



REPUBLIC OF THE GAMBIA

National Assembly, New Assembly Building, Reg. Pye Lane

Banjul, The Gambia

**PUBLIC ENTERPRISES COMMITTEE CONSOLIDATED
REPORT ON THE PERFORMANCE AUDIT REPORTS OF
GAMTEL ON SERVICE DELIVERY AND GCAA ON BUDGET
MANAGEMENT BY THE NAO**

JULY 2024

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CHAIRMAN's STATEMENT

Being the Chairperson of the Standing Committee on Public Enterprises, I hereby on behalf of the Committee publish the outcome of the scrutiny of the Performance Audit reports on GAMTEL and GCAA by the NAO.

The objective of the exercise is to enhance transparency and accountability, ensuring that SoEs are accountable to the taxpayers through their elected representatives. The Committee is determined to hold the Board and Management of the SoEs accountable by upholding the principles of good governance, transparency, accountability, and probity in their operations.

During the exercise, the Committee received the performance audit reports of GAMTEL on Service Delivery and GCAA on Budget Management from the NAO. These reports were presented to the Committee by NAO in the presence of the Board and Management of both institutions. A questions and answers session ensued where the Honourable Members enquired on the issues raised in the reports and the Board and Management responded accordingly. The principal objective of the exercise is enhancing public service delivery systems by ensuring that the Executive and the Public Service Institutions (SOEs) are financially, socially, and politically accountable to the Gambian people.

The Committee shall continue to engage all relevant stakeholders, particularly Board and Management of SOEs and the SOE Commission to enhance: the reliability of financial reporting including preparation of all published financial information; effectiveness and efficiency of operations; compliance with laws and regulations, and safeguarding of national assets.

In conclusion, the Committee is aware of the indispensability of the Constitutional and Statutory obligations for the SOEs to timely report to the National Assembly and the SOE Commission. It is only through the availability of such reports that a true and fair assessment of the strengths and weaknesses of the SOEs could be determined. This will help the Committee to make recommendations requisite for the development of SoEs as viable institutions capable of making meaningful contributions to the socio-economic development of the country.

Honourable Lamin J Sanneh
Chairperson, PEC

LIST OF ACRONYMS

ADSL	Asymmetric Digital Subscriber Line
BIA	Banjul International Airport
ECOWAN	Ecowas Wide Area Network
FAT	Fiber Access Terminal
GAMTEL	Gambia Telecommunications Company Limited
GCAA	Gambia Civil Aviation Authority
GPPA	Gambia Public Procurement Authority
GSM	Global System for Mobile Communication
ICT	Information and Communication Technology
ISP	Internet Service Provider
MDAs	Ministries Departments and Agencies
MOCDE	Ministry of Communication and Digital Economy
NA	National Assembly
NAO	National Audit Office
NBN	National Broadband Network
NDP	National Development Plan
PEC	Public Enterprises Committee
SOEs	State-Owned Enterprises

ACKNOWLEDGMENT

The Standing Committee on Public Enterprises (PEC) is indebted to the Office of the Clerk for facilitating the conduct of its oversight responsibility. PEC would like to extend its appreciation to the Office of the Auditor General, the Board of Directors and Management of GAMTEL and GCAA, the SOE Commission, the Directorate of State-owned enterprises, the Gambia Fiscal Management Development Project and all the support staff for the partnership that made it possible to ensure prompt and comprehensive consideration and effective scrutiny of the report on the performance audit exercise on Service Delivery by GAMTEL and Budget Management by the GCAA.

EXECUTIVE SUMMARY

GAMBIA TELECOMMUNICATIONS COMPANY LIMITED (GAMTEL)

The Gambia Telecommunications Company Limited (GAMTEL), is a state-owned limited liability company, predominantly owned by the Gambian government, holding 99% of its shares, while the Gambia Ports Authority (GPA) holds the remaining 1%. It serves as the primary provider of telecommunication services in the Gambia, playing a crucial role in facilitating uninterrupted voice and data services.

Recognizing the significance of the ICT industry in national economic growth, the Government of The Gambia (GoTG) has emphasized the need to enhance the telecommunications access network, as outlined in the National Development Plan (NDP) 2018–2021. GAMTEL's implementation of the National Broadband Network project aims to expand broadband access across the country, aligning with the NDP's goal of achieving 90% broadband Internet penetration by 2021.

This audit was conducted by the NAO on GAMTEL's service delivery due to several factors including;

Firstly, GAMTEL, which was once ranked as the second-best telecommunications provider in Africa in the 1980s, has experienced a significant decline in performance. By 2019, it had dropped to ninth place, primarily attributed to its failure to upgrade its network system to compete effectively in The Gambia's rapidly evolving telecommunications sector.

Therefore, as part of the government's efforts to reform SOEs in The Gambia, the World Bank, through the Gambia Fiscal Management and Development Project, mandated performance audits of SOEs as a prerequisite for budget support. Additionally, investigations including those conducted by commissions of inquiry and special audits by Ernst & Young on all SOEs, uncovered issues of poor governance, financial mismanagement, and state interference in the operations and management of SOEs, including GAMTEL.

The audit covered Service Delivery by Gambia Telecommunication Company for the period 1st January 2019 to 31st December 2022 throughout the country. The findings reveal facts gathered from document review, interviews, sampling data analysis, and validation. The report reveals the following five key findings;

1. Inadequate supply of broadband connectivity

During the period spanning from 2019 to 2022, the Auditors discovered that there was a substantial demand for both Gfiber and ADSL services, far surpassing the available supply provided by GAMTEL. The audit uncovered that GAMTEL lacks the necessary infrastructure to keep up with the increasing demand, resulting in a significant portion of the population being underserved. This deficiency was attributed to the inadequate implementation of the National Broadband Network (NBN) project, wherein fiber access terminals (FATs) were installed in locations distant from residential areas, severely restricting accessibility. Additionally, it was observed that in certain areas, customers faced difficulties in obtaining internet connectivity due to the exhaustion of ADSL cards, consequently impeding supply efforts.

2. Delays in responding to customers' service interruption/fault

According to the Auditors, GAMTEL has faced difficulties in promptly resolving customer faults due to operational challenges including the absence of a Fault Management Information System and mobility issues. Management noted that fault resolution, often necessitating on-site visits, could extend over weeks or even months. A customer survey indicated that 65% of respondents experienced service restoration within 3 days to 3 weeks after reporting a fault, while 35% reported restoration within the specified timeframe of 2 days (48 hours). Additionally, management stated that some of GAMTEL's new vehicles were impounded by the vehicle control unit of the Office of the President for non-business-related activities, exacerbating the company's mobility challenges. Similar mobility challenges were observed at regional branches, where inadequate availability of road-worthy vehicles hampered fault restoration efforts. Some branches had only one operational vehicle, often shared among multiple branches, leading to delays in fault restoration as vehicles were frequently unavailable for use.

3. Inadequate administrative framework

The auditors revealed a significant deficiency in crucial administrative documents necessary for GAMTEL's efficient management. Essential documents such as the strategic plan, debt recovery policy, manuals, and relevant policies were not developed by GAMTEL, hindering the company's ability to outline its vision and effectively guide its operations. At its essence, administration encompasses strategic planning, organizing, coordinating, and controlling an organization's resources. However, GAMTEL has neglected to define clear company objectives, consequently lacking the means to achieve them.

4. Inadequate debt management infrastructure

The Auditor's review into Arrears Owed to GAMTEL by MDAs and SOEs, along with discussions with GAMTEL management, unveiled that as of February 2023, GAMTEL held receivables accumulated from 2015 to 2020 totaling one hundred and fifty-two million dalasi (D152M) from various Ministries, Departments, and Agencies. Additionally, there were outstanding amounts of forty-five million dalasi (D45M) from SOEs, summing up to one hundred and ninety-seven million (D197M) from telecommunication services provided by GAMTEL, encompassing both voice and internet services. Similarly, it was observed that various private individuals and businesses also owe significant amounts to GAMTEL. However, the audit team was unable to determine the total amount owed by these private and business customers due to GAMTEL's lack of data on this crucial aspect of the business. It was noted that the company does not have a credit threshold effectively indicating that customers' particularly public institutions continue utilizing GAMTEL's services without paying for them. Moreover, at the time of the audit, GAMTEL had no statutory debt recovery strategy to ensure the debts were efficiently and effectively recovered.

5. Ineffective monitoring of GAMTEL branches and exchange

The Auditors observed significant dilapidation and management deficiencies in GAMTEL's sites across the country. The Auditors encountered leaking roofs in areas where expensive telecommunication devices are housed, as well as inadequate ventilation for such equipment. Many of these rooms containing essential and sensitive equipment were excessively humid, with non-functional air conditioning systems. Additionally, the security of the sites was compromised, as some visited sites had faulty gates, doors, and broken windows, leaving them vulnerable to intrusion by both animals and humans. Despite housing critical equipment essential for GAMTEL's operation, these sites appeared neglected and lacked proper maintenance. Many of these facilities were constructed in the 1980s and had not undergone regular adjustments or upkeep.

In conclusion, the Audit findings revealed that GAMTEL has not kept pace with the increasing demand for fiber network services across various regions; GAMTEL does not maintain a standard fault restoration system and hence is unable to efficiently and effectively manage faults reported by customers; GAMTEL is deficient in the necessary administrative framework to ensure efficient and effective operations; GAMTEL's inefficiency in managing its receivable accounts has placed the

company under significant financial strain; and Regional managers lack a written monitoring schedules leading to some areas being unmonitored for years.

The committee recommends the following:

1. GAMTEL urgently expands its network coverage to meet the growing demand, especially considering that internet packages are its primary revenue source.
2. GAMTEL must ensure the implementation of an automated fault management system to enhance coordination between the customer service unit and fault restoration department latest December 2024.
3. GAMTEL must promptly establish its administrative framework latest December 2024.
4. GAMTEL, in collaboration with its line Ministry and the Ministry of Finance and Economic Affairs (SOE Commission), must prioritize the recovery of outstanding debts owed by public institutions.
5. GAMTEL must prioritize establishing monitoring schedules for regional managers to ensure efficient service delivery.

GAMBIA CIVIL AVIATION AUTHORITY (GCAA)

The audit report examined how the GCAA prepares and manages its annual budgets and work plans to implement its Strategic Plan 2018-2022. Established in 1991 as a state-owned enterprise, the GCAA regulates air transport, maintains air safety standards, and manages Banjul International Airport (BIA). GCAA's strategic plan aims to enhance aviation safety, service quality, and competitiveness. The success of GCAA's strategic goals is vital for The Gambia's economic growth, particularly in tourism. GCAA's competitiveness can boost tourism and economic development. As a significant state-owned enterprise, GCAA's performance directly impacts the government's efforts to enhance BIA's competitiveness and position the country as a regional aviation hub. The audit report provides insights into GCAA's financial resource utilization, budget adherence, and strategic goal achievement, highlighting its importance for organizational effectiveness and national development.

The audit focused on the budget management due to; inability to make profit and inadequate tools and human capacity to optimize the potential of BIA. One of

GCAA's mission statements is to generate a reasonable Return on Investments (ROIs). As outlined in the strategic plan 2018 – 2022, GCAA aimed to design and implement sound financial policies to ensure the Authority's financial viability as a going concern. Although GCAA managed to increase its revenue over time, it has struggled to translate this into profits. Operating profits were close to nil from 2016 to 2020. After deducting interests on debts and taxes, GCAA incurred losses during these years, resulting in the inability to pay dividends to the Government.

According to the NDP (2018-2021), GCAA does not have adequate equipment, machinery, and human capacity to appropriately manage BIA. This affected GCAA's ability to compete in the region, especially during the off-tourist seasons, as airlines would resort to using more competitive destinations. As the airport is only optimally used during tourist seasons (November to April), this leaves BIA not optimally used during the remaining period.

The audit covered the procedures involved in formulating annual budgets and work plans, and how these were aligned with the GCAA's strategic plan and the budgeting cycles for 2018 to 2022, corresponding with GCAA's Strategic Plan period.

The report reveals the following key findings:

1. The work plan has good alignment with strategy, but shortcomings were noted in the financial area.

The Auditors revealed that the work plans demonstrated good alignment with the GCAA's strategy. However, their review of the annual work plans and budgets revealed that specific measures related to financial management were missing. In the absence of appropriate performance indicators, the GCAA will not be in a position to effectively measure progress toward its strategic objectives or take corrective actions where it risks not achieving them. The absence of performance indicators in areas such as cost control undermines management's focus on cost control efforts, potentially hindering effective cost management.

2. GCAA has challenges in controlling its budgets.

The Auditors revealed discrepancies between approved budgets and actual spending. GCAA faced challenges in controlling budgets, particularly in 2018 and 2019. The administration budget experienced significant overruns, ranging from GMD28 million (in 2020) to GMD76 million (in 2019). GCAA produces quarterly management reports to compare actual spending with budgeted amounts. While these reports identify differences early in the budget execution process, they lack

explanations in respect of differences between actuals and the budgeted. As a result, management lacks a clear understanding of the reasons behind the budget overruns and, therefore will not be able to implement effective remedies. The Budget overruns contributed to GCAA making losses. According to an audited financial statement, GCAA incurred a loss of GMD38 million in 2019, which included the GMD63 million budget overrun in the year on travel and overseas training. If overseas training and travel budgets were executed effectively, a profit of GMD25 million would be made.

3. The Budget Committee's review of estimates was not rigorous.

While the assumptions underlying the budget preparations did not raise any significant concerns, there were notable shortcomings related to cost estimates. Estimates were internally developed by user departments. According to the Auditors, these estimates were developed after communication with suppliers of goods and services. The departments submit the budget proposals to the Budget Committee for evaluation. Budget proposals lack supporting documentation, such as quotations, invoices, or other reliable evidence, which should serve as basis for their approval. The absence of such detailed information in the budgeting process poses risk of incorrect budgets that cannot be controlled. Budgets developed without reliance on accurate and valid estimates tend to become outdated and lose relevance over time. This situation may explain the significant variances experienced by GCAA for the period under review.

4. Inadequate budget note details for significant allocation changes.

The Auditors observed that GCAA's notes to the budget revealed inconsistencies in the way they provide explanations for changes in budget lines. GCAA's budgets for the years 2020 and 2021 tried to provide explanations for changes in overall totals. The budgets for 2019 and 2022 lacked detailed insights into why budget allocations significantly changed. The absence of explanatory notes identifying and explaining significant changes in specific cost items makes it difficult to understand the reasons behind budget changes. Without proper explanations, informed decision-making becomes difficult, and transparency in budget management is compromised. The board's failure to understand the underlying needs for financing activities may result in budget adjustment requests that affect funding activity implementation.

In conclusion, the audit report revealed that GCAA has a good system in aligning work plans to strategy in most areas. However, the strategic objectives relating to

finances are largely ignored in the work plans. This could be responsible for ineffectiveness in cost controls within GCAA as no cost target measures were set. The institution has not effectively executed its budgets. Management was not focusing on understanding the specific factors contributing to budget deviations and therefore, not taking corrective actions. GCAA has actively involved its departments in the budgeting process. The lack of rigorous reviews of estimates developed by these departments may have contributed to unrealistic budgets. Overall budgets do not have sufficient clarity regarding significant changes in budget allocations. This hinders effective budget oversight. Without proper explanations, decision makers (e.g. the board) may simply change budgets without adequate information.

Going forward, the Committee recommends following:

1. The Finance Department to establish specific Key Performance Indicators (KPIs) for each key strategic objective and regular management evaluations should assess progress against these KPIs.
2. The Director General to exercise tighter controls over discretionary expenditures like travel and training so that expenditures do not significantly exceed budgets.
3. The Finance Department to incorporate investigation and reporting on reasons for significant variance as and when they occur.
4. The Budget Committee should review estimates against supporting supplier information. This evaluation should include evaluating price quotes and previous purchase prices.
5. The Finance Department should provide detailed explanations for what drives significant changes in budget allocations. This transparency ensures that decision-makers understand the underlying causes.
6. Management to set a minimum increase/decrease that requires an explanation. This way, any substantial changes trigger a review and clarification.

INTRODUCTION

The PEC is mandated under Section 175 Subsection 4 of the 1997 Constitution and Standing Order 122 to monitor and scrutinize the operations of Public Enterprises, to ensure that they are accountable to the National Assembly. It has the responsibility to receive reports (annual or periodic) for consideration and commissioning of site visits to gather information that is sufficient for them to render advice on how these Public Enterprises should conduct their affairs to promote efficiency, transparency and probity in all their undertakings.

Section 25 of the SOEs Act states: “The principal objectives of every public enterprise shall be to;

- a) provide quality public service delivery that is accessible to all citizens in an effective and efficient manner;
- b) protect and promote the public interest;
- c) be a successful business and, to this end, to be at least as profitable and efficient as comparable businesses not owned by Government; and
- d) maximize the net worth of the public investment in the state-owned enterprise”.

The Act further encompasses the incorporation of a quality assurance performance mechanism by introducing performance contracts. This requires benchmarks in the form of performance indicators which could be utilized to monitor and gauge performance. The absence of such performance criteria and contracts, and the outstanding activity reports and financial statements made public enterprises operate without proper monitoring for years. This has contributed to inefficiency and ineffectiveness in their operations.

In order to halt and redress any decline in operational efficiency and effectiveness of these Public Enterprises, sectoral performance audits have been commissioned and conducted by the NAO.

It is against this background that the PEC engaged on this scrutiny exercise on the Performance Audit reports on Service Delivery by GAMTEL and Budget Management by GCAA. The Auditors gathered facts from document review, Interviews, Observations, Site Visits, Physical Inspection and Data Analysis.

METHODOLOGY

The Committee took the reports on the performance audit on Service Delivery by GAMTEL and Budget Management by GCAA as Management Letters highlighting all the threats and risks that could impinge on the existence and expansion of these institutions as a going concern. It facilitated exchanges of views on the audit findings between Auditors and the Boards and Managements of GAMTEL and GCAA and facilitated further scrutiny of the findings for validation and verification of the facts where there is difference in opinion on the findings.

The Auditor General and team was allowed to present the findings and the Boards and Managements of GAMTEL and GCAA to respond. The members took turns to interrogate the findings and responses, assisted by subject matter specialists and clerical staff. Staff of the SOE Commission and Directorate of SOEs under the Ministry of Finance and Economic Affairs appeared to give pre-inquiry and post-consideration insight.

DETAILED AUDIT FINDINGS

GAMBIA TELECOMMUNICATIONS COMPANY LIMITED (GAMTEL)

Inadequate supply of broadband connectivity

Auditors indicated that according to the NDP, GAMTEL is set to implement a National Broadband Network (NBN) project to roll out additional fiber to boost access to broadband services across the country. The government intends to achieve 90 percent broadband Internet penetration in the country by 2021. Through documentary reviews and interviews conducted, the Auditors noted that GAMTEL is not able to adequately supply customers with broadband connectivity as required. The demands for this service far outnumbered the supply from GAMTEL. In order to address these capacity challenges, GAMTEL in collaboration with the government of the Gambia undertook or invested in two significant projects aimed at expanding connectivity i.e., the Ecowas Wide Area Network (ECOWAN) in 2015 and the National Broadband Network (NBN) in 2017. However, the audit noted that these two projects were inadequate to broadly connect GAMTEL's customers leaving a very significant percentage of potential customers unconnected. Despite efforts by the audit team to collect data on the total number of customers applying for these services, there are limitations due to the absence of a comprehensive system capturing all applicants. However, a review of the Gfiber list reveals that 666 customers were deemed infeasible from 2021 to 2022. This number represents a significant percentage of the total customers, indicating that there may be a substantial number of additional infeasible applicants beyond those captured in the Gfiber list. GAMTEL is facing similar challenges with its other internet product called particularly ADSL (Asymmetric Digital Subscriber Line). In some areas, customers were unable to be connected due to limitations with ADSL cards. These cards, which facilitates the provision of ADSL internet services, have reached their capacity and are no longer able to accommodate additional connections. This situation indicates that there is a high demand for ADSL internet services in these areas, but the infrastructure is unable to support further expansion due to the exhaustion of ADSL cards. The audit team conducted a customer survey to assess customers' preferences and experiences in terms of the network services provided by GAMTEL. Auditors' analysis of the survey revealed that Gfiber has a stronger network quality and is mostly preferred amongst customers as compared to ADSL.

Their analysis showed that the fiber and ADSL services were` equally requested by customers in the regions. However, ADSL customers claimed that the reason why they request and use the ADSL is because access to the fiber in their location is difficult and even not available in some of the villages/town. From Auditors interviews with regional managers, they noted that FATs should be 350 meters (seven spans) away from residential areas for customers to have access. Furthermore, discussions with regional managers revealed that 90% of customers do not have access to broadband connection and this was associated with the poor implementation of the NBN project (a project worth \$25,000,000) where fiber access terminals (FATs) are installed in locations that are far from residential areas effectively limiting access. Auditors noted that at the initial stage of the NBN project the FATs were installed without proper consultation with the management and regional managers who knew the locations that would have been ideal and effective. Additionally, management highlighted that GAMTEL is unable to meet the demand for its two core products due to the limitation of infrastructure as well as the required material stock and equipment such as cables, splicing machines, and other accessories necessary for connectivity. This situation does not only translate to GAMTEL's inability to provide access to telecommunication to the citizenry and thereby achieve 90 percent broadband Internet penetration in the country by 2021 as stated in the National Development Plan, but it effectively led to significantly missing the opportunity to generate significant amounts of revenue for the company since a lot of applications were not supplied. Considering the competition in the telecom industry, GAMTEL should have taken advantage and occupied this profitable position in the market, especially during these times when the company is struggling in terms of revenue generation. In addition, the poor implementation of the NBN projects does not only limits access to connectivity, but it causes huge potential loss to the company as GAMTEL will use significant amounts of cable and poles in connecting customers from the FATs to their residences/businesses due to the remoteness of the FATs.

In conclusion, GAMTEL has not kept pace with the increasing demand for fiber network services across various regions, which hindered its revenue potential, primarily due to infrastructure and connectivity accessory limitations.

The Committee further observed that there were no proper feasibilities studies done on the NBN project. This affected GAMTEL in executing the project and realizing the full potential of it by providing quality, accessible and affordable internet to the public thereby realizing revenue for the company.

Recommendation

The Committee recommends that going forward, GAMTEL should ensure there is adequate consultation and feasibility studies before project implementation as these are mostly capital intensive, this will ensure value for money in such projects.

Delays in responding to customers' service interruption/ fault

The Auditors indicated that according to an interview with GAMTEL management, on average, faults are supposed to be resolved for customers within 48 hours of the complaint depending on the nature and complexity of the fault. Customer surveys revealed that 65% of respondents reported a timeframe of 3 days to 3 weeks for service restoration after fault reporting, while 35% indicated their services were restored within the specified time of 2 days (48 hours). Further, Discussions with various departments and regional managers confirmed GAMTEL's inability to effectively restore customer faults within the specified timeframe of 48hours as Management elaborated that when faults requiring on-site visits are reported, resolution typically takes weeks or even months due to the causes detailed below.

Unavailability of Fault Information Management System/Database

According to the interviews/discussions held with various units in GAMTEL (Customer Service Unit, Planning and Development Unit, Marketing Unit, and regional managers) with the Auditors, it was revealed that there is no fault management information system. This deficiency impacts the timing of fault restoration. Customers typically report faults via the call center or by visiting branches. These reports are communicated to relevant departments through a WhatsApp group established by the Customer Service Unit for efficient communication. However, these complaints are not logged or recorded for easy tracking. According to the department and regional managers, the lack of records on reported customer fault complaints hinders quantification. Consequently, the audit team faces limitations in analyzing received and resolved faults from 2019 to 2022 across all regions. Additionally, Auditors couldn't determine fault restoration waiting times for the same reason. It was discovered that fault restoration processes rely on verbal communication, lacking systems for tracking restoration status and duration.

In discussions with the customer service unit, the absence of an automated fault management system was highlighted as causing poor coordination between customer service and the fault restoration department. Currently, customers tend to directly contact specific GAMTEL officers they know to report faults, bypassing customer service. This leads to technicians receiving instructions without customer service's awareness, hindering fault logging and tracking. Given the competitive nature of the telecom industry in The Gambia, the importance of promptly addressing customer complaints cannot be overstated. Delays in fault restoration could result in a shrinking customer base, leading to reduce revenue and impacting the company's performance.

Mobility

Auditors have noted from interviews with the department responsible for fault restorations that lack of mobility is also a major contributor to delays in fault restoration. The department responsible for fault restoration is unable to promptly facilitate the transportation of technicians to the sites where faults were reported due to mobility problems. The Department of Outside Plant responsible for fault restorations has challenges with non-roadworthy vehicles. According to Auditors interview with GAMTEL management, they noted that the company maintains old fleets that were procured more than a decade ago hence most of the vehicles are at the garage awaiting maintenance and this explains why maintenance is one of the biggest cost lines of the company yearly. Furthermore, management also claimed that some of the company's new fleets were possessed/impounded by the vehicle control unit of the Office of the President to run errands that are non-business related to GAMTEL which further aggravated the mobility challenges of the company. This was substantiated by records showing official correspondence to the Office of The President requesting the return of the company's vehicles some of which were never returned. Two vehicles were still with the Office of the President at the time of the Auditors visit. Similar mobility challenges are faced by the regional branches. For example, branches like Essau and Kaur share one vehicle for fault restorations, and for other business activities, mostly the vehicle will be at the disposal of one branch for days and the other branch will be without it hence affecting the time taken to restore faults. Bansang and Basse also share one vehicle and the entire West Coast Region which is the biggest region covering the Foni area has only one road-worthy vehicle at the time of the Auditors visit. The mandate of the company is far-reaching,

and it requires lot of movements to conduct surveys, connect new customers, do fault restorations as well as planning and development activities. Without a well-functioning fleet the efficiency and effectiveness of service delivery is compromised greatly. A case in point is how fault restorations are sometimes delayed due to the unavailability of mobility. Hence, mobility is an important component in ensuring efficient and effective service delivery to the citizenry and GAMTEL is currently grappling with this. It is worth noting that these faults do not only affect residential customers but affect businesses like banks and other institutions effectively interrupting service delivery of such businesses. It is unfair that customers subscribe to services without equally enjoying the services provided and the customer survey conducted highlights how dissatisfied customers are forcing them to source their services elsewhere.

In conclusion, GAMTEL does not maintain a standard fault restoration system and hence is unable to efficiently and effectively manage faults reported by customers. This has resulted in customers leaving the company to join other service providers in the telecom industry affecting not only the revenue generation of the company but also diminishing the goodwill of GAMTEL.

Recommendation

The management of GAMTEL to ensure that departments and regional managers have access to mobility in all the regions for effective service delivery to the customers. The Ministry of Communication and Digital Economy (MOCDE), the line Ministry of GAMTEL to engage the office of The President with immediate effect to ensure that the fleet impounded from GAMTEL is immediately returned. It should be made clear to the vehicle control unit of the Office of the President (OP) that, GAMTEL competes with other operators in the telecom industry and such actions have added to the mobility challenges faced by GAMTEL.

Inadequate administrative framework

Auditors reviewing documents and discussions with GAMTEL officers highlighted a significant absence of key administrative documents crucial for efficient management. Notably, GAMTEL couldn't provide the audit with essential documents such as the strategic plan or other relevant policies. These documents are vital for outlining the company's vision and guiding its operations effectively. Additionally, it was observed that despite conducting a considerable portion of its business on credit, GAMTEL lacks a standardized credit/debt recovery strategy to safeguard against bad debt. Furthermore, despite being a company with multiple departments and regional branches, there is a notable absence of manuals guiding operations at these levels. No guideline or policy documents were provided detailing the required operations of departments and regional offices. The finance department stands as the only department equipped with a financial manual. Despite the existence of a financial manual within the finance department, concerns have been raised by the GAMTEL audit risk committee regarding its adequacy. Board papers reveal that the manual, developed in the 1980s, was only updated in 2013 to incorporate some new revenue streams and services. However, this version was phased out in 2017. Subsequently, a new financial manual has been in development since 2017, but the process has taken over five years and is currently undergoing validation. According to Auditors meeting with the management of GAMTEL, the reason why the updating of the policy is taking so long because the committee that was formed in 2017 to work on it was dissolved at some point and another task force was formed in 2021 to look at the policy manual again and update it. Failure to update the financial manual to accommodate new revenue streams and services offered by GAMTEL has resulted in the continued use of outdated guidelines. This situation could potentially lead to officers exercising discretion in handling accounting matters without adhering to established procedures. Without proper controls to address emerging risks and reflect the company's current operational realities, there is an increased risk of errors and inefficiencies in financial management processes. Furthermore, minutes from the board meeting dated 17 June 2020 revealed the board's concern regarding GAMTEL's inadequate administrative framework, particularly noting the absence of a written mission statement. A mission statement serves as a concise articulation of an organization's purpose, intentions, and overarching objectives, providing guidance and direction to stakeholders. In response, GAMTEL developed a Turnaround Strategy for the period 2020-2022, outlining company objectives and targets along with intended strategies for achievement. However, the Auditors review found that while the Turnaround Strategy identified the company's strengths, weaknesses, opportunities, and threats,

it fell short of constituting a comprehensive strategic plan. It lacked a clear depiction of the company's current position, desired objectives, and detailed strategies for achieving them. Despite efforts by the audit team to inquire into the state of GAMTEL's administrative framework, management was unable to provide satisfactory explanations. Management stated that the lack of administrative strategies predates their tenure, and those responsible for developing the 2020 Turnaround Strategy were unable to provide insights into why prior strategies were not developed. At its essence, administration encompasses strategic planning, organizing, coordinating, and controlling an organization's resources. However, GAMTEL has neglected to define clear company objectives, consequently lacking the means to achieve them. This absence of guidance in the form of manuals or internal policy documents has left departments and branches without adequate direction. Consequently, assessing departmental performance becomes nearly impossible, significantly contributing to GAMTEL's subpar performance.

In conclusion, GAMTEL is deficient in the necessary administrative framework to ensure efficient and effective operations. The company has neglected to establish fundamental administrative policies essential for guiding it towards achieving its objectives, lacking a standardized roadmap for success.

Inadequate debt management infrastructure

According to the Auditors interview with the management of GAMTEL, the service provided to customers should be disconnected after the D5000 consumption limit. Review into Arrears Owed to GAMTEL by MDAs and SOEs, along with discussions with GAMTEL management, unveiled that as of February 2023, GAMTEL held receivables accumulated from 2015 to 2020 totaling one hundred and fifty-two million dalasi (D152M) from various Ministries, Departments, and Agencies. Additionally, there were outstanding amounts of forty-five million dalasi (D45M) from SOEs, summing up to one hundred and ninety-seven million (D197M) from telecommunication services provided by GAMTEL, encompassing both voice and internet services. Similarly, during an interview with the customer service department, it was observed that various private individuals and businesses also owe significant amounts to GAMTEL. However, the audit team was unable to determine the total owed by these private and business customers due to GAMTEL's lack of data on this crucial aspect of the business. It was noted that the company does not

have a credit threshold effectively indicating that customers' particularly public institutions continue utilizing GAMTEL's services without paying for them. Moreover, at the time of the audit, GAMTEL had no statutory debt recovery strategy to ensure the debts were efficiently and effectively recovered. GAMTEL's response to increasing debts has been limited to disconnecting or terminating services for defaulting institutions. However, executive directives often overturn these measures, leading to the restoration of services for debtors. Unfortunately, due to the lack of available data, the audit could not determine the extent of service restoration resulting from executive directives. This lack of information has hindered GAMTEL from taking necessary actions to recover the substantial amounts owed to the company. The credit-control unit reported that management has established a task force consisting of staff from all departments within the company to recover existing debts. Additionally, management mentioned that some of these receivables from public institutions have carried over from the previous regime to the current one. Management also noted that recovering debts from individuals and private businesses posed challenges, as some businesses had closed and were no longer operational, and individuals had changed contact information, making it difficult to trace them. However, this explanation does not address why the company lacks data on the amounts owed by private businesses or individuals, effectively hindering debt recovery efforts. The review of the board paper/minute of the 10th Ordinary meeting of GAMTEL's board audit and risk committee further confirmed the deficiencies in GAMTEL's receivable management system. The Internal Audit report revealed that clients of the web hosting services were not invoiced or billed for 2020, resulting in an outstanding amount of D229,000. Consequently, the company failed to receive this payment, leading to an increase in the outstanding balance due to the company's failure to bill or invoice customers. The head of the Information Technology department responsible for billing stated that GAMTEL has encountered difficulties in renewing the license for the billing system due to resource constraints. If the company fails to pay for the license, the billing program does not function effectively, leading to issues such as those mentioned. It is crucial to highlight that when services are provided and payments are not received, GAMTEL not only loses revenue but also incurs additional costs by paying private operators for cross-network calls made from GAMTEL to these operators. This situation negatively impacts GAMTEL's revenue base, particularly in the context of the costly telecommunications industry. Moreover, the inability to recover revenue makes it challenging for the company to compete effectively in the market due to resource limitations, ultimately resulting in poor service delivery.

In conclusion, GAMTEL's inefficiency in managing its receivable accounts has placed the company under significant financial strain. Despite public institutions being allocated communication budgets annually, GAMTEL has failed to suspend or terminate services in the absence of payments. Furthermore, it has inadequately maintained data on debts owed by private businesses and individuals, resulting in substantial amounts turning into bad debts. Up until the time of this audit, government institutions continue to utilize GAMTEL's services without payment.

Recommendation

Management to identify and recover outstanding amounts owed by private residences, businesses, and individuals. Furthermore, GAMTEL, with guidance from its oversight institutions, should develop a credit control policy outlining credit thresholds and an effective debt recovery mechanism. This policy will help mitigate future financial risks and ensure timely payments from all customers.

Ineffective monitoring of GAMTEL branches and exchange

During the Auditors site visits to branches, exchange sites, switch, and transmission rooms, they observed significant dilapidation and management deficiencies in GAMTEL's sites across the country. They encountered leaking roofs in areas where expensive telecommunication devices are housed, as well as inadequate ventilation for such equipment. Many of these rooms containing essential and sensitive equipment were excessively humid, with non-functional air-conditioning systems. Additionally, the security of the sites was compromised, as some visited sites had faulty gates, doors, and broken windows, leaving them vulnerable to intrusion by both animals and humans. Despite housing critical equipment essential for GAMTEL's operation, these sites appeared neglected and lacked proper maintenance. Many of these facilities were constructed in the 1980s and had not undergone regular adjustments or upkeep. Interviews conducted with regional managers and staff at the regional branches, along with physical inspections, revealed that offices and sites lacked functional amenities such as toilets, air conditioning units, printers, and other stationery essential for efficient and effective service delivery. Regional managers disclosed that the conditions of branches and

exchanges in the regions have significantly deteriorated and have been reported to the head office on numerous occasions without any action taken. It was revealed to the audit team that there are no monitoring or scheduled visits from the head office, leading to a lack of awareness regarding the severity of the conditions on the ground by the management. The conditions in these branches are not conducive for the equipment and staff, leading to suboptimal service delivery. Reported cases include systems shutting down due to overheating of the machines, highlighting the urgent need for improvements to ensure operational efficiency and staff well-being.

During the Auditors visits to GAMTEL branches and exchanges, they observed that 10 out of 13 exchanges faced challenges with perimeter fences. Some premises were partially fenced, while others were completely unfenced, resulting in large openings in the premises. From the Auditors interviews with the regional managers, exchanges managers, and staff in the regions, they have noticed that there was no standard written monitoring schedule to conduct proper monitoring visits. It was revealed that the lack of monitoring visits to the branches and exchanges by the head office has aggravated or contributed to the poor working environment in the regions as if the severity of the situation is not known to management, even though requests for adjustments were communicated by the regional managers as highlighted. They could not however substantiate whether the conditions on the ground were reported by the regional managers as records were not provided to back this claim. They could not also ascertain whether the regional managers do conduct regular visits to the exchange and report to the head office because there were no monitoring schedules or report in all the regional offices visited even though they claimed to have been conducting monitoring visits on a need basis. Additionally, the Auditors discovered that the Janjanbureh and Bansang regional branches had been without regional managers for two years. The previous regional manager responsible for these regions had left GAMTEL, leaving the regional manager in Basse to oversee Janjanbureh and Bansang. This arrangement effectively places three regions under the oversight of one manager. Considering that each region comprises dozens of exchanges and numerous business transactions and activities, it is impractical for one manager to efficiently and effectively oversee three different regions. The absence of an effective monitoring system has had a detrimental impact on the condition of regional branches. Without a monitoring schedule in place, regional managers have failed to regularly oversee exchanges and ensure proper maintenance. Consequently, branches and exchanges suffer from dire conditions, including inadequate security,

dilapidated buildings, and poor working conditions that are not conducive to employees.

In conclusion, regional managers do not have a written monitoring schedule but claim to conduct monitoring on an as-needed basis. Consequently, some villages and towns remain unmonitored for years, especially those without a specific regional manager assigned to those regions. Furthermore, the majority of branches and exchange sites lack basic amenities such as air conditioning for both machines and staff, functioning toilets, standard buildings, electrical bulbs, and printing machines. Additionally, 76% of the visited sites face challenges with perimeter fences, with even those that are fenced being incomplete.

Recommendation

The Committee recommends that GAMTEL to prioritize the establishment of monitoring schedules for regional managers to ensure efficient and effective service delivery to staff and customers. Respective regional managers should collaborate with GAMTEL management to address the lack of basic amenities in branches within their regions. They should also prioritize completing perimeter fences to enhance security in the working environment and prevent animal intrusion and unauthorized access.

GAMBIA CIVIL AVIATION AUTHORITY (GCAA)

Work plan has good alignment to strategy, but shortcomings noted in the financial area.

The Strategic Plan of GCAA covered the period 2018-2022 and outlined an action plan to guide GCAA's operations during the strategic period. According to an interview with the Corporate Manager, International Affairs and Air Transport at GCAA, annual work plans should be developed to align operations with the strategic priorities. Auditors found that annual work plans were prepared for all the years within the strategic period, except for 2018, which was not presented to them for review. Their review revealed that the work plans demonstrated good alignment with the GCAA's strategy. The following weaknesses were noted. The GCAA's strategic objectives include diversification of revenue sources, improving debt recovery and implementing effective cost controls. However, Auditors review of the annual work plans and budgets revealed that specific measures related to these objectives were missing as detailed below.

Objective areas	Observation
New sources of revenue to diversify revenue base	Work plan for 2019 and 2020 reflected new revenue sources but was not specific on what actions to take to diversify. Work plan for 2021 and 2022 stated specific actions but the performance indicator did not specifically measure those efforts, rather it measured total revenue growth. No measures were included in the budget.
Innovative financial strategies (identify, test and operationalize through the use of internal systems of controls). Assess the impact of such innovation and measured against cost-reduction, revenue-generation, institutional productivity, and staff morale	The annual work plans and budgets did not have key targets or performance indicators related to cost reduction.
Ensure debts collected within agreed times	The annual work plans and the budget did not define key targets or performance indicators related to debt recovery.

Without appropriate performance indicators, the GCAA cannot effectively measure progress toward its strategic objectives or take corrective actions where it risks not achieving them. The absence of performance indicators in areas such as cost control undermines management's focus on cost control efforts, potentially hindering effective cost management.

In conclusion, GCAA has a good system in aligning work plans to strategy in most areas. The strategic objectives relating to finances are largely ignored in the work plans. This could be responsible for ineffectiveness in cost controls within GCAA as no cost target measures were set.

Recommendation

The Committee recommends that the Finance Department to establish specific Key Performance Indicators (KPIs) for each key strategic objective. These KPIs should be approved by the Governing Board and included in the annual work plans/ budgets and a regular management evaluation should assess progress against these KPIs.

GCAA has challenges in controlling its budgets

GCAA Act of 2018 mandates that the authority submits its budget estimates for approval to the Board. Approved budgets represent approved expenditures. The Auditors review revealed discrepancies between approved budgets and actual spending during the period under review. GCAA faced challenges in controlling budgets, particularly in 2018 and 2019. The administration budget experienced significant overruns, ranging from GMD28 million (in 2020) to GMD76 million (in 2019). The Director of Finance attributed budget overruns to the adverse foreign exchange rates for the Gambian Dalasi against major international currencies. As the Dalasi weakened relative to currencies like the British Pound, the cost of international purchases (goods and services) increased. The Auditors used the Great British Pound (GBP) to analyze the effect of foreign exchange movement on travel and overseas training budgets execution. For 2019 and 2022, the average actual rates were better than what was budgeted. In 2020 and 2021, the actual rates turned out

worse than budgeted. Where actual rates turn out better than budgeted, positive variance is expected. Where actual rates turn out worse than budgeted, negative variance is expected.

The total budget overruns (negative variance) in 2019 for travel and overseas trainings amounted to sixty-three million Dalasi, whereas in 2022, it was fifteen million Dalasi. This is contrary to the Finance Director's explanation that foreign exchange movements caused the budget overruns. GCAA produces quarterly management reports to compare actual spending with budgeted amounts. While these reports identify differences early in the budget execution process, they lack explanations for why actuals differ from the budgets. As a result, management lacks a clear understanding of the reasons behind the budget overruns and cannot implement effective remedies. The Budget overruns contributed to GCAA making losses. According to GCAA's audited financial statement, the institution incurred a loss of GMD 38 million in 2019, which included the GMD 63 million budget overrun in the year on travel and overseas trainings. If overseas trainings and travel budgets were executed effectively, a profit of GMD 25 million would be made.

In conclusion, GCAA has not effectively executed its budgets. Management was not focusing on understanding the specific factors contributing to budget deviations and taking corrective actions.

The Budget Committee's review of estimates was not rigorous

GCAA budgets 2018-2022 states that GCAA prepared budgets based on available estimates, and certain assumptions made. While the assumptions underlying the budget preparations did not raise any significant concerns, there were notable shortcomings related to cost estimates. The Auditors found that estimates were internally developed by user departments. According to interviews, these estimates were developed after communication with suppliers of goods and services. The departments submit the budget proposals to the Budget Committee for evaluation. The Auditors' review of the Budget Committee Minutes and interviews found that the Budget Committee did not review supplier quotations or invoices to validate the reliability and validity of the estimates. Consequently, budget proposals lacking supporting documentation, such as quotations, invoices, or other reliable evidence, were submitted for approval. While some cost items like landscaping, can be reasonably estimated based on known published rates per square metre, other items

(e.g., physical assets or training costs) require supplier-quoted prices to ensure reliability. The absence of such detailed information in the budgeting process poses risk of incorrect budgets that cannot be controlled. Budgets developed without reliance on accurate and valid estimates tend to become outdated and lose relevance over time. This situation may explain the significant variances experienced by GCAA in this review period.

In conclusion, GCAA has actively involved its departments in the budgeting process. The lack of rigorous reviews of estimates developed by these departments may have contributed to unrealistic budgets.

Inadequate budget note details for significant allocation changes

GCAA has practice of including explanatory notes in the budget to explain and draw attention to key changes in budget allocations. The Auditors review of the GCAA's budgetary notes revealed inconsistencies in the way they provide explanations for changes in budget lines. The table below provides observations on budgetary notes.

Budget	Nature of notes
2019	Reasons for significant changes were not adequately explained. For example, salaries had increased by 86.9% but there was no explanation for this in the notes.
2020	It identified specific cost items such as staff costs, landscaping, fuel and lubricants, ICT consumables and stated why these estimates significantly changed from 2019 figures.
2021	Reasons for changes in significant cost items were explained.
2022	Notes only explained reasons for changes in administrative expenses.

The GCAA budgets for the years 2020 and 2021 tried to provide explanations for changes in overall totals. The budgets for 2019 and 2022 lacked such detailed insights into why budget allocations significant changed. Notes accompanying the budgets often used general descriptions, such as “operational expenditure is budgeted more than 2021 figures by 7.75% because of increase in budget line items such as electricity, fuel and lubricant, cleaning of the new passenger terminal building during the year 2022.” Reasons why these specific items changed were omitted for 2019 and 2022. The absence of explanatory notes identifying and

explaining significant changes in specific cost items makes it challenging to understand the reasons behind budget changes. The reviewing authorities, including the board, risk making decisions without a clear understanding of the underlying causes of budget allocation changes. Without proper explanations, informed decision-making becomes difficult, and transparency in budget management is compromised.

The board's failure to understand the underlying needs for financing activities may result in budget adjustment requests that affect funding activity implementation. For instance, review of board minutes dated 29 November 2022 showed that the board reduced the proposed budgeted amount for local seminars by half a million Dalasi but increased international seminars by two million Dalasi. However, reasons for these adjustments were not explained.

In conclusion, overall budgets do not have sufficient clarity regarding significant changes in budget allocations. This hinders effective budget oversight. Without proper explanations, decision makers (e.g. the board) may simply change budgets without adequate information.

Recommendation

The Committee recommends that the Finance Department to provide detailed explanations for what drive significant changes in budget allocations. This transparency ensures that decision-makers understand the underlying causes. Management may need to set a minimum increase/decrease that requires an explanation. This way, any substantial changes trigger a review and clarification.

GENERAL RECOMMENDATIONS

1. The Board and Management of both institutions to ensure that an annual operational performance audit is part of the mandate of their internal audit committees/units.

2. The Auditor General to take the report of the internal audit committee on operational performance of these institutions into consideration in any annual or periodic auditing exercise.
3. All annual and periodic reports on operational audit be submitted to the national Assembly and presented to the Committee by Board and Management for consideration.
4. A comprehensive review of the legal and regulatory framework governing the telecommunication sector to be undertaken by the line Ministry in order to determine whether amendments to existing laws may be necessary or new legislation required to accommodate multi-sectoral investment policy that is fit for purpose latest July 2025.
5. The PPP Unit of the Ministry of Finance and Economic Affairs to complete the drafting of the PPP policy framework and ensure that all the required steps are taken promptly to put it in motion to avoid risks involved in PPPs without preparation.

APPENDIX I

PARTICIPANTS

Honourable Members

- | | | |
|--------------------------|---|---------------|
| 1. Hon. Lamin Jsanneh | - | Chairman |
| 2. Hon. Billay G Tunkara | - | Vice-Chairman |
| 3. Hon. Samba Jallow | - | Member |
| 4. Hon. Salifu Jawo | - | Member |
| 5. Hon. Almameh Gibba | - | Member |
| 6. Hon. Abdoulie Njai | - | Member |
| 7. Hon. Sheriff Sarr | - | Member |
| 8. Hon. Ebrima Jaiteh | - | Member |
| 9. Hon. Lamin Ceesay | - | Member |

Support Staff & Aides to the Committee

- | | | |
|---------------------------|---|---|
| 1. Mr Marabi S Hydara | - | Director of Committees |
| 2. Mr Ebrima Jawo | - | Assistant Senior Committee Clerk |
| 3. Ms Fatoumata Keita | - | Committee Clerk |
| 4. Ms Halimatou Tamba | - | Assistant Senior Committee Clerk |
| 5. Ms Fatoumatta K Sisawo | - | Research Officer |
| 6. Mr Omar Cham | - | ICT Officer, NA |
| 7. Musukuta Faal | - | Communication Officer, NA |
| 8. Alhaji Omar Taal | - | SMS |
| 9. Bai Madi Ceesay | - | Director, DSOE |
| 10. Ousainou Ngum | - | Chairman, SOEC |
| 11. Almamie Mankajang | - | NAO |
| 12. Ousman M Njie | - | Corporate Governance Specialist,
GFMDP |
| 13. Omar P Sabally | - | NAO |
| 14. Bai Matarr Jaiteh | - | NAO |
| 15. Matty Njie | - | NAO |
| 16. Baba S Drammeh | - | NAO |
| 17. Baboucarr Ceesay | - | NAO |
| 18. Alhagie Jabbi | - | NAO |
| 19. Isatou S Ceesay | - | NAO |
| 20. Mariama Colley | - | NAO |

WITNESSES

- | | | |
|------------------------|---|---------------------------|
| 1. Salieu Jack | - | Chairman Board GAMTEL |
| 2. Lamin A Tunkara | - | MD, GAMTEL |
| 3. Abdoulie U Bass | - | DMD, GAMTEL |
| 4. Abdoulie Bah | - | Board Member, GAMTEL |
| 5. Kebba Kinteh | - | CFO, GAMTEL |
| 6. Ramou Nyass | - | DCS, GAMTEL |
| 7. Baboucarr Jallow | - | Ag. DIA, GAMTEL |
| 8. Ebrima Jammeh | - | DCN, GAMTEL |
| 9. Momodou Jammeh | - | DHR, GAMTEL |
| 10. Amie Ceesay Jallow | - | DCLA, GAMTEL |
| 11. Modou O Bojang | - | SFM, GAMTEL |
| 12. Sang Junior Gomez | - | OSF, GAMTEL |
| 13. Rev. James S Cole | - | Vice Chairman, Board GCAA |
| 14. Fansu Bojang | - | DG, GCAA |
| 15. Sulayman Jatta | - | DDG, GCAA |
| 16. Fatou Ceesay | - | DF, GCAA |
| 17. Dembo Fatty | - | Company Secretary, GCAA |
| 18. Fatou J Jallow | - | Director HR, GCAA |