Failure to present information on budgetary process:** The Auditors requested submission of the documentations to ascertain whether the 2019 Budget for the Government of The Gambia was prepared in accordance with Call Circular guidelines on the implementation of Program Based Budgeting. However, the following remain outstanding:
- i. Forecast revenue submitted by MDAs
 - ii. The Budget Bilateral Meeting minutes of the remaining MDAs
 - iii. Nominal roll of MDAs submitted by PMO to the Ministry of Finance and Economic Affairs at the beginning of the year.
 - iv. Evidence of Review by IMF, Cabinet and the National Assembly
- As a result, auditors could not verify whether the 2019 Budget for the Government of The Gambia was prepared in accordance with Call Circular guidelines on the implementation of Program Based Budgeting.
- d) **Un-presented Cash Activity Reports on Program Based Budget:** The Auditors examination of the itemised report and chart of accounts revealed that all the segments in the chart of accounts are not populated and as such a report on the actual activities could not be generated. They noted that no control is in place to ensure budget entities give the accurate and complete cash allocation to the respective sub-budget entities. Several requests were made by the audit team for the provision of the activity reports submitted by MDAs, which were not provided up to the time of finalizing the audit report.

- e) **Virements above seventy-five percent threshold:** A review of the itemized report revealed that 404 virements totalling D2,687,362,341.40 were made that were above the threshold of seventy five percent, contrary to Section 29, 4 (a) of the Public Finance Act, 2014.

Recommendations

- a) The Committee recommends that the evidence of virement approval by the Minister should be provided to the auditors and copied to FPAC for verification. In future, the dictates of the Financial Regulations should be adhered to.
- b) The Committee recommends that budget agencies/entities are notified whenever funds are vired from their votes, in accordance with the dictates of the Public Finance Act, 2014. MoFEA should ensure that virements are properly executed to avoid excess and unwarranted expenditures and should provide documentary evidence for making virements without notification.
- c) The Committee recommends that MoFEA should ensure that the dictates of the Constitution and Financial Regulations are adhered to. The requested documentation should be provided to the auditors for inspection and verification.
- d) The Committee recommends that MoFEA provides the Cash Activity Reports to auditors for inspection and verification and the Ministry of Finance and Economic Affairs should work with the Accountant General's Department to ensure that all segment in the Chart of Accounts are populated in order to report on actual amounts spent on each program, sub-program and activity. The Ministry of Finance and Economic Affairs should adhere to the rules of the Call Circular and not issue any further cash allocation to MDAs that fail to submit their activity reports.
- e) The Committee recommends that Management provides an explanation as to why virements were made over the maximum threshold of seventy-five percent.

3.2 Capital Expenditure

3.2.1 Failure to adhere to GPPA conditional approval for rehabilitation work at State House

GAI Enterprise was awarded a contract of **D17,488,155.63** for the construction of a new President's Office and rehabilitation works at State House. The audit review revealed that the contractor was required by GPPA

to revise the Bill of Quantities (BOQ) and resubmit for approval before work can commence. This should include the following:

- I. To clearly define/clarify the supervisory role(s) of the work as this is not indicated in the submission.
- II. Remove the GMD950,000.00 contingency allocation from the contract.
- III. The subtotal of GMD 55,770.00 on page 2 of 11 of the BOQ to be added to the grand total of D17,488,155.63.

It was further noted that despite the failure of the contractor to make the amendments directed by the GPPA, work went ahead.

Recommendation

The Office of the President should ensure that evidence is provided to confirm that the required amendments were made before the commencement of work. If the amendments were not made before work began, the Office of the President should explain their failure to comply.

3.2.2 Inappropriate Procurement Process by Office of the President

- a) An assessment was carried out by the Ministry of Works to certify the volume and extent of the rehabilitation works that were carried out at State House, the result of which was used as the basis for the payment of **D17,488,155.63** to GAI Enterprise.
- b) Approval was sought for the use of single source well after the rehabilitation work was completed which is a gross violation of the GPPA regulations.
- c) Goods bought from Fatima Trading amounting to **D5,637,000.00** were delivered to the Office of the President before requesting for a single source approval from GPPA. The date on the goods delivery note was 11th March 2019 whilst the date on the GPPA approval was 2nd April 2019.

- d) Payment voucher number 01PV023731 dated 21/12/2019 revealed that office equipment to the tune of **GMD50,251.00** was paid to Fatima Trading for which no receipt as well as signature of the recipient was provided to confirm that the payment was received. In Addition, the purchase order and request for quotations were only issued four days after the payment has already been made to the supplier on 27 December 2019.

Recommendation

The Office of the President and the Ministry of works should provide explanation for the above anomalies. Also, the Office of the President should follow due process for all procurements to ensure that public funds are judiciously spent for their intended purpose.

3.2.3 Failure to adhere to contract agreement

The rehabilitation works at State House was considered urgent, thereby necessitating the request to seek approval from GPPA for the use of single source in awarding the contract. The auditors noted that contract documents signed between the Government of The Gambia and GAI Enterprise for their habitation works revealed that payments would be made in stages as detailed below.

Item	Description	D
Advance Payment	20% of the contract sum	3,497,631.13
1 st Interim Payment	30% of the contract sum when the ground floor is completed	5,246,446.69
2 nd Interim Payment	30% of the contract sum when the first floor is completed	5,246,446.69
Final Payment	20% of the contract sum when all other works are completed	3,497,631.13
Total		17,488,155.63

However, the auditors noted that payment voucher 01PV021043 dated 27th May 2019 showed that GAI Enterprise was paid the full amount of D17,488,155.63 as opposed to payment in stages. In addition, copies of the completion certificate for each stage were not provided to the audit team.

Recommendation

The Secretary General at the Office of the President should provide explanations for the above anomalies and should follow procurement regulations to ensure that public funds are judiciously spent.

3.2.4 Failure to gazette the award of Banjul Drainage Roads and Sewage Project (BDRS)

Ministry of Justice had advised, through letter referenced AG 313/01/ Part 6(16) and dated 18th June 2019, that the approval by the Office of the President and Cabinet of the award of the BDRS project to Gai Enterprise in May 2019 amounting to \$35,720,000.00 should be gazetted before the conclusion of the Engineering, Procurement, and Construction (EPC) contract.

The audit team requested a copy of the gazette from the Ministry of Transport, Works, and Infrastructure (MoTWI) to confirm that the award had been gazetted before the signing of the contract, but none was provided for review. Also, the auditors requested for evidence of invitation for project proposal from the Office of The President to GAI Enterprise and any minutes of Contract Committee meetings relevant to the BDRS project from Office of the President but none were provided.

Recommendation

The MoTWI should provide the above documentation for audit verification. Furthermore, the Ministry should follow proper documentation procedures for transparency and accountability.

Flaws in Banjul Drainage, Roads, and Sewage (BDRS) project

Major omissions such as detailed study and design, work schedule, and Bill of Quantity (BOQ) in the Lot I prepared by Ministry of Transport, Works and Infrastructure (MoTWI), were identified and there was no evidence of due diligence conducted to confirm that the contractor has available financial resources, including performance security to execute the project.

Recommendation

Office of The President and Ministry of Transport, Works, and Infrastructure (MoTWI) should provide an explanation for accepting this form of contract. Similarly, evidence that GAI Enterprise is the most suitable and qualified contractor to carry out this project, including any due diligence performed before the contract was awarded to the said contractor, should be provided to the auditors.

3.2.6 Delay in submission of Technical and Design Specification

The contractor had only provided the drawings and design specification for approval nine months after work had commenced.

Recommendation

The Committee recommends that the dictates of the contract should always be followed to ensure that project implementation is in line with the requirements of the Government of The Gambia.

3.2.7 Non-Registered Suppliers

Review of Payment Vouchers by the auditors revealed that some suppliers were selected by the Ministries and Departments to offer services amounting to GMD193,475.00 when they are not registered with GPPA.

Recommendation

An explanation and justification for awarding contracts to non-registered GPPA suppliers should be provided and in future, sanctions should be imposed on all accounting officers that award contracts to non-registered GPPA suppliers.

3.2.8 Unjustified Single Source Procurement

The review of the contract documents at various Ministries, Departments and Agencies revealed that some contracts signed during 2019 were done using single source procurement. These procurements have exceeded the threshold required for single sourcing, which is set at GMD 20,000 for goods and service and GMD 50,000 for works.

Recommendation

The Committee recommends that all future procurements should follow due process.

3.2.9 Un-presented payment vouchers

Payment vouchers amounting to D392,091.67 were not presented to auditors for review, making it difficult to confirm the authenticity of these payments.

Date	Description	PV Number	Payee	D
25/4//2019	Electricity, Water & Sewage	21PV008360	BASSE SUB TREASURY	100,000.00
18/9/2019	Advertisements and Publications	27PV004441	XL STANDARD COMPANY LIMITED	5,175.00
7/2/2019	Stationery	01PV019956	JACKGRANT ENTERPRISE	32,000.00
11/9/2019	Education Services	20PV012259	GAMBIA TEACHERS UNION COOPERATIVE CREDIT UNION	166,666.67
20/11/2019	Office Equipment	25PV003714	HARNSA THERMOTECH	20,000.00
25/9/2019	Other Major Rehabilitation Works	08PV016550	LEUNA GENERAL TRADING	68,250.00
Total				392,091.67

Recommendation

The Accountant General should provide all the unrepresented Payment Vouchers and supporting documents to the auditors for review without delay. In future, all Payment Vouchers and supporting documentation should be provided when requested.

3.3REVENUE

3.3.1 GRA Revenue

3.3.1.1 Management and control of GRA receipt books

It was noted by the auditors that the Gambia Revenue Authority (GRA) contracted Gambia Printing and Publishing Corporation for the printing of revenue receipt books for the period under review. These receipts books are controlled and managed by GRA in contravention of Section 6 (4) of the Public Finance Act, 2014 and the Financial Regulations Part IX 58. Below are details of the books printed:

Date Requested	Type of books	Number of books printed
10/4/2018	General Triplicate Receipt (GTR)	4000
3/4/2018	Customs Duty books	1000
19/6/2019	Customs Duty books	1000
17/06/2019	Overtime Receipt Books	500
Total		6500

Recommendation

- The Committee recommends that the Commissioner General of GRA must immediately adhere to the provisions of Public Finance Act, 2014 and the Financial Regulations to ensure sound internal controls.
- The Accountant General should engage the Commissioner General of GRA so that this anomaly is regularised as a matter of urgency.

3.3.1.2 Issuing of receipts without recipient signature.

Auditors' review of the way book maintained at GRA for the record of receipts books supplied to various cashiers, revealed that receipt books issued were not supported with recipients' signatures as evidence that they were received by them.

Recommendation

Henceforth, GRA should ensure that revenue collectors who are supplied GTR books sign against their names as evidence that they have received them.

3.3.1.3 Failure to record GTR books received from GPPC

During the review by the auditors of the records maintained at GPPC, it was found that the underlisted revenue books were printed and delivered to GRA. This indicates poor record keeping and further proved that GRA does not carry out reconciliations with GPPC on the GTR books printed and issued out.

Date requested	Book Type	Quantity requested	Quantity Supplied	Balance
4/10/2018	GTR	4000	3110	890
19/6/2019	Customs Duty books	1000	400	600
17/6/2019	Overtime receipt books	500	100	400
Total		5500	3610	1890

Recommendation

- The Commissioner General of GRA should ensure that receipt books printed and supplied by GPPC is maintained for ease of reconciliation and control.
- All receipt books should be controlled and supplied by the Accountant General's Department, in compliance with the Public Finance Act, 2014.

3.3.2 Non-GRA REVENUE

3.3.2.1 GRA SCANNING PROCEEDS

3.3.2.1.1 No Backup of Daily Collection

During the audit, it was noted by the auditors that D132,915,653.61 was collected in respect of scanning fees. However, they are concerned that daily collection report of scanning fees is recorded in an excel file and no backup is maintained.

Recommendation

The Committee recommends that GRA should make daily backups without delay.

3.3.2.1.2 Overstatement of scanning fees revenue

The auditors noted that collections made from scanning fees in 2019 were overstated by D36,868,366.29 in the financial statement.

Date	Details	Financial statement	Actual Collections as per soft copy of bank statement	Difference
		D	D	D
12-Dec-19	Scanning proceeds	169,784,019.90	132,915,653.61	36,868,366.2

Recommendation

The Committee recommends that Management should ensure that the scanning revenue balance recognised in the financial statement is adjusted accordingly.

3.3.2.1.3 Failure to Perform reconciliation

It was noted by the auditors that there was no evidence of reconciliation performed between the daily collection report and the bank accounts maintained at the commercial banks in respect of scanning fees.

Recommendation

The Committee recommends that Management should ensure that timely bank reconciliations are performed, reviewed and that errors and omissions detected are investigated and adjusted accordingly.

3.3.2.1.4 Absence of Skills/Knowledge Transfer between NICK TC-SCAN Gambia Limited

Auditors noted that the concessional agreement between the Government of The Gambia and NICK TC-SCAN Gambia Limited did not include Skills and Knowledge transfer, which is considered an important provision in any agreement of this nature because it will aid Government to operate the scanning system at the end of the contract when ownership is transferred.

Recommendation

The Committee recommends that GRA should arrange to have its staff trained to operate the system before the expiry of the contract.

3.3.2.2 NON-TAX REVENUE (MINISTRIES AND DEPARTMENTS)

3.3.2.2.1 Geology Department

3.3.2.2.1.1 Failure to maintain receipt book register

Auditors' discussions with officials at the Geology Department revealed that General Triplicate Receipt (GTR) books are issued to inspectors through verbal request made to the Director. No register for GTRs received from the Accountant General Department is maintained to show to whom they are issued, when they are issued and whether they are returned when exhausted. In addition, requests made to the Accountant General Department for the supply of GTR books are not recorded.

Recommendation

- a. The Department of Geology should ensure that copies of requests made to Accountant General are properly filed.
- b. The Department should also maintain a register to record therein GTR books received from the Accountant General's Department and issues made to collectors.
- c. The Committee recommends that the dictates of the Financial Regulations should always be adhered to.

3.3.2.2.2 Judiciary

3.3.2.3.5.2 Unaccounted GTR Book

During the audit, it was noted that the underlisted GTR book used for receipting monies for the sale of government assets was not provided for inspection. Discussions between auditors and members of the committee in charge of the auction of government assets revealed that the revenue book in question was missing after the sale of assets.

Date	Serial Number	Receiving officer
28/3/2019	3595101-3595150	Amadou Secka

Recommendation

- a. The Accountant General should investigate the missing receipt book and provide details of their investigation to the audit team for confirmation.
- b. The Committee recommends that stringent controls are instituted over the management and custody of receipt books.
- c. The Committee also recommends that the dictates of the Financial Regulations are always adhered to.

3.3.2.3.5.3 Failure to provide information on Janneh Commission Proceeds

As part of the audit of the 2019 Government of the Gambia Consolidated Financial Statements by the auditors, it was noted that Treasury Receipts amounting to D22,319,957.92 were reported as proceeds from the sale of assets by the Janneh Commission.

Recommendation

- a. The Accountant General should liaise with the Ministry of Justice to ensure that the relevant documents requested are provided immediately.
- b. The Committee recommends that dictates of the Constitution and the Financial Regulations should always be adhered to.

3.4 CASH AND CASH EQUIVALENT

a) **Difference between Note 15 (Cash and cash equivalent) and General Ledger:**

Review of the General Ledger by the Auditors of the accounts noted that the following differences remained outstanding up to the time of finalizing their report. Details are shown below:

Account Name	GL Balance	Note 15 Balance	Difference
	D'000	D'000	D'000
Treasury Main Account	-46,767.00	5,096,380.00	5,143,147.00
Special Deposit Acc	141,681.00	248,489.00	106,808.00
Special project USD	351,811.00	252,801.00	-99,010.00
Special project GMD	449,578.00	267,535.00	-182,043.00
Sub-total			4,968,902.00

b) **Differences in translating foreign held account:** The auditors noted a difference of D 37,551,494.28 between the translated Cashbook balance and the General Ledger (GL) balance for the Special Project USD account. This was the result of using the wrong USD rate as at 31st December 2019, which contravenes Section 1.6.3 of the cash IPSAS. Details are shown below:

Date	Cashbook Balance USD (\$)	Exchange Rate D	Cashbook Balance (D)	Note 15 balance D	Difference D
31-12-2019	6,239,085.32	51.22	319,565,950.09	282,014,455.81	37,551,494.28

The Auditors further review of the revised financial statement noted a difference of D3,462,118.29 between the translated cashbook figure and figure shown in note 15, as shown in the table below:

Date	Cashbook Balance USD (\$)	Exchange Rate D	Cashbook Balance translated to (D)	Note 15 balance D	Difference D
31-12-2019	5,290,845.73	51.22	270,997,118.29	267,535,000.00	3,462,118.29

c) **Overdue Un-reconciled items:** The Auditors noted un-reconciled items brought forward from previous years as far back as 2014. These items remain unresolved and no evidence of clearance or correction of items from the account is provided to the audit team.

- d) **Inaccurate balances used to perform bank reconciliation:** The Auditors re-performed the year-end bank reconciliation and noted that balances used in performing the reconciliation were different from the actual cash and bank balances. This leads to the accounts not reconciling and therefore, they could not rely on the accuracy of the reconciliation performed. The Auditors also requested and reviewed the bank reconciliation file maintained and noted that reconciliations printed were not signed or reviewed by a senior officer. Details are shown below:

Account Name	Bank Balance used to perform Bank Reconciliation	Actual Bank Balance	Difference
T/bills	-285,108,182.49	130,349,507.26	-415,457,689.75
Sukuk Al Salam	-4,697,889.23	39,933,805.27	-44,631,694.50

Account Name	Cash Book Balance used to perform Bank Reconciliation	Actual Cash Book Balance	
TMA	5,380,729,916.34	5,381,525,166.42	-795,250.08
Special Project Bank Account GMD	144,349,105.11	148,202,281.32	-3,853,176.21
Special Deposit Bank Account	141,261,331.95	141,680,935.64	-419,603.69

- e) **Stale cheques:** During the review of the bank reconciliation by the Auditors, they noted that undrawn cheques and payments in the Treasury Main Account (TMA) and other bank accounts from current and previous years have gone stale and remained outstanding in the cash book. This is contrary to the procedures for the processing of stale cheques by AGD.
- f) **Unaccounted Cancelled Cheques:** Review of further evidence provided by the AGD to auditors revealed that four of the six cancelled cheques were reinstated as valid cheques. However, the auditors could not be convinced that due process leading to reinstatement was followed. New payments should have been raised rather than reinstating the already cancelled cheques. In addition, there is no evidence to suggest that these cheques were indeed valid for reinstatement. Accountant General's Department did not provide any evidence to confirm that these cheques are valid payments that were erroneously cancelled.

Recommendations

- a) The Committee demands that Accountant General investigate and correct this difference and furnish evidence to the auditors for review by December 2023.
- b) The Committee demands that AGD ensures that the difference is adjusted accordingly and evidence of the adjustments should be provided to the auditors for review by December 2023.
- c) The Committee demands that the above omissions are adjusted, and details provided to the auditors for verification. Furthermore, un-reconciled items should be investigated and cleared from the various accounts. AGD should ensure that all bank reconciliations performed are reviewed and signed-off. The reviewing officer should also ensure that errors and omissions detected are investigated and adjusted accordingly.
- d) The Committee demands that AGD corrects all the inaccuracies identified above and provide evidence to auditors for review. The Accountant General should establish a proper control system to monitor the reconciliations done on all accounts by December 2023.
- e) The Committee recommends that all TMA stale payments should be transferred to the deposit account and that all BTL payments in respect of stale cheques are cancelled. Un-presented cheques account should be transferred to the Consolidated Revenue Fund, 5 years as per the IFMIS accounting procedures manual, from the date it was transferred to the Special Deposit Account.

3.5 FINANCIAL INSTRUMENTS

- a) **Failure to disclose Financial Instrument:** Government of The Gambia had subscribed for shares (equity Participation) in the African Development Bank, Islamic Development Bank, and ECOWAS Bank for Investment and Development as far back as 2016. Review of the previous financial statements by the Auditors revealed that several payments have been made in 2016, 2017 and 2018 towards these subscriptions. However, the financial statements did not disclose government equity participation in these banks. The Auditors requested for annual progress reports and share certificate from the Accountant General's Department to establish the number of shares subscribed in African Development, Islamic Development Bank and ECOWAS Bank for Investment and Development including the amount paid and outstanding balance but this was not provided.

- b) **Misclassification of other equity participation:** the Auditors noted that disclosures relating to equity participation have been made under Purchase of Financial Instruments (Note 9b) and Consolidated Fund (Note 19b). There were no adequate disclosures and explanations to enhance the understanding of Other Equity Participation disclosed in the following notes.

Note 19b		
Description	Current Year Actual	Year Prior Actual
Other Equity Participation	GMD'000	GMD'000'
	15,699	15,699
Note 9b		
Description	Current Year Actual	Year Prior Actual
Other Equity Participation	GMD'000	GMD'000'
	0.00	0.00

The Auditors had requested for explanation but this was not provided. As a result, they could not confirm the classification and accuracy of disclosures made.

Recommendation

- Adequate and appropriate disclosures related to other equity participation should be made and Accountant General should liaise with the Ministry of Finance to ensure timely provision of documentations to facilitate the disclosure of shares acquired by government. The Committee further recommends that MoFEA provides the Annual Reports of all the institutions where Government of The Gambia holds equity participation.
- The Accountant General should give explanations of the disclosures and provide necessary documentary evidence to the Auditors for inspection and should ensure that disclosure notes are accurate and complete.

3.6 Grants

- a) **Failure to provide records of grant disbursement:** The Auditors noted that there were grants totalling to D92, 323, 463.51 disbursed directly to sectors during the year under review for which no record exists at the Ministry of Finance. Details are shown below:

Name of Donor	Project Name	Period	Disbursement in 2019
African Development Bank	Project of program building resilience against food and nutrition in security in the Sahel	2015-2021	3,617,491.00
European Union	Program Estimate /SIC2016-2018(NAOSU)	22/08/2016-21/12/2020	11,427,586.51
European Union	program Estimate GCCA+Project in the Gambia	01/01/2019-30/06/2023	77,278,386.00
Total			92,323,463.51

Recommendation

- a) Reconciliation should be performed in respect of grants disbursed to individual projects on a regular basis; and the dictates of the Public Finance Act should always be adhered to. The Committee notice with grave concern and recommend that the Ministry of Finance and Economic Affairs provides records of the above grant disbursements.

3.7 Outstanding Commitments

- a) **Differences in Balance of Outstanding Commitments:** The Auditors noted differences of D26,000.00 between amounts disclosed in the financial statement and figures extracted from the IFMIS portal in respect of outstanding commitment at the year-end. They could not confirm the accuracy of these amounts as Accountant General did not provide the breakdown. The table below shows a summary of these outstanding commitments.

	Amount From the IFMIS	Amount disclosed in FS	Difference
	D'000	D'000	D'000
Agencies	3,548.00	3,548.00	-
Embassies and Missions	233,169.00	233,169.00	-
Ministries	114,976.00	115,002.00	(26.00)
Total	351,693.00	351,719.00	(26.00)

- b) **Un-cleared Balances in the statement of outstanding commitments:** The Auditors noted an outstanding commitment of D351,693,000.00 in respect of Ministries, Agencies and Embassies at the year end. Details are shown below.

Type	Amount in Financial Statement
	D'000
Agencies	3,548.00
Embassies and Missions	233,169.00
Ministries	114,976.00
Total	351,693.00

Recommendations

- Accountant General should provide the breakdown of the amount of outstanding commitments from Ministries and should ensure that any difference is corrected by December 2023.
- Accountant General should liaise with Ministry of Finance to engage Accounting Officers to ensure funds commitments are not made when budgetary funds are insufficient and should ensure that outstanding commitments are cleared on monthly basis.

3.8 Tax Receivables

- a) **Differences between tax revenue receipted in the cashbook report and the General Ledger:** From the Auditor's review of the Customs and domestic collections, they identified differences amounting to D6,108,377.63 between actual collections from domestic, customs and excise tax as per the cashbook report and the General Ledger. Details are shown in the following table:

Cashbook report	Tax receivable GL report	Difference
10,919,461,149.99	11,058,979,268.00	139,518,118.01

- b) **Difference between tax revenue in the cashbook and amount disclosed in Financial Statement:** Further review of the revised Extended Trial Balance and Cashbook report provided, revealed a difference of D243,085,173.73 between total GRA collection as per cashbook and the figures disclosed in the financial statements as detailed below:

Total GRA collections as per CB report	Collections receipted in FS	Difference
10,919,461,149.99	10,676,375,976.26	243,085,173.73

Recommendations

- a) The Accountant General should carry out a comprehensive reconciliation exercise.
- b) The Accountant General should investigate the causes of the differences in tax collection amount disclosed in financial statement and details of findings should be forwarded to Auditors for confirmation.
- c) The Committee noted the above findings with grave concern and recommends that the Accountant General resolves the above stated observations by December 2023.

3.9 ARREARS AND GUARANTEES

3.10 Deposits

- a) **Misclassification of revenue:** The Auditors noted that government revenue from the proceeds of confiscated smuggled timbers totalling D90,618,000.00 from Senegal have been recognized under the statement of deposit as third party funds. There is no evidence provided to show that proceeds from confiscated smuggled timbers are held in trust or on behalf of a third party. Contrary to management's response, part of the funds was used to procure some riot equipment and vehicles amounting to D58,669,927.79 and D49,999,999.75 was paid to the Government of the Republic of Senegal.
- b) **Third-party accounts with balances at the year-end:** The Auditor's discussion with officials at Accountant General's Department revealed that some deposit accounts are transit account in which third party funds are held. As a result, the account balances should be transferred to relevant accounts at the year-end. There are still eight (8) deposit accounts with balances that are not transferred to the respective beneficiaries account at the year- end.
- c) **Dormant Account not closed:** the Auditor's discussion with officials of the Accountant General's Department and review of the statement of deposits in the financial statements revealed that 3 (three) deposit accounts with balances were dormant since 2014. There was no evidence provided to show that these accounts were closed, and their balances transferred to the Consolidated Fund. The following dormant accounts are yet to be closed:

Description s	Balance as at 31st December Prior Year GMD'000	Current Year Received GMD'000	Current Year Repaid GMD'000	Balance as at 31st December Current year GMD'000	Recast GMD'000	Diff. GMD'000
<u>AU Vehicle Recovery</u>	<u>86</u>	<u>0</u>	<u>0</u>	<u>86</u>	<u>86</u>	<u>0</u>
<u>Cabinet Members Contribution</u>	<u>9</u>	<u>48</u>	<u>50</u>	<u>12</u>	<u>7</u>	<u>5</u>

- d) **Misclassification of Revenue account as a third-party account:** from the review of the statement of deposit in the financial statement by the Auditors revealed that 6 (six) revenue accounts were wrongly classified as third-party deposit accounts. The following revenue accounts remain misclassified as third-party account:

	Balance as at 31st December Prior Year GMD'000	Current Year Received GMD'000	Current Year Repaid GMD'000'	Balance as at 31st December Current year GMD'000	Recast GMD'000	Diff. GMD'000
Sale of bidding documents	136	33	0	0	169	-169
Environmental Tax	1	988	1,055	2	-66	68
Fines/Penalties/ Misconduct	3	879	931	3	-49	52
Proceeds from Timbers	0	0	0	90,618	0	90,618
Total	13,178	5,338	12,891	101,726	5,625	96,101

Recommendations:

- The Accountant General should make effort to reverse the accounting treatment and transfer the funds to the appropriate revenue bank account.
- The Accountant General should also ensure that the balances in these accounts are transferred to their respective beneficiary accounts at the year-end.
- The dormant accounts should be closed, and the balances transferred to the Consolidated Fund and details furnished to the Auditors for verification.
- The dictates of the Financial Regulation should always be adhered to, and the Accountant General should ensure that the correction is made as soon as possible, and details furnished to Auditors for verification.
- The Committee noted the observations of the Auditor General with grave concern and further recommends that the Accountant General urgently reverse the accounting treatment and transfer the funds to the appropriate revenue bank account.

3.11 Timber Process

- a) **Failure to provide the number of containers exported by agents:** The Auditor's noted that evidence of the number of containers shipped from May to December 2019 were not provided and they could not confirm the total amount realised from the sale of timber.
- b) **Un-accounted Government revenue:** The Auditor's third-party confirmation with Gambia Ports Authority revealed that two thousand three hundred and ninety-three (2,393) containers of wood/timber were shipped for the period 1 January 2019 to 30 April 2019. Therefore, it is expected that revenue from 1 January 2019 to 30 April 2019 based on the number of containers exported is estimated at US\$ 8,614,800.00.

However, the Auditors could not confirm if the stated amount was remitted to relevant government account as officials of the Ministry of Environment were unable to provide details of the designated bank account for which revenue were lodged. In addition, there is no evidence of reconciliation between the Ministry and the Agents and therefore could not determine the amount of revenue deposited to the purported designated bank account.

Furthermore, the Auditors could not confirm the total amount realised from the sales from May to December 2019 since number of containers shipped were not provided. Therefore, the finding remained the same. Further calculations of the 2,393 container shipments from Gambia Ports Authority revealed unaccounted revenue of 241,962,480 as detail below:

Collecti on period	Number of containe rs	Amount collecte d USD	Rate	Amount collected GMD	Amount paid to Special project account CBG GMD	Un- accounte d GMD
1 January 2019 to 30 April 2019	2,393.00	8,614,8 00	51.2 2	441,250,0 56	199,287,5 76	241,962,4 80

- c) **Un-authorised use of revenue from sale of timber:** The proceeds of confiscated timbers are extra budgetary funds and should not be expensed without the approval of the National Assembly as stipulated in the Public Finance Act. However, it was noted that the timber proceeds amounting to D 90,618,000.00 (figure from the financial statement) have been transferred to a BTL account and expenses made thereof. It was further noted that expenditures totalling D108,669,926.95 were made from the proceeds received from sale of timber in violation of the provision of the Constitution and the Public Finance Act. Details of payments made from these proceeds are shown in the table below:

Payee	D
UNOPS	30,578,444.40
NIANI SUPPLY & PROCUREMENT COMPANY LTD	14,975,000.00
CHINA XINXING IMPORT AND EXPORT COMPANY LTD	13,116,482.80
GOVERNMENT DU SENEGAL	49,999,999.75
Total Expenditure	108,669,926.95

- d) **Unsupported payment of timber proceeds to Government of Senegal:** During the examination of payment vouchers, we noted that the Accountant General wrote to the Deputy Governor of the Central Bank vide letter reference DE 21/01/P.60(10) and dated 12th December 2019 requesting the transfer of D50,000,000.00 from the special deposit account to the central bank of west Africa in favour of the state of Senegal We also noted a payment of D49,999,999.85 to the government of Senegal vide voucher number 23PV007820 dated 31st December 2019 in respect of timber proceeds. It would appear that this transfer was made outside the IFMIS system as a payment voucher was raised one week after the debit advice was issued to effect the transfer of funds. Discussion with officials at Accountant General's Department revealed that directive was issued from the Office of the President to make this payment even though no documentary evidence was provided to support this claim. We requested for agreement or MOU between the Government of The Gambia and Senegalese Government to support the above transfer, but none was provided for review.

- e) **Failure to adhere to Contract agreement:** Annex III of contract agreement between government of The Gambia and the United Nations Office for Project Services (UNOPS) required “the procurement of 17 Toyota brand vehicles to support the Ministry of Interior in the execution of its mandate”. Details of contract agreement are shown below:

Vehicle Type	Quantity
Toyota 4WD Double Cabin Pickups	10
Toyota LC79 Single Cabin Pickups	7
Total	17

Examination of the vehicle register at the Police Head quarters’ garage revealed that only fifteen vehicles were delivered and recorded in the register whose brands were different from those specified in the contract agreement above. In addition, we could not determine the location of two vehicles from the vehicle register and therefore unable to establish if the outstanding two vehicles were indeed procured.

Details of the 15 vehicles procured are shown below:

Date Hand Over	Vehicle Mark	Vehicle Registration number	Allocated to	Chassis No.
08-02-20	Ford Ranger	GPF 4 MT	Transport/loan to ACU	49125
08-02-20	Ford Ranger	GFP 1 LRR	Commissioner LRR	64559
08-02-20	Ford Ranger	GPF 1 ACU	DCP ACU	64561
08-02-20	Ford Ranger	GPF 1 PIU	DCP PIU	49123
08-02-20	Ford Ranger	GPF 11 PIU	Kanifing PIU	64562
08-02-20	Ford Ranger	BJL 0547 E	IGP Utility	56969
08-02-20	Ford Ranger	GPF 1 URR	Commissioner URR	64563

Date Hand Over	Vehicle Mark	Vehicle Registration number	Allocated to	Chassis No.
08-07-20	Nissan Patrol Pick up	GPF 3 URR	Basse Border Patrol	604296
08-07-20	Nissan Patrol Pick up	GPF 11 NBR	NBR Border Patrol	604294
08-07-20	Nissan Patrol Pick up	GPF 8 ACU	ACU	604299
08-07-20	Nissan Patrol Pick up	GPF 9 ACU	ACU	604300
08-07-20	Nissan Patrol Pick up	GPF 36 PIU	YBK PIU	604295
21-08-20	Nissan Patrol Pick up	GPF 12 PIU	Mansakonko PIU	604311
22-08-20	Nissan Patrol Pick up	GPF 25 PIU	Panchang PIU	n/a
09-09-20	Nissan Patrol Pick up	GPF 44 PIU	Mangkamangkunda PIU	604310

Out of the two un-presented vehicles, the team was able to verify one from the Office of the President. The remaining vehicle under the control of the Ministry of Finance could not be verified and therefore remained outstanding.

Recommendations

- a) The Ministry of Environment should make follow up with agents to provide information on the number of containers exported from the inception of this agreement to date as well as the corresponding revenue collected for the same period.
- b) Action should be taken by management to investigate the accountability of revenue generated through the exportation of timber and details should be furnished to Auditors for verification.
- c) The Ministry of Environment should provide evidence of approval of the National Assembly to the FPAC or appropriate sanctions would be applied to the officials involved.
- d) We request that any document regarding agreement between the two governments be presented to the FPAC for verification.
- e) We demand an explanation with supporting evidence for the procurement of the outstanding two vehicles and their place of allocation. We also request explanation from management for the procurement of 15 motor vehicle brands that are different from the specification stated in the contract.

- f) The committee further recommends that MoFEA must provide delivery notes, chassis numbers and locations of the two outstanding vehicles procured through UNOPS, within seven (7) days.

3.12 Public Debt

Non-disclosure of penalty and commitment fees

It has been noted by the auditors that penalty charges are incurred due to delays in the payment of principal and interest of a loan, while commitment charges are incurred as a result of untimely utilization of project disbursement. Both charges represent losses to government.

During the audit, it was noted by auditors that payments of penalty and commitment fees amounting to D383,800.22 are not disclosed in the financial statements.

Date	Description	PV Number	Payee	Amount in USD	Amount in GMD	Remark
9/4/2019	Exim Bank Line of Credit	50PV002876	EXPORT-IMPORT BANK OF INDIA	1712.81	86,000.19	Penalty fees
1/24/2019	The Gambia Rural Electrification Project Second Phase	50PV002600	Ecowas Bank for International Development	3,882.26	191,900.11	Commitment fees

Recommendation

- The Accountant General should ensure that these charges are disclosed in the financial statement.
- The Committee noted with grave concern the observations of NAO and further recommend that the Ministry of Finance should be held liable for any such lapse in the future.

3.13 LOSSES OF PUBLIC MONEY

3.14.1 Losses not fully recovered/ written off.

It was noted by the auditors that review of the fraud file revealed that 9 (nine) fraud cases were investigated and reported in the financial statements during the period under review. The monies misappropriated by the officials were not fully recovered and there was no evidence of active mechanisms in place to recover the outstanding balances.

In addition, there was no evidence provided to show that legal action was instituted against the suspects to recover the outstanding balances.

Department	Nature of loss	Loss Amount D	Status
Gambia Immigration department (Sea port)	Police investigation revealed that visa fee amounting to D 1,302,000 was received by the cashier but only D700,000 was paid to the government leaving a balance of D602,000 which was shared among the officers.	602, 000.00	No evidence of recoveries was made available for our review.
Brikama Health Centre	un-accounted revenue collections	402,674.00	Receipts amounting to D129,000 were recovered leaving an outstanding balance of D273,674
Brikama sub-treasury	un-accounted revenue	6, 592,172.50	No evidence of recoveries was made available for our review.
Kerewan sub-treasury	un-accounted cash	2,136, 327.61	No evidence of recovery was provided
Janjanbureh sub-treasury	un-accounted cash	521,000.00	No evidence of recovery was provided.
Directorate	un-authorise	4,	No evidence of recoveries

Department	Nature of loss	Loss Amount D	Status
of National Treasury	Withdrawal of public funds from the Old TMA	064,363.15	was made available for our review.
Department of Forestry, Parks and Wildlife	un-authorized transactions in a Project Account	839, 500.00	An amount of D510,060 was recovered leaving an outstanding balance of D329,440
Mission in Guinea Bissau	cash withdrawals not accounted for by the finance attaché	390, 000.32	No evidence of recoveries was provided for our review.
Mission in Paris	There was a reported fraud by the Finance attaché at the mission in Paris Mr Faisal Bojang on 14 February 2014. This amounts to €27,500	1, 549,350.00	No evidence of recovery was provided.

Recommendation

- The Accountant General should make every effort to ensure that the amounts are recovered and should provide a status update on these suspected fraud cases.
- The Committee noted with grave concern the findings of the Auditor General and further demanded that the Accountant General provides an urgent update on these suspected fraud cases, giving the names of persons involved, their offices and the periods concerned, by October 2023.

3.14 ON-LENDING

3.16.1 Failure to recover on-lend loans to State Owned Enterprises (SoEs)

During the audit, it was noted by the auditors that government on-lend loans totalling D7,367,390,837.80 to State Owned Enterprises (SoEs) However, there was no evidence provided to show that the respective SoEs were engaged to repay these on-lend loans, and discussions with officials at MoFEA indicated that the under listed SOEs consistently failed to repay government on their respective due dates and NAWEC has never repaid government since the loans were contracted.

Agreement Date	Borrower	Instrument Name	Amount in Foreign Currency	Amount in GMD
28-03-08	Gambia Civil Aviation Authority	BJL international improvement project	\$ 10,000,000	512,200,000
10-05-13	Gambia Telecommunication	GAMTEL Broadband network project	\$ 25,000,000	1,280,500,000
10-05-19	NAWEC	OFID Kotu Power Generation expansion project	\$12,000,000.00	614,640,000.00
10-05-19	NAWEC	IDB Brikama 11 Generator station (leasing)	\$ 10,890,000	557,785,800.00

Agreement Date	Borrower	Instrument Name	Amount in Foreign Currency	Amount in GMD
10-05-19	NAWEC	Bandes project and expansion of network in the greater Banjul area	\$ 22,000,000	1,126,840,000.00
10-05-19	NAWEC	Indian electrification project for greater bjl	\$ 22,500,000	1,152,450,000.00
10-05-19	NAWEC	BADEA Kotu power generation expansion project	\$ 9,000,000.00	460,980,000.00
10-05-19	NAWEC	20 MWB Brikama Power station (leasing)	\$17,460,000.00	894,301,200.00
10-05-19	NAWEC	IDB Brikama power station project	4,320,000.00 (Islamic Dinar)	306,028,800.00
22-01-16	Gambia Ports Authority	Banjul Ports Expansion Project	€ 8,088,035.00	461,665,037.80
Total				7,367,390,837.80

Recommendation

- a) We recommend MoFEA to ensure that there are adequate policies and procedures regarding repayment of loans on-lent to State-Owned Enterprises (SOEs).
- b) The Committee further recommends that MoFEA urgently ensures that these loans are fully recovered by putting in place a payment plan, which should be shared with FPAC.

3.17.1 IFMIS

3.17.1.1 No Steering committee minutes

No minutes maintained by the IT steering committee and the steering committee did not hold meetings during the period under review.

Recommendation

- a) The Accountant General should provide updates to FPAC on the revitalisation of the IT Steering Committee.

3.17.1.4 Change management system

There is no change management system in place during the period under review.

Recommendation

- a) The Accountant General should ensure that a change management system is put in place.
- b) The Committee further recommends that the Accountant General should ensure that every change in the system is properly documented.

3.17.1.5 No Service Level Agreement for Internet & Generator Service

There is no Service Level Agreement existing between Accountant General and service provider for the provision of internet and routine servicing of its generator.

Recommendation

The Accountant General should ensure that clear terms and measurable guidelines are identified and agreed with the service provider.

3.17.1.6 Logbook to Server room

Some members of the technical team do access the server room without recording their access time in the logbook.

Recommendation

The Accountant General should ensure that staff entering to the server room are always recorded for each access.

3.17.1.8 Main UPS in the server room does not synchronize

The newly installed giant Uninterrupted Power Supply (UPS) in the server room is not synchronizing and the additional manual switch which was serving as a standby was also having delay in power transmission.

Recommendation

- a) The Accountant General should ensure that the two giant UPS are synchronized to avoid any delay in power transmission and manual switching over to be automated.
- b) The committee further recommends that the Accountant General provides FPAC with updates on synchronisation of the UPS.

3.17.1.9 System Users have more rights than needed

Some users were assigned more rights than needed as per their role entitlement.

Recommendation

- a) The Accountant General should ensure that users are assigned only to the system rights they need to perform their roles and responsibilities.

3.17.2.1 Irregular backup and improper storage on the Meridian

The last database backup on the Meridian application software was conducted on the 25th January, 2021. In addition, some of the backups are individually stored on laptops, external disk drive, and the server hosting the Meridian application.

Recommendation

- a) The Permanent Secretary should ensure that Meridian database is frequently backed up, and properly stored on external hard drives and kept in a safe location.
- b) The Permanent Secretary of MoFEA should provide evidence to FPAC that these backups are being taken on a periodic basis.

3.18.1 Un-presented Personal Files

Ninety-three (93) personal files were not presented for audit inspections.

Recommendation

Management should take all the necessary steps to produce all the outstanding personnel files immediately.

3.18.2 Partially Updated Personal Files

Personal files from Ministry of Basic and Secondary Education were not updated with personal records such as birth certificates, academic qualifications, transfers, contracts, and retirement.

Recommendation

- a) The Permanent Secretary of MoBSE should ensure that steps are taken to update the affected personal files immediately.

3.18.3 Poor Record Management

Deficiencies in the recording and management of staff personal file across Ministries (Education, Tourism, Health and Information), with the following weaknesses identified. Files are not recorded in the registers and referenced accordingly. Documents are not filed according to the index references making it difficult to retrieve information.

Recommendation

Management should ensure that comprehensive records and management of personal file is put in place.

3.18.4 Failure to maintain personal files for staff on contract

Ministry of Basic and Secondary Education did not maintain personal files for staff on contract. As a result, the authenticity of the employee on contract could not be ascertained.

Emp.ID	Name	Status
1001186	JANNEH LANDING	Contract
1001240	JOBE AJARA	Contract
1001312	JAWNEH HAMADI M L	Contract
1001315	JAMMEH FABAKARY	Contract
1001342	Joof MOMODOU L	Contract
1001861	JARJUSEY Manlafi	Contract
1003668	JANNEH BASIRU	Contract
1004318	JAMMEH DEMBA	Contract
101207	Kebbeh Sira	Contract

102451	Camara Mamadi	Contract
102575	Correa Tamsir	Contract
105728	Nget Kebba	Contract
109745	Jarju Landing S A	Contract
1100689	KEITA EBRIMA ABUBACARR	Contract
1101431	Kujabi Mariama M	Contract
113337	Saidy Juma	Contract
128576	Njie Haddy E F	Contract
1300431	MENDY ELIZABETH	Contract
1300901	MANNEH BULLY	Contract
1901894	SONKO BUBA	Contract

Recommendation

Management should ensure that all the necessary steps are taken to maintain personal files for the staff affected immediately without delay.

3.18.5 Staff receiving Salary after end of Contract

Sira Kebbeh a staff on contract with the Ministry of Education continue to receive salary amounting to D30,451.00 after the end of her contract. Details are shown below.

Emp.ID	Name	Position/Job	Organization	Amount paid after end of contract	Remarks
101207	Kebbeh Sira	Unqualified Teacher	20-Ministry of Education	30,451.00	she was on contract from 1 Jan 2019 to 31 July 2019. She was paid salary from 1 Aug 2019 to 30 Sept 2020

Recommendation

- a) The Permanent Secretary (PS) of MoBSE should recovered the money involved within 30 days, otherwise the PS will be held liable.

3.19.2 Classes of expected output not in budget estimate

The Ministry of Finance is required to disclose the expected activities of Ministries, Departments and Agencies during the preparation of the annual budget estimates.

We reviewed the 2019 budget estimate and noted that classes of outputs and performance criteria to be met in providing those outputs are not included in the budget estimate in contravention of the Public Finance Act.

Recommendation

- a) The Ministry of Finance should adhere to the dictates of the Public Finance Act and ensure that outputs are identified for each budget entity.
- b) The Ministry of Finance should update the FPAC on their progress regarding Programme based budgeting.

CHAPTER THREE – REPORT ON PUBLIC INSTITUTIONS AND AGENCIES

CENTRAL BANK OF THE GAMBIA

Central Bank of The Gambia (CBG) presented its annual Activity Report, audited Financial Statements for the year ended 31st December 2020 and the GPPA Procurement Compliance Report for consideration by FPAC.

Key Findings and Observations

During the interface with the Board and Management of FIU, the Committee observed that:

- a) There are private sector shareholders on GamSwitch where CBG has a significant shareholding.
- b) FPAC was informed that plans are afoot to launch a CBG digital currency, through which tax payments could be done electronically, to avert leakages.
- c) The Capital Markets could not start because government sectors were not ready. CBG will pilot it before handing it over to the private sector.
- d) Automation of CBG's Payroll and Fixed Asset Register was contracted out. The Internal Audit Directorate (IAD) had no Director, Workplan or Software.
- e) CCTV and UPS at the Vault Room are on the verge of being upgraded, to include a UPS outlet that will avert power failure.
- f) CBG is in the process of disposing off Mega Bank. After selling Mega Bank for about D900 million, the funds will be given to the Ministry of Finance.
- g) The Futurelec Building has been acquired by CBG and the area around it is earmarked to be used as a Financial Centre.
- h) Decentralization of CBG is in full swing at Mile 7, Jarra Soma, Mansakonko and Basse, as a business recovery strategy.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) CBG should submit its Strategic Plan and Logs of ICT testing on business continuity.
- b) CBG and MoFEA should initiate the creation an Insurance Commission for better regulation of the insurance industry.
- c) CBG's Business Continuity Plan (BCP) should be in place to provide directions in the case of any possible eventualities.
- d) CBG's BCP should be documented and tested to ascertain that the plans in place are appropriate for the CBG's continued operation when disasters hit.
- e) BCP tests should be conducted to be at least twice every year and logged in a verifiable manner.
- f) The ICT Unit of CBG should determine its own Interface Policies and cater for future adjustments such as Cyber Security Guidelines.
- g) CBG should determine its own Security Policies in very clear terms for both internal and external connectivity and periodically update them when necessary.
- h) CBG should do periodic network penetration testing.
- i) CBG should consistently look at system security logs to correct issues accordingly.
- j) National Audit Office should look at the audited Accounts of the GamSwitch since government has a major stake in it.
- k) Auditors should capture prior-year matters in their report to help FPAC track the implementation of its recommendations.

NATIONAL AUDIT OFFICE

National Audit Office (NAO) presented its annual Activity Reports and audited Financial Statements for the years ended 31st December 2017 to 2019, and the GPPA Compliance Report for 2016.

Key Findings and Observations

During the interface with the Board and Management of FIU, the Committee observed that:

- a) NAO reported that staff constraints resulted in the backlog of their reviews.
- b) Government, through Accountant General's Department (AGD), has chosen cash-basis accounting for NAO.
- c) NAO's intention of migrating to accruals basis after five (5) years of cash-basis accounting since 2007, has not materialised.
- d) NAO does not have a written Fuel Policy. Drivers are escorted by officials of the Accounts Department for fueling. NAO's Fuel Policy is expected to be ready by end of July 2022.
- e) NAO's Asset Register for IT equipment was said to have been kept separately. The updated Fixed Assets Register was provided to FPAC for verification.
- f) The Wellness Centre at NAO requires staff to be deducted monthly. Manual entry of the payroll data at the AGD caused the differences in NAO's books.
- g) Two parallel systems (Epicor 10 and NAS-DNA) existed with no interface.
- h) Accruals for the public sector would require milestones, resources, and training for effective implementation.
- i) GPPA Compliance Review for the years 2017 to 2021 were scheduled to take place in August 2022.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) The Chief of Staff and Inspector General of Police should ensure that commandeering of NAO vehicles should stop immediately.
- b) NAO should trace and provide all queried documents to the External Auditors for verification by October 2023.
- c) Auditor General should notify the FPAC about all cases of surcharge and those reported to the Inspector General of Police for possible prosecution.

FINANCIAL INTELLIGENCE UNIT

The Financial Intelligence Unit (FIU) presented its annual Activity Report and audited Financial Statements for the year ended 31st December 2020. FIU did not submit any GPPA Compliance Review for the year under review.

Key Findings and Observations

During the interface with the Board and Management of FIU, the Committee observed that:

- a) The legal framework of FIU does not guarantee its autonomy.
- b) There is no Loans Policy for Senior Management.
- c) FIU's backup files are stored on a flash drive within their premises, thereby exposing the institution to risk of data loss.
- d) GPPA's 2020 Compliance Report for FIU was not finalized at the time of FIU's appearance.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) FIU must put in place proper backup policies, which need to be documented in their BCP. Storing data on flash drives as backup must stop immediately and proper backup solutions must be implemented to ensure their data is stored in a safe and reliable medium. These solutions must be implemented in 2023.
- b) FIU must consult the Ministry of Justice regarding the Draft Amendments to its Act, to ensure that they are properly aligned with the other laws of the land.
- c) The Gambia must implement the global Anti-Money Laundry/Counter Terrorism Financing recommendations. Otherwise, the country will be blacklisted, with the risk of investors not coming to the country.

NATIONAL COUNCIL FOR CIVIC EDUCATION

The National Council for Civic Education (NCCE) presented annual Activity Reports and audited Financial Statements for the year ended 31st December 2020. GPPA has not presented any Compliance Report for NCCE for 2020.

Key Findings and Observations

During the interface with the Board and Management of NCCE, the Committee observed that:

- a) Civic Education is expected to be a compulsory subject at all levels of the education system and the first examination on it is expected to be in 2024.
- b) A retreat organised by NCCE revealed staffing gaps. This led to the development of a Scheme of Service as well as Finance and Administration Policy.
- c) Award of contract to review the NCCE Act was not awarded using competitive bidding.
- d) Non-numbering of Payment Vouchers remains unresolved.
- e) The following prior-year audit findings remain pending:
 - a. No risk assessment
 - b. No disaster recovery plan
 - c. No regular update of the antivirus
 - d. Untagged assets
 - e. No IT policy
 - f. No maintenance of store register

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) NCCE must have competent staff to take charge of its accounts and this should be done by October 2023.
- b) NCCE must collaborate with the Ministry of Basic and Secondary Education as part of its school engagement programme.
- c) Outstanding prior-year matters need to be resolved as a matter of urgency.

MANAGEMENT DEVELOPMENT INSTITUTE

The Management Development Institute (MDI) presented its annual Activity Reports and audited Financial Statements for the year ended 31st December 2020. GPPA's Compliance Report on MDI for the year 2020 was not finalized.

Key Findings and Observations

During the interface with the Board and Management of MDI, the Committee observed that:

- a) Fixed Asset Register of MDI was maintained by the Procurement Unit until end of 2021. Internal Audit recommended transferring it to Accounts Department.
- b) MDI's challenges with External Auditors have to do with negotiation of fees and increase of the period from three to five years.
- c) Lack of efficient receivables recovery mechanism resulting to an outstanding amount of D15,158,139 as of 31st December 2020.
- d) Double payment of allowances regarding telephone and fuel when beneficiaries already have official vehicles and post-paid telephone line.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) The Accounts department should have the responsibility to prepare the accounts of the institution as part of their work.
- b) Paying honorarium for the preparation of their accounts must immediately stop.
- c) Appropriate steps must be taken by MDI to get the right staff in the Accounts Department by end October 2023.
- d) MDI must implement a student portal where students can access their information on fee payments, grades, etc., by end October 2023
- e) Locally available options of the Student Portal should be explored to assure value for money.
- f) MDI's Service Scheme needs to be thoroughly reviewed to eliminate duplications and remedy the gaps.
- g) Fuel should be properly managed and control lapses should be addressed to reduce misappropriations.
- h) Evidence of settlement of outstanding tuition fees by the Ministries must be presented to FPAC to confirm resolution of the issue by end October 2023.
- i) MDI to provide a copy of its Revised Scheme of Service to FPAC for review.

PUBLIC UTILITIES REGULATORY AUTHORITY

The Public Utilities Regulatory Authority (PURA) presented its annual Activity Reports and audited Financial Statements for the year ended 31st December 2020. GPPA has done the post-compliance review of PURA for 2017 and 2018 and is awaiting management responses. The GPPA review for 2019 and 2020 are also outstanding.

Key Findings and Observations

During the interface with the Board and Management of PURA, the Committee observed that:

- a) Since 2019, all telecom operators were reportedly issued licenses for the International Voice Gateway.
- b) Oil Companies continue construction of fuel stations even after amendment of the Regulations.
- c) Department of Physical Planning issues permits for construction of fuel stations even when PURA is not satisfied with the application.
- d) There is proliferation of fuel stations in residential areas.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) The PURA Act and Information and Communication Act, 2009 must be updated to reflect the current realities of the sector.
- b) PURA and their line Ministry should come with amendments to any Act of Parliament for the proliferation of fuel stations in residential areas.
- c) PURA is to provide a breakdown of the D13.3 million penalty charges.
- d) The laws need to be amended and enforced to control the proliferation of fuel stations in residential areas.
- e) Part of the licensing fees need to be given to PURA instead of paying everything to Central Government.
- f) Appropriate fines must be levied on Jah Oil for their wilful noncompliance of the regulation and taken to court if need be.
- g) Department of Physical Planning should not issue permits for construction of fuel station without clearance from PURA.

NATIONAL ROADS AUTHORITY

The National Roads Authority (NRA) presented its annual Activity Reports and audited Financial Statements for the year ended 31st December 2020. GPPA's 2020 and 2021 Compliance Reports for NRA were not submitted.

Key Findings and Observations

During the interface with the Board and Management of NRA, the Committee observed that:

- a) The Debt of D19,758,493.90 being advances paid by NRA to Copri Ltd in 2013 were written off in 2020 without a proper provisioning policy.
- b) NRA does not have the legal documentation to claim ownership of their landed properties.
- c) NRA uses the Public Finance Act, 2014 and Financial Regulations of 2016 which are in accordance with the government's cash basis accounting policy, whereas NRA prepares its accounts based on the accrual accounting policy.
- d) The NRA's Staff Personal Files are not up to date as differences were identified between the net salaries of staff compared to their contract letters in the files.
- e) NRA does not carry out Staff Appraisals as required by the Staff Service Rules.
- f) Salary advances are paid to staff from petty cash.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) A provisioning policy, approved by the Board and in line with government policy, should be put in place.
- b) Efforts should be made to obtain title deeds of all their landed properties.
- c) A valuation exercise of all landed properties should be carried out by an independent valuer and the amounts recorded in the financial statements.
- d) A financial manual containing accounting policies reflecting the financial reporting requirements should be developed and put in use.
- e) Staff Personal files should be up to date and HR should carry out reviews of each file to ensure that it is up to date.
- f) The practice of using petty cash for salary advance should be discontinued immediately.

NATIONAL ENVIRONMENT AGENCY

The National Environment Agency (NEA) presented its annual Activity Reports and audited Financial Statements for the year ended 31st December 2020. GPPA's Compliance Review of NEA was incomplete.

Key Findings and Observations

During the interface with the Board and Management of NEA, the Committee observed that:

- a) The 2020 audit of NEA was completed but some issues remain unresolved because the exit meeting was never held.
- b) NEA did not respond to the issues raised by GPPA in its 2019 and 2020 compliance reports.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) The management of NEA should respond to GPPA queries on all issues before end of December 2023 and copy FPAC accordingly.
- b) All audit queries must be responded to by NEA and auditors must show all unresolved queries in the subsequent years.
- c) The NEA Act, 1994 needs to be reviewed to address the composition of the National Environment Management Council, among others.

DRUG LAW ENFORCEMENT AGENCY – GAMBIA

The Drug Law Enforcement Agency – The Gambia (DLEAG) presented annual Activity Reports and audited Financial Statements for the years ended from 31st December 2017 to 2020. GPPA's Compliance Reports covers from 2017 to 2018.

Key Findings and Observations

During the interface with the Board and Management of DLEAG, the Committee observed that:

- a) Policies and guidelines were not in place for expenses relating to payments of informants.
- b) DLEAG has not been remitting Withholding Tax as dictated by law, resulting to cumulative values of D946,242.70 and D1,648,501.57 for 2017 and 2018 respectively.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) Management should ensure that policies and guidelines are in place for expenses relating to payments of informants by December 2023.
- b) Management should ensure that withholding tax is deducted from suppliers and remitted to GRA as dictated by law.

PUBLIC SERVICE COMMISSION

The Public Service Commission (PSC) only presented annual Activity Reports for the years ended 31st December 2020 and 2021. Financial Reports of the PSC are covered in the reports of Auditor General on the Government of The Gambia.

Key Findings and Observations

During the interface with the Chairman, Staff and Commissioners of PSC, the Committee observed that:

- a) PSC occasionally conducts disciplinary investigations at government institutions.
- b) PSC's recruitment process (from application to interview) is now fully digital.
- c) PSC advises the President and Secretary General on all Public Service matters.
- d) PSC Regulations, Code of Conduct and General Orders were revised in 2013.
- e) Induction programmes of PSC are only conducted for Cadet Officers.

Recommendations

After considering the Activity Reports that PSC presented, the Committee recommends as follows:

- a) There is the need to review the remuneration packages of the PSC.
- b) The Chairman of PSC should appear in person whenever his institution is summoned to appear.
- c) PSC needs to be relocated to a more spacious area for better performance because they currently share office space with PMO.

NATIONAL YOUTH SERVICE SCHEME

The National Youth Service Scheme (NYSS) presented annual Activity Reports and audited Financial Statements for the years ended 31st December 2016 to 2018. The Compliance Review of GPPA for the years in question were also presented. The accounts of NYSS for 2019 and 2020 were said to have not yet been audited. The same applies to GPPA's reports for the same periods. As a follow-up, The Management and Board of Directors of National Youth Service Scheme (NYSS) were summoned by FPAC to shed lights on the issue that resulted in the non-submission of the annual Activity Reports and audited Financial Statements of the NYSS.

Key Findings and Observations

During the interface with the Management of NYSS, the Committee observed that:

- a) Board Chairman of NYSS has not been available to steer the affairs of the institution and no one has been delegated to oversee the position.
- b) Ministry of Youth and Sports is said to be aware of the current situation at NYSS.
- c) Director General of NYSS had been on administrative leave for a long time.
- d) Usurpation of the role of Accountant by the Executive Director was reported to the Board Chairperson but the matter was not addressed.
- e) Accounts of NYSS have not been audited and the Financial Reports of 2019 and 2020 are at the drafting stage.
- f) A panel consisting of representatives from different Ministries was reportedly set up to investigate the Executive Director and Accounts of NYSS.

- g) The Principal Accountant of NYSS had been on leave from 17th June to 30th August 2021, following his involvement in an accident. He has been appointed since 2011. The position of Director of Finance and Administration was also advertised.
- h) The Acting Executive Director of NYSS began overseeing NYSS on 21st July 2022 but no Board Meeting took place since then.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) FPAC demands that the Ministry of Youth and Sports regularize the situation at National Youth Service Scheme by November 2023, failing which the budget for the institution would not be considered.
- b) The Chairperson and or Vice Chairperson of the Board of NYSS must attend in person, whenever they are scheduled to appear before FPAC.
- c) FPAC should inform the Ministry of Youth and Sports about its engagements with NYSS but the Management of NYSS shall inform its Board of Directors.
- d) The Board of NYSS must communicate to the Executive Director forthwith, to allow the Accountant do his work while he concentrates on his role as ED.
- e) Key senior position of the NYSS must be immediately filled in line with laws so that they can assume their roles in the institution.

NATIONAL ENTERPRISE DEVELOPMENT INITIATIVE

The National Enterprise Development Initiative (NEDI) presented annual Activity Reports and audited Financial Statements for the year ended 31st December 2020. GPPA has not reviewed NEDI for 2020; its last Compliance Report was in 2017.

Key Findings and Observations

During the interface with the Management of NEDI, the Committee observed that:

- a) Auditors reviewed the account opening files of the various banks operated by NEDI and noted that none of the accounts opened has the approval from Accountant General's Department. Although a letter of account opening request to AGD was presented for confirmation but there was no reply to the letter sent.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) Management of NEDI must regularise the issue relating to account opening and inform National Audit Office accordingly.
- b) Scanned copies of the annual Activity Reports and audited Financial Statements of NEDI must be emailed to the Committee Secretariat of the National Assembly.

INDEPENDENCE STADIUM AND FRIENDSHIP HOSTEL

The Independence Stadium and Friendship Hostel (ISFH) did not present its annual Activity Reports and audited Financial Statements for 2019 and 2020. GPPA also did not present any Compliance Report on ISFH.

Recommendations

- a) The audited accounts of ISFH for the years 2019 to 2022 must be submitted to FPAC by December 2023.

NATIONAL SPORTS COUNCIL

The National Sports Council (NSC) presented annual Activity Report and audited Financial Statements for the year ended 31st December 2019. GPPA's compliance review covers 2017 to 2019.

Key Findings and Observations

During the interface with the Board and Management of NSC, the Committee observed that:

- a) The approved budget of the National Sport Council is not communicated to them by the Ministry of Youth and Sports. Thus, they do not know how much their approved budget is.
- b) Support staff were paid allowances for attending Council meetings and no justification was provided for the payment of allowances to the support staff.

- c) Acknowledgement letter was not received from GPPA on the procurement plan that was sent for 2019 procurement.
- d) Serial numbers of fuel coupons were not recorded, and the amount purchased, issues made and balance after issues were not recorded in the fuel register.
- e) The loan of D600,000 to Ministry of Youth and Sports remains outstanding.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) The NSC should ensure that an approved detailed budget is provided to them by the Ministry.
- b) NSC should ensure that evidence on the payment of allowances to support staff is provided.
- c) Management should ensure that acknowledgement letters are received from GPPA on its procurement plan.
- d) NSC should record the serial numbers, amount purchased, issues made and balance after issues of the fuel coupons in the fuel register.

NATIONAL YOUTH COUNCIL

The National Youth Council (NYC) presented its annual Activity Report and audited Financial Statements for the year ended 31st December 2019. The accounts for the years ended 31st December 2020 and 2021 were said to be submitted for audit.

Key Findings and Observations

During the interface with the Board and Management of NYC, the Committee observed that:

- a) Accounts of NYC are reportedly used as transit accounts for transfer of funds to several beneficiary organisations.
- b) The Ministry of Youth and Sports was said to have promised to provide NYC with funds to fence its land, to save NYC from the high cost of rent and losing the land.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) The exorbitant rent paid by government institutions needs to be controlled and this requires the Rent Act to be revisited.
- b) A breakdown of rent from the various donors of NYC needs to be provided with the specific activities they are intended for.
- c) The Ministry of Youth and Sports should acquire its own complex that can house all the satellite institutions of the Ministry.

GAMBIA BUREAU OF STATISTICS

The Gambia Bureau of Statistics (GBoS) presented its annual Activity Reports and audited Financial Statements for the years ended from 31st December 2017 to 31st December 2019. GPPA has not been reviewing GBoS since 2016.

Key Findings and Observations

During the interface with the Board and Management of GBoS, the Committee observed that:

- a. It has been observed that some payment vouchers amounting to D464,227.00 were not presented for audit inspection and some were not numbered .
- b. The procurements of goods and services amounting to D450,890.00 were done without the three required invoices from different suppliers.
- c. The Bureau did not provide agreements entered into between them and the hospitals for treatment of their permanent staff for the years 2017, 2018 and 2019.
- d. Overpayment of salaries amounting to D15,260.69 to staff, and the payroll system did not include the history of some staff.
- e. It has been observed that assets recognised in the financial statement for the years ended 2017, 2018 and 2019 were not confirmed.
- f. It is noted that the Bureau did not recognised or disclose some of its assets in the financial statements even though they are deriving benefits from their use.

- g. A non-recognition of land and buildings in the 2017 and 2018 financial statements was noted and the valued land and buildings in 2019 at D19,915,000.00 and D99,208,000.00 respectively were treated as revaluation in the financial statements.
- h. It has been noted that loan recoveries of D756,387.75 from staff for the period July to December 2019 were not banked to the revolving loan account on time.
- i. It has been observed that the Bureau issued un-authorised personal loans of D210,000.00 with interest rate of 3% which is in contrast with the Service Rule.
- j. It was also noted that the Bureau applies a lower interest rate of 1% instead of 5% as stated by the Service Rule.
- k. It has been noted that the Bureau did not perform monthly bank reconciliations for the period under review.
- l. It has been observed that there is no individual ledger for each creditor.
- m. No policy for expenditure and deferred income in the financial statement outlining the policies and treatments is adopted.
- n. Non-disclosures of account balances on the notes to the financial statements.
- o. The accounts unit of the Bureau was manned by two staff who were responsible for the financial and payroll systems respectively.
- p. It has been observed that the Bureau was operating a payroll system called Easypay provided by SMATEQ IT Service. Differences in salaries between the hard copy and softcopy were realised. Differences between the Easypay payroll system and entries in the cash book in respect of loan deductions and recoveries respectively were discovered.
- q. The Bureau did not have formally documented and approved user management standards and procedures in respect of financial (QuickBooks) and payroll (Easypay) software systems. The Accountant and Payroll Officer solely manage the financial and payroll systems respectively without supervision.
- r. The Accountant and Payroll Officer did not perform reconciliation between the financial and the payroll systems since they were not integrated to determine the accuracy of staff and their benefits.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a. Management should immediately provide the payment vouchers for audit inspection and ensure that every payment voucher raised is filled and numbered accordingly.
- b. All procurements should be done in accordance with GPPA Act, rules and regulations. Failure to do so will result in the concerned officer being reprimanded.
- c. All contract documents should be immediately submitted by the management for audit inspection.
- d. All the newly appointed staff should be paid the actual number of days worked for and not the whole month. The payroll software should be investigated to ensure that historical data of all staff is stored.
- e. Management should ensure that the fixed asset register shows the location, description or type and conditions of assets to verify the assets.
- f. Management should ensure that all assets are recognised, disclosed or disposed off in the financial statements for fair presentation.
- g. Management should ensure that the non-recognition of land and building are disclosed in the notes to the financial statements. And that the bureau should state this as valuation in the financial statements instead of revaluation and provide supporting documents relating to the support provided by the Ministry of Lands.
- h. Management should make sure that loan recoveries are banked to the revolving loan account monthly.
- i. The Bureau should provide the authority for issuing the said loan and the interest rate applied.
- j. The Bureau should apply the interest rate as per the Service Rule.
- k. Management should ensure that future monthly reconciliations are performed in order to detect and correct errors or omissions on time.
- l. Management should ensure that individual ledgers are maintained for each creditor.
- m. Management should ensure that there are accounting policies for expenditure and deferred income in the financial statements.
- n. Management should ensure that adequate disclosures are provided for the account balances.

- o. Management should ensure that the Accounts Unit is adequately staffed to minimise the risk of errors or omission and fraud.
- p. Management should liaise with the service providers to remedy the situation or look for other systems.
- q. Management should ensure that formally documented and approved user management standards and procedures are in place for monitoring, controlling, and supervising the system. Each user should be given a unique username and password which must never be shared.
- r. Management should ensure that periodic reconciliation is performed between the financial and payroll systems to avoid misuse of funds or errors.

GAMBIA COMPETITION AND CONSUMER PROTECTION COMMISSION

The Gambia Competition and Consumer Protection Commission (GCCPC) presented its annual Activity Reports and audited Financial Statements for the years ended from 31st December 2018 to 31st December 2021. GPPA's last review of GCCPC took place in 2017.

Key Findings and Observations

During the interface with the Board and Management of GCCPC, the Committee observed that:

- a) The allowances paid to certain staff were not captured in the approved service rule.
- b) The land allocated to GCCPC has not been developed since 2012.
- c) Birth certificates to confirm that the dependents are biological children were not in the personnel files of employees.
- d) Medical cards of some staff who left during the year under review 2020-2021 were not provided.
- e) Cash certificates as at 31st December 2020 and 31st December 2021 respectively were not provided for review.
- f) Certain items supplied to the commission by UNDP and MOTIE are not recognized in the financial statements.

- g) An amount of D43,011 due to the commission in relation to an ex-staff loan since 2020 has not been paid and no evidence was shown for the payment of the said amount.
- h) The case of a staff who defrauded GCCPC using fuel coupons and payments made was not reported to NAO, Ministry of Finance and IGP.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) NPF7B forms should be filled and submitted to the pensions authorities to ensure there is full compliance with the documentation as required.
- b) Management should look into developing the land allocated to be in compliance with the offer letter from the ministry of land and avoid never-ending rental expenses.
- c) Management should ensure that birth certificates are obtained for all staff to ensure all dependents using the medical scheme are biological children of the employees.
- d) All medical cards of the staff leaving should be handed over to the commission.
- e) That management should ensure year end cash counts are conducted and certificates issued and signed by a witness which is act as supporting documents to confirm that the reported cash in the financial statement existed at the reporting date.
- f) That all assets in use by the commission that meets the criteria of a Capital grant should be disclosed
- g) Management should ensure such Assets in use by the commission that meet the criteria of a capital Grant scheme should be disclosed in line with the recommended accounting standard on capital grant.
- h) Management should ensure that the monies involved in the fraud case concerning fuel coupons should be fully recovered immediately.

GAMBIA PUBLIC PROCUREMENT AUTHORITY

The Gambia Public Procurement Authority (GPPA) presented its annual Activity Reports and audited Financial Statements for the years ended from 31st December 2017 to 31st December 2019. Compliance Review of GPPA as an institution is ongoing.

Key Findings and Observations

During the interface with the Board and Management of GPPA, the Committee observed that:

- a) There is no Term of Reference (TOR) for the Board covering all aspects of their work beyond those reflected in the GPPA Act, 2014. The Board should meet quarterly as per the GPPA Act, but Auditors were provided with only two meeting minutes.
- b) From the review of the registration fees by the Auditors, it was noted that some suppliers did not submit the required documents for registration.
- c) From the sample of staff files reviewed by the Auditors, it was noted that no job descriptions were found in the personal files of some of the staff file.
- d) Late payments of statutory deductions to the relevant authorities (PAYE Taxes and Pension Contributions).
- e) Some staff who are beneficiaries of building loans are not honouring repayments.
- f) There is no designated institution that conducts procurement compliance review on GPPA as an institution.
- g) Single source procurement, usually caused by emergency or standardization of the products and services, is risky and prone to abuse.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) The Board should ensure that it has a comprehensive TOR specifying how it should conduct its business and should meet quarterly as required by the Act.
- b) All documents required for the registration process should be submitted and properly filed before a certificate is issued to the supplier.

- c) Job descriptions should be developed for all the staff and copies maintained in their personal files.
- d) Statutory deductions on taxes and pensions should be paid on or before the 15th day of the following month. Outstanding balances must be settled immediately.
- e) Management should engage the staff with the non-performing loans and ensure they are fully recovered by December 2023.
- f) MoFEA should designate an institution to review GPPA's procurement compliance and reporting accordingly.
- g) There is a need to look at the regulatory framework for single sourcing, to ensure value for money.

GAMBIA REVENUE AUTHORITY

The Gambia Revenue Authority (GRA) presented its annual Activity Reports and audited Financial Statements for the year ended 31st December 2020. GPPA recently conducted review of GRA, so their Compliance Report was not submitted.

Key Findings and Observations

During the interface with the Board and Management of GRA, the Committee observed that:

- a) It is noted that the Authority's Asset management module is yet to be set up in the EPICOR 10 accounting system and the Authority operates and maintains a manual Non-Current Asset Register using Microsoft Excel.
- b) As at 31st December 2020, a total of GMD 83.444 million as fixed deposit investments by the Authority but there was no evidence provided to ascertain if an appraisal process was conducted. Management confirmed that the process was done verbally and not documented.
- c) Building Loans were issued to certain staff who did not provide title deeds and mortgage document as stipulated in the loan policy.
- d) The Authority's Staff Loan Provisioning policy was requested by the Auditors for further review to ascertain the basis of provisioning and to ensure consistency on the annual provision on staff loan treatment but this was not provided.
- e) Upon the review of Auditors on the Staff leave outstanding as at 31st December 2020, it was discovered that some staff are having outstanding leave due in the range of 92 days to 166 days.

- f) From the review of the Auditors of the Authority's Staff Medical Scheme, it was confirmed that the limit is GMD 30,000 for every staff beneficiary, but some staff exceeded the threshold. It was further noted that some staff leavers' medical scheme accounts were not deactivated upon their separation from the Authority.
- g) Following the Auditor's test of details on fuel purchased, it was noted that there were instances when fuel purchases were not supported with delivery notes.
- h) Upon the review of the inventory system in place on stationery purchases, the Auditors noted that the manual excel system is unable to give historical balances of any stock item at a particular historical date.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) Management should ensure the Asset module in the accounting system is utilized which should automate the asset management of the authority.
- b) Going forward, Management should ensure that the investment appraisal process is documented and approved. GRA to immediately submit to FPAC documentary evidence on all their investment with effect from 1st January 2023 up to date.
- c) Management should ensure there is full compliance with the approved loan policies of the authority and all outstanding loans without title deeds must be corrected immediately.
- d) A Staff loan provisioning policy should be developed and approved by the Board to ensure consistency in the treatment.
- e) Management should ensure that staff with long outstanding leave arrears proceed on leave as soon as possible.
- f) Management should periodically review the threshold set and take a position in the event of staff exceeding the threshold. All employees that are no longer in the service of the authority should be deactivated.
- g) Management should ensure that delivery notes are always obtained after the purchase of fuel, in line with best practice.
- h) Management should further improve on the inventory system limitation to ensure historical data from the system can be maintained for adequate reviews and monitoring.

NATIONAL ACCREDITATION AND QUALITY ASSURANCE AUTHORITY

The National Accreditation and Quality Assurance Authority (NAQAA) presented its annual Activity Report and audited Financial Statements for the year ended 31st December 2020.

Key Findings and Observations

During the interface with the Board and Management of NAQAA, the Committee observed that:

- a) GPPA has not conducted compliance review of NAQAA for 2020, so its Compliance Report was not presented to FPAC.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) GPPA should urgently do a compliance review of NAQAA's procurement.

GAMBIA NATIONAL LIBRARY SERVICE AUTHORITY

The Gambia National Library Services Authority (GNLSA) presented its annual Activity Reports and audited Financial Statements for the years ended 31st December 2018 and 2019. GPPA's Report on GNLSA was only for 2017 and 2018. The report for 2019 was not finalized because the management responses were received lately.

Key Findings and Observations

During the interface with the Board and Management of GNLSA, the Committee observed that:

- a) Financial and Administrative Procedures manual has not been updated since September 2004 and lacks documented policies and procedures on the methods and rates at which the different classes of fixed assets should be depreciated

- b) A difference amounting to D215,053.23 between the institution's monthly payroll summary amounting to D2,445,067.72 and the amount recorded in the general ledger balance of D2,660,120.95 were recorded.
- c) Management was recording loan repayment as income in the miscellaneous Income account and Loan repayments were not recorded in the debtors receivable accounts.
- d) There are differences between the loan listing and the general ledger balance.

LOAN TYPE	BALANCE AS PER SCHEDULE	BALANCE AS PER GENERAL LEDGER	DIFFERENCE
Staff 1x6	130,935.36	173,899.84	(42,964.48)
GTUCCU	1,231,961.67	1,166,739.55	65,222.12
Staff personal loan	14,575	57,452	(42,877)

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) A Comprehensive financial and administrative procedure manual should be developed to ensure policies, procedures and responsibilities are clearly outlined, and the Management should carry out detailed review of all the assets and update relevant depreciation policies for each class of assets.
- b) The payroll summary and the general ledger should be reconciled monthly and reviewed by an independent person and Management should also investigate the difference and reconcile accordingly.
- c) Management should ensure that reviewed, corrected and proper entries are being done for each account balance.
- d) Management should investigate differences and post adjustments if necessary.

GAMBIA TECHNICAL TRAINING INSTITUTE

The Gambia Technical Training Institute (GTTI) presented annual Activity reports and audited Financial Statements for the years ended from 31st December 2017 to 31st December 2020. GPPA has only done compliance review on GTTI for 2017.

Key Findings and Observations

During the interface with the Board and Management of GTTI, the Committee observed that:

- a) The Annual Audit Plans prepared by the Internal audit for the years under review were not submitted to the Governing Council for approval and the plan failed to include other critical areas such as:
 - i. Risk management procedures
 - ii. Information systems
 - iii. Governance processes – compliance reviews on laws and regulations
 - iv. Procurement and contract management
- b) Internal Auditors report directly to the Senior Management of the Institute instead of the Audit Sub-Committee of the Board.
- c) Internal Audit Reports were not reviewed and agreed with Management and by extension there were no agreed timelines for the implementation of the internal audit recommendations.
- d) The framework of agreement between the Institute and the line Ministry with regards to the pre- financing arrangement were not presented for review. Account balance over the years 2018 to 2020 is provided below:

Balance due to MoHERST – 31-12-2018	D389,250
Balance due to MoHERST – 31-12-2019	D1,719,369
Balance due to GTTI – 31-12-2020	D5,206,352

There was no reconciliation of these inter-company transactions.

- e) Bank reconciliations were not prepared on timely basis and related reconciling items were also not investigated and resolved on a timely basis, thus resulting in undue long outstanding reconciling items including a number of material in 2019 transactions still appearing in December 2020 bank reconciliations
- f) the Institute has not been carrying out period-end (month-end, financial year-end) reviews of their transactions.
- g) it was not possible to make an informed analysis of income generated as well as the expenditure incurred by each Annex thus making it difficult to make any informed strategic decision especially on their financial viability as well as their funding needs.
- h) SSHFC payments in respect of January 2019 are not in file, April and July 2019 SSHFC payments were delayed for 86 days and 31 days and also April and July PAYE payments were delayed for 30 and 28 days respectively

- i) The Auditors were unable to locate a number of computers during the verification of the fixed asset for 2020, The identification codes provided in the fixed asset register are different from the codes on the physical asset and the periodic verification of fixed asset was not done during the years under review in order to reconfirm the locations and current operational conditions of the assets
- j) the Access Database previously used to keep basic information on students has been discontinued and the Institute is now relying heavily on manual records kept in hard copies.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) Internal Audit should report directly to the Board Sub-Committee.
- b) The overall planning of the internal audit work should be reviewed.
- c) The Institute should operate in line with its approved annual budget and desist from all forms of pre-financing arrangements.
- d) Reconciliation should be done on a timely basis and the resulting reconciling items should be investigated and resolved in a timely manner.
- e) Internal Audit should carry out reviews of the general ledger postings and account balances to ensure that postings are accurate and complete.
- f) Management should ensure that statutory deductions are paid to the respective institutions within the required timeline.
- g) Management should review its current chart of account structure (CoA) with a view to aligning the CoA with the reporting needs of the Institute in order to facilitate strategic financial decision-making.
- h) Payment vouchers and bank transfers in respect of purchase of computers in 2019 were not seen. The related supporting documents could not be verified.
- i) Management should check the related documents and file them accordingly, periodic verification of the fixed assets to reconfirm their current locations and operational conditions to be able to update the asset register as well as advising management on the possible disposal of non-functional assets and movable items such as computers should be duly signed for by the recipients as confirmation of having received the asset in question.
- j) Management to review current systems with a view of putting in place more effective automated systems.

GAMBIA COLLEGE

The annual Activity Report and audited Financial Statement of Gambia College for the year ended 31st December 2018 was presented to the National Assembly. Activity Reports and financial Statements for 2019, 2020, 2021 and 2022 remain outstanding. GPPA's Draft Compliance Reports on Gambia College for 2019 and 2020 were not finalised.

Key Findings and Observations

During the interface with the Governing Council and Management of Gambia College, the Committee observed that:

- a) The External Auditor submitted a Draft Management Letter to Gambia College since November 2021; Management Responses were received ten months later.
- b) Auditors decried lack of cooperation from Gambia College, especially from the Board Chairman. Even after involving the Auditor General's Office, Gambia College's behaviour remained unacceptable.
- c) D21 million worth of missing Payment Vouchers and Investment Certificates were queried by the auditors.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) Gambia College must respect the agreed timeframe with the external auditors.
- b) Gambia College must provide all missing vouchers to auditors latest by end of October 2023. Failure to present vouchers to the auditors shall result in sanctions being imposed on the responsible parties.

BRIKAMA AREA COUNCIL

The Brikama Area council (BAC) presented annual Activity Reports and audited Financial Statements for the years ended 31st December 2020 and 31st December 2021. GPPA presented the Compliance Report of BAC for 2020.

Key Findings and Observations

During the interface with the Chairman and Management of BAC, the Committee observed that:

- a) Brikama Area Council had an adverse audit opinion in 2019; the adjusted figures were confirmed by National Audit Office.
- b) Prior year matters of Brikama Area Council are covered in the audit report on their Accounts of 2020 and 2021.
- c) Contract of the new building at Brikama Area Council was awarded by GamWorks but BAC is not satisfied with the works.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) During the audit of the 2022 accounts, NAO must ensure that opening and closing balance of 2021 is sanitized to reconcile the prior period discrepancies in the cash balances of 2019 and 2020.
- b) Brikama Area Council should enhance the security of their technology infrastructure.
- c) The Select Committee on Regional Government should visit BAC to investigate issues relating to their new building.

KEREWAN AREA COUNCIL

The Kerewan Area Council did not present any Activity Report or Financial Statements. GPPA's Compliance Report on KAC for 2019 is ready but that of 2020 is pending.

Key Findings and Observations

During the interface with the Chairman and Management of BAC, the Committee observed that:

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) During the audit of the 2020 accounts, NAO must ensure that opening and closing balance of 2019 is sanitized to reconcile the prior period discrepancies.
- b) The accounting officer (CEO) will be reprimanded if the accounts of 2020 and 2021 are not done and submitted by end of December 2023.
- c) Kerewan Area Council must respond to all audit queries on their 2019 accounts by December 2023.

JANJANBUREH AREA COUNCIL

The Janjanbureh Area Council (JAC) presented Activity Report and Financial Statements for the years ended 31st December 2019 and 2020. GPPA presented a combined Compliance Report on JAC for 2019 and 2020.

Key Findings and Observations

During the interface with the Chairman and Management of BAC, the Committee observed that:

- a) According to auditors, JAC does not have proper financial statements for 2020 and the audit opinion on their accounts was based on their incomplete status.
- b) CEO of JAC and his team claimed to have assumed office in March 2021; they are not the authors of the reports before the Committee.
- c) Most of the vouchers relating to December 2020 were signed by the CEO alone, excluding the Director of Finance.
- d) JAC could not provide FPAC with Minutes of any meeting between 2017 and 2019, claiming that the general council never had a successful meeting.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) JAC to submit for further verification, all the documents queried by the auditors to be missing.
- b) The accounting officer (CEO) will be reprimanded if the accounts of 2020 and 2021 are not done and submitted by end of December 2023.

BANJUL CITY COUNCIL

The Banjul City Council (BCC) presented annual Activity Reports and audited Financial Statements for 31st December 2019. GPPA presented Compliance Report for 2019.

Key Findings and Observations

During the interface with the Mayor and Management of BAC, the Committee observed that:

- a) The Mayor of BCC confessed to FPAC that the figures on their Financial Statements were just made up.
- c) Up to 2018, Banjul City Council reportedly had no Special Procurement Unit (SPU) during its operations.
- d) BCC's Fixed Asset Register was just a list without historical cost, valuation, and other required details.
- e) Most of the landed properties of BCC do not have proper ownership documentation.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) BCC must redo its Financial Statements and submit them to the auditors not later than October 2023.
- b) The accountant of BCC was tasked to present the four (4) missing GTR books to the NAO to verify.

- c) BCC's Matrix of Development Projects must be incorporated into the 2019 Activity Reports before they are resubmitted.
- d) The staff responsible for preparation of the accounts of 2020, 2021 and 2022 will be reprimanded if these are not done and submitted by end of October 2023.

BASSE AREA COUNCIL

The Basse Area Council (BSAC) submitted annual Activity Reports and audited Financial Statements for the year 31st December 2019. Presentation of the said reports could not take place owing to the absence of the Chairperson of the Council who was said to have travelled to the United States of America on 14 January 2023.

Key Findings and Observations

During the interface with the Chairman and Management of BAC, the Committee observed that:

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) The staff responsible for preparation of the accounts of 2020, 2021 and 2022 will be reprimanded if these are not done and submitted by end of October 2023.
- b) Basse Area Council to be rescheduled for presentation and consideration of their reports when the Chairman returns from his overseas trip.

MANSAKONKO AREA COUNCIL

The Mansakonko Area Council (MKAC) presented annual Activity Reports and audited Financial Statements for the year ended 31st December 2019. NAO has not finalised MKAC's audit report for 2020 and 2021. GPPA reported that the compliance report for 2019 was already submitted although the reports for 2020 and 2021 are at the drafting stage.

Key Findings and Observations

During the interface with the Chairman and Management of BAC, the Committee observed that:

- a) MKAC did not present a Balance Sheet and Notes to the Accounts to substantiate the figures.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) MKAC must redo their accounts all over again and resubmit for consideration.
- b) The staff responsible for preparation of the accounts of 2020, 2021 and 2022 will be reprimanded if these are not done and submitted by end of October 2023.

KUNTAUR AREA COUNCIL

The Kuntaur Area Council (KtrAC) presented annual Activity reports and audited Financial Statements for the years ended 31st December 2019 and 2020. GPPA's Compliance Reports on KtrAC for these years are at the drafting stage.

Key Findings and Observations

During the interface with the Chairman and Management of BAC, the Committee observed that:

- a) An amount of money was claimed to have been used for Set-Settal; upon verification it was however confirmed to auditors that no Set-Settal was done.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) The Director of Finance at KtrAC must immediately pay back the amount claimed to have been spent on Set-Settal.

- b) The staff responsible for preparation of the accounts of 2020, 2021 and 2022 will be reprimanded if these are not done and submitted by end of October 2023.

KANIFING MUNICIPAL COUNCIL

The Kanifing Municipal Council presented annual Activity Reports and audited Financial Statements for the years ended 31st December 2020 and 2021. GPPA's Draft Compliance Report on KMC for 2020 is awaiting finalization.

Key Findings and Observations

During the interface with the Mayor and Management of BAC, the Committee observed that:

- b) The Chief Executive Officer and Director of Finance at Kanifing Municipal Council were sent on administrative leave, pending the court ruling on their case.
- c) Auditors issued an adverse opinion on the 2019 accounts of KMC; the 2020 and 2021 audits shall consider the prior year matters.
- d) The profit declared for 2020 proves to be inconsistent both in terms of the figures and the narration.
- e) AGD advised KMC to use Bank Balances as opening balances on IFMIS, instead of the Cash Book balances.

Recommendations

After considering the reports presented, the Committee recommends as follows:

- a) KMC must fully evaluate its Mballit Project to ensure that the payments collected are reflected in their accounts.
- b) Going forward, KMC must work closely with the AGD to ensure they fully utilise the IFMIS system.
- c) KMC must put plans in place to recover the outstanding balances of rates owed to the Council.
- d) KMC must also be consistent on its disciplinary approach and follow disciplinary procedures when any staff is found wanting for breach of the rules.
- e) The disciplinary procedures are meant for all staff of KMC and must be applied accordingly.

BROAD CONCLUSIONS OF FPAC

- a) FPAC would be paralysed without the adequate and consistent representation of the Director General of GPPA at its meetings.
- b) Whenever and adverse audit opinion is issue on any institution's accounts, FPAC to adopt the report in question and sanction the institution accordingly.
- c) None of the Area Councils have a proper financial reporting framework. There is an urgent need for a national reporting framework for all public institutions.
- d) The poor reporting format of Area Council is what prevents them from making adequate disclosures.
- e) Area Councils have previously not been submitting their Financial Statements to the Select Committee on Regional Government.
- f) FPAC commends all stakeholders for their collaboration and support throughout the engagements and calls on AGD to improve on communication with MDAs.
- g) FPAC shall be at liberty to summon any Vote Controller of any institution for interrogation on any matter of public concern.
- h) The Committee is currently working with the Accountant General's Department and the National Audit Office on the National Assembly Resolution of September 2022, and to ensure that recoveries are made on the Unretired Imprest (2005 to 2016 and 2017 to 2021). A substantive report will be provided during the Forth Ordinary Session.

BROAD RECOMMENDATIONS OF FPAC

The Finance and Public Accounts Committee (FPAC) hereby resolves as follows:

1. The Judiciary should prepare their accounts and submit them to the National Assembly, with effect from the year ended 31st December 2023.
2. MDAs that have not prepared and submitted their Financial Statements up to 2020 will have only their budget allocations for Salaries and Utilities considered.
3. Compliance Level of Institutions should be clearly defined or stated in the Compliance Review Report by GPPA.
4. GPPA should submit their annual workplans to the National Assembly latest by 31st January each year.
5. Audited Accounts of all Institutions for the years ended 31st December 2019 to 2022, must be prepared and submitted to the National Assembly by the end of December 2023.
6. Subvented Institutions are strictly advised not to give loans or credit facilities to their line Ministries.
7. All Government institutions must immediately desist from entering into rental agreements without going through the Committee on Rent and Accommodation (CORA). Those that already did must regularize their status immediately.
8. The government should work on a long-term plan to create a new office complex for all the Ministries and their satellite institutions.
9. There is the need for MoFEA to regularize data collection in the country through a regulatory framework.
10. The Accountant General should consider implementing the Assets Module of EPICOR so that government institutions can use it to store their asset register.
11. NAO should incorporate Information and Communication Technology (ICT) audits in their regular audits.
12. Going forward, the Vote Controllers of all MDAs must be present to respond to queries when the audited accounts of Government are being discussed.
13. Every institution summoned to appear before FPAC must be represented by the Board Chairperson, Director General or CEO, and Director of Finance.
14. The Director General of GPPA or his competently delegated representative must be present at all meetings of FPAC to present timely compliance review reports on MDAs.

15. The Select Committee on Regional Government, Ombudsman and IEC should ensure that the Local government Act, 2002 and the Finance and Audit Manual, 2004 are reviewed.
16. When Central Government accounts are presented, GPPA must also present compliance reviews of all MDAs so that the issues can be considered collectively.
17. FPAC should be given more time during Committee Sessions to cover more institutions under their purview to prevent a backlog from building up.
18. AGD and NAO must ensure that the audited accounts of government for 2020 and 2021 are submitted for review by end of October 2023.
19. Ministry of Finance (MoFEA) needs to agree on a roadmap and the way forward for migrating from Cash Basis to Accruals accounting system.
20. The Ministries of Finance and Justice must review Government's engagement with GAMWORKS by October 2023, to safeguard public interest.
21. The National Audit Office must thoroughly probe the writing off in the books of NRA, the value of D19,758,493.90 being advance payment to Copri by NRA.
22. The National Audit Office must take the lead in presenting their annual Activity Reports audited Financial Statements to FPAC on time. The committee further recommends that the Accounts of 2020 to 2022 must be submitted by December 2023.

APPENDICES

Membership of FPAC

Honourable Members

- | | | |
|---------------------------|---|------------------|
| 1. Hon. Alhagie S. Darbo | - | Chairperson |
| 2. Hon. Alhagie Mbow | - | Vice Chairperson |
| 3. Hon. Fatoumatta Njai | - | Member |
| 4. Hon. Fatou Cham | - | Member |
| 5. Hon. Musa Cham | - | Member |
| 6. Hon. Kebba Lang Fofana | - | Member |
| 7. Hon. Kebba T. Sanneh | - | Member |
| 8. Hon. Sulayman Jammeh | - | Member |
| 9. Hon. Seedy SK Njie | - | Member |

Subject Matter Specialists (SMS)/Aides

- | | | |
|------------------------|---|-----------------------------|
| 1. Mr Karamba Touray | - | Former Auditor General, NAO |
| 2. Mr Phoday M. Jaiteh | - | Director General, GPPA |
| 3. Mr Abdoulie B. Cham | - | Subject Matter Specialist |
| 4. Mr Yusupha A. Kah | - | Subject Matter Specialist |
| 5. Dr Alieu O. Faal | - | Subject Matter Specialist |

Support Staff

- | | | |
|------------------------|---|------------------------------------|
| 1. Mr Momodou A. Sise | - | Clerk of the National Assembly |
| 2. Mr Daniel Cardos | - | Deputy Clerk, Legislative Business |
| 3. Mr Marabi S. Hydara | - | Director of Committees |
| 4. Mr Lamin E. Manneh | - | Principal Committee Clerk |
| 5. Ms Naffissatou Njie | - | Principal Budget Officer |
| 6. Mr Modika Bah | - | Research Officer |
| 7. Ms Sarata Bojang | - | Committee Clerk |
| 8. Ms Isatou Sonko | - | Committee Clerk |

LIST OF WITNESSES

<u>Nº</u>	<u>NAME</u>	<u>DESIGNATION/INSTITUTION</u>
1.	Bakary Gassama	- Director General DLEAG
2.	Aji Sukai Mbenga	- Director of Finance DLEAG
3.	Mustapha Bittaye	- Board Member Rep. Chairman DLEAG
4.	Musa Mboob	- Adviser DLEAG
5.	Raymond Jarjue	- Director Legal Affairs DLEAG
6.	Sisawo Cham	- PA to Director of Intel. & Int. Coop DLEAG
7.	Marie Wadda	- Comm. Finance
8.	Demba S. Jammeh	- Director Forensic DLEAG
9.	Ousman Saidy bah	- PRO & Head of Demand Reduction
10.	Fatoumatta Jallow	- Audit Manager NAO
11.	Sering Mass Jallow	- Director of Audit NAO
12.	Alasan Jatta	- Assistant Auditor
13.	Dr. Dawda Badjie	- Executive Director NEA
14.	Njagga Touray	- Director ISN, NEA
15.	Malick Bah	- Director TSN, NEA
16.	Abdou Joof	- External Auditor HAD & Co.
17.	Abdoulie Jafuneh	- Public Service Commission
18.	Amadou Daboe	- Public Service Commission
19.	Buah Saidy	- Governor Central Bank (CBG)
20.	Alieu Badara Demba	- Board of Directors CBG
21.	Attikan Dibba	- Director Finance Dept. CBG
22.	Isha K. S Fye	- Deputy Director of CID, CBG
23.	Omar Sonko	- Principal Auditor CBG
24.	Omar K Janneh	- Director Admin CBG
25.	Peter Prom	- Director ICTD CBG
26.	Lamin E. Bettaye	- Legal Officer CBG
27.	Richard Jassy	- Principal Admin Officer CBG
28.	Eliman Mbenga	- Principal Procurement Officer CBG
29.	Pa Alieu Sillah	- Commissioner CBG
30.	Ebrima N. Wada	- Director of Research CBG
31.	Momodou B. Mboge	- Special Adviser to the Governor CBG
32.	Mustapha Senghore	- Principal Bank Examiner (OIC) CBG
33.	Samba Omar Sowe	- AG. CEO Gamswitch co. ltd
34.	Karafa Jobarteh	- Deputy Director OIC & Financial Manager

35.	Ramatoulie Jallow	- Senior Audit Manager DT Associates
36.	Fatoumata Bah	- Audit Manager DT Associates
37.	Aji Penda Sankareh	- Managing Partner DT Associates
38.	Karamba Touray	- Auditor General National Audit Office (NAO)
39.	Pa Majagne Ndow	- Deputy Auditor General 1 NAO
40.	Baba S. Drammeh	- Deputy Auditor General 2 NAO
41.	Ousman O. Cham	- Snr. Manager Finance NAO
42.	Ebrima Jadama	- Senior Audit Manager AP
43.	Augustus Prom Jn	- Eng. Manager AP
44.	Jainaba Jallow	- ATO GPPA
45.	Abdoulie J. Bah	- CA GPPA
46.	Sillah Conateh	- Board Chairman NEDI
47.	Abass Bah	- General Manager NEDI
48.	Abdoukabirr Daffeh	- Program Manager NEDI
49.	Musa Saidy	- Finance & Admin Manager NEDI
50.	Buba Touray	- Finance & Admin Officer NEDI
51.	Sering Mass Jallow	- Director of Audit NAO
52.	Alagie Jarju	- Executive Director NYC
53.	Pa Malick Ceesay	- Deputy Executive Director NYC
54.	Mam Lisa Camara	- Female Rep. NYC
55.	Jacquelin S.M Sylva	- FAM, NYC
56.	Bulung Jarjusey	- FAO, NYC
57.	Lamin Sanneh	- Regional Chairman NYC
58.	Malang S. Kongira	- Finance & Admin Manager NSC
59.	Lamin Jawara	- Chairman NSC
60.	Marchel Mendy	- Executive Director NSC
61.	Mahmoud L. Jatta	- Deputy Executive Director NSC
62.	Abdoulie Bojang	- Desk Officer NSC
63.	Ebrima Secka	- Program Manager NSC
64.	Idaba Bah	- Advocacy Officer NSC
65.	Haddijatou Colley	- Procurement Officer NSC
66.	Kanni Touray	- Accountant NSC
67.	Paul J. Mendy	- Second Deputy Governor CBG
68.	Alagie Darboe	- Director Financial Intelligence Unit (FIU)
69.	Lamin K. Dibba	- Manager Finance & Admin FIU
70.	Momodou Saho	- Deputy Director & Head, C&P FIU
71.	Sarian Monday	- Associates Auditor NAO

72.	Omar Darboe	- Manager IT Security FIU
73.	Alhagie Jammeh	- Legal Adviser & B S FIU
74.	Nuha Sanyang	- Commander Fraud GPF
75.	Bakary Conteh	- Manager Research & Analysis
76.	Sambujang Marreh	- DRD NAQAA
77.	Mamin B. Manneh	- DQA NAQAA
78.	Omar Touray	- Finance Manager NAQAA
79.	Samba JB Tambura	- DCPG GPPA
80.	Habib A.O Jeng	- Chairman GPPA
81.	Phoday M. Jaiteh	- Director General GPPA
82.	Ebrima Darboe	- Finance Manager GPPA
83.	Omar Gaye	- Director General GamWorks
84.	Alagie B. Jabang	- Director Finance & Admin GamWorks
85.	Paul S. Mendy	- Director Finance & Admin PURA
86.	Yusupha M. Jobe	- Director General PURA
87.	Alieu M. Ngum	- Board Chairman PURA
88.	Solo Sima	- Director Customer Affairs PURA
89.	Ibraima Sanyang	- DPPO GPPA
90.	Nicholas Jatta	- Director ICT PURA
91.	Rodine S	- DDICT PURA
92.	Gibou Joof	- Deputy Director Internal Audit PURA
93.	Malamin Darboe	- Director HR & Board Secretary PURA
94.	Burama Jatta	- Director of Economic Regulation PURA
95.	Salifu Bah	- Snr. Procurement Manager PURA
96.	Musa Njie	- Snr. Water Manager PURA
97.	Fatou Darboe	- Ag. OLLE
98.	Hassan Jatta	- Audit Partner HAD & Co
99.	Paul Gaye	- External Auditor Nexia Payce Consulting
100.	Kora Sarr	- National Road Authority (NRA)
101.	Momodou Senghore	- Director General NRA
102.	Ebrima Cham	- Chairman NRA
103.	Mustapha Joof	- Director Finance & Admin NRA
104.	Modou Loum	- SFM NRA
105.	Bannie T. Champman	- SFRM NRA
106.	Mau Bittaye	- SFRM NRA
107.	Omar Saidykhan	- Bridge Superintendent NRA
108.	Fatou Ndow	- Principal Engineer NRA

109. George Jatta	- Technical Director NRA
110. Anthony Keita	- Senior Operation and Safety Manager NRA
111. Kebba Trawally	- Principal Engineer NRA
112. Yassin Gillen	- Principal Engineer NRA
113. Alhagie Darboe	- Principal Engineer NRA
114. Ndey Awa Ndure	- Planning & Development Manager NRA
115. Isatou Sosseh	- Accounting Technician NRA
116. Jabou Gaye	- Procurement Officer NRA
117. Nyima B. Jammeh	- Senior Accounting Technician NRA
118. Herbert Robinson	- Vice Chancellor UTG
119. Momodou M. Fanneh	- Dean, SBPA UTG
120. MMomodou L. Tarro	- Registrar UTG
121. Habibatou Drammeh	- Director Student Affairs UTG
122. Ousainou Corr	- Director of Finance UTG
123. David Mendy	- Associate Auditor NAO
124. Aminata Dibba	- Accounting Officer NCCE
125. Yuspha Bojang	- Programme Manager NCCE
126. Fabakary Kalleh	- Council Member NCCE
127. Saffiatou S. Sidibeh	- Council Member NCCE
128. Ida Jobe	- Council Member NCCE
129. Lamin Nyassi	- Admin & Finance Manager NCCE
130. Alhagie Sering Faye	- Chairman NCCE
131. Salifu Jobe	- Registrar MDI
132. Fatou Sarr Darboe	- Compliance & Audit MDI
133. Lamin F Jawara	- Chairman MDI Board
134. Fatou A Barry	- Deputy Director General MDI
135. Abdou Faye	- Project Manager SUPDECO
136. Bubacarr Fatty	- HOD Research & MDI
137. Zill Jatta	- Facilities Manager MDI
138. Sillah Conateh	- Business Studies Coordinator MDI
139. Abass Darboe	- Diplomacy & Int. Relation Dept. MDI
140. Pullo Ndow	- Diplomacy & IR Coordinator MDI
141. Ndey Nyanga Gaye	- Procurement Officer MDI
142. Haruna Fatajo	- Head of Finance MDI